

STUDENT SUCCESS PROGRAMS

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

(A California Non-Profit Public Benefit Corporation)

Len Hering *RA DM, USN (ret)* – Chairman,

Scott Barton – Member, *David Crean* – Member, *Tim Morton* – Member, *Eric Schweinfurter* - Member

BOARD OF DIRECTORS MEETING

Wednesday, March 1, 2023, 8:00 a.m.

Via Teleconference at

6965 El Camino Real, Suite D202, Carlsbad, CA 92009, 2190 Carmel Valley Road, Unit D, Del Mar, CA 92014, 1063 Cactus Cut Rd, Middleburg, FL, 32068, 5183 Mercury Pt, San Diego, CA 92111

and at

Clairemont RC 4340 Genesee Avenue, Suite 109, SD 92117, College Avenue RC 4585 College Drive, Suite C, SD, 92111, Downtown RC 1095 K Street Suite A, SD 92101, Euclid RC 220 Euclid Avenue, SD 92114, Lake Murray RC 8776 Lake Murray Blvd., SD 92119, 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, 92133 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/C, SD 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 Establishment of Quorum
- 1.4 Pledge of Allegiance
- 1.5 Approval of Agenda *P.1-3*

2.0 PUBLIC COMMENT

Public comment for items of interest to the public and within the scope of 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 meetings held over Zoom, any person who wishes to make a comment on either non-agenda or agenda items shall use the “Raise Hand” feature of Zoom to notify the Board. In accordance with the Brown Act, no discussion or action may occur at this time, but it is the Board’s prerogative to respond or give direction to staff. All public comment will be heard at this point in the agenda as ordered below. Each agenda item being commented on will have a maximum of 20 minutes allotted and each non-agenda item will have a maximum of 10 minutes allotted. If necessary, the Board Chair may equivalently decrease the time for each speaker in order to stay within the allotted maximum.

- 2.1 Non-Agenda Public Comment
- 2.2 Agenda Public Comment

3.0 ADMINISTRATIVE ITEMS

- 3.1 California Fair Political Practices Commission Statements of Economic Interests – Form 700 Annual Filing *P.4-26*

- 3.2 Governance Parental Representatives Postings 2022 – 2023 on Respective School Webpages and RC’s on January 9, 2023. Deadline to Submit Application: April 10, 2022
 - 3.2.1 Audeo Charter School [P.27](#)
 - 3.2.2 The Charter School of San Diego [P.28](#)
- 3.3 Ratification of the First Amendment to the Lease Agreement of APN # 589-164-14-00
- 3.4 Consider Approval of Research Development and Sharing Policy 1972 [P.29-30](#)
- 3.5 President’s Report
 - 3.5.1 Strategic Planning
 - 3.5.2 Parent Square Presentation by Elizabeth Short
- 3.6 Strategic Plan Update
 - 3.6.1 Audeo Charter School
 - 3.6.1.1 School Participation Report for the period of 2022-2023 Months 4-7: 9/19/2022 – 1/06/2023 [P.31-34](#)
 - 3.6.2 The Charter School of San Diego
 - 3.6.2.1 School Participation Report for the period of 2022-2023 Months 4-7: 9/19/2022 – 1/06/2023 [P.35-46](#)

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 Meeting Minutes for December 7, 2022 [P.47-53](#)
- 4.1.2 Consider Approval of the Western Association of Schools and Colleges (WASC) Self-Study Report 2022-2023 [P.54-143](#)
- 4.1.3 Consider Acceptance of the Audit Report Financial Statements and Supplemental Information for Year Ended June 30, 2022 [P.144-200](#)
- 4.1.4 Consider Approval of Human Trafficking Policy 3435 Amendments [P.201](#)
- 4.1.5 Consider Approval of the COVID-19 Testing Framework for K-12 Schools for the 2022-2023 School Year [P.202-211](#)
 - 4.1.5.1 Audeo Charter School
 - 4.1.5.2 The Charter School of San Diego

5.0 ACTION ITEMS

5.1 Actions Items for Audeo Charter School

- 5.1.1 Consider Approval of the Second Interim Report 2022-2023 [P.212-215](#)
- 5.1.2 Review the February Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of February Revised Operational Budget FY 2022-2023 [P.216-226](#)

5.2 Actions Items for The Charter School of San Diego Charter School

- 5.2.1 Consider Approval of the Second Interim Report 2022-2023 [P.227-230](#)
- 5.2.2 Review the February Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of February Revised Operational Budget FY 2022-2023 [P.231-241](#)

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: Thursday, June 22, 2023, 4:30 p.m.

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 this agenda is posted at the Student Success Programs Resource Centers and Offices noted on this agenda and has been posted on the Audeo Charter School and The Charter School of San Diego webpage on February 24, 2023.

2022-2023 Statement of Economic Interests



Form 700

A Public Document

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Helpful Resources

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

California Fair Political Practices Commission

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

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

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

Quick Start Guide

Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

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

WHERE DO I FILE?

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

ITEMS TO NOTE!

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

NOTHING TO REPORT?

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

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

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

QUESTIONS?

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

E-FILING ISSUES?

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

What's New

Gift Limit Increase

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

Who must file:

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

Exception:

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

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

Where to file:

87200 Filers

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

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

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

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

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

Candidates file as follow:

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

How to file:

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

When to file:

Annual Statements

⇒ March 1, 2023

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

⇒ April 3, 2023

- Most other filers

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

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

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

Assuming Office and Leaving Office Statements

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

Exception:

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

Candidate Statements

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

Late Statements

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

Amendments

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

Types of Statements

Assuming Office Statement:

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

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

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

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

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

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

Annual Statement:

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

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

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

Leaving Office Statement:

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

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

Candidate Statement:

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

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

Amendments:

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

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

Expanded Statement:

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

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT

Please type or print in ink.

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

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

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

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

Agency: Position:

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

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

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

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

4. Schedule Summary (required)

► Total number of pages including this cover page:

Schedules attached

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

-or- None - No reportable interests on any schedule

5. Verification

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

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
()

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

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

Date Signed (month, day, year)

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

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

Part 1. Office, Agency, or Court

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

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

Example:

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

Part 2. Jurisdiction of Office

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

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

Example:

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

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

Part 3. Type of Statement

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

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

Part 4. Schedule Summary

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

Part 5. Verification

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

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

SCHEDULE A-1

Investments

Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

Name

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

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

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499

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

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

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

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499

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

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

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

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499

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

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

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

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(Describe)

Partnership Income Received of \$0 - \$499

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

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

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

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499

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

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

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

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499

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

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

Comments: _____

Instructions – Schedules A-1 and A-2 Investments

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

Reportable investments include:

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

You are not required to disclose:

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

Reminders

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

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

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

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

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

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

Examples:

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

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

SCHEDULE A-2

Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

Page 12 of 241

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

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

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$0 - \$1,999 <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"> ____/____/22 ACQUIRED </td> <td style="width: 50%; text-align: center;"> ____/____/22 DISPOSED </td> </tr> </table>	____/____/22 ACQUIRED	____/____/22 DISPOSED
____/____/22 ACQUIRED	____/____/22 DISPOSED		

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

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

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$0 - \$1,999 <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"> ____/____/22 ACQUIRED </td> <td style="width: 50%; text-align: center;"> ____/____/22 DISPOSED </td> </tr> </table>	____/____/22 ACQUIRED	____/____/22 DISPOSED
____/____/22 ACQUIRED	____/____/22 DISPOSED		

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

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

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

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

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

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

None or Names listed below

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

None or Names listed below

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

Check one box:
 INVESTMENT REAL PROPERTY

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

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

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"> ____/____/22 ACQUIRED </td> <td style="width: 50%; text-align: center;"> ____/____/22 DISPOSED </td> </tr> </table>	____/____/22 ACQUIRED	____/____/22 DISPOSED
____/____/22 ACQUIRED	____/____/22 DISPOSED		

NATURE OF INTEREST
 Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Yrs. remaining Other _____

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

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

Check one box:
 INVESTMENT REAL PROPERTY

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

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

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"> ____/____/22 ACQUIRED </td> <td style="width: 50%; text-align: center;"> ____/____/22 DISPOSED </td> </tr> </table>	____/____/22 ACQUIRED	____/____/22 DISPOSED
____/____/22 ACQUIRED	____/____/22 DISPOSED		

NATURE OF INTEREST
 Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Yrs. remaining Other _____

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

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

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

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

To Complete Schedule A-2:

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

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

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

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

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

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

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

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

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

SCHEDULE B
Interests in Real Property
 (Including Rental Income)

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

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

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

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

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

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

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

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

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

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

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

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

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

NAME OF LENDER* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

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

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

NAME OF LENDER* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

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

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

Comments: _____

Instructions – Schedule B Interests in Real Property

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

Interests in real property include:

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

You are **not** required to report:

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

To Complete Schedule B:

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

Reminders

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

disclose the number of years remaining on the lease.

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

When reporting a loan:

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

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

Example:

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

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

SCHEDULE C

Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

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

NAME OF SOURCE OF INCOME _____

ADDRESS *(Business Address Acceptable)* _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

YOUR BUSINESS POSITION _____

GROSS INCOME RECEIVED No Income - Business Position Only

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

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

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

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

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

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

Loan repayment

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

_____ *(Describe)*

Other _____
(Describe)

NAME OF SOURCE OF INCOME _____

ADDRESS *(Business Address Acceptable)* _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

YOUR BUSINESS POSITION _____

GROSS INCOME RECEIVED No Income - Business Position Only

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

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

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

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

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

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

Loan repayment

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

_____ *(Describe)*

Other _____
(Describe)

▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD

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

NAME OF LENDER* _____

ADDRESS *(Business Address Acceptable)* _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

INTEREST RATE TERM (Months/Years)

_____ % None _____

SECURITY FOR LOAN

None Personal residence

Real Property _____
Street address

_____ *City*

Guarantor _____

Other _____
(Describe)

Comments: _____

Instructions – Schedule C

Income, Loans, & Business Positions

(Income Other Than Gifts and Travel Payments)

Reporting Income:

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

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

Reporting Business Positions:

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

Commonly reportable income and loans include:

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

Reminders

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

You are not required to report:

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

(See Reference Pamphlet, page 12.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

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

Part 2. Loans Received or Outstanding During the Reporting Period

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

SCHEDULE D Income – Gifts

Name _____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

Comments: _____

Instructions – Schedule D

Income – Gifts

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

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

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

Commonly reportable gifts include:

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

Reminders

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

Gift Tracking Mobile Application

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

You are not required to disclose:

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

To Complete Schedule D:

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

CALIFORNIA FORM 700
 FAIR POLITICAL PRACTICES COMMISSION
 Name _____

SCHEDULE E

Income – Gifts

Travel Payments, Advances, and Reimbursements

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

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

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

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

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

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

Made a Speech/Participated in a Panel

Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

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

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

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

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

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

Made a Speech/Participated in a Panel

Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

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

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

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

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

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

Made a Speech/Participated in a Panel

Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

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

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

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

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

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

Made a Speech/Participated in a Panel

Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

Comments: _____

Instructions – Schedule E Travel Payments, Advances, and Reimbursements

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

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

You are not required to disclose:

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

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

To Complete Schedule E:

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

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

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

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

Example:

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

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

Example:

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

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

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

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

Restrictions and Prohibitions

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

Gift Prohibition

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

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

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

Disqualification

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

Honorarium Ban

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

Loan Restrictions

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

Post-Governmental Employment

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

Late Filing

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

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

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

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

Form 700 is a Public Document Public Access Must Be Provided

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

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

Questions and Answers

General

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

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

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

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

Investment Disclosure

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

Questions and Answers Continued

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

Income Disclosure

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

Questions and Answers Continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Real Property Disclosure

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

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

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

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

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

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

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

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

Questions and Answers Continued

Gift Disclosure

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

STUDENT SUCCESS PROGRAMS Corporation

Now accepting applications for Governance Parental Representatives

The qualification of the members of the Board shall correspond to its purposes. The members shall be persons who:

- Submits a resume and letter of intent outlining the applicant's reasons for wanting to join the Board of Directors.
- Demonstrates a strong commitment to quality education.
- Displays sound judgment.
- Shows ability to work effectively with Administration and Board of Directors.
- Excellent communication skills.
- Has displayed positive support of charter concept, including the need for change and accountability.
- Demonstrates the highest standard of professional behavior. Has strong problem-solving techniques.
- Demonstrates a respect for issues relating to confidentiality.
- Possess the skills to publicly represent the Charter School with the highest integrity.
- Demonstrates a willingness and commitment to working on Charter Board business.
- Demonstrates the ability to take on a Program wide perspective to planning.
- Capable of representing the diversity of the community.
- Commit to attending all Board meetings.
- Has a student currently enrolled in a charter school operated by the Corporation.
- A recommendation from the Parent Representative Applicant student's teacher of record is preferred.

For inquiries, please contact your student's teacher.

To submit your application, please email the board at board@audeocharterschool.net

Deadline to submit application is April 10, 2023

STUDENT SUCCESS PROGRAMS Corporation

Now accepting applications for Governance Parental Representatives

The qualification of the members of the Board shall correspond to its purposes. The members shall be persons who:

- Submits a resume and letter of intent outlining the applicant's reasons for wanting to join the Board of Directors.
- Demonstrates a strong commitment to quality education.
- Displays sound judgment.
- Shows ability to work effectively with Administration and Board of Directors.
- Excellent communication skills.
- Has displayed positive support of charter concept, including the need for change and accountability.
- Demonstrates the highest standard of professional behavior. Has strong problem-solving techniques.
- Demonstrates a respect for issues relating to confidentiality.
- Possess the skills to publicly represent the Charter School with the highest integrity.
- Demonstrates a willingness and commitment to working on Charter Board business.
- Demonstrates the ability to take on a Program wide perspective to planning.
- Capable of representing the diversity of the community.
- Commit to attending all Board meetings.
- Has a student currently enrolled in a charter school operated by the Corporation.
- A recommendation from the Parent Representative Applicant student's teacher of record is preferred.

For inquiries, please contact your student's teacher.

To submit your application, please email the board at board@charterschool-sandiego.net

Deadline to submit application is April 10, 2023

Student Success Programs Corporation

RESEARCH DEVELOPMENT AND SHARING POLICY

Board Policy 1972

Adopted: March 1, 2023

Research Development and Sharing Policy

The Charter Schools Act of 1992 created charter schools, in part, to be laboratories for research and development to improve public education. The Legislature provides that charter schools “provide opportunities for teachers, parents, pupils, and community members to establish and maintain schools that operate independently” to: (1) “improve pupil learning”; (2) “increase learning opportunities for all pupils”; (3) “encourage the use of different and innovative teaching methods”; (4) “create new professional opportunities for teachers”; (5) “provide parents and pupils with expanded choices”; (6) and to “provide vigorous competition within the public school system to stimulate continual improvement in all public schools.” (Ed. Code sec. 47601.)

Research, learning, and sharing are at the core of Altus Schools’ success. Within the life of the Altus community exists a school within the school. The school within a school concept has been a part of Altus Schools’ culture for almost 20 years. The high-level training, study, and research takes place -to improve the systems and processes of all the Altus Schools, to support employees at all levels, to create new and better ways of teaching and learning, and to inform those within the schools and community interested in improving America’s public educational system. The Altus Schools focus on teaching teachers and staff how to grow, improve, and gain mastery in the art of teaching and supporting students. The Student Success Programs’ (“SSP”) Board believes that the learnings derived from this intricate system of teaching and learning is essential to a future that sustains a highly professional and committed educational organization that is vibrantly connected to SSP’s vision, mission, and charitable trust.

The Chief Executive Officer (“CEO”) (and if applicable, the CEO Emeritus) is encouraged to engage in the preparations of publications, including, but not limited to, high-level manuals, guides, report, books, or digital media on topics such as those relating to memorializing the organization’s historical development, training and on-boarding of employees, professional development training for work within high performance organizations, leadership, preparation for upward positional mobility, or other topics as determined by the CEO (or CEO Emeritus) as needed for Altus Schools. The Board fully supports the broad work that is necessary to fulfill these goals including data analysis, interviews, travel, and other forms of research. The CEO or CEO Emeritus (if applicable), and appointed Leadership Staff will annually report upon key projects, research and/or findings relating to educational improvement and reform.

Publications that are of a high caliber and which reinforce the high standards of the Altus Schools may be selected by the CEO (or CEO Emeritus) to be formally printed and disseminated both internally and externally. A guide or manual for example, may be sent out for publication. More sophisticated, deeper writings may require a third party to support this work. The Board strongly approves of this effort and the engagement of third parties for continual improvement of Altus Schools. If the final products merits book binding or publication, the Board authorizes the CEO (or CEO Emeritus if applicable) to publish the product for internal use or external sales naming SSP as the publisher which allows SSP to utilize the publication(s) for the use and benefit of SSP's schools as well other educational organizations.

Publication will be considered to be a means of promoting the Altus Schools by sharing its thinking for the good work of educating students, fostering high-performing organizations, developing and expanding culture and a strong sense of pride in the Altus Schools, and further taking actions to locally and nationally promote charter schools and influence the improvement of public education consistent with the intent of the Charter Schools Act.



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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	540	316	53.6%	68.1%	95.9%	94.9%
Totals September/October 2022	510	338	59.7%	64.9%	94.7%	94.1%
Variance:	30	-22	-6.1%	3.2%	1.2%	0.8%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	KM	KM1		40	30	62.3%	62.6%	88.8%	88.1%
SD	KM	KM2		40	25	60.1%	57.8%	97.2%	97.8%
SD	LJ	LJ1		40	13	25.8%	54.1%	97.6%	95.8%
SD	LJ	LJ2		40	20	43.5%	58.2%	87.0%	91.4%
SD	MV	MV1		40	21	47.1%	64.9%	89.8%	91.7%
SD	MV	MV2		40	28	65.1%	72.3%	96.8%	95.3%
SD	PB	PB2		40	19	43.5%	64.6%	97.2%	96.6%
SD	PB	PB3		40	28	65.5%	68.1%	96.0%	94.1%
SD	TSK5	TSK5-1		25	16	58.2%	58.3%	94.8%	97.7%
SD	TSK5	TSK5-2		25	17	60.8%	67.6%	100.0%	100.0%
SD	TSK5	TSK5-3		25	17	68.0%	63.9%	100.0%	100.0%
SD	TSK5	TSK5-4		25	13	48.4%	59.7%	100.0%	100.0%
SD	VT1	VT1		40	28	69.8%	72.5%	99.6%	99.1%
SD	VT2	VT2		40	21	48.5%	32.2%	100.0%	100.0%
SD	VT3	VT3		40	20	45.6%	31.4%	98.6%	99.0%



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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	540	342	57.6%	65.7%	96.0%	95.1%
Totals October/November 2022	510	353	63.3%	64.5%	93.8%	94.0%
Variance:	30	-11	-5.7%	1.2%	2.2%	1.1%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	KM	KM1		40	32	68.6%	63.8%	86.4%	87.7%
SD	KM	KM2		40	28	60.3%	58.6%	97.9%	97.8%
SD	LJ	LJ1		40	15	35.5%	50.3%	96.8%	96.0%
SD	LJ	LJ2		40	20	42.8%	55.0%	85.5%	90.4%
SD	MV	MV1		40	21	47.9%	61.4%	92.4%	91.8%
SD	MV	MV2		40	28	67.4%	71.3%	97.0%	95.6%
SD	PB	PB2		40	21	47.4%	61.0%	98.6%	96.9%
SD	PB	PB3		40	29	66.6%	67.8%	94.8%	94.2%
SD	TSK5	TSK5-1		25	16	61.3%	58.9%	100.0%	98.2%
SD	TSK5	TSK5-2		25	14	56.0%	65.2%	100.0%	100.0%
SD	TSK5	TSK5-3		25	17	65.1%	64.1%	100.0%	100.0%
SD	TSK5	TSK5-4		25	15	56.0%	58.9%	100.0%	100.0%
SD	VT1	VT1		40	32	72.6%	72.5%	98.4%	98.9%
SD	VT2	VT2		40	24	58.6%	41.0%	100.0%	100.0%
SD	VT3	VT3		40	30	60.5%	41.1%	98.9%	98.9%



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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	500	368	67.8%	66.4%	95.5%	95.1%
Totals November/December 2022	510	365	64.2%	64.6%	92.3%	93.8%
Variance:	-10	3	3.6%	1.8%	3.2%	1.3%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	KM	KM1		40	31	63.8%	63.8%	84.5%	87.3%
SD	KM	KM2		40	27	64.8%	59.9%	98.7%	98.0%
SD	LJ	LJ2		40	28	58.3%	55.5%	84.3%	89.4%
SD	MV	MV1		40	24	55.3%	60.5%	92.7%	91.9%
SD	MV	MV2		40	28	64.2%	70.3%	92.8%	95.3%
SD	PB	PB2		40	30	72.2%	62.6%	96.2%	96.8%
SD	PB	PB3		40	29	67.2%	67.7%	95.7%	94.4%
SD	TSK5	TSK5-1		25	15	60.0%	59.1%	100.0%	98.4%
SD	TSK5	TSK5-2		25	14	56.0%	63.9%	100.0%	100.0%
SD	TSK5	TSK5-3		25	16	63.5%	64.0%	99.2%	99.9%
SD	TSK5	TSK5-4		25	16	63.5%	59.6%	99.2%	99.9%
SD	VT1	VT1		40	36	87.2%	74.6%	98.9%	98.9%
SD	VT2	VT2		40	37	74.8%	48.0%	100.0%	100.0%
SD	VT3	VT3		40	37	88.2%	50.9%	100.0%	99.3%



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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	500	381	71.1%	66.9%	94.8%	95.1%
Totals December 2022/January 2023:	510	372	64.9%	64.8%	91.1%	93.6%
Variance:	-10	9	6.2%	2.1%	3.7%	1.5%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	KM	KM1		40	30	61.7%	63.7%	82.2%	86.9%
SD	KM	KM2		40	27	65.3%	60.5%	96.7%	97.9%
SD	LJ	LJ2		40	33	69.7%	56.6%	90.3%	89.5%
SD	MV	MV1		40	27	64.7%	60.9%	97.5%	92.4%
SD	MV	MV2		40	28	63.9%	69.8%	91.3%	95.0%
SD	PB	PB2		40	31	74.2%	63.5%	96.0%	96.7%
SD	PB	PB3		40	29	65.8%	67.5%	92.9%	94.3%
SD	TSK5	TSK5-1		25	15	60.0%	59.1%	100.0%	98.6%
SD	TSK5	TSK5-2		25	14	56.0%	63.3%	100.0%	100.0%
SD	TSK5	TSK5-3		25	17	68.0%	64.3%	100.0%	99.9%
SD	TSK5	TSK5-4		25	16	63.6%	59.9%	99.3%	99.8%
SD	VT1	VT1		40	37	84.4%	75.3%	94.4%	98.5%
SD	VT2	VT2		40	39	91.4%	52.8%	95.4%	99.1%
SD	VT3	VT3		40	38	93.3%	55.6%	99.7%	99.4%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,444	67.6%	71.9%	89.0%	90.1%
Totals September/October 2021	1,800	1,450	69.8%	71.9%	89.6%	89.9%
Variance:	40	-6	-2.2%	0.0%	-0.6%	0.2%

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

All Students										
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE	
C	CO	CO1		40	35	70.8%	65.3%	85.5%	86.8%	
C	CO	CO2		40	29	58.6%	59.3%	90.9%	89.1%	
C	CO	CO3		40	34	70.4%	74.8%	86.3%	86.8%	
C	CO	CO4		40	39	83.8%	79.6%	87.6%	88.5%	
C	CO	CO5		40	36	82.8%	88.8%	93.5%	95.0%	
C	EU	EU1		40	42	85.1%	78.0%	85.4%	85.9%	
C	EU	EU2		40	38	77.5%	76.6%	85.9%	87.3%	
C	EU	EU3		40	38	79.4%	82.1%	84.7%	85.3%	
C	EU	EU4		40	38	81.6%	78.8%	91.2%	89.4%	
C	NG	NG1		40	33	70.0%	63.6%	87.0%	87.5%	
C	NG	NG2		40	32	70.8%	73.5%	93.4%	90.7%	
C	NG	NG3		40	32	68.0%	74.3%	85.4%	85.2%	
C	NG	NG4		40	37	79.4%	77.9%	85.8%	88.0%	
C	WM	WM1		40	30	67.1%	68.7%	90.4%	91.6%	
C	WM	WM2		40	30	63.8%	69.8%	87.2%	86.7%	
C	WM	WM3		40	29	62.8%	68.7%	88.7%	88.0%	
C	WM	WM4		40	33	71.8%	74.5%	87.8%	87.8%	
Central Totals:				17	680	585	73.1%	73.8%	87.9%	88.2%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,444	67.6%	71.9%	89.0%	90.1%
Totals September/October 2021	1,800	1,450	69.8%	71.9%	89.6%	89.9%
Variance:	40	-6	-2.2%	0.0%	-0.6%	0.2%

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

All Students										
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE	
E	LKM	LKM1		40	27	62.6%	76.7%	97.5%	94.8%	
E	LKM	LKM2		40	27	58.4%	59.7%	86.5%	90.7%	
E	LKM	LKM3		40	35	79.6%	71.6%	94.1%	93.9%	
E	LKM	LKM4		40	31	69.8%	62.8%	90.9%	89.6%	
E	LKM	LKM5		40	18	40.1%	45.3%	89.7%	86.1%	
E	LKM	MM1		40	25	54.6%	62.6%	87.4%	88.6%	
E	LKM	MM2		40	22	48.5%	51.4%	88.2%	92.8%	
E	LKM	MM3		40	29	65.4%	75.2%	90.2%	95.0%	
E	MM	MM4		40	31	63.4%	60.6%	87.0%	91.3%	
E	MM	SR1		40	27	55.4%	69.3%	85.0%	88.7%	
E	MM	SR2		40	24	56.5%	68.8%	95.2%	95.8%	
E	SR	SR3		40	21	45.1%	65.3%	87.2%	89.8%	
E	SR	TS1		40	29	60.1%	70.9%	84.2%	88.0%	
E	TS	TS2		40	28	57.5%	69.2%	88.0%	89.6%	
E	TS	TS3		40	31	67.9%	73.7%	95.3%	94.8%	
East Totals:				15	600	405	59.0%	64.6%	89.8%	91.7%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,444	67.6%	71.9%	89.0%	90.1%
Totals September/October 2021	1,800	1,450	69.8%	71.9%	89.6%	89.9%
Variance:	40	-6	-2.2%	0.0%	-0.6%	0.2%

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

All Students										
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE	
W	CL	CL1		40	38	81.3%	83.2%	92.6%	95.0%	
W	CL	CL2		40	33	72.3%	68.9%	90.6%	89.5%	
W	CL	CL3		40	35	70.0%	71.7%	84.1%	88.9%	
W	DT	DT1		40	39	91.4%	91.0%	97.3%	97.7%	
W	NP	DT2		40	33	68.6%	67.3%	90.0%	89.8%	
W	NP	NP1		40	32	66.6%	73.4%	84.9%	85.5%	
W	NP	NP2		40	33	74.6%	76.8%	94.5%	94.9%	
W	NP	NP3		40	34	71.4%	70.8%	85.2%	85.5%	
W	NP	NP4		40	23	49.8%	55.0%	87.5%	88.0%	
W	NP	PC1		40	29	66.3%	72.6%	98.1%	98.8%	
W	NP	PC2		40	34	77.3%	70.2%	92.5%	91.1%	
W	PL	PL1		40	30	65.5%	71.5%	87.3%	90.0%	
W	PL	PL2		40	29	58.0%	63.4%	84.7%	85.7%	
W	PL	PL3		40	32	67.0%	69.0%	85.1%	84.8%	
West Totals:				14	560	454	70.0%	78.2%	89.7%	90.9%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,491	69.9%	71.4%	89.0%	89.9%
Totals October/November 2021	1,800	1,536	73.7%	72.2%	89.2%	89.8%
Variance:	40	-45	-3.8%	-0.8%	-0.2%	0.1%

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

All Students										
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE	
C	CO	CO1		40	35	70.7%	66.4%	85.1%	86.4%	
C	CO	CO2		40	36	70.4%	61.6%	90.1%	89.4%	
C	CO	CO3		40	34	69.5%	73.7%	85.3%	86.5%	
C	CO	CO4		40	40	79.9%	79.7%	81.1%	86.9%	
C	CO	CO5		40	37	85.5%	88.1%	94.6%	94.9%	
C	EU	EU1		40	41	91.2%	80.8%	89.2%	86.6%	
C	EU	EU2		40	40	83.6%	78.1%	85.5%	86.9%	
C	EU	EU3		40	40	85.9%	82.9%	85.9%	85.4%	
C	EU	EU4		40	39	85.9%	80.3%	88.6%	89.2%	
C	NG	NG1		40	34	74.1%	65.8%	87.2%	87.4%	
C	NG	NG2		40	34	77.5%	74.3%	96.9%	91.9%	
C	NG	NG3		40	35	72.9%	74.0%	85.0%	85.1%	
C	NG	NG4		40	33	72.0%	76.7%	87.2%	87.9%	
C	WM	WM1		40	33	70.7%	69.1%	89.4%	91.1%	
C	WM	WM2		40	30	65.4%	68.9%	91.4%	87.6%	
C	WM	WM3		40	31	65.1%	68.0%	89.7%	88.3%	
C	WM	WM4		40	33	70.5%	73.7%	87.7%	87.8%	
Central Totals:				17	680	605	75.9%	74.2%	88.1%	88.2%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,491	69.9%	71.4%	89.0%	89.9%
Totals October/November 2021	1,800	1,536	73.7%	72.2%	89.2%	89.8%
Variance:	40	-45	-3.8%	-0.8%	-0.2%	0.1%

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

All Students										
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE	
E	LKM	LKM1		40	17	38.9%	68.9%	98.7%	95.3%	
E	LKM	LKM2		40	29	63.6%	60.5%	89.6%	90.5%	
E	LKM	LKM3		40	35	82.5%	73.9%	94.3%	94.0%	
E	LKM	LKM4		40	36	78.9%	66.1%	90.2%	89.8%	
E	LKM	LKM5		40	27	59.2%	48.2%	88.9%	86.8%	
E	LKM	MM1		40	33	69.7%	64.0%	86.9%	88.2%	
E	LKM	MM2		40	28	61.1%	53.4%	87.2%	91.4%	
E	LKM	MM3		40	19	43.7%	68.7%	95.1%	95.0%	
E	MM	MM4		40	34	73.0%	63.2%	86.6%	90.2%	
E	MM	SR1		40	30	57.9%	67.0%	85.8%	88.2%	
E	MM	SR2		40	25	54.9%	65.9%	91.4%	95.1%	
E	SR	SR3		40	22	47.8%	61.7%	89.0%	89.7%	
E	SR	TS1		40	30	60.8%	68.8%	85.1%	87.4%	
E	TS	TS2		40	29	58.8%	67.1%	87.5%	89.2%	
E	TS	TS3		40	29	68.8%	72.7%	96.3%	95.1%	
East Totals:				15	600	423	61.3%	63.9%	89.8%	91.3%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,491	69.9%	71.4%	89.0%	89.9%
Totals October/November 2021	1,800	1,536	73.7%	72.2%	89.2%	89.8%
Variance:	40	-45	-3.8%	-0.8%	-0.2%	0.1%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
W	CL	CL1		40	34	77.8%	82.1%	91.5%	94.3%
W	CL	CL2		40	32	72.6%	70.1%	93.4%	90.8%
W	CL	CL3		40	33	69.3%	71.2%	84.1%	87.9%
W	DT	DT1		40	40	90.9%	91.0%	93.6%	96.8%
W	NP	DT2		40	33	72.8%	68.4%	90.8%	90.0%
W	NP	NP1		40	32	67.9%	72.3%	89.1%	86.2%
W	NP	NP2		40	35	75.8%	76.6%	88.3%	93.5%
W	NP	NP3		40	34	71.2%	70.9%	86.1%	85.6%
W	NP	NP4		40	32	62.5%	56.5%	86.5%	87.7%
W	NP	PC1		40	32	72.2%	72.5%	96.7%	98.3%
W	NP	PC2		40	34	69.1%	69.8%	85.0%	89.0%
W	PL	PL1		40	30	65.8%	70.3%	87.7%	89.6%
W	PL	PL2		40	29	64.1%	63.5%	92.1%	86.9%
W	PL	PL3		40	33	72.1%	69.6%	89.3%	85.7%
West Totals:			14	560	463	71.7%	76.8%	89.6%	90.6%



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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,530	71.6%	71.5%	88.3%	89.7%
Totals November/December 2021	1,840	1,569	74.2%	73.4%	89.3%	89.7%
Variance:	0	-39	-2.6%	-1.9%	-1.0%	0.0%

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

All Students										
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE	
C	CO	CO1		40	38	80.3%	68.3%	85.0%	86.2%	
C	CO	CO2		40	38	82.7%	64.6%	88.6%	89.2%	
C	CO	CO3		40	34	69.8%	73.2%	84.6%	86.2%	
C	CO	CO4		40	40	80.8%	79.8%	80.8%	86.0%	
C	CO	CO5		40	39	94.7%	89.0%	99.1%	95.5%	
C	EU	EU1		40	40	84.3%	81.3%	84.3%	86.3%	
C	EU	EU2		40	40	85.0%	79.0%	86.4%	86.8%	
C	EU	EU3		40	40	84.8%	83.2%	86.4%	85.6%	
C	EU	EU4		40	40	84.7%	80.9%	87.4%	89.0%	
C	NG	NG1		40	35	77.2%	67.4%	89.0%	87.7%	
C	NG	NG2		40	34	79.0%	75.0%	95.0%	92.4%	
C	NG	NG3		40	37	76.5%	74.3%	86.0%	85.2%	
C	NG	NG4		40	37	80.5%	77.2%	90.1%	88.2%	
C	WM	WM1		40	33	73.8%	69.8%	90.2%	91.0%	
C	WM	WM2		40	33	70.2%	69.1%	90.0%	87.9%	
C	WM	WM3		40	34	68.5%	68.0%	84.9%	87.8%	
C	WM	WM4		40	33	72.8%	73.6%	91.6%	88.3%	
Central Totals:				17	680	625	79.2%	74.9%	88.1%	88.2%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,530	71.6%	71.5%	88.3%	89.7%
Totals November/December 2021	1,840	1,569	74.2%	73.4%	89.3%	89.7%
Variance:	0	-39	-2.6%	-1.9%	-1.0%	0.0%

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

All Students										
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE	
E	LKM	LKM1		40	18	43.3%	65.4%	99.2%	95.6%	
E	LKM	LKM2		40	31	66.8%	61.4%	88.1%	90.1%	
E	LKM	LKM3		40	34	71.5%	73.6%	84.1%	92.5%	
E	LKM	LKM4		40	36	80.0%	68.1%	88.9%	89.6%	
E	LKM	LKM5		40	31	65.0%	50.6%	88.4%	87.1%	
E	LKM	MM1		40	34	70.5%	65.0%	84.4%	87.6%	
E	LKM	MM2		40	28	60.5%	54.4%	86.4%	90.6%	
E	LKM	MM3		40	19	44.7%	65.3%	95.7%	95.1%	
E	MM	MM4		40	34	71.5%	64.3%	85.1%	89.3%	
E	MM	SR1		40	30	61.5%	66.2%	84.2%	87.6%	
E	MM	SR2		40	27	57.7%	64.7%	92.0%	94.7%	
E	SR	SR3		40	23	48.3%	59.8%	86.6%	89.3%	
E	SR	TS1		40	31	64.0%	68.1%	84.4%	87.0%	
E	TS	TS2		40	32	66.8%	67.0%	87.0%	88.9%	
E	TS	TS3		40	27	61.0%	71.1%	93.1%	94.9%	
East Totals:				15	600	435	62.2%	63.8%	87.9%	90.9%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,530	71.6%	71.5%	88.3%	89.7%
Totals November/December 2021	1,840	1,569	74.2%	73.4%	89.3%	89.7%
Variance:	0	-39	-2.6%	-1.9%	-1.0%	0.0%

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

All Students										
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE	
W	CL	CL1		40	37	82.5%	82.1%	90.2%	93.7%	
W	CL	CL2		40	31	68.8%	69.9%	93.2%	91.3%	
W	CL	CL3		40	35	73.2%	71.5%	85.1%	87.5%	
W	DT	DT1		40	34	80.0%	89.5%	94.1%	96.5%	
W	NP	DT2		40	38	77.8%	69.7%	85.1%	89.2%	
W	NP	NP1		40	31	65.8%	71.4%	86.4%	86.2%	
W	NP	NP2		40	36	80.8%	77.2%	89.8%	92.9%	
W	NP	NP3		40	35	74.3%	71.4%	87.8%	86.0%	
W	NP	NP4		40	33	69.8%	58.4%	86.9%	87.6%	
W	NP	PC1		40	32	69.2%	72.1%	93.3%	97.6%	
W	NP	PC2		40	35	73.2%	70.5%	88.9%	89.0%	
W	PL	PL1		40	29	63.5%	69.4%	89.9%	89.6%	
W	PL	PL2		40	31	68.0%	64.1%	89.7%	87.3%	
W	PL	PL3		40	33	69.5%	69.6%	85.8%	85.7%	
West Totals:				14	560	470	72.6%	76.2%	88.9%	90.4%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,527	72.5%	71.6%	88.0%	89.5%
Totals December 2021/January 2022	1,840	1,579	74.9%	73.6%	88.3%	89.6%
Variance:	0	-52	-2.4%	-2.0%	-0.3%	-0.1%

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

All Students										
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE	
C	CO	CO1		40	39	83.1%	69.5%	86.2%	86.2%	
C	CO	CO2		40	38	81.7%	65.9%	88.6%	89.2%	
C	CO	CO3		40	34	71.7%	73.0%	84.3%	86.1%	
C	CO	CO4		40	38	75.0%	79.5%	78.9%	85.4%	
C	CO	CO5		40	37	92.5%	89.3%	100.0%	95.9%	
C	EU	EU1		40	40	86.4%	81.7%	86.4%	86.3%	
C	EU	EU2		40	40	84.7%	79.5%	84.7%	86.7%	
C	EU	EU3		40	39	86.4%	83.4%	88.6%	85.8%	
C	EU	EU4		40	40	86.4%	81.3%	86.4%	88.7%	
C	NG	NG1		40	36	75.8%	68.0%	85.6%	87.5%	
C	NG	NG2		40	32	70.8%	74.7%	90.4%	92.2%	
C	NG	NG3		40	38	81.4%	74.9%	86.7%	85.4%	
C	NG	NG4		40	35	78.9%	77.3%	90.2%	88.4%	
C	WM	WM1		40	32	70.0%	69.8%	87.5%	90.7%	
C	WM	WM2		40	33	71.9%	69.3%	87.2%	87.8%	
C	WM	WM3		40	33	70.0%	68.2%	86.9%	87.8%	
C	WM	WM4		40	33	72.5%	73.5%	89.1%	88.4%	
Central Totals:				17	680	617	78.8%	75.2%	87.4%	88.1%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,527	72.5%	71.6%	88.0%	89.5%
Totals December 2021/January 2022	1,840	1,579	74.9%	73.6%	88.3%	89.6%
Variance:	0	-52	-2.4%	-2.0%	-0.3%	-0.1%

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

All Students										
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE	
E	LKM	LKM1		40	19	47.5%	64.0%	100.0%	95.9%	
E	LKM	LKM2		40	30	67.5%	61.9%	90.0%	90.1%	
E	LKM	LKM3		40	34	71.7%	73.4%	84.3%	91.8%	
E	LKM	LKM4		40	36	77.5%	68.8%	86.1%	89.3%	
E	LKM	LKM5		40	31	65.8%	51.7%	87.5%	87.1%	
E	LKM	MM1		40	35	73.6%	65.6%	84.1%	87.3%	
E	LKM	MM2		40	30	68.3%	55.5%	91.1%	90.6%	
E	LKM	MM3		40	20	45.8%	63.8%	91.7%	94.9%	
E	MM	MM4		40	34	73.3%	65.0%	86.3%	89.1%	
E	MM	SR1		40	28	64.2%	66.1%	91.7%	87.9%	
E	MM	SR2		40	27	59.4%	64.3%	88.1%	94.2%	
E	SR	SR3		40	23	50.8%	59.1%	88.4%	89.3%	
E	SR	TS1		40	32	67.8%	68.1%	85.6%	86.9%	
E	TS	TS2		40	32	68.3%	67.1%	88.2%	88.8%	
E	TS	TS3		40	26	61.1%	70.3%	94.4%	94.8%	
East Totals:				15	600	437	64.2%	64.0%	88.6%	90.7%

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

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,840	1,527	72.5%	71.6%	88.0%	89.5%
Totals December 2021/January 2022	1,840	1,579	74.9%	73.6%	88.3%	89.6%
Variance:	0	-52	-2.4%	-2.0%	-0.3%	-0.1%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
W	CL	CL1		40	37	81.9%	82.1%	88.6%	93.3%
W	CL	CL2		40	31	64.2%	69.2%	85.6%	90.7%
W	CL	CL3		40	35	75.6%	71.8%	86.3%	87.4%
W	DT	DT1		40	36	80.8%	88.8%	91.5%	96.1%
W	NP	DT2		40	40	85.3%	70.9%	87.0%	89.0%
W	NP	NP1		40	32	67.2%	71.0%	85.8%	86.2%
W	NP	NP2		40	36	83.1%	77.7%	92.3%	92.9%
W	NP	NP3		40	35	74.2%	71.6%	85.9%	85.9%
W	NP	NP4		40	33	71.7%	59.4%	86.9%	87.5%
W	NP	PC1		40	32	76.7%	72.4%	96.8%	97.6%
W	NP	PC2		40	34	73.1%	70.8%	85.9%	88.6%
W	PL	PL1		40	28	64.2%	69.0%	91.7%	89.7%
W	PL	PL2		40	31	68.3%	64.5%	88.2%	87.4%
W	PL	PL3		40	33	67.5%	69.5%	84.1%	85.6%
West Totals:			14	560	473	73.8%	76.0%	88.3%	90.2%

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, Tim Morton – Member, Eric Schweinfurter - Member

BOARD OF DIRECTORS MEETING MINUTES

Wednesday, December 7, 2022, 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, 9211, 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, 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, , 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 was available prior to the start of the meeting at

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

1.0 OPEN SESSION

1.1 Call to Order

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

1.2 Roll Call

Members present at the meeting: Scott Barton, David Crean, Len Hering, Tim Morton, and Eric Schweinfurter

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

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

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

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

Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

1.4 Establishment of Quorum

The following directors, constituting a quorum of the Board were present at the meeting: Scott Barton, David Crean, Len Hering, Tim Morton, and Eric Schweinfurter

1.5 Pledge of Allegiance

Hering led all in the Pledge of Allegiance.

1.6 Approval of Agenda

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

Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

2.0 PUBLIC COMMENT

Public comment for items of interest to the public and within the scope of 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 meetings held over Zoom, any person who wishes to make a comment on either non-agenda or agenda items shall use the “Raise Hand” feature of Zoom to notify the Board. In accordance with the Brown Act, no discussion or action may occur at this time, but it is the Board’s prerogative to respond or give direction to staff. All public comment will be heard at this point in the agenda as ordered below. Each agenda item being commented on will have a maximum of 20 minutes allotted and each non-agenda item will have a maximum of 10 minutes allotted. If necessary, the Board Chair may equivalently decrease the time for each speaker in order to stay within the allotted maximum.

2.1 Non-Agenda Public Comment

There were no comments from the public.

2.2 Agenda Public Comment

There were no comments from the public.

3.0 CLOSED SESSION

The Closed Session convened at 8:20 a.m.

3.1 Board Chairman Announcement Regarding Closed Session Items**3.2 Public Comment on Closed Session Items****MOVE TO CLOSED SESSION**

3.2.1 Conference with Legal Counsel--Anticipated Litigation Significant Exposure to Litigation Pursuant to Paragraph (2) Or (3) Of Subdivision (d) Of Section 54956.9: (one case)

3.2.2 Conference with Labor Negotiators
Agency Designated Representative: Rear Adm. Len Hering, Sr.
Unrepresented Employee: Founder, President, and Chief Executive Officer

3.2.3 Conference with Labor Negotiators
Agency Designated Representative: Rear Adm. Len Hering, Sr.
Unrepresented Employee: Chief Business Officer, Chief Financial Officer/Treasurer, and Founding Director

Bixby and Alipio recused themselves for Close Session Items 3.2.2 – 3.2.3.

4.0 RETURN TO OPEN SESSION

The Board Returned to Open Session at 9:12 a.m.

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

No actions were taken in Closed Session.

5.0 ADMINISTRATIVE ITEMS**5.1 Approval of Resolution Regarding Executive Compensation for Founder, President, and Chief Executive Officer**

Board Chairman Hering announced that when the Board considers renewing or extending a contract term or modifying total compensation to be paid to the SSP Founder, President and Chief Executive

Officer (referred to as the “CEO”), the Board must ensure that such compensation is reasonable. Board Chairman Hering further expressed that the Board must review comparable compensation data and properly document the basis for its decision which includes reviewing and recognizing the unique benefits provided by the CEO to SSP. The Board approved a Resolution which details the CEO’s unparalleled record of extraordinary success in almost thirty (30) years of charter school specific leadership with SSP and multiple other successful charter schools which has positively transformed thousands of student lives. The Board Resolution also provides a detailed list of the CEO’s many achievements on behalf of SSP and her contributions to education throughout her exemplary career.

It was moved by Barton and seconded by Crean to Approve the Resolution Regarding Executive Compensation for Founder, President, and Chief Executive Officer Presented in Item 3.2.2.
Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

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

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

Chairman Hering declared that the California Integrity Act of 2004 mandates that the Board review comparable executive compensation package for educational executives. The Board received two compensation studies for the CEO/Superintendents/Executive Directors. Chairperson Hering led the Board to review the two compensation studies which identified reasonable/non-excessive compensation for the CEO. Additionally, Chairman Hering announced that the SSP Compensation Committee took action at its November 17, 2022, meeting and is recommending to the Board that the studies be approved as identifying reasonable/non-excessive compensation.

It was moved by Barton and seconded by Crean to Adopt the Comparable Compensation Data for CEOs/Superintendents/Executive Directors.
Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

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

Chairman Hering presented and read out loud the Oral Report of Executive Compensation Paid to the Founder, President, and Chief Executive Officer and stated that the annual salary is keeping with the compensation comparability study data that the Board received. The agreements are not being changed in any substantive way from the existing employment agreements except for an additional accrual of 10 days of vacation leave per year beyond the annual management vacation accrual.

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

It was moved by Crean and seconded by Barton to Approve the Employment Agreement for the Founder, President, and Chief Executive Officer.
Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

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

Board Chairman Hering announced that when the Board considers renewing or extending a contract term or modifying total compensation to be paid to the SSP Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director (referred to as the “CBO”), the Board must ensure that such compensation is reasonable. Board Chairman Hering further expressed that the Board must review comparable compensation data and properly document the basis for its decision which includes

reviewing and recognizing the unique benefits provided by the CBO to SSP. The Board approved a Resolution which details the CBO's unparalleled record of extraordinary success in almost twenty-eight (28) years of charter school specific leadership with SSP and multiple other successful charter schools which has positively transformed thousands of student lives. The Board Resolution also provides a detailed list of the CBO's many achievements on behalf of SSP and her contributions to education throughout her exemplary career.

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

Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

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

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

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

Chairman Hering led the Board to review the two compensation studies which identified reasonable/non-excessive compensation for the CBO. Additionally, Chairman Hering announced that the SSP Compensation Committee took action at its November 17, 2022, meeting and is recommending to the Board that the studies be approved as identifying reasonable/non-excessive compensation.

It was moved by Crean and seconded by Morton to Adopt the Comparable Compensation Data for Charter School CBOs/CFOs/Business Managers.

Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

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

Chairman Hering presented and read out loud the Oral Report of Executive Compensation Paid to the Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director and stated that the annual salary is keeping with the compensation comparability study data that the Board received. The agreements are not being changed in any substantive way from the existing employment agreements except for an additional accrual of 10 days of vacation leave per year beyond the annual management vacation accrual.

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

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

Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

5.9 President's Report

5.9.1 Parent Square Presentation by Elizabeth Short

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

5.9.2 Internal Communications

Bixby stated during the meeting on Internal Communications. Bixby noted that all of us are familiar with how the workplace is changing. We have evolved into a hybrid work situation. Our classrooms are always staffed. There are a good portion of the staff that need to be there for kids. We have person-to-person interactions going on every day at these sites. And yet we have a certain portion of our staff in different places; at home, at work, it is very diverse. We support this concept as our work has become more productive. Particularly, because we can use technology to come together frequently and there isn't the time lost in the long travel that some people have to do. So, we know we are challenged to preserve one of the things that we consider part of our secret sauce- our outstanding Culture. The question came up many years ago, and we have been working on how we preserve our culture of our School moving forward. Our culture, supports not only top flight instruction for our students, rigor and personalization and individualization, but also the support services that they deserve and need, but we want to be sure to keep that secret sauce. It is the basis for the innovation that we do, and it is people oriented. It is people dependent. How do we keep that team going and that sense of belonging to an organization that is truly prestigious in many ways but valued and loved? This year, with our Marketing and Communications Staff, we have emphasized internal communication. Through the year, you have received our videos that we do for different communications. We get some many wonderful letters from parents recognizing specific teachers, recognizing the organization, as a whole. I will keep sending those to you unless you tell me to please stop. For the most part, I hear you really enjoy them. It adds a fun vitality to everything we do. We have taken to having quarterly all staff meetings, we used to have instructional staff and office staff and yet our message is so similar to both, that we have decided to go to with these all-staff meetings, which are extremely informational and also very festive. The last meeting had a health fair that was associated with that day. The feedback that I got was that everyone really enjoyed it. I think we kicked up our internal communication, we take lots of pictures and we do lots of sharing--it's wonderful. I think the trend of workplace change can be a really good one and very fulfilling and actually help support our Mission and Vision, if in fact there is some real work in consideration given to how you are going to that. Just want to make you aware that's the background and that's why you get some of our videos coming across to you.

5.9.3 Manager Training

Bixby informed the Board that we have a very sophisticated managerial system throughout the school, particularly with the classrooms. We have Leads, Counselors, and people supervising other people. It's all a part of not only training for the future, but also, it's a way of helping our work be more personalized and individualized. That is a student-centered concept, but also extends to our faculty and staff. We want to be there for everybody, and we want to help them in a very personalized way. Everybody is an individual and need different things. We have all these people coming to work and each day is a little different and with a different need. We have managers out there that we really endeavor to support. We are bringing a different training which I will be giving personally. We are slowly presenting it throughout the year, which begins the first of the

year. We will be focusing on specific skills needed for managers. Within all our Altus Schools, we are committed to helping people lead. Our philosophy is that leadership exists at every level. Everybody is sometimes a leader, sometimes a follower. The difference is that leaders are working with creating change, not creating necessarily the status quo. We try to support everyone in helping to know how to be a leader. Learning how to be a Manager and that is a positional leadership that requires some specific skills for a variety of reasons. You are dealing with people, the legalities that relate to employment, how to motivate, and settling conflicts, help them dare to be different and step out and create innovation for their organization. We will be focusing in the next year and going forward on helping to develop those specific skills in all of our people. Our teachers work with subordinates within the Resource Center, and they too need support in learning how to manage. We are concentrating on that. Management training is going to be called out in the next couple of years to prepare people.

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

Bixby reported that we are involved in attending various conferences that are offered. There are different staff members that attend the different conferences that are offered.

Also, this year we have select staff members that will be presenting and attending the Malcom Baldrige Conference. We have staff members that go out across the country to present, to share, to learn. Seeking information outside of ourselves is very important. Not only do we seek that information in an educational framework, but it is also part of our premise that we can learn from other sectors. Particular thru Baldrige, we are able to interface with business people, hospital care people and it is amazing that how much we have in common. We have local conference where staff participate, for example, the WASC Accreditation Team visits. We are very active in term of exposing people to the world outside of ourselves.

5.10 Strategic Plan Update

5.10.1 Audeo Charter School

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

5.10.2 The Charter School of San Diego

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

Tuter reviewed the School Participation Report for all Schools.

6.0 CONSENT AGENDA

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

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

- 6.1.1 Approval of Meeting Minutes for September 6, 2022, October 17, 2022, November 1, 2022
- 6.1.2 Approval of the Comprehensive School Safety Plan 2022-2023
- 6.1.3 Approval of Uniform Complaint Policy and Procedures Policy 1800 Amendment
- 6.1.4 Approval of Access to Public Records Policy 1958 Amendment
- 6.1.5 Approval of Suspension and Expulsion Policy 3300 Amendment

It was moved by Crean and seconded by Morton to Approve the Consent Agenda Items 6.1.1 – 6.1.5.
Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

7.0 ACTION ITEMS

7.1 Actions Items for Audeo Charter School

7.1.1 Approval of the First Interim Report 2022-2023

It was moved by Crean and seconded by Morton to Approve the First Interim Report 2022-2023.
Ayes –5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

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

The Board Reviewed and Discussed the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and it was moved by Barton and seconded by Crean to Approve the Revised Preliminary Operational Budget FY 2022-2023.
Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

7.2 Actions Items for The Charter School of San Diego Charter School

7.2.1 Approval of the First Interim Report 2022-2023

It was moved by Crean and seconded by Morton to Approve the First Interim Report 2022-2023.
Ayes –5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

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

The Board Reviewed and Discussed the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and it was moved by Barton and seconded by Crean to Approve the Revised Preliminary Operational Budget FY 2022-2023.
Ayes – 5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

8.0 BOARD ANNOUNCEMENTS AND COMMENTS

Bixby noted that on behalf of the Faculty and Staff, we hope everyone has a wonderful holiday season.

9.0 ADJOURNMENT

It was moved by Crean and seconded by Morton to Adjourn the Meeting.
Ayes –5, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

WASC SELF-STUDY

2022/2023

Prepared by:
The Charter School of San Diego
Audeo Charter School
Mirus Secondary School

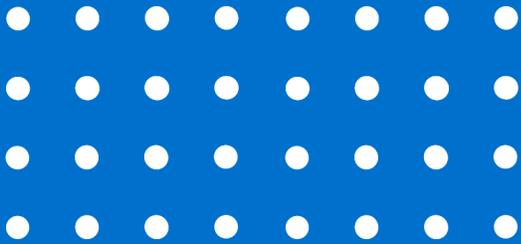


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PREFACE:

SELF-STUDY PROCESS



Preface I: Focus on Learning Self-Study Process

Explain the school self-study process used to accomplish the outcomes of the self-study, i.e. timeline, stakeholder involvement, any modifications from the model self-study process. By addressing these expectations of the self-study, the school will have accomplished:

1. The involvement and collaboration of all staff and other stakeholders to equitably support high-quality student achievement
2. The clarification and measurement of what all students should know, understand, and be able to do through schoolwide learner outcomes/graduate profile and academic standards
3. The analysis of the California Dashboard indicators and additional data about students and student achievement
4. The assessment of the entire school program and its impact on the learning for all students in relation to the schoolwide learner outcomes/graduate profile, academic standards, and ACS WASC/CDE criteria
5. The alignment of a schoolwide action plan/SPSA to the LCAP and the school's areas of need; the capacity to implement and monitor the accomplishment of the schoolwide action plan/SPSA goals.

The WASC Focus on Learning (FOL) self-study process is a perfect fit into Charter School of San Diego (CSSD), Audeo, and Mirus's systems approach to continuous improvement. All educational partners are involved in the school's systematic process of continuous improvement that includes regular monitoring of student outcomes and adjusting support mechanisms to scaffold supports and services for our students to successfully achieve the academic goals according to their personalized education plan. CSSD, Audeo and Mirus's commitment to the continuous improvement process, including the WASC FOL process, is evidenced in the Strategic Planning Process, detailed in Category A3.

Each year through the strategic planning process (visualized below), the Leadership Team, representing all stakeholder departments within CSSD, Audeo and Mirus, meets to conduct a review of the school's strengths, weaknesses, opportunities and threats based upon input from stakeholders. This input includes, but is not limited to, student formative and summative assessment data, student demographic data, parent and student input, formal survey results, teacher and staff reporting, feedback from local business leaders, and interviews and observations from Educational Reform work. Based upon the data analysis and needs assessment, the Leadership Team revisits and updates the school's Vision, Mission and Values and its Core Competency. The Senior Leaders identify Strategic Initiatives necessary to promote



STRATEGIC PLANNING PROCESS



ACS WASC/CDE Self-Study Report

student achievement for the school year. The Leadership Team determines the necessary action plans, targets and champions for each Initiative and embeds the Local Control Accountability Plan (LCAP) into the Strategic Plan. The Board of Directors reviews the Strategic Plan, aligned to the LCAP, including the Strategic Initiatives, and approves the budget to support ongoing improvement. The initiatives are reviewed quarterly by all workforce members and staff performance reviews are partially based upon the successful completion of assigned tasks.

Beginning in the Spring of 2021, WASC orientation sessions were held during general staff meetings, Board meetings, and at Open House events to acquaint all stakeholders with:

- An explanation of the joint ACS WASC/CDE accreditation process along with its benefits to the school community
- An overview of the *Focus on Learning* self-study process
- The understanding of the ACS WASC/CDE criteria
- The importance of using data and the self-study findings
 - (1) to raise the urgency for system change;
 - (2) to continue our commitment to a vision of high academic achievement for all students;
 - and
 - (3) to investigate further the causes, barriers, impediments, challenges, remedies, and solutions to maximize student achievement and learning
- The importance of the ongoing improvement process for successful student learning
- The nature and purpose of the visiting committee
- Accreditation status determination

The CSSD, Audeo and Mirus WASC Leadership team identified roles, assigned responsibilities, and established the following FOL groups:

- **Leadership Team:** Executive Director, Chief Business Officer, Administrator of Instructional Services, and Curriculum, Professional Learning & Accreditation Administrator.
- **Home Groups and Focus Groups:** Staff was assigned to Home Groups depending upon their curricular areas of expertise and based on personal preference as indicated by a survey released in Spring 2021; however, staff members acted as a ‘committee of the whole’ in discussions around student achievement, based upon Resource Center assignments. Teachers worked as teams in Focus Groups, which were also called “Writing Groups” based on their personal preferences as indicated in the Spring 2021 survey.

The Leadership Team developed a self-study timeline by aligning the tasks outlined in the *FOL WASC/CDE Process Guide* into the school’s existing communication

and collaboration system. FOL tasks were incorporated into regularly scheduled staff meetings as well as additional WASC specific meetings, and parents and students were introduced to the FOL process at a Family Learning Series Session, resource center meetings and open houses.

Through ongoing data collection and analysis, findings were summarized for stakeholders to review. The evaluation of the Student/Community Profile was completed through regularly scheduled meetings of home and focus groups. The CSSD, Audeo and Mirus community shared its observations and identified the school’s major student learning needs: academic achievement in math and ELA, college and career preparedness, and student wellness. **(Task 1 & 2)**

Progress since the previous full self-study was reviewed by the groups in the Spring 2021. The groups examined the action plan and recommendations made from the last self-study and addressed areas of growth and necessary changes for improvement **(Task 3)**.

The Leadership Team addressed the five criteria categories defined in the *FOL WASC/CDE Process Guide*. Each category was overseen by a staff member, who collaborated with other members of the staff that had expertise in the specific category. The teams gathered recommended evidence and analyzed the quality of the school program with respect to the WASC/CDE criteria **(Task 4)**.

The comprehensive Schoolwide Action Plan for student achievement was developed after reviewing the summaries, recommendations, and feedback from stakeholders during the FOL activities. The Leadership Team reviewed the growth areas and created action plan items. During meetings, the groups reviewed the action plan for additional input. Action items were then modified, growth targets were identified, and a follow-up process was established **(Task 5)**. This action plan will become part of the School’s Strategic Plan, incorporating goals into Strategic Initiatives that will also align with the School’s LCAP.

The **Student Learner** Outcomes (SLO’s) are for students to become motivated and self-disciplined, academically productive, socially competent, academically competent, self-sustaining learners, and contributing citizens within their community. CSSD, Audeo and Mirus renamed the SLO’s to Steps to Success and developed **metrics for measuring success, as shown below**.

Steps to Success (SLOs)
I am a Motivated and Self-Disciplined Learner
This is Demonstrated through...
MAP Intake Survey and Growth
Student Confidence Survey
Participation Rates
I am a Productive/Advancing Student
This is Demonstrated through...
Completion of 1 course/attendance period
Advance at least 1 grade level per year
I am a Socially Competent and Workplace Ready Student
This is Demonstrated through...
Pathways Exhibition
Graduation Rates
Dropout Rates
I am an Academically Competent Student
This is Demonstrated through...
MAP (NWEA) Growth Targets
CAASPP Proficiency Rates
Earning credits with a grade of "C" or better
I am a Self-Sustaining Learner
This is Demonstrated through...
Learning Productivity Indicators
Creating a post-secondary plan based on research and future goals (Naviance)
Making a successful transition into adult life
I am a Contributing Citizen
This is Demonstrated through...
Learning Productivity Indicators
Community Service and Employment Rates

Accomplishment of these Steps to Success is reported regularly to all staff through each school's Storybook, discussed more in Chapter 3, a compilation of data used to monitor progress and to determine the need for intervention.

CSSD, Audeo and Mirus utilize the LCAP and Federal Addendum to serve as the SPSA, which meets the ESSA school planning and engagement requirements. The schoolwide action plan is aligned to the LCAP through the strategic planning process. As previously mentioned, the same data that is used to develop the WASC Self Study is reviewed on a regular basis by instructional staff and leadership team members. Through the strategic planning process, which includes inputs from educational partners, CSSD, Audeo and Mirus is able to update annual school goals so that the student learner outcomes are met.

CHAPTER I: PROGRESS REPORT



Chapter 1: Progress Report

- Describe any significant developments that have had a major impact on the school and/or specific curricular programs since the last full visit.
- Comment on the process for implementing and monitoring the schoolwide action plan/SPSA aligned with LCAP goals.
- Summarize progress on each section of the current schoolwide action plan/SPSA that incorporated all schoolwide critical areas (growth areas for continuous improvement) from the last full self-study and all intervening visits.
- Comment on the original critical areas for follow-up (growth areas for continuous improvement) not in the current schoolwide action plan/SPSA.

Significant Developments: There have been many significant developments that have had a major impact on CSSD, Audeo and Mirus since the last full visit.

- CTE Career Pathways – We are now developing our 9th Career Pathway
- Remote Training – AU Portal and Microsoft Teams
- RISE for Students - Social-Emotional Learning
- Family Learning Series Altus University sessions
- Achieve3000 - Literacy Support Program
- Altus Connect - Laptops/Hot-Spots for students at home
- Resource Center Remodeling and Tech Upgrades
- AVID
- Ed Ladder - Supplemental Tutoring Service
- *the WAVE*
- Early College Credit Program with Articulated and Dual Enrollment courses
- Altus Fellows Program - Leadership Development
- Focus on Safety - RC upgrades, riot glass, auto-lock entrances, and ALICE trainings
- Remote Learning
- ELLevation - ELD Support Program
- Healthy Youth Therapists
- Illuminate - Instructional Data Warehouse
- New Altus created curriculum design to make personalizing more efficient
- Addition of Altus-created projects into online curriculum
- Certificate of Completion for Special Education
- Meal Program
- Virtual IEPs
- Desmos for Math
- Virtual Tutoring Sessions
- Bus Pass Program
- Equity and Inclusion Department including Teacher on Special Assignment
- Learning Checks as formative assessments embedded in curriculum

CA Dashboard:

- [Link to CSSD Dashboard](#)
- [Link to Audeo Dashboard](#)
- [Link to Mirus Dashboard](#)

Progress on Goals: From the last self-study, CSSD, Audeo and Mirus had similar goals with regard to Math and ELA achievement, CTE Career Pathways, and IT system implementation.

CSSD:

Goal 1: Increase academic achievement in Mathematics.

Goal 2: Increase academic achievement in English/Language Arts.

All action plan steps have been completed for these two goals. While the data is incomplete due to COVID, it will continue to be an area of student need.

Goal 3: Complete CTE Pathways design to achieve industry level certification in five different industry sectors

This goal has been achieved. CSSD currently has 8 complete career pathways that lead to either college credit or industry certification.

Goal 4: Fully integrate and enhance the Information Technology (IT) systems

The action plan for this goal has been achieved. Teachers have annual Professional Learning for technology in the Mission TechPossible event at the beginning of the school year and Techposium mid year. A tracking system has been developed to monitor technology repair so that students and teachers have access to working technology.

Goal 4A (this goal was added at the mid-cycle report): Refine recruitment methods and incentives focused on attracting and retaining Special Education Teachers.

The action plan for this goal has been achieved. CSSD is currenting in Stage III of the CTC Induction Program creation.

Goal 5: Develop and implement a plan to address science lab experimentation and exploration in qualified labs to address requirements of the UC system and provide enriching opportunities for all students.

The action plan for this goal has been achieved. Lab carts have been deployed to all Resource Centers as well as new science probes from Vernier Science are being integrated into the science curriculum. Teachers attend hands-on professional learning sessions designed for supporting

students through wet-labs. All Science curriculum is aligned to NGSS.

Audeo:

Goal 1: Increase academic achievement in Mathematics.

Goal 2: Increase academic achievement in English/Language Arts

All action plan steps have been completed for these two goals. While the data is incomplete due to COVID, it will continue to be an area of student need.

Goal 3: Complete CTE Pathways design to achieve industry level certification in five different industry sectors

This goal has been achieved. Audeo currently has 8 complete career pathways that lead to either college credit or industry certification.

Goal 4: Fully integrate and enhance the Information Technology (IT) systems to enhance the sharing of targeted assessment data results TK-12.

The action plan for this goal has been achieved. Through Moby Max (TK-5) and Imagine-Edgenuity, teachers are able to share student progress with families. Illuminate has also been integrated into the curriculum as a data warehouse for assessment data results.

Mirus:

Goal 1: Increase academic achievement in Mathematics

Goal 2: Increase academic achievement in English/Language Arts

All action plan steps have been completed for these two goals. While the data is incomplete due to COVID, it will continue to be an area of student need.

Goal 3: Increase student credit completion rate

Goal 4: Complete CTE Pathways design to achieve industry level certification in five different industry sectors

This goal has been achieved. Mirus currently has 8 complete career pathways that lead to either college credit or industry certification.

Goal 5: Fully integrate and enhance the Information Technology (IT) systems to enhance the sharing of targeted assessment data results

The action plan for this goal has been achieved. Through Imagine-Edgenuity, teachers are able to share student progress with families. Illuminate has also been integrated into the curriculum as a data warehouse for assessment data results.

Goal 6: Continue to foster active parent participation in the school improvement process

The action plan for this goal has been achieved. Parents and guardians are invited to attend monthly Family Learning Series events hosted as online webinars through Microsoft Teams. Families also attend Open House Events, Senior Nights, and see the teachers out at community events.

Ongoing Follow-up Process:

The schoolwide action plan is aligned within the LCAP in goals in the following chart

LCAP Goal	Metric	State Priority	CSSD WASC Goal	Audeo WASC Goal	Mirus WASC Goal
Goal 1	Teachers are Fully Credentialed and Appropriately Assigned	Basic	Goal 4A		
Goal 1	Smarter Balanced ELA Summative Assessments (DFS)	Pupil Achievement	Goal 2	Goal 2	Goal 2
Goal 1	Smarter Balanced Math Summative Assessments (DFS)	Pupil Achievement	Goal 1	Goal 1	Goal 1
Goal 1	Student Attendance / Participation / Credit Completion	Pupil Engagement			Goal 3
Goal 2	CTE Pathways	Course Access	Goal 3	Goal 3	
Goal 2	Science Courses Aligned to NGSS	Implementation of State Standards	Goal 5		
Goal 5	Opportunities for Parental and Family Member Participation	Parental Involvement	Goal 4	Goal 4	Goal 5

CHAPTER II: STUDENT/COMMUNITY PROFILE



Chapter 2: Student/Community Profile and Supporting data and Findings

Tell the story of your school through the use of data and information. This thorough examination of the school includes:

- **The history and background of the school**
 - **A description of the school programs**
 - **California School Dashboard Performance Overview and other local measures**
 - **Examination of perceptual data, such as surveys**
 - **Provide findings, noting trends and patterns, including longitudinal and disaggregated data (see profile guide)**
 - **Provide a brief summary that includes:**
 - **Implications of the data**
 - **Identification of 2–3 preliminary major student learner needs (at this stage of analysis)**
 - **Important questions to be discussed in the Focus Groups**
 - **Include related profile materials in the appendices at the end of the report.**
-

The **Charter School of San Diego** was initially developed from a San Diego Unified School District program called the Educational Clinic Alternatives. This program was originally funded by SB 65 to curb the dropout rate by recovering students who had been out of school for more than 45 days. In 1991, the Ed Clinics were storefront classrooms with the mission to re-engage students in their education. From 1991 to 1993, these non-traditional “mini schools” changed radically. A system of community partnerships and alliances supported a rapid expansion. In response to requests from the community, the delivery of service was implemented citywide. A non-traditional calendar was adopted, and flexible scheduling for students was incorporated to strengthen academic and career options.

In April 1993, the San Diego Unified School District Board of Education approved a proposal for the development of a charter school sponsored by the Greater San Diego Chamber of Commerce, Business Roundtable for Education. This approval granted the Chamber one year to locate a program consistent with their concept for change and willingness to commit to a charter. After research and study, the Chamber of Commerce invited the staff of Educational Clinic Alternatives to consider a charter option. After many months of work on a program description, the transition of the of Educational Clinic Alternatives to The Charter School of San Diego was sent before the San Diego Unified School District Board of Education and approved. This historic approval marked the first time a charter school was granted in San Diego Unified School District and in San Diego County. The Charter School

of San Diego (CSSD) was the 28th charter school opened in California, making it one of the oldest charter schools in the nation. Out of the first 28 charter schools opened in California only 17 remain operational today. CSSD operates under the SSP Corporation.

The journey to create **Audeo Charter School** officially began on January 1, 2001, when an Implementation Grant from the California Department of Education was approved. After several months of planning, charter revisions, and collaboration with San Diego Unified School District staff and members of the community, the SDUSD Board of Education unanimously approved Audeo’s petition and charter for five years.

Audeo Charter School opened for student enrollment on September 4, 2001. It was established as a visionary model for educational reform. Specifically aimed at students whose futures are at risk because conventional schooling has failed them, Audeo (Latin for “I Dare”) provides a unique educational environment for students whose academic and social needs are not met by traditional approaches. With the addition of its homeschool program for students in grades TK-5 in the 2015-16 school year, Audeo now serves students in grades TK-12, providing educational options for students and their families.

The 2022-23 school year marks Audeo’s 21st year of serving the San Diego County community. During this time, Audeo has demonstrated success, operationally and instructionally, while serving the population charter law was intended to serve. Audeo Charter School operates under the SSP Corporation.

Mirus Secondary School was developed as a unique partnership between Hesperia Unified School District and the founders of the School. In 2006, the School’s leadership team attended a charter school conference in Northern California where they were introduced to the Director of Alternative Education for Hesperia Unified School District. After hearing about the success of the other schools developed by the team, the Director became very interested in how one such school could be implemented in Hesperia. After much conversation and a few visits to the team’s existing schools in San Diego County, a charter proposal was drafted and presented to Hesperia Unified in 2007. The charter proposal was introduced by and personally advocated for by the Director of Alternative Education to the various board members. The proposal was unanimously accepted by the Hesperia Unified School Board and Mirus Secondary School opened its doors to the students in the Hesperia community in August 2007. Mirus Secondary School operates under the Audeo Corporation.

CSSD, Audeo and Mirus collaborate with a group of charter schools known as Altus Schools, sharing expertise to

develop curriculum and provide training opportunities for all schools. These schools are replications of the first school chartered in San Diego County, The Charter School of San Diego (CSSD), and share a common philosophy centered on creating sustainable organizations that secure the freedom to learn and to teach in a values based, highly professional, autonomous environment that boldly challenges widely accepted, contemporary paradigms. In 2015, CSSD received national recognition for performance excellence when it won the highly coveted Malcolm Baldrige National Quality Award, the nation's highest Presidential honor for performance excellence through innovation, improvement and visionary leadership. This is the first time that the award has been presented to a school – most importantly, a charter school – in its 29-year history. In 2021, CSSD received the honor again, making it the first organization in the Education sector to be a two time recipient. The Malcolm Baldrige

National Quality Program, recognizes organizations that demonstrate superior performance in seven key areas that include leadership, strategic planning, customer focus, measurement and knowledge management, workforce focus, operations, and results. The rigorous Baldrige Criteria are recognized internationally as the hallmark for performance excellence and are used to select award winners to serve as national and international role models.

The CSSD, Audeo and Mirus's vision is to educate students in new ways and to serve as a prototype for reform in public education. It is designed to avoid many of the problems students face in traditional schools. It retains the storefront one-room schoolhouse model, now known as resource centers, that allowed teachers to personalize each student's education and to develop a collaborative relationship with students and their families.

CSSD currently operates from 14 resource centers, currently serving 1414 students.

Resource Center	Address
Clairemont	4340 Genesee Ave. Ste. 109, SD 92117
College Ave	4585 College Ave., Ste., C, SD 92115
Downtown	1095 K St. Ste. A, SD 92101
Euclid	220 Euclid Ave, San Diego 92114
Lake Murray	8776 Lake Murray Blvd., SD 92119
Mira Mesa	8290 B Mira Mesa Blvd., SD 92126
North Park	2940 North Park Way, SD 92104
Northgate	4125 Alpha St. Ste C, SD 92113
Petco Park	1091 K St. #A101, SD 92101
Point Loma	3145 Rosecrans St. Ste D, SD 92110
Scripps Ranch	9910 Mira Mesa Blvd. Bldg. B, Ste. A2, SD 92131
Tierrasanta	10425 Tierrasanta Blvd. Ste. 101, SD 92124
Woodman	2939 Alta View Dr. Ste. B/C, SD 92139
Cadet Corps Dept.	6907 Paradise Valley Road, Unit 1 SD 92139

Audeo operates from 5 resource centers, plus one virtual resource center, currently serving 309 students.

Resource Center	Address
Kearny Mesa	7520 Mesa College Dr., SD 92111
La Jolla	7458 Girard Ave, La Jolla 92037
Mission Valley	3430 Camino Del Rio North, SD 92108
Pacific Beach	959 Hornblend St., SD 92109
Tierrasanta K-5	10725 Tierrasanta Blvd., SD 92124

Mirus operates from 3 resource centers, currently serving 287 students.

Resource Center	Address
Palm Desert	72840 Highway 111 Ste. C103, Palm Desert 92260
Main Street	16967 Main Street Ste. 107, Hesperia 92345
Topaz	14135 Main Street, Ste. 201, Hesperia 92345

In the fall of 2017, CSSD, Audeo and Mirus applied for and were granted Dashboard Alternative School Status (DASS), and granted again in Spring 2020, which provides for modified methods of measurement for accountability indicators beginning with the Fall 2018 release of CAASP data. Qualifying DASS schools serve a population of students who comprise at least 70% from the following categories:

- Expelled students
- Students suspended more than 10 days in one school year
- Wards of the Court or dependents of the court
- Pregnant and/or parenting students
- Recovered drop-outs
- Habitual truants
- Students who are credit deficient (one or more semesters behind in credits required to graduate)
- Students with a gap in enrollment
- Students with high transiency levels
- Foster Youth
- Homeless youth
- Students retained more than once during grades K-8

Demographic Data: [WASC 22-23 CSSD Audeo Mirus.xlsx](#)

The **demographic data tab** in the workbook linked above shows our current demographics for CSSD, Audeo and Mirus. From the ethnicity table, you can see that our major student ethnicities are Hispanic or Latino, White, and African American. The Hispanic or Latino ethnicity is the largest ethnicity for both CSSD and Audeo.

CSSD, Audeo and Mirus also maintain large percentages of students who are socioeconomically disadvantaged-over 60% in each of the schools. The percentage of students with disabilities for CSSD, Audeo and Mirus is higher than that of the surrounding districts at 22.9%, 35.6% and 16.4% respectively.

The **Parent Ed Level Tab** in the workbook linked above shows our current parent education level for CSSD, Audeo and Mirus. From the Household Education Level table, you can see that the majority of the caregivers of our students have some college as their highest education level.

The **Home Lang Tab** in the workbook linked above shows the home language of the students for CSSD, Audeo and Mirus. As you can see from the table, Spanish is primary home language for our EL and RFEP students.

CSSD, Audeo and Mirus are committed to continuous improvement. This has led to implementing progressive strategies that are supported by current educational research. As technology has become available, staff began to integrate technology-based activities throughout the curriculum. The majority of the instructional staff is now iNACOL Leading Edge Certified in blended learning, beginning the training in 2015. With the commitment of California Common Core Standards-based education, CSSD, Audeo and Mirus again modified its curriculum to give students opportunities to master the Common Core State Standards. Along with the focus on accountability, continuous improvement and the integration of the Baldrige Criteria, CSSD, Audeo and Mirus continue to re engage students in their education and transform lives through positive outcomes for students.

The CSSD, Audeo and Mirus fulfill their mission, “to implement personalized educational programs to facilitate student achievement and demonstrate that standards-based educational reform can provide a prototype for changing the way teachers teach and students learn in the future” through the innovative implementation of a research based blended learning model - always keeping the School’s basic values in mind. The basic values are:

- Kids come first.
- Education at CSSD, Audeo and Mirus is personalized, individualized, and high quality.
- CSSD, Audeo and Mirus are made up of a community of highly professional people. These committed individuals are independent, self-motivated, high energy people who speak for themselves. They work to create a positive, challenging environment that is centered on teaching and learning.
- CSSD, Audeo and Mirus are committed to the creation of educational reform models centered on how effective

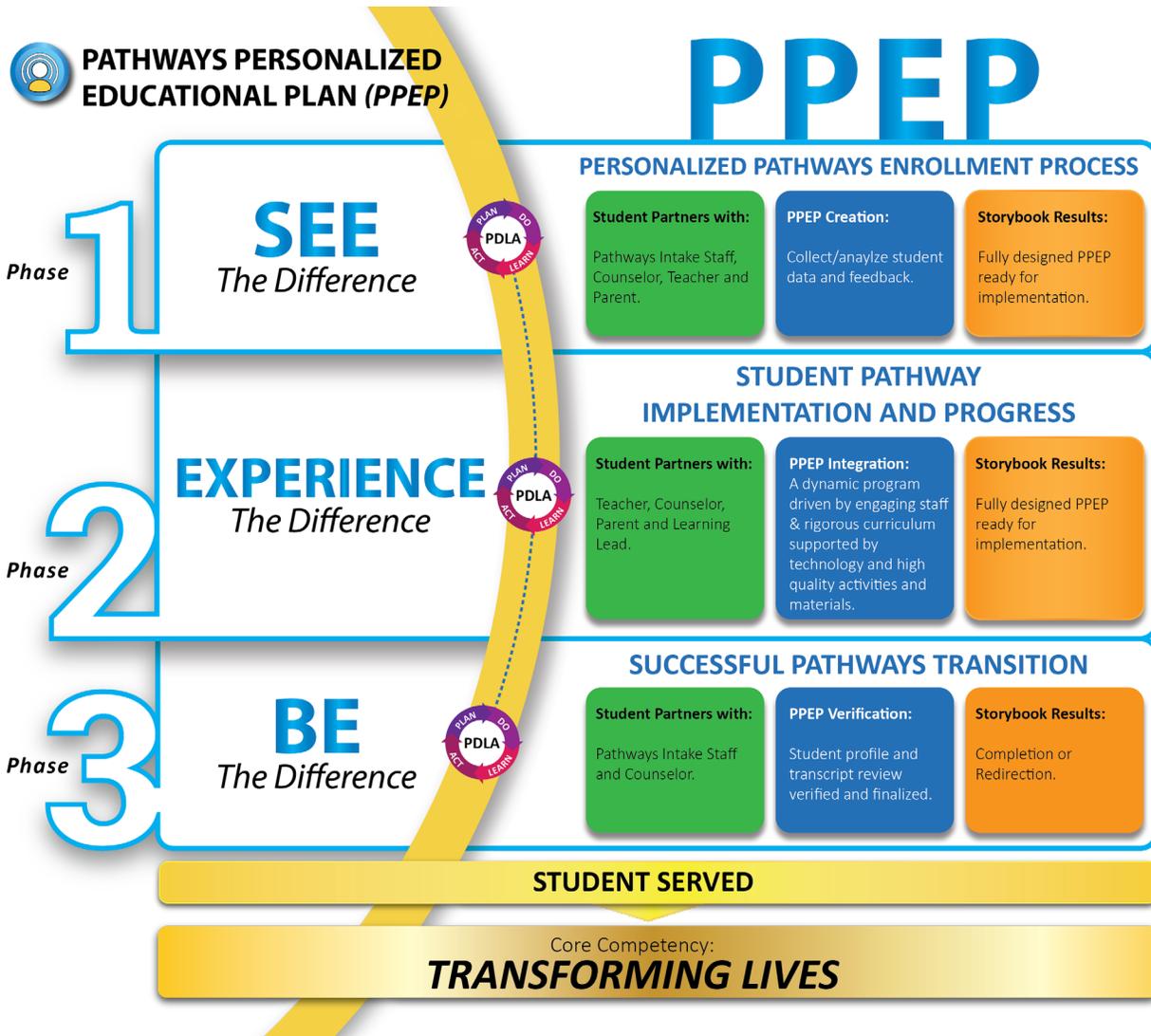
educational organizations run, how teachers teach, and how students learn.

- CSSD, Audeo and Mirus employees are accountable for their work.
- People-centered teams focus on supporting quality teaching and learning. Performance is measured on a variety of indicators that include productivity, credit ratio, auditability, quality, performances and commitment to the vision of CSSD, Audeo and Mirus.
- CSSD, Audeo and Mirus are committed to improving the quality of life for students, their families, and the community at large.
- CSSD, Audeo and Mirus use business principles in managing each School.

Imagine Edgenuity. The instructional staff also offers textbook based curriculum to those students that require this type of instructional modality. With its commitment to California standards-based education, CSSD’s curriculum includes the Common Core State Standards (CCSS) and the Next Generation Science Standards (NGSS) which integrate college and career readiness standards. Curriculum is also aligned with ELD standards for the Integrated ELD program, focusing on an assets-based approach with English Learners. With a strong commitment to accountability, continuous improvement and an innovative educational approach, CSSD, Audeo and Mirus continue to re-engage students in their education and transform lives through positive outcomes for students.

CSSD, Audeo and Mirus are committed to systematic cycles of continuous improvement. Based on the results of these ongoing cycles, CSSD, Audeo and Mirus have implemented progressive strategies that are supported by current educational research to increase student school engagement and successful outcomes. In order to best meet the needs of individual students, the staff utilizes blended and online curriculum via an online curriculum content provider:

The primary tool used throughout a student’s enrollment with CSSD, Audeo and Mirus to ensure that each student advances academically to reach their goals is the Pathways Personalized Education Plan (PPEP). This plan is broken into three phases and follows the student from intake to successful transition back to a traditional school or into the world of college or career.



Phase One: Personalized Pathways Intake: Once a student and parent contact CSSD, Audeo, or Mirus to initiate the enrollment process, the designated support staff member gathers the student's transcripts, discipline history, immunization records, test scores, student's housing information (homeless, foster youth), contact information, and socio-economic/demographic information. The student information that is collected is entered into the Student Information System (SIS) by the designated support staff member. Next, a support staff member reviews the student's SIS file, analyzes the data, and completes a transcript review and credit audit to create the student's course plan. The credit audit and course plan are saved to the student's dashboard. The staff member then associates the student's dashboard to a teacher selected based on the student's resource center location preference. Each School's SIS is web-based, so information is transferred to the teacher in real time.

The teacher has the ability to review the student's dashboard immediately and is expected to contact the family within 24 hours to schedule an resource center enrollment meeting. During this meeting, the student, parents and the teacher first sign a Master Agreement. The Master Agreement is a state-required compliance form for all Independent Study schools that outlines the agreement between the student, parent and the School. The agreement includes the academic term, academic objectives, courses, methods of study and the teacher assignment.

The teacher then begins the process of personalizing the student's individualized academic plan by collecting and analyzing information that helps guide specific student requirements and needs. This type of information includes whether the student is pregnant or parenting, an English learner, or has an active IEP or GATE plan. The resource center staff member also inquires if the student has specific health concerns to determine if resources or accommodations are needed and if the student has access to a computer or internet at home. The teacher then explains and administers the MAP Intake assessment, which measures the student's current academic skill levels in Math and English Language Arts.

The student also completes a Naviance Game Plan Survey that assists the student in establishing a post-high school Pathway. Naviance is a comprehensive college and career readiness tool for middle and high schools that helps align students' strengths and interest to post-secondary goals and improve student outcomes.

The teacher considers inputs from the student's Intake process, their academic needs, and the skills and interests highlighted through Naviance to assign and develop personalized courses that are delivered through a blended, online independent study educational program. Students outline their preference to graduate with the School or to catch up academically and be redirected to their traditional

high school to graduate.

Teachers also work closely with the family to individualize a convenient schedule, to set specific personal and academic goals and to align resources so that the student meets their pathway goal(s). Once all agree to expectations and goals, the teacher issues the student's first course.

Phase Two: Student Pathways Implementation and Progress: During the second phase of the PPEP, students and parents, as appropriate, work daily and weekly with their CSSD, Audeo, or Mirus teacher in a one-on-one and small group setting at their neighborhood resource center. Students are immediately engaged with a rigorous, technology-enhanced curriculum that is customized to meet their specific academic needs given information from phase 1 of the PPEP.

Students take one to two courses at a time, allowing them to focus on mastering the standards of one course before moving onto the next. Teachers utilize a variety of instructional modes of delivery to target student engagement and increase achievement. Online, blended, independent study and one-on-one tutoring support a range of student learning styles and pathways. In addition, each student's PPEP is enhanced with field trips, volunteer opportunities, cultural events, guest speakers, career days, a wide variety of elective course options, and work experience customized to student interest and pathway choice.

To ensure the instructional strategies and engagement activities are providing a successful path for individual students, a variety of data points are analyzed as part of the PPEP process. Teachers use instructional software tools such as Naviance, CSSD, Audeo and Mirus's college and career software. Teachers also utilize MAP assessment software and School Pathways SIS to view real time student achievement data. Naviance, MAP and SIS data is integrated into the PPEP Storybook. The PPEP Storybook data is reviewed and analyzed by teachers and instructional staff to ensure that the instructional strategies used are truly successful for each student. Based on the PPEP data, teachers can immediately reconcile and adjust the student's instruction, methods of delivery and resources. Because CSSD, Audeo and Mirus have purposely designed its program so that teachers work with only 40 students, teachers are able to communicate frequently with the family and get to know each student's academic strengths and social needs. The largest differentiator for CSSD, Audeo and Mirus's program is the ability to go well beyond traditional methods to transform the lives of the kids. Teachers and staff conduct home visits, perform and track appropriate interventions, and refer students and families to specific community resources and partnerships.

Phase Three: Successful Pathways Transition: During phase three of the PPEP, students are either redirected or they graduate based on the accomplishment of their PPEP

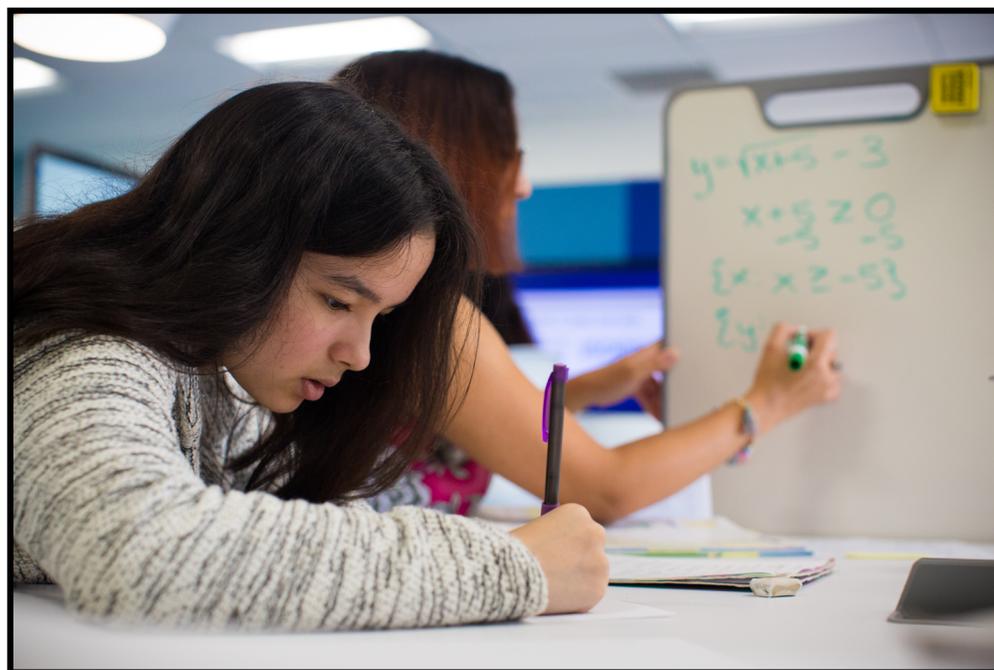
goals. All students complete an exit survey to identify best practices and opportunities for improvement. These results act as an input into the Strategic Planning Process that guides CSSD, Audeo and Mirus’s continual self-reflection and improvement.

California Dashboard Performance

- [Link to CSSD Dashboard](#)
- [Link to Audeo Dashboard](#)
- [Link to Mirus Dashboard](#)

Comparison to Other DASS Schools

School	2022 CAASPP Math DFS	2022 SD County DASS Rank **out of 39 SD County DASS schools with results**
Audeo Charter	-50.2	1
Charter School of San Diego	-99.1	4 (1 exclusive of other Altus Schools)
School	2022 CAASPP ELA % DFS	2022 SD County DASS Rank **out of 39 SD County DASS schools with results**
Audeo Charter	19.8	1
Charter School of San Diego	-20.5	6 (1 exclusive of other Altus Schools)
School	2022 CAASPP Math DFS	2022 San Bernardino County DASS Rank **out of 36 SB County DASS schools with results**
Mirus Secondary	-122.6	1
School	2022 CAASPP ELA DFS	2022 San Bernardino County DASS Rank **out of 36 SB County DASS schools with results**
Mirus Secondary	-53.9	1



Audeo, CSSD, Mirus**ACS WASC/CDE Self-Study Report**

Within the context of DASS schools, CSSD, Audeo and Mirus are highly effective. As seen on the table above, CSSD, Audeo and Mirus are ranked higher than similar schools. Audeo ranks #1 in the San Diego County DASS schools for both ELA and Math Distance From Standard (DFS) as assessed on the CAASPP. Exclusive of other Altus Affiliated Schools, CSSD would also rank #1 in both ELA and Math DFS. Mirus ranks #1 in San Bernardino County's ranking of DASS schools by ELA and Math DFS.

[Link to Data Workbook](#)**NWEA Results:**

As seen in the **NWEA Intake Tab** on the spreadsheet linked above, students enroll in the schools 1-2 grade levels below in math and English. Although students arrive below grade level in math and reading, the data in the **NWEA Growth Tab** shows that more than 60% of our students meet their NWEA growth targets, showing that they are meeting their math and reading skill development each year.

Student Confidence Results:

On the **Confidence Tab** of the spreadsheet linked above, the results of our student confidence survey are shown by school and by metric surveyed. From the results, you can see that for CSSD, Audeo and Mirus, the top three trends with the largest increase is that students are interested and enjoy learning at school, they have support from their teacher to learn and succeed in their schoolwork, and that they are comfortable at and enjoy coming to school.

DASS Graduation Rate Results:

On the **DASS Grad Tab** within the spreadsheet linked above, you can see a positive trend moving upward as this past year we had over 94% of 12th graders graduate within the one year grad rate. For those who did not finish in that year, they continue to stay enrolled in the program until they do complete their graduation requirements.

LCAP Results:

Within the **LCAP Survey Results Tab**, you can see that parents and students rate CSSD, Audeo and Mirus highly. Over 96% of students and parents are satisfied with school safety. This speaks to the safety measures that have been added to the Resource Centers, COVID protocols established, and school climate. Over 95% of parents and students indicate that their teacher is regularly/always available to discuss learning expectations and academic progress. This speaks to the communication and on demand teachers that will be further explained in Chapter 3. Over 97% of parents and students rate their teacher as highly trained and able to meet needs. This speaks to the robust professional learning system (Altus University) that will be further explained in Chapter 3. Lastly, over 95% of parents and students are satisfied/extremely satisfied with their/their student's overall experience.



CHAPTER III: SELF-STUDY FINDINGS



Chapter 3, Category A:

Organization: Vision and Purpose, Governance, Leadership, Staff, and Resources

A.1 Vision and Purpose Criterion

The school has a clearly stated vision and mission (purpose) based on its student needs, current educational research, including equity, diversity, and inclusion, the district Local Control and Accountability Plan (LCAP), and the belief that all students can achieve at high academic levels. Supported by the governing board and the district LCAP, the school’s purpose is defined further by schoolwide learner outcomes and the academic standards.

Findings	Supporting Evidence
<p>A1.1. Vision – Mission – Schoolwide Learner Outcomes – Profile: <i>The school has established a clear, coherent vision and mission (purpose) of what students should know and demonstrate; it is based upon high-quality standards and is congruent with research, practices, the student/community profile data, a belief that all students can learn and be college and career ready, and aligned with district goals for students.</i></p> <p>Audeo, CSSD, and Mirus are highly effective in providing a student-driven educational program for all learners that is in alignment with the schools’ vision and mission. The schools’ vision centers around the organization’s belief that a personalized instructional program, intensive parental involvement, and collaborative efforts between educational partners will result in positive outcomes for each student. The mission provides a foundation for the implementation of a unique and innovative program that facilitates student achievement, while also confirming the fact that the program provides an educational reform prototype for changing the way that teachers teach and students learn in the future. Since the schools’ inception, parents, students, and staff (with the support of the governing board) have understood and embodied the clear, coherent vision and mission of educating students through a personalized program resulting in positive outcomes for all learners. The schools’ design is:</p> <ul style="list-style-type: none"> • Centered on students’ academic needs • Accountable to measurable outcomes • Innovative, responsive, and agile <p>Audeo, CSSD, and Mirus’s principle educational program blends online and in-person learning to deliver a highly personalized educational Pathway for each student, leading to entry into a 2- or 4- year college, the military, or the workforce. The schools engage their students by delivering the program and supports through the key process – the Pathways Personalized Education Plan (PPEP). The PPEP is the mechanism used by the schools to ensure the rigor and quality of the program, as well as accountability for all participants of the plan. Along with the schools’ Strategic Planning Process (SPP), the PPEP is a systemic approach that promotes input from students, parents, and staff and ensures that all educational partners thoroughly understand and can implement the schools’ educational program, vision, and mission.</p> <p>With input from their educational partners, the schools reframed and renamed the Schoolwide Learner Outcomes as the Steps to Success. These outcomes are aligned to measurable data points</p>	<ul style="list-style-type: none"> • Mission • Vision • Strategic Planning Process • PPEP process • Steps to Success • CSSD LCAP • Audeo LCAP • Mirus LCAP

Findings	Supporting Evidence
<p>directly tied to the California State Standards, the LCAP, and the California School Dashboard, thus leading students to become contributing citizens in society who are:</p> <ul style="list-style-type: none"> • Self-Sustaining • Academically Competent • Socially Competent and Workplace Ready • Productive/Advancing • Motivated/Self-Disciplined <p>The schools believe that students who obtain these attributes are well situated to compete in a global economy whose defining attributes and workforce needs are yet to be determined.</p> <p>Audeo, CSSD and Mirus have transformed the lives of numerous young people and are on the leading edge of educational reform, therefore fulfilling their mission of providing a model for educational change in this country.</p>	
<p>A1.2. Development/Refinement of Vision, Mission, Schoolwide Learner Outcomes: <i>There are effective processes in place to ensure involvement of all stakeholders in the development and periodic refinement of the vision, mission, and schoolwide learner outcomes.</i></p> <p>Audeo, CSSD, and Mirus have a highly effective Strategic Planning Process (SPP) in place to engage all educational partners in the development and periodic refinement of the vision, mission, and schoolwide learner outcomes. The schools utilize their SPP not only for refinement purposes, but also to help guide a process of continued achievement and to drive innovation in instruction and operations. The current SPP is the result of a systems approach to program improvement coupled with input from all staff members, educational partners, and the Leadership Team.</p> <p>Prior to officially beginning the SPP, the Leadership Team gathers information from various departments and educational partners required for data-driven decision making, which includes, but is not limited to, student achievement outcomes, enrollment information, financial considerations, MTSS trends, Dashboard Indicator progress, curriculum alignment/effectiveness, safety updates, workforce qualifications, professional learning feedback, and educational partner survey results. Audeo, CSSD, and Mirus's SPP integrates shared decision-making, responsibility, and self-reflection to support the vision, mission, and student learner outcomes in a highly effective manner.</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Storybook Data • Survey Results • Link to CSSD Dashboard • Link to Audeo Dashboard • Link to Mirus Dashboard
<p>A1.3. Understanding of Vision, Mission, Schoolwide Learner Outcomes, District LCAP: <i>Students, parents, and other stakeholders of the school and business community demonstrate understanding of and commitment to the vision, mission, the schoolwide learner outcomes, and the district LCAP.</i></p> <p>The schools' students, parents, business community, and</p>	<ul style="list-style-type: none"> • Strategic Planning Process • CSSD LCAP • Audeo LCAP • Mirus LCAP

Findings	Supporting Evidence
<p>educational partners demonstrate understanding of and commitment to the vision, mission, the schoolwide learner outcomes, and the district LCAP. Their valued participation in a variety of school to home communication modes, school sponsored events, the School Site Council, English Learner Advisory Committee, Strategic Planning Process, and LCAP Development Process reflect a systems approach of information gathering to effectively impact the schools' continued process improvement to meet the needs of all learners.</p> <p>Educational partners review student learner outcomes on an ongoing basis as they are directly related to the continued refinement of the schools' LCAP Goals and Strategic Plan. Parents and students are provided with both aggregated and disaggregated data regularly through individual meetings, ParentSquare communication, Family Learning Series sessions, Open House events, Senior Exit Orientations, school emails, surveys, flyers, and website updates.</p> <p>Staff members are provided with real-time access to student achievement data as well as monthly aggregated reports through the publication of each school's Storybook. The Storybook provides monthly data and analysis regarding progress on goals and areas of success and growth for each school. All of this compiled data, along with educational partner feedback, is reviewed through the schools' Strategic Planning Process (SPP), which informs any necessary changes or updates to the LCAP. Understanding and commitment to the vision, mission, and goals is revisited with students and families throughout the school year through a variety of communication methods centered around student progress towards personalized pathway goals.</p>	<ul style="list-style-type: none"> • LCAP Development Process • School Event Agendas • School Event Flyers <ul style="list-style-type: none"> • Audeo Open House Flyer • Mirus Senior Night Flyer • Parent Square • Educational Partner Surveys • Storybook Data • School Site Council • ELAC

A2. Governance Criterion

The governing board (a) has policies and bylaws and the school's purpose is aligned with them to support the achievement of the schoolwide learner outcomes, academic standards, and college- and career-readiness standards based on data-driven instructional decisions for the school; (b) delegates implementation of these policies to the professional staff; and (c) monitors results regularly and approves the single schoolwide action plan/SPSA and its relationship to the Local Control and Accountability Plan (LCAP).

Findings	Supporting Evidence
<p>A2.1. Understanding the Role of the Governing Board and District Administration: <i>The school community understands the governing authority's role, including how stakeholders can be involved.</i></p> <p>At Audeo, CSSD and Mirus, the school community understands the governing authority's role, including how educational partners can be involved to support the high achievement for all students. Audeo, CSSD and Mirus are directly funded independent charter schools operated by California non-profit public benefit corporations. Audeo and CSSD are governed by the Student Success Programs Non-profit Board of Directors. And Mirus is governed by the Audeo Charter School Non-profit</p>	<ul style="list-style-type: none"> • Board Policies • Board Bylaws • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes • Articles of Corporation

Findings	Supporting Evidence
<p>Board of Directors.</p> <p>The Board of Directors (BODs) core responsibilities are to ensure that each school’s policies and bylaws are aligned with its vision and mission and to support and monitor the achievement of all students, including short- and long-term instructional, operational and fiscal objectives. School staff, parents and community members are effectively informed of opportunities to address the BODs through a variety of methods, including public postings, website posting, email and invitations. BODs Meetings are accessible to educational partners at every resource center via teleconference. Additionally, there is a parent seat included in Board membership.</p>	
<p>A2.2. Relationship between Governing Board and School: <i>The school’s stakeholders understand the relationship between the governing board’s decisions, expectations, and initiatives that guide the work of the school.</i></p> <p>CSSD, Audeo and Mirus educational partners understand the relationship between the governing board’s decisions, expectations, and initiatives that guide the work of the school and supports the high achievement for all students. BODs meet quarterly to review instructional and operational data, including student performance and engagement results, staffing operational updates and financial reports. The CEO reports to the BODs and is responsible for the short- and long-term objectives, growth and strategic plans for the school.</p> <p>Board Policies clearly delineate the roles of the BODs and school administration. Furthermore, at quarterly, annual and special board meetings the agendas are focused on supporting the school’s vision, mission, schoolwide learner outcomes, monitoring student progress, engaging parents and community participation in site governance, implementing compliant procedures and reviewing program effectiveness in alignment with the LCAP.</p> <p>Through the Strategic Planning Process, each school develops annual Strategic Initiatives with educational partners involvement and input. The school collects educational partners input through a variety of methods, including surveys, meetings, committees, emails and school events. Strategic Initiatives align with the LCAP Development Process and are focused on meeting the educational needs of the school community while also increasing student achievement and academic outcomes for all students. While all educational partners are involved in the development of annual school Initiatives, final review is conducted by the BODs.</p>	<ul style="list-style-type: none"> • Board Policies • Board Bylaws • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes
<p>A2.3. Uniform Complaint Procedures: <i>The school leadership understands and utilizes the Uniform Complaint Procedures from the district.</i></p> <p>The Leadership Team at CSSD, Audeo and Mirus understands</p>	<ul style="list-style-type: none"> • CSSD Uniform Complaint Procedures • Audeo Uniform Complaint Procedures • Mirus Uniform Complaint Procedures

Findings	Supporting Evidence
<p>and utilizes the Uniform Complaint Procedures. The Leadership Team regularly reviews, updates and posts the school’s Uniform Complaint Procedures. The procedure is referenced during staff development days and trainings, making certain that staff understands its importance and how it should be used. The procedure is also posted on the school website and in the Parent and Student Handbook.</p> <p>Every Resource Center displays contact information for complaint resolution. Each school is evaluated on its governance through its annual charter review process focusing, in part, on resolving internal and external complaints. Each school has consistently met the highest level of compliance in this regard.</p>	<ul style="list-style-type: none"> • CSSD Student and Parent Handbook • Audeo Student and Parent Handbook • Mirus Student and Parent Handbook

A3. Leadership: Data-Informed Decision-Making and Continuous School Improvement Criterion

Based on multiple sources of data, the school leadership, parent/community, and staff make decisions and initiate activities that focus on all students achieving the schoolwide learner outcomes, academic standards, and college- and career-readiness standards. The school leadership and staff annually monitor and refine the schoolwide action plan/SPSA and make recommendations to modify the LCAP as needed.

Findings	Supporting Evidence
<p>A3.1. Broad-Based, Inclusive, and Collaborative: <i>The school’s broad-based, inclusive, collaborative planning process is a continuous improvement cycle that a) assesses data to determine student needs, b) collaboratively determines and implements strategies and actions and c) monitors results and impact on student success.</i></p> <p>CSSD, Audeo and Mirus’s highly effective continuous improvement cycle assesses data to determine needs, collaboratively determines and implements strategies and actions, and monitors results and impact on student learning through Strategic Planning, a systemic 11-step process. The schools use their Strategic Planning Process (SPP) to achieve the vision and mission, meet educational partner and authorizer requirements, and drive innovation in operations and instruction. The current SPP is the result of several cycles of refinement as lead by the Senior Leaders with input from the Leadership Team, school staff, and educational partners.</p> <p>Prior to officially beginning the SPP, the Leadership Team gathers information required for data-driven decision making, which includes, but is not limited to, student achievement outcomes, enrollment information, financial considerations, MTSS trends, Dashboard Indicator progress, curriculum alignment/effectiveness, safety updates, workforce qualifications, professional learning feedback, and educational partner survey results. CSSD, Audeo and Mirus’s SPP integrates shared decision-making, responsibility, and self-reflection to support the vision, mission, and student learner outcomes in a highly effective manner.</p> <p>Once the Strategic Plan to support student learning and improved outcomes is approved, the Leadership Team</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Leadership Team Meeting agendas • Educational Partner Surveys • Storybook Data <ul style="list-style-type: none"> • Link to CSSD Dashboard • Link to Audeo Dashboard • Link to Mirus Dashboard • Strategic Initiatives • Staff/Teacher scorecards • Performance evaluations

Findings	Supporting Evidence
<p>collaborates with all workforce members to create individual scorecards (evaluations). The scorecards link each member to specific strategic initiatives within the plan, which are also aligned to the LCAP and School Dashboard, therefore connecting all staff members to accomplishing the organizational goals. Within each strategic initiative are Goals, Action Plans, and Measures, which cascade to the individual within CSSD, Audeo and Mirus.</p> <p>The Leadership Team performs a data analysis on a monthly basis to determine progress on goals, any current trends, and unexpected impacts on outcomes. If the performance is not on track to meet the expected target, a collaborative plan is created to proactively affect the summative results in a positive manner. This is possible due to the agility of the organization coupled with the availability of real-time data. Continuous improvement, innovation, and refinement is achieved through regular analysis of the effectiveness and integration of this process. The SPP cycle concludes with a review of key learnings and performance evaluations that align to strategic initiatives and student outcomes. Updates are then made to the improvement cycle based on these findings and inputs.</p>	
<p>A3.2. School Action Plan/SPSA Correlated to Student Learning: <i>The school's schoolwide action plan/SPSA is directly correlated to and driven by the analysis of student achievement data and other data and aligned with district LCAP.</i></p> <p>CSSD, Audeo and Mirus utilize the LCAP and Federal Addendum to serve as the SPSA, which meets the ESSA school planning and engagement requirements. Through its Strategic Planning Process (SPP), CSSD, Audeo and Mirus ensure that each school's LCAP actions are directly correlated to and driven by the analysis of student achievement data, student group needs, college and career readiness inputs, and the California School Dashboard indicator outcomes. Upon completion, the Strategic Plan drives the school's Strategic Initiatives that guide the work needed to accomplish the actions required for continuous improvement.</p> <p>The Storybook, published monthly, is the school's vehicle for reporting aggregated and disaggregated data, allowing for continual monitoring of the effectiveness of the Strategic Initiatives in real time so any needed adjustments can be made immediately. All of these inputs and data are directly reflected in each school's LCAP.</p>	<ul style="list-style-type: none"> • CSSD LCAP • Audeo LCAP • Mirus LCAP • Strategic Planning Process • Storybook Data • Link to CSSD Dashboard • Link to Audeo Dashboard • Link to Mirus Dashboard • Strategic Initiatives • Performance Evaluations
<p>A3.3. Collective Accountability to Support Learning: <i>The school leadership and staff demonstrate shared decision-making, responsibility, and self-reflection on actions and accountability for implementing practices, programs, actions, and services that support student learning.</i></p> <p>CSSD, Audeo and Mirus's Strategic Initiatives, which derive from the Strategic Planning Process, ensure that all school staff share in the decision-making, responsibility, and self-reflection on actions and are held accountable for implementing practices,</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Strategic Initiatives • Storybook Data • Staff/Teacher Scorecards • Performance Evaluations

Findings	Supporting Evidence
<p>programs, actions, and services that support student learning. Each staff member's outcomes relating to student support metrics are reported monthly in the schools' Storybook, which is distributed to the Leadership Team and all staff members. If performance is not on track to meet expected targets, then a collaborative plan is put in place to proactively impact those outcomes. Staff evaluations are, in part, based upon the outcomes required in each Strategic Initiative for which that staff member is responsible.</p>	
<p>A3.4. Internal Communication and Planning: <i>The school has effective existing structures for internal communication, planning, and resolving differences.</i></p> <p>CSSD, Audeo and Mirus's methods for internal communication, planning, and resolving differences among the staff and/or administration are highly effective. The schools' Collaboration and Knowledge Management System (CKMS) delineates methods of sharing information, frequency with which information is shared, and which stakeholders are involved in each communication segment. The schools blend and correlate data from each segment to build new understandings, plans for the future, and to resolve differences among educational partners. The schools have many tools in place to help facilitate this process, for example an internal SharePoint website titled, "The Wave," various collaborative platforms via Microsoft Office Suite, and through staff surveys after each professional learning session and throughout the school year.</p> <p>In addition, both the Senior Leaders and the Leadership Team engage the entire workforce, students, and other key partners through the Leadership Communication Plan. The Leadership Communication Plan includes all mediums and methods used to accomplish two-way communication. Key decisions are primarily communicated through in person or virtual meetings, over email, or by phone. The Leadership Team is directly involved in motivating school staff through frequent communication largely focused around the organization's high performance and program successes. The Senior Leaders and Leadership Team also recognize employees who demonstrate exceptional embodiment of the Vision, Mission, Values, and Core Competencies throughout the school year.</p>	<ul style="list-style-type: none"> • Each School's CKMS • Leadership Communication Plan • the WAVE • Microsoft Office Suite • Staff Surveys

A4. Staff: Qualified and Professional Development Criterion

Qualified staff and leadership facilitate achievement of the student academic standards and the schoolwide learner outcomes through a system of preparation, induction, and ongoing professional development. There is a systematic approach to continuous improvement through professional development based on student performance data, student needs, and research.

Findings	Supporting Evidence
<p>A4.1. Qualifications and Preparation of Staff: <i>The school has confidence in district and school procedures to ensure that leadership and staff are qualified based on staff background, training, and preparation. The processes to assign staff members and provide appropriate orientation for all assignments maximizes the expertise of the staff members in</i></p>	<ul style="list-style-type: none"> • HR Policy Manuals • Hiring Process Checklist • New Employee Forms

Findings	Supporting Evidence
<p><i>relation to impact on quality student learning.</i></p> <p>CSSD, Audeo and Mirus are highly effective at implementing procedures to ensure that leadership and staff are qualified based on staff background, training and preparation. Staff members are only assigned to positions that they are qualified and prepared to provide services to support high achievement of all students. As directly funded charter schools, each school is responsible for recruitment, hiring and training of its own staff. The Human Resources (HR) Department is committed to hiring workforce members who are highly professional, independent, self-motivated and high-energy people who speak for themselves. All qualified applicants complete a Work Styles Behavior Survey and HR only advance candidates who demonstrate a low-risk factor. In addition, applicants complete an initial assessment aligned to the job description. For example, instructional staff take a math assessment and support staff take an office skills assessment.</p> <p>Selected applicants are invited to participate in a first-level panel interview, as appropriate to the workforce segment in which they are applying. During the interview phase, applicants are asked questions specifically designed to confirm knowledge and alignment to the school's culture and Vision/Mission/Values. Applicants who are recommended for a second-level interview will meet with Senior School Leadership, including the Founder/CEO.</p> <p>HR thoroughly checks references for all candidates, performs criminal background checks through the Department of Justice and requires verification of TB test results prior to employment.</p> <p>Upon hire, new workforce members complete a comprehensive onboarding process that includes a day-to-day training plan. For new teachers, this includes a 10-day training plan with a site mentor teacher. The goal of the 10-day training plan is to ensure that new teachers acquire the skills and knowledge to effectively utilize key school instructional platforms, including School Pathways Student Information System, Edgenuity, Illuminate, NWEA, Achieve3000 and AltusWAVE to support student engagement and achievement.</p> <p>While staff is initially assigned by HR to fill current vacancies, staff is able to request placement for the following year through the annual Leadership Planning Form. This staff survey is a key component of the Strategic Planning Process to determine staff work assignment preferences, department roles/responsibilities and interest in leadership opportunities, including Executive Studies and Fellows Projects.</p>	<ul style="list-style-type: none"> • EDJOIN Postings and Applications <ul style="list-style-type: none"> • Teacher Job Posting • RCA Job Posting • CTR Job Posting • Department of Justice Criminal Background Check Process • Math Assessment • Work Styles Behavior Survey • Office Skills Assessment • Onboarding plans
<p>A4.2. Professional Development and Learning: <i>The school effectively supports professional development/learning with time, personnel, material, and fiscal resources to facilitate all students achieving the academic, college- and career-readiness standards, and the schoolwide learner outcomes.</i></p>	<ul style="list-style-type: none"> • Altus University Catalog • Altus University

Findings	Supporting Evidence
<p>CSSD, Audeo and Mirus is highly effective at supporting professional development/learning with time, personnel, material and fiscal resources to facilitate all students achieving the academic, college- and career-readiness standards and the school wide learner outcomes. A key component of each school's Collaboration and Knowledge Management System (CKMS) is Altus University (AU). AU is the professional learning system available to all segments of the workforce. AU sessions incorporate school-wide initiatives to improve student learning, particularly in Mathematics and English Language Arts.</p> <p>AU sessions provide staff the time and space to explore curriculum content necessary to provide quality instruction to all students. AU instructors build the capacity of the participants to use frameworks, standards alignment documents and instructional pacing guides to support teaching content standards. Assessment and instructional strategies are incorporated into AU sessions so that teachers are using formative assessment strategies to inform instruction to a diverse student population.</p> <p>In addition to the AU sessions offered to staff, credentialed personnel have the opportunity to participate in training provided by the local County Offices of Education, California Charter School Association (CCSA), California Consortium for Independent Study (CCIS) and local colleges and universities. Each school continues to partner with Leading Edge Certification (LEC), a national certification for educational technology. Through this certification process, teachers learn how to effectively facilitate student learning online or in blended settings, utilize web resources to support and deepen student understanding of course content.</p>	
<p>A4.3. Measurable Effect of Professional Development on Student Learning: <i>There are effective processes in place to assess the measurable effect of professional development on teacher practice and the impact it has on student performance.</i></p> <p>CSSD, Audeo and Mirus have highly effective processes in place to assess the measurable effect of professional development on teacher practice and the impact it has on student performance. At the end of each AU session, participants complete an evaluation to provide the school with feedback related to satisfaction, usefulness, learning and additional areas for follow-up. Feedback is provided to the school's curriculum departments to use as part of their ongoing Professional Learning Communities (PLCs) and plan for additional AU sessions. The goal for AU sessions is that 90% of staff will report high levels of relevance and satisfaction as indicated by an average rating of 4 on training evaluations.</p> <p>The Curriculum, Professional Learning and Accreditation Administrator also publishes a monthly and cumulative Professional Development Participation Report that summarizes staff participation in AU sessions, including curriculum content and general enrichment. The goal for</p>	<ul style="list-style-type: none"> • Altus University Survey Results • Altus University Cumulative Participation Report • Teaching Observation Form

Findings	Supporting Evidence
<p>teachers is to participate in a total of 60 hours or more of annual professional development, with at least 10 hours being math related.</p> <p>Each teacher, in collaboration with their instructional leader, has a professional development plan for the school year. Each teacher’s plan is unique, and is based upon their student outcomes, including student achievement in Mathematics and English Language Arts as measured by Smarter Balanced Assessments (SBA). Each teacher’s professional development plan also takes into consideration their areas of expertise and which tutoring sessions they will be leading at their resource center. Ultimately, school instructional leaders conduct formal and informal teaching observations to verify that teachers are implementing key instructional strategies and resources acquired from AU sessions and how they impact student learning and engagement.</p>	
<p>A4.4. Supervision and Evaluation: <i>The school implements effective supervision and evaluation procedures in order to promote professional growth of staff.</i></p> <p>CSSD, Audeo and Mirus implement highly effective supervision and evaluation procedures in order to promote professional growth of staff. To exceed performance expectations, each workforce member’s performance is monitored through an individualized scorecard that is directly aligned to Strategic Initiatives. Teacher scorecards include targets related to student engagement and achievement indicators, college/ career readiness indicators, English Learners progress towards English Language proficiency and other key student outcomes. At the end of the school year, each teacher meets with their instructional leader to review their performance scorecard, reflect on successes/challenges and set goals for the coming year. Teachers who score an overall rating of Needs Improvement will participate in Professional Growth Trainings (PGT). Each PGT session is led by a knowledgeable and experienced staff member who have demonstrated successful outcomes and can share research and best practices related to certain elements of the teacher scorecard.</p> <p>A Monthly Storybook is published and made viewable to all staff. Student learner outcomes are organized by resource center, teacher and student groups to aid in data analysis. These Monthly Storybooks allow leadership team members, supervisors and instructional staff to identify performance trends, weaknesses and opportunities. Instructional leaders utilize these Monthly Storybooks to adjust teacher’s individual professional development plans and/or provide additional coaching and mentoring opportunities. Teachers who demonstrate strong student outcomes in certain areas can serve as mentor teachers for colleagues and share their best practices.</p>	<ul style="list-style-type: none"> • Strategic Initiatives • Teacher Scorecard • PGT Calendar • Monthly Storybook

Findings	Supporting Evidence
<p>A4.5. Communication and Understanding of School Policies and Procedures: <i>The school implements a clear system to communicate administrator and faculty written policies, procedures, and handbooks that define responsibilities, operational practices, decision-making processes, and relationships of leadership and staff.</i></p> <p>CSSD, Audeo and Mirus are highly effective at implementing a clear system to communicate administrator and faculty written policies, procedures, and handbooks that define responsibilities, operational practices, decision-making processes, and relationships of leadership and staff. The communication plan relies on multiple methods and settings to educate the workforce, including All Staff Meetings, Resource Center Meetings, Instructional Meetings and Altus University Sessions. Senior Leadership Team members also utilize email to send direct messages to the entire workforce related to policies, procedures and operations. And lastly, leadership team members regularly invite all members of the workforce to visit them in the administrative office to discuss questions/ concerns or provide input and feedback.</p>	<ul style="list-style-type: none"> • All Staff Meeting Agendas • Instructional Meeting Agendas • Employee Handbook

A5. Resources Criterion

The human, material, physical, and financial resources are sufficient and utilized effectively and appropriately in accordance with the legal intent of the program(s) and LCAP to support students in accomplishing the schoolwide learner outcomes, academic standards, and college- and career-readiness standards.

Findings	Supporting Evidence
<p>A5.1 Resource Allocation Decisions: <i>The school leadership and staff are involved in the resource allocation decisions. There is a relationship between the decisions about resource allocations, the district’s LCAP and the school schoolwide action plan/SPSA, the school’s vision, mission, the schoolwide learner outcomes, major student learner needs, academic standards, and college- and career-readiness standards.</i></p> <p>The school leadership and staff are involved in the resource allocation decisions. The decisions about resource allocations are aligned to each school’s LCAP, vision, mission, SLOs, major student learner needs, academic standards, and college and career readiness standards. The Founder, CBO, and Executive Director make up the Senior Management Team. Joining them on the Leadership Team are the Administrator of Instructional Services, Curriculum, Professional Learning, and Accreditation Administrator, Equity and Inclusion Administrator, Human Resources Administrator, Director of Operations and Technology, Student Services Coordinator, Chief of Staff & Compliance Officer, Administrator of Quality, Performance, and Planning, Special Education Coordinator, External Relations Officer, and Partnership and Development Coordinator. The Leadership Team is responsible for guiding the implementation of the strategic objectives, developing policies and procedures that support teachers and students, producing positive outcomes relating to student achievement,</p>	<ul style="list-style-type: none"> • Adopted Operational Budget and Budget Assumptions • CSSD LCAP • Audeo LCAP • Mirus LCAP • Strategic Planning Process • Leadership Team Meeting Agendas • Altus Connect Program • Ed Ladder MOU • ELLevation Contract • Renovated Resource Centers <ul style="list-style-type: none"> • CSSD • Audeo • Mirus

Findings	Supporting Evidence
<p>and supervising the day-to-day management of the schools. The Leadership Team takes a systematic approach to the organization's sustainability, including: achieving financial solvency and growth, attracting and retaining highly qualified staff, maintaining high quality and updated instructional and operational resources, and preparing for the future with mentorship processes to ensure positive succession.</p> <p>The schools' leadership works with all educational partners to develop and update the LCAP annually in support of the schools' focus on California's eight educational priorities as well as addressing critical learner needs (all students and by student group), achievement of positive academic results, and college and career readiness. Examples of items recently included in the budget to address critical learner needs include: Partnership and Subscription to ELlevation to accelerate English Learner (EL) language proficiency gains, Altus Connect program to provide students with laptops and mobile internet connectivity to access online content, facility renovations to provide optimal instruction and a safe learning environment, a system-wide assessment platform (Illuminate) to refine instruction and curriculum via formative and summative assessments, Cengage Edge Level B curriculum to better support EL proficiency via Designated ELD, additional on-site and virtual tutoring support in ELA and Math, Achieve3000 to support literacy gains for ELs and struggling readers, Meal Program to provide students with nutritious food options while at the resource center, waived fees for dual enrollment and early college credit coursework, and Edgenuity MyPath curriculum to provide online learning intervention with data-driven differentiated instruction.</p> <p>The schools' multi-year budget, which is based upon the needs outlined in the LCAP and school's Strategic Plan, is reviewed and updated periodically by the CBO and the Leadership Team.</p>	
<p>A5.2 Practices: <i>There are district processes and practices in place for developing an annual budget, conducting an annual audit, and at all times conducting quality business and accounting practices.</i></p> <p>CSSD, Audeo and Mirus are highly effective in the processes and practices in place for developing an annual budget, conducting an annual audit, and conducting quality business and accounting practices at all times. Each school uses a highly effective, systematic approach that is fully responsive in ensuring that financial and other resources are available to support the schools' Strategic Initiatives and LCAP while meeting the organization's obligations. Cash flow analysis of financial resources are prepared with a focus on annual operating budget and current liabilities.</p> <p>The Board of Directors and Senior Leaders monitor the financial performance of the school by comparing and analyzing the actual revenues and expenditures with the adopted budget three times a year during Board meetings. Tracking costs and resources allows Senior Leaders to make effective, educated</p>	<ul style="list-style-type: none"> • Audeo Corp Internal Fiscal Control Policies • 2021-22 Audited Financial Statements <ul style="list-style-type: none"> • CSSD Audited Actuals • Audeo Audited Actuals • Mirus Audited Actuals • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes

Findings	Supporting Evidence
<p>decisions in order to ensure fiscal solvency. The schools maintain awareness of pending or new legislation that impacts funding by attending state legislative meetings, through their membership in two state and one national charter school advocacy organization, and by subscribing to Politico Pro, a nonpartisan policy expert organization. Through these modes, the schools can make informed decisions in advance of proposed legislation that affects education, charter schools, and budget issues.</p> <p>The Chief Business Officer (formerly an auditor for SDUSD) has been a leader in developing charter school financing with 4 decades of experience. The CBO and staff are subject to regular independent audits with reports submitted to the Senior Leaders, Board of Directors, State Controller, and California Department of Education (CDE). An outside independent auditor conducts annual audits of financial records, which employ Generally Accepted Accounting Principles (GAAP). The audits ensure that all records fairly represent the financial condition of the schools and are intended to find and report possible fraud and inefficiency. Since each school's inception, there have not been any qualifications or negative exceptions noted. The State Board of Education (SBE) conducts reviews of financial and operational processes, procedures, and records to ensure compliance and fiscal solvency as well.</p> <p>CSSD, Audeo and Mirus have established Internal Control procedures to assist the organization in attaining operational goals and guiding principles, producing reliable financial reports, and ensuring compliance with applicable laws and regulations. Established Internal Control procedures accomplish the following: prevent management from overriding internal controls, ensure ongoing state and federal compliance, assure the Board of Directors that the internal control is sound, help identify and correct inefficient processes, and ensure that employees are aware of the expectation that proper internal controls are to be utilized. The schools adhere to systems of checks and balances, segregation of duties, staff cross-training, use of pre-numbered documents, asset security, and timely reconciliations.</p> <p>The Board of Directors and Senior Leaders are fiscal stewards who are fully aware that strict adherence to the established internal controls provides the means to direct, monitor, and measure an organization's assets and resources. They play an important role in protecting the assets from fraud, abuse, or misappropriation. The Chief Business Officer oversees the integration of all internal control components into one cohesive structure.</p>	
<p>A5.3 Facilities Conducive to Learning: <i>The school's facilities are safe, functional, well-maintained, and adequate to meet the students' learning needs and support the educational program (i.e., accomplish the vision, mission, and the schoolwide learner outcomes).</i></p>	<ul style="list-style-type: none"> • School Safety Plan • Safety Committee Meeting Agendas • Safety Ambassador Meeting Agendas

Findings	Supporting Evidence
<p>All CSSD, Audeo and Mirus facilities are well equipped to provide every student with a safe, functional, well maintained, equitable, and innovative resource center to meet all students' learning needs and to support the educational program's mission of a personalized academic experience. The resource centers have been renovated to provide "classrooms of the future" with the inclusion of various updated technology options, environmentally friendly lighting and water stations, and comfortable sitting options similar to what one would encounter in a modern workspace.</p> <p>To ensure that all resource centers are safe, clean, and orderly environments that nurture student learning, the schools have established the following:</p> <p>School Safety Plan: A school-wide Emergency Plan and set of procedures for safety drills that are held quarterly by the Safety Ambassador at each resource center.</p> <p>Safety Committee and Ambassadors: Every resource center is represented on the Safety Committee by an assigned Safety Ambassador. Each Safety Ambassador is provided training and materials for handling medical emergencies. They focus on ensuring all staff and students are using best practices in regards to safety processes and safety compliance while in the resource center. School safety procedures are reviewed and practiced on a regular basis with staff and students. These procedures include earthquake drills, fire evacuation plans, and lockdown process. The Safety Committee follows all state guidelines to create and update an annual compliant School Safety Plan.</p> <p>Resource Center (RC) Design: The RC layouts provide spacious, comfortable, and attractive environments that are conducive to teaching and learning. All RCs are equipped with upgraded safety measures including an auto-lock door feature, riot film on glass windows, and evacuation plans at each exit.</p> <p>Technology Student Use Contract and Suspension/Expulsion Policy: Parents and students sign a Technology Student Use Contract and a Suspension/Expulsion Policy upon enrollment at CSSD, Audeo and Mirus. The Technology Student Use Contract ensures that every student has access to internet and technology for learning opportunities and uses the technology appropriately. The Suspension/Expulsion Policy reinforces the expectation of a learning environment that is safe and supportive for all staff and students.</p> <p>CPR/First Aid: All teachers are trained in CPR/First Aid as a means of providing students with aid in emergencies from minor injuries to life-threatening situations.</p> <p>Epi Pen and AED Training: All teachers are trained in the administration of Epinephrine auto injectors for students suffering from anaphylactic shock and other related emergencies. Teachers are also trained to use an AED, or</p>	<ul style="list-style-type: none"> • Technology Student Use Policy • CSSD Suspension/ Expulsion Policy • Audeo Suspension/ Expulsion Policy • Mirus Suspension/ Expulsion Policy • CPR/First Aid training • EpiPen and AED training • ALICE training • Bloodborne Pathogen training • Mandated Reporter training • Earthquake drill, fire evacuation, and lockdown procedures quarterly • Monthly check of fire extinguisher and EpiPen • Safety backpacks for field trips • Resource Center visits

Findings	Supporting Evidence
<p>automated external defibrillator, to help re-establish an effective heart rhythm in those experiencing sudden cardiac arrest. All RCs are equipped with Epi Pens and an AED machine.</p> <p>Teacher Training on Specific Illness: Staff nurses train specific staff members who deal on a regular basis with students with specific illnesses such as epilepsy and diabetes.</p> <p>ALICE Training: All teachers and on-site staff members are trained in Active Shooter Response tactics in order to effectively respond to a violent critical incident.</p> <p>Bloodborne Pathogen Training: All staff members participate in this state mandated training regarding the proper handling of bodily fluids.</p> <p>Mandated Reporter Training: All staff members participate in this state mandated training so they may carry out their responsibilities properly and understand their critical role in the lives of children and families.</p> <p>Custodial Services: Custodial services provide routine cleaning and sanitization of resource centers daily.</p>	
<p>A5.4 Instructional Materials and Equipment: <i>The policies and procedures for acquiring and maintaining adequate instructional materials and equipment, such as textbooks, other printed materials, instructional technology, manipulatives, and laboratory materials are effective.</i></p> <p>CSSD, Audeo and Mirus have a highly effective system for acquiring and maintaining adequate instructional materials and equipment. Each Department Chair is responsible for the instructional inventory and the replacement of consumable materials needed to support student achievement each year. For example, during Spring semester, the Science Department Chair takes an inventory of materials on hand at each resource center needed to support Science wet labs. They then create a purchase order to fill those needs.</p> <p>Textbooks, library media resources, and other curriculum items needed to support the instructional program are ordered annually by the Curriculum, Professional Learning, and Accreditation Administrator after a reconciliation of the inventory of materials on hand as compared to expected student enrollments for the upcoming school year. The Director of Operations and Technology orders the technology tools, equipment, and software each year in alignment with program needs, the schools' LCAP, and the Strategic Initiative goals.</p> <p>The schools utilize the cloud-based accounting and financial management system, NetSuite, as their main purchasing platform. Purchase orders indicate the LCAP initiative that is being addressed by the purchased item(s) and whether a particular student group is supported by the purchase. Every purchase order is reviewed carefully by the Finance</p>	<ul style="list-style-type: none"> • Inventory Reports • Budget Process • Purchase Order Process • NetSuite • TME

Findings	Supporting Evidence
<p>Department for adherence to school budget parameters prior to being processed.</p> <p>All textbooks and student-provided instructional technology is labeled and entered into Traceability Made Easy (TME), the schools' system for tracking instructional resources, materials, and other assets. Reports are generated and reviewed regularly to ensure that all assets are accounted for appropriately.</p>	
<p>A5.5 Resources for Personnel: <i>Resources are available and used to enable the hiring, nurturing, and ongoing professional development of a well-qualified personnel for all programs.</i></p> <p>CSSD, Audeo and Mirus are highly effective at providing resources to enable the hiring, nurturing, and ongoing professional development of a well-qualified personnel for all programs. Stringent financial policies and procedures enable CSSD, Audeo and Mirus to attract and retain highly qualified staff and to provide ongoing professional development that supports all facets of teaching and learning within the school. The Human Resources Department employs a consistent process for hiring new employees, and each school's operating budget includes staff recruitment, training, and continued professional learning. The schools' employment qualifications are consistent with the California Commission on Teacher Credentialing (CCTC) requirements for teachers in an independent study, multiple subject, self-contained resource center. While the schools select teachers with content expertise, a major focus of the hiring process is selecting individuals who are instructional specialists, can understand and support the whole child, and embrace the vision and mission of a personalized academic experience to meet the needs of every learner.</p> <p>The schools' professional learning system, Altus University, equips faculty and instructional staff with the tools necessary to meet the changing needs of all students and specific student groups as well as the educational community as a whole. New employees are provided with continuous support during their first year of employment via the New Teacher Training (NTT) program. This program incorporates small group training sessions with experienced faculty, one-on-one supports, informal feedback, formal observations, access to a wide variety of professional learning opportunities, and a mentor teacher.</p> <p>Ongoing professional development opportunities are provided both virtually and on-site through Altus University, a school within a school for the purpose of professional learning. Teachers and staff members are also encouraged to attend seminars, workshops, and webinars offered by the CDE, local universities, the local county offices of education, and professional associations. As a strategy to improve student academic achievement and facilitate continuous improvement, teachers meet annually with the Administrator of Instructional Services and/or Learning Lead to develop individual action plans for professional development. The objective of this planning is to:</p>	<ul style="list-style-type: none"> • HR policies and procedures • Altus University Catalog • NTT Plan • Leadership Planning Form

Findings	Supporting Evidence
<ul style="list-style-type: none"> • Deepen teachers’ content knowledge and enhance their skills in understanding and organizing subject matter for student learning (all students and student groups) • Increase teacher knowledge of the standards and instructional methods in all core subject areas to ensure students’ mastery of the standards • Equip teachers with the skills to implement assessment as an essential strategy in personalizing student learning 	

A6. Resources Criterion [Charter Schools only]

The governing authority and the school leadership execute responsible resource planning for the future. The school has developed policies, procedures, and internal controls for managing the financial operations that meet state laws, generally accepted practices, and ethical standards. The school is fiscally solvent and uses sound and ethical accounting practices (budgeting/monitoring, internal controls, audits, fiscal health, and reporting).

Findings	Supporting Evidence
<p>A6.1: Long-range Financial (and Other Resources) Plan and Stakeholder Involvement: <i>The school regularly involves stakeholders in the review of its long-range plan/capital needs (and other resources) in relation to the school’s vision, mission, and schoolwide learner outcomes. Decisions about resource allocation are directly related to the school’s vision, mission, and schoolwide learner outcomes.</i></p> <p>The CSSD, Audeo and Mirus are highly effective in providing for long-range needs and involving stakeholders in its allocation decision. As part of the annual Strategic Planning Process, the Leadership collaborate with all stakeholders, or educational partners, to develop and update the annual LCAP, which supports the achievements of California’s eight educational priorities as well as addressing critical learner needs, achievements of academic standards and the college and career readiness standards. CSSD, Audeo and Mirus’s multi-year budget is based upon the needs outlined in the LCAP, the school’s Strategic Plan, and the annual Strategic Initiatives is reviewed and updated periodically by the Chief Business Administrator, Finance Administrator, and the Leadership Team. The LCAP is designed to increase academic engagement and achievement for all students, but with special emphasis on closing achievement gaps that may exist for underserved student groups, including Low Income, English Learners and Foster Youth.</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Leadership Team Meeting Agendas • CSSD Operational Budget • Audeo Operational Budget • Mirus Operational Budget • CSSD LCAP • Audeo LCAP • Mirus LCAP • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes
<p>A6.2: Regular Accounting and External Audit Procedures: <i>The school has written policy that defines internal controls, contracts, regular accounting, and external audit procedures.</i></p> <p>CSSD, Audeo and Mirus have a highly effective written policy that defines internal controls, contracts, regular accounting, and external audit procedures. Each school has established internal control over its operations by setting goals, objectives, budgets, and performance expectations. Internal controls are the foundation of sound financial management. They include accounting policies and procedures that help reasonable</p>	<ul style="list-style-type: none"> • CSSD Operational Budget • Audeo Operational Budget • Mirus Operational Budget • Budget Assumptions • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes

Findings	Supporting Evidence
<p>assurance that the school is achieving its objectives, goals, and fiscal measures by doing the following: ensure that operations are effective and efficient; safeguard and preserve the school’s assets; protect against improper disbursements; ensure that unauthorized obligations cannot be incurred; provide accurate and reliable financial information; reduce the risk; and promote detection of fraud and abuse; ensure compliance with applicable laws and regulations; and ensure adequate documentations of all transactions. CSSD, Audeo and Mirus follow and adhere to generally accepted accounting principles (GAAP). Each school processes accounting transactions and prepares financial reports for unaudited actuals and auditing purposes using nonprofit reporting methods and governmental accounting standards. CSSD, Audeo and Mirus follow and observes the California Accounting Manual (CSAM) issued by the CDE’s School Fiscal Services Division. The CSAM provides guidance for charter school accounting. Moreover, financial statements are fairly presented in conformity with GAAP. Each school contracts the services of an external auditor approved and certified by the CDE to perform the annual independent audits of the school using government auditing standards. CSSD, Audeo and Mirus comply and adhere to the requirements of the Annual Audits Guide for K-12 LEAs and the State Compliance Report. Audits of each school is consistently free from findings and exception. Additionally, CSSD, Audeo and Mirus also comply with federal and state assurances and requirements for LCFF certification and other entitlement or grant funds. Each school complies with mandatory financial reporting such as Interim Reports, Preliminary Operational Budget, Unaudited Actuals and Audit reports annually.</p>	<ul style="list-style-type: none"> • Mirus Board Meeting Agendas and Minutes • State Audit Guidelines • Internal Fiscal Control Policies • 2021-22 Audited Financial Statements <ul style="list-style-type: none"> • CSSD Audited Actuals • Audeo Audited Actuals • Mirus Audited Actuals
<p>A6.3: Processes for Implementation of Financial Practices: <i>The school employs accountability measures to assure that personnel follow fiscal policies and procedures.</i></p> <p>CSSD, Audeo and Mirus are highly effective in employing accountability models are in place to frequently assess, evaluate, and revise processes to support student achievement and the long-term viability of the school. Board Policies and internal procedures have been developed, implemented, and are utilized to accomplish the following: Prevent management from overriding internal controls; ensure ongoing state and federal compliance; assure the governing board that the internal control system is sound; help identify and correct inefficient processes; and ensure that employees are aware of the expectation that proper internal controls are utilized. The School Internal Fiscal Control Policy includes, system of checks and balances, segregation of duties, staff cross-training, use of pre-numbered documents, asset security, and timely reconciliations. The School adheres to the Bank Card or Credit Card Policy and Procedures. School internal fiscal control policies and procedures includes who is authorized to sign contracts, write checks, and release institutional funds; the monitoring of payroll information; the review of bank reconciliations and deposits/withdrawals of all school financial accounts; and the policies and procedures</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Most Recent Audit Results • Accounting Procedures • Board Policies • Purchasing Documentation • Internal Fiscal Control Policies

Findings	Supporting Evidence
<p>for the use of credit cards. Audits provide an independent assessment of the accounting controls. Charter School uses the services of an independent certified public accountant (CPA) to conduct audits of financial records. Part of the audit process includes examining the bookkeeping and accounting procedures to identify waste, fraud, or inefficiency. Proper accounting procedures are examined to ensure accuracy and reliability of accounting data. Actual expenditures and income are compared against budgeted amounts. The auditor has issued an unqualified opinion on all past audits, which means no significant deviations from Generally Accepted Accounting. Additionally, while it is not required, Charter School engages an outside audit firm to conduct monthly audits of documentation (student work records) by which the school receives ADA funding. This process assists the school in ensuring transparency and accuracy in all aspects of its funding determination.</p>	
<p>A6.4: Budgeting Process — Transparency: <i>The school develops and monitors its annual budgeting process to ensure transparency and stakeholder involvement.</i></p> <p>CSSD, Audeo and Mirus are highly effective at developing and monitoring its annual budgeting process to ensure transparency and stakeholder involvement through the Strategic Planning Process, SPP. SPP is the key process by which stakeholder involvement and transparency in the budgeting process are ensured. As part of the annual Strategic Planning Process, the Leadership Team plans and monitors financial resources to ensure both solvency and continued growth for CSSD, Audeo and Mirus, including aligning strategic initiatives to the LCAP, which ultimately supports student achievement. This process is greatly influenced by data gathered through stakeholder input (see Category A3). Both the LCAP processes and Strategic Planning Process result in documents that are available to stakeholders in a variety of ways. Regularly scheduled public Board of Directors meetings, each school’s website, stakeholder committee meetings, faculty and staff meetings, open house events and individual parent/teacher/student meetings are some of the ways this information may be shared.</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Leadership Team Meeting Agendas • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes • CSSD Operational Budget • Audeo Operational Budget • Mirus Operational Budget • CSSD LCAP • Audeo LCAP • Mirus LCAP
<p>A6.5: Adequate Compensation, Staffing, Reserves: <i>The school governing body provides adequate compensation to faculty, administrators, and staff; adequate staffing for the school’s program; and reasonable accumulation of reserves.</i></p> <p>CSSD, Audeo and Mirus are highly effective at providing adequate compensation to faculty, administrators, and staff, along with adequate staffing for the school’s program, and reasonable accumulation of reserves. Staff is compensated at rates at least 5% above those of surrounding districts. CSSD, Audeo and Mirus’s employee benefits package includes medical, dental, vision, chiropractic, life insurance, and a variety of voluntary benefits, and are 100% employer paid for the employee and all eligible dependents.</p>	<ul style="list-style-type: none"> • HR Policies • CSSD Salary and Benefit Schedules • Audeo Salary and Benefit Schedules • Mirus Salary and Benefit Schedules • Most Recent Financial Schedules

Findings	Supporting Evidence
<p>The HR department continually refines its processes for attracting and retaining high quality staff to support student achievement, which is becoming a challenge with the current shortage of teacher candidates.</p> <p>The School's budgetary and financial results, which reflect its value of using business principles to manage the organization, demonstrate a fiscally sound charter school. CSSD, Audeo and Mirus provides the resources to support a highly engaged staff and meet the educational needs of students. The revenues and end-of-the-year fund balances are all trending favorably and up from FY 2020-2021 through FY 2021-2022. Each school maintains financial stability through prudent monitoring of budgeted expenses and forecasted revenues to ensure adequate reserves are built and maintained when closing a fiscal year. Moreover, when developing the budget, CSSD, Audeo and Mirus allocates 3% to 5% for reserves and also maintain reserves for contractual obligations.</p>	
<p>A6.6: Marketing Strategies: <i>The school has marketing strategies to support the implementation of the developmental program, including research and information to help develop future planning.</i></p> <p>CSSD, Audeo and Mirus have highly effective marketing strategies to support the implementation of the developmental program, including research and information to help develop future planning. As part of the annual Strategic Planning Process (SPP), the Leadership Team carefully monitors financial resources to ensure both solvency and continued growth, including alignment of Strategic Initiatives and LCAP Goals, which are focused on increasing student engagement and achievement, and supporting short- and long-term marketing plans.</p> <p>Marketing strategies and campaigns are tracked to ensure that appropriate messaging is reaching each school's target student population. Progress and results are updated on a weekly basis and reported at monthly meetings embedded within the SPP.</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Leadership Team Meeting Agendas • CSSD Operational Budget • Audeo Operational Budget • Mirus Operational Budget • CSSD LCAP • Audeo LCAP • Mirus LCAP • Marketing Campaign Data
<p>A6.7: Informing the Public and Appropriate Authorities: <i>The governing authorities and school leaders inform the public and appropriate governmental authorities about the financial needs of the organization.</i></p> <p>CSSD, Audeo and Mirus are highly effective at informing the public and appropriate governmental authorities about the financial needs of the organization. The Leadership Team takes a systematic approach to sustaining the organization. These efforts encompass the many aspects of sustainability: achieving financial solvency and growth, attracting, and retaining a highly qualified staff, maintaining high quality and current instructional and operational resources, and preparing for the future with mentorship processes to ensure positive succession.</p>	<ul style="list-style-type: none"> • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes • CSSD LCAP • Audeo LCAP • Mirus LCAP • Staff Meeting Agendas

Findings	Supporting Evidence
<p>As part of the annual Strategic Planning Process, the Leadership Team plans and monitors financial resources to ensure both solvency and continued growth for CSSD, Audeo and Mirus, including aligning strategic initiatives to the LCAP, which ultimately supports student achievement, and supporting short and long-term marketing plans. Marketing strategies and campaigns are tracked to ensure that appropriate messaging is reaching each school’s target student population. Progress and results are updated on a weekly basis and reported at monthly meetings embedded within the strategic planning process.</p> <p>The Board of Directors approves all financial plans, and these are reported to the public via BOD meeting minutes and CSSD, Audeo and Mirus’s school website. Each school closely monitors and revises the budget during the fiscal year to ensure financial operations and goals are met. Stringent financial policies and procedures enable CSSD, Audeo and Mirus to attract and retain high quality staff and to provide the facilities, technology, and outstanding instructional materials that meet the needs of all students. The Chief Business Officer (formerly an auditor for SDUSD) has been a leader in developing charter school financing. The CBO and staff are subject to regular independent audits with reports submitted to the Board of Directors, the California Department of Education, and San Diego County Office of Education. An outside independent auditor conducts annual financial audits, which employ Generally Accepted Accounting Principles (GAAP). The auditor also conducts student record audits that are guided by regulations for independent study.</p> <p>CSSD, Audeo and Mirus have never had any qualifications or negative exceptions noted. The California Department of Education conducts annual site visits where representatives review financial and operational processes, procedures, and records to ensure compliance and fiscal solvency. Both the LCAP processes and Strategic Planning Process result in documents that are available to stakeholders in a variety of ways. Regularly scheduled public Board of Directors meetings, each school’s website, stakeholder committee meetings, faculty and staff meetings, open house events and individual parent/teacher/student meetings are some of the ways this information may be shared.</p>	

**ACS WASC Category A. Organization: Vision and Purpose, Governance, Leadership, Staff, and Resources:
Synthesize Strengths and Growth Areas**

Prioritize and list the strengths and growth areas for the criteria and indicators in Category A.¹

Areas of Strength

1. Workforce that understands and is committed to the organization's Vision, Mission and Values.
2. Strategic Planning Process that guides continuous improvement and organizational performance excellence.
3. Pathways Personalized Education Plan (PPEP), key process to transform lives.
4. Strong financial policies and procedures.
5. Data informed Professional Learning System (Altus University).
6. Community based resource centers that are safe/supportive and conducive to teaching and learning.

Areas of Growth

1. Recruit and hire additional instructional staff, including Resource Center Associates (RCAs), Certificated Teacher Resources (CTRs) and Education Specialists to support the instructional program.
2. Improve systems that support student achievement in Mathematic and English Language Arts.
3. Enhance systems that promote student wellness.
4. Increase staff skills and knowledge related to Early College Credit opportunities for all students.

¹ The summary information will be used for Tasks 4 and 5.

Category B: Curriculum

B1. Rigorous and Relevant Standards-Based Curriculum Criterion

All students participate in a rigorous, relevant, and coherent standards-based curriculum that supports the achievement of the schoolwide learner outcomes, academic standards, and the college- and career-readiness standards in order to meet graduation requirements.

Findings	Supporting Evidence
<p>B1.1: Current Educational Research and Thinking: <i>The school provides an effective, rigorous, relevant and coherent curriculum based on current educational research and thinking that supports the academic standards.</i></p> <p>The Charter School of San Diego (CSSD), Audeo and Mirus effectively use current educational research related to the curricular areas to maintain a viable, meaningful instructional program for all students, as is evidenced by the maintenance of NWEA measures over the past five years, including during the COVID-19 pandemic.</p> <p>CSSD, Audeo and Mirus teachers facilitate learning for their students across the curriculum by providing rigorous, relevant, and individualized standards-based curriculum that meets each student’s personal and academic goals.</p> <p>APAC (Altus Pathways Advisory Council) creates curriculum aligned with the Common Core State Standards (CCSS), Next Generation Science Standards (NGSS), Visual and Performing Arts Standards (VAPA) and the International Society for Technology in Education Standards (ISTE). APAC meets regularly throughout the year to discuss updates and changes to the curriculum. Coursework is updated as needed to reflect current educational trends and promote student engagement, and professional development is provided whenever a new course is implemented. APAC makes the decisions to write or revise the curriculum based on new textbook adoptions, review of test scores that show a gap in proficiency (SBA and Illuminate), and improvement in technology and resources. Teachers assigned to a curriculum department work together to review new textbooks and update lesson guides based on their expertise and the latest educational research.</p> <p>The Audeo K-5 APAC Department meets weekly to monitor research-based and developmentally appropriate pedagogy for students in transitional kindergarten through grade 5. Audeo K-5 courses are aligned to California-adopted standards and progress is measured to determine student instructional needs and grade level mastery.</p> <p>Career Technical Education courses are created based on CTE Frameworks and Standards, as well as the review of college courses. Potential articulated courses are created when our APAC Department finds a college course similar in content and is able to align the courses from the beginning of the course development. Teachers attend an annual symposium that works to educate teachers on the latest educational trends and how they correlate directly with our local communities.</p>	<ul style="list-style-type: none"> • High School Course List • Middle School Course List • NWEA results • Math SBA Teacher Resource Guide • PPEP Process • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • English Learner Achievement Department • Achieve 3000 • Textbook review process • Books with EL support • Online textbooks with language support • Supplemental supports- graphic organizers • Relevant topics • TE’s include EL and advanced skill strategies • Graduation Requirements / CSR / Credit Audits • UC A-G approved courses • Articulated courses • NCAA approved courses

Findings	Supporting Evidence
<p>Regularly scheduled Professional Learning Sessions throughout the year provide ongoing updates and information in both academic and affective domains.</p>	
<p>B1.2: Academic and College- and Career-Readiness Standards: <i>The school has defined academic standards and college- and career-readiness indicators or standards for each subject area, course, and/or program that meet or exceed graduation requirements.</i></p> <p>CSSD, Audeo and Mirus are highly effective at defining academic standards and college- and career-readiness indicators or standards for each subject area, course, and/or program that meet or exceed graduation requirements.</p> <p>UC A-G approved curriculum is accessible to all students. All core subject courses, world language, and CTE Career Pathway courses offered through CSSD, Audeo and Mirus are A-G approved. Students have a large variety college-prep courses available to them to ensure they are better prepared for college after completing their high school credits. Courses are written by knowledgeable and experienced teachers. The resources used to support course curriculum meet all state-adopted standards and frameworks and include formative and summative assessments administered through the Illuminate learning platform. Questions on every assessment are aligned to one or more state standards. Exams are administered throughout the course with a frequency that enables students and educators to monitor learning and adjust instruction as needed. In addition to the UC A-G courses, each school offers both Advanced Placement (AP) and Honors courses. When taking AP classes, students are encouraged to take the AP exams, to earn college credit while in high school. In addition to courses offered on-site, CSSD, Audeo and Mirus have partnered with local community colleges to support students as they plan for post-secondary education. Students can take and complete approved courses to earn early college credit, through the articulation process with neighboring community colleges. In addition, students are encouraged to participate in dual enrollment courses as an avenue to earning early college credit. Before each student graduates from CSSD, Audeo or Mirus, they must complete a Pathways Exhibition eportfolio and presentation in front of a panel that is aligned to the CTE Anchor Standards for Career Ready Practice and leads to a Workplace Readiness Certificate that was developed in collaboration with the City of San Diego.</p> <p>At Audeo K-5, instructional staff emphasize foundational skill development as a building block for standard mastery to better prepare students for UC A-G coursework when they reach high school. Teachers communicate with families/guardians on a weekly basis to ensure academic scaffolding and rigor are tailored to individual student needs.</p>	<ul style="list-style-type: none"> • CSSD Workplace Readiness Certificate • Audeo Workplace Readiness Certificate • Mirus Workplace Readiness Certificate • Naviance Student Outcomes • Bulb/Pathways Portfolio Completion • Northwest Evaluation Association (NWEA) score grade equivalency • A-G approved courses • Advance Placement and Honors courses

Findings	Supporting Evidence
<p>B1.3: Congruence with Student Learner Outcomes and Standards: <i>There is congruence between the actual concepts and skills taught, the schoolwide learner outcomes, academic standards, and the college- and career-readiness indicators or standards.</i></p> <p>CSSD, Audeo and Mirus are highly effective in creating congruence between the actual concepts and skills taught, the schoolwide learner outcomes, academic standards, and the college and career readiness indicators/standards. Each school uses a variety of processes and standards-based curriculum to personalize instruction for students. This allows students to maintain comprehension of academic standards aligned with college- and career- readiness indicators and standards. The PPEP process allows teachers to personalize instruction for students based on their academic needs and goals. Naviance Survey results help identify CTE Career Pathways that can lead to career readiness certification. Students can complete accelerated, honors, and AP coursework on Imagine Edgenuity or with Altus Curriculum to complete graduation requirements. Students are expected to show comprehension of concepts by passing quizzes and exams with a “C” or higher. English courses have Achieve3000 5-Step Literacy Lessons to improve student engagement in learning, reading comprehension, and writing skills. The embedded tools and paragraph starters have helped schoolwide learner outcomes. The data from NWEA pre-assessments in math, English, and language usage allows teachers to see what standards need to be reviewed throughout the school year to get students to grade level.</p> <p>At Audeo K-5, students are expected to show mastery of grade level skills. In collaboration with families/guardians, teachers lead conferences, assessments, and observations to determine if individual skills have been observed. Data from sources mentioned is gathered and recorded on semester report cards. Similar to NWEA, at Audeo K-5, students complete Moby Max Benchmark assessments in fall, winter, and spring for reading and math. These assessments provide data on student performance to better guide instructional decisions.</p> <p>For 6-12 at CSSD, Audeo and Mirus, the embedded learning checks in the curriculum and end of course exams taken on Illuminate provides teachers with standards that are being met and what areas each student needs more assistance with- math, social studies, language arts, and science. Math and English tutoring sessions focus on key concepts and skills that align with standards. Students meet regularly with their teacher and counselor to review credit completion and credit audits towards their post-secondary goals. Students become college and career-ready through the PPEP process and report their college acceptance with the Naviance Graduate Interview. In addition, our students have a dual enrollment”option where they are able to experience college level classes while taking courses with us at the same time. These processes focus on student engagement, with the implementation of learning for a clear congruence between instruction and learner outcomes.</p>	<ul style="list-style-type: none"> • PPEP • NWEA Data • Illuminate Learning Check Data • Naviance Surveys <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • Achieve3000 • CTE Pathways • College Acceptance Rates

Findings	Supporting Evidence
<p>B1.4: Integration Among Disciplines: <i>There is integration and alignment among academic and career technical disciplines at the school.</i></p> <p>CSSD, Audeo and Mirus are highly effective at integrating and aligning academic and career technical disciplines at the school. Career Technical Education (CTE) courses are an integral part of the Charter School’s core values. Preparing students with career experience throughout their high school course work is a valuable asset and a necessity on their educational journey. There is integration and alignment among academic and career technical disciplines. This can be found in the integration and alignment of various academic standards. For example, courses such as Social Science, Mathematics, English, and Science connect to lessons found in Career Technical courses of Entrepreneurship 1, Intro to Green Technology and Energy 1, Hospitality and Tourism 1, and Environmental Sustainability, respectively. A deeper analysis of Social Science indicates that there is alignment with the state’s history standards in the CTE Entrepreneurship course. Common Core State and ELD standards are reviewed and embedded throughout each of the CTE courses. In addition, Integrated Math 3A aligns with Introduction to Green Technology as evidenced by the math required for course completion. Hospitality and Tourism contains Reading Informational Text English Standards. Lastly, Science courses/assignments allow students to make connections with Environmental Sustainability and how knowledge of ecosystems, environmental processes, and wildlife can prepare them to be more engaged with preserving their home.</p> <p>While Audeo K-5 students are not quickly approaching graduation, instructional staff place value on increased exposure of Career Technical Education and encourage developmentally appropriate skills needed for work-readiness in the future.</p>	<ul style="list-style-type: none"> • CTE Lesson Guides
<p>B1.5: Community Resources and Articulation and Follow-up Studies: <i>The school engages with community partners and resources, articulates regularly with feeder schools, local colleges and universities, and technical schools. The school uses follow-up studies of graduates and others to learn about the effectiveness of the curricular program.</i></p> <p>CSSD, Audeo and Mirus are highly effective at engaging in shared responsibility opportunities with our local community organizations and agencies to engage families in the meaningful initiative to support their children with ongoing development in learning and post-secondary plans. CSSD, Audeo and Mirus partner with the local organization Nice Guys to obtain scholarships to meet all students’ academic needs. Teachers form partnerships with local businesses and organizations to facilitate field trips and guest speakers for each resource center. Teachers encourage community partnerships related to the college and career interests of the student population.</p>	<ul style="list-style-type: none"> • Nice Guys Scholarship Process • College and Career Week • Guest Speakers • Field Trip Plans • Donations • Mira Costa, Coastline, City College Partnerships • Naviance Graduate Interview • Alumni Community • National Student Clearing House Data • CTE Advisory Committee Agendas

Findings	Supporting Evidence
<p>The CTE advisory committee partners with various industry sectors as well as post-secondary schools for each career pathway offered.</p> <p>These partnerships provide students with opportunities to learn more about education and career options available in their community. Students visit local colleges, technical programs, and workplaces to increase their awareness and post-secondary planning. CSSD, Audeo and Mirus has partnered with Mira Costa College to provide students with six articulated CTE Pathways. After completing the capstone course of the pathway, students earn articulated college credit in addition to high school credit. CSSD, Audeo and Mirus partner with several local community colleges to provide accessible dual enrollment opportunities for students through the Dual Enrollment Program. CSSD, Audeo and Mirus provide opportunities for students to take online asynchronous courses through Coastline College. CSSD partners with San Diego City College and San Diego Miramar College to offer students dual enrollment opportunities. Select courses reserve space for CSSD students. CSSD, Audeo and Mirus students are encouraged to pursue dual enrollment with partnered colleges to explore colleges and careers, build self-confidence, earn college credits, save money on college costs, and support their post-secondary transition.</p> <p>The use of tools such as the Naviance Graduate Interview, Alumni Community, and National Student Clearinghouse can track graduates and their post-secondary accomplishments. Graduates complete the Naviance Graduate Interview, a survey that gathers information about student post-secondary plans, such as what college students will attend, if they receive financial aid, and if they will attend a vocational, two-year, or four-year post-secondary program. Graduates are encouraged to join the Altus Alumni Community to stay connected and informed of school events, become an advocate for charter schools, and return to the resource center as guest speakers. The National Student Clearinghouse provides objective data on graduates, including college enrollment and completion status. The Charter School of San Diego, Audeo and Mirus are highly effective in engaging with community partners and tracking its graduates as evidenced by various partnerships with organizations and colleges and the collection of graduate outcome data.</p>	

B2. Equity and Access to Curriculum Criterion

All students have equal access to the school’s entire program and are provided assistance with a personal learning plan to meet the requirements of graduation and are prepared for the pursuit of their academic, personal, and career goals.

Findings	Supporting Evidence
<p>B2.1: Variety of Programs — Full Range of Choices: <i>All students are able to make appropriate choices and pursue a full range of realistic college and career and/or other educational options. The school provides for career exploration, preparation for postsecondary education, and pre-technical training for all</i></p>	<ul style="list-style-type: none"> • PPEP • Dual Enrollment Flyer • Dual Enrollment Course Recommendations

Findings	Supporting Evidence
<p><i>students.</i></p> <p>CSSD, Audeo and Mirus are highly effective in providing choices to all students who pursue a full range of realistic college and career and/or other educational options. Each school does this by providing all students with a Pathways Personalized Education Plan (PPEP) that allows them to pursue a full range of realistic post-secondary goals for college, career, or other educational options. PPEP consists of three phases: personalized pathways enrollment process, student pathways implementation and progress monitoring, and successful pathways transition. Teachers assign courses that meet the needs and interests of the student and prepare them for whichever post-secondary path they will take after high school.</p> <p>CSSD, Audeo and Mirus provide a variety of programs by career exploration for all students. Students attend in-person and virtual sessions by local presenters at the annual College and Career Week. Teachers and staff intentionally invite guest speakers from various professions to inform and interest students in career options which can include careers such as restaurant work, professional sports, healthcare, automotive, entrepreneurs, and public safety. Teachers also invite local community college representatives and encourage speakers to discuss their academic backgrounds during their presentations.</p> <p>In preparation for post-secondary education, CSSD, Audeo and Mirus provide dual enrollment and course articulation to help students experience the college setting early. We have partnerships with three community colleges so students can enroll and gain college credit and high school credit. We also provide articulated courses aligned with college standards through a local community college. These courses allow students to complete college credit while working on high school courses at one of our schools. During the PPEP process, students and teachers discuss dual enrollment and articulation opportunities and identify which plan best meets the student's needs and goals.</p> <p>For Career and Technical Education (CTE), CSSD, Audeo and Mirus offer courses in 8 different career pathways in which students can earn industry certifications or articulated college credit. CTE pathways include Business Management, Child Development, Design/Visual/Media Arts, Environmental Resources, Hospitality/Touring/Recreation, Software, and Systems Development, Public Safety, and Patient Care. Completing one of these pathways provides students with exposure to the skills and responsibilities of numerous careers and prepares them for secondary study within a particular field. Furthermore, as a diploma requisite, students complete a Pathways Exhibition course based on the post-secondary pathway indicated during the PPEP process. Assignments can include virtual or in-person college campus visits, career interviews and research, and financial aid research. By completing the Pathways course, students will have laid a solid</p>	<ul style="list-style-type: none"> • Articulation • CTE Pathways • College and Career Week • Pathways Exhibition

Findings	Supporting Evidence
<p>foundation to execute the next step in their post-secondary plan.</p> <p>CSSD, Audeo and Mirus effectively guide each student in making appropriate post-secondary choices to pursue realistic college, career, and other options through the PPEP process. All students are offered opportunities for career exploration, preparation for post-secondary education, and pre-technical training through College and Career Week, dual enrollment, articulation, CTE pathways, and Pathways Exhibition.</p>	
<p>B2.2: Accessibility of All Students to Curriculum, including Real World Experiences: <i>A rigorous, relevant, and coherent curriculum that includes real world applications is accessible to all students through all courses/programs offered. Course enrollment patterns reflect the diversity of the school's students.</i></p> <p>CSSD, Audeo and Mirus are highly effective in creating rigorous, relevant, and coherent curriculum that includes real world applications is accessible to all students through all courses/programs offered. Course enrollment patterns reflect the diversity of the school's students. All students at CSSD, Audeo and Mirus have access to a wide variety of high-quality, UC A-G, NCAA, College Board Certified curriculum designed to meet the needs of all learners. Every student has access to our robust course catalog and our highly rigorous and engaging Altus-created curriculum and content. Additionally, our PPEP process is used to create a unique course plan for each student. This ensures that every student, no matter their background or skill level, is individually guided towards the curriculum and course choices that best match their real-world college and career goals.</p> <p>At CSSD, Audeo and Mirus we not only offer rigorous, relevant, and coherent curriculum choices to every student, but we also ensure that this content is equally accessible to all learners. Altus curriculum is updated and released every year, with improvements made based on student data and the needs of our diverse student population. We have created new Altus lesson guides that are accessible for students of all learning levels, whether they are approaching, meeting, or exceeding grade level standards. All Altus curriculum is created to be highly customizable, with built-in scaffolding and accessibility tools with a special focus on our EL, IEP, 504, or GATE students. Furthermore, Altus curriculum is designed to be available to every student by incorporating a variety of 21st century technologies. Learners can choose to access curriculum online or via physical or digital textbooks. There are also options for a blended learning model that combines online and paper-based curriculums. Our Altus Connect program ensures every student has access to a Chromebook to utilize our online curriculum choices both at school and at home. Curriculum is created to be relevant to the real-world needs of our students. This may come in the form of the many highly engaging Altus projects, essays, labs, and current event assignments which are incorporated throughout our curriculum. Textbooks are chosen</p>	<ul style="list-style-type: none"> • Robust Course catalog in Student and Parent Handbook <ul style="list-style-type: none"> • CSSD Student and Parent Handbook • Audeo Student and Parent Handbook • Mirus Student and Parent Handbook • Altus Curriculum release schedule • PPEP process used to create an individual course plan for each student • Credit Audits • Parent Teacher Conferences and counseling sessions • Curriculum available to meet the needs of every student / customizable to prepare student for college/career goals • Customizable Altus lesson guides for students approaching, meeting, or exceeding grade level standards • Edgenuity or online textbook curriculum options • Multiple versions of lab reports for science <ul style="list-style-type: none"> • Lab Report Standard • Lab Report Intervention • Lab Report Enrichment • Supplemental materials for EL, GATE and SPED students. • Achieve3000 • IEP Students – BrainPOP, Version C exams • GATE Students – Project based learning, inquiry projects, accelerated courses • Textbooks chosen to engage students in locally relevant content (for example, science textbooks are CA specific to engage students in relevant subject matter). • Accessibility tools for students • Speech to text, text to speech, highlighting, masking, sentence starters, audio versions • Altus Connect – Chromebook Checkout • Pathways Exhibition • Altus Projects designed to be accessible on any device/platform.

Findings	Supporting Evidence
<p>to engage students in geographically relevant content, and our CTE pathways are specifically designed to prepare students for success in college and career. The curriculum is designed to incorporate a variety of 21st century technologies and skills into students' day to day learning to ensure our students are college or work force ready upon graduation. To ensure the ongoing quality of our curriculum, all of our staff are continuously trained on curriculum content, updates, and improvements via Altus University.</p>	<ul style="list-style-type: none"> • Altus Lessons incorporate 21st century technologies: • 3D Printing • ZSpace • Coding • Robotics • iPads
<p>B2.3: Student-Parent-Staff Collaboration: <i>Parents, students, and staff collaborate in developing and monitoring a student's personal learning plan, including college and career and/or other educational goals.</i></p> <p>CSSD, Audeo and Mirus are highly effective at collaborating with parents, students, and staff to develop and monitor a student's personal learning plan, including college and career and/or other educational goals through the PPEP. This collaboration starts with enrollment meeting. Tentative goals set from conversation and/or Naviance Personality survey leading to personalized career recommendations. The counselor creates a credit audit based on long-term college/career goals. Student monitoring is done via credit completion, NWEA assessments, Illuminate Assessments, and teacher observation of student work and progress, which is communicated to parents via report cards, progress reports, and phone calls, emails, and or texts. Lead and Counselor PPEP meetings are part of the schools' MTSS to monitor, support and provide feedback to ensure students meet PPEP goals. Daily Participation Letters (DPL) and Tiered Re-engagement Letters (TRL) provide supports for students not meeting minimum expectations, as well as opportunities to review and re-assess initial PPEP.</p>	<ul style="list-style-type: none"> • MAPs Screening Assessment • Naviance Surveys <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • Master Agreement signing • Application section where family can click on interests in areas such as Cadet Corps, Dual Enrollment, AVID, etc • Students Agreement/Responsibilities • Parent/Legal Guardian Agreement • Independent Study Teachers Agreement • Review of morning/afternoon schedule and appointments • In-person/virtual learning review • Crafting a student time schedule for the days they are not coming in person • Bus pass determination • IEP meetings where students and parents contribute input and feedback • SAI appointments • Progress Reports <ul style="list-style-type: none"> • Credit Earned • T2 Letter of Concern • Edgenuity progress updates emailed directly to parents

Findings	Supporting Evidence
<p>B2.4: Post High School Transitions: <i>The school implements strategies and programs to facilitate transitions to college, career, and other postsecondary high school options and regularly evaluates their effectiveness.</i></p> <p>CSSD, Audeo and Mirus implement highly effective strategies to facilitate transitions to career and college and regularly evaluates their effectiveness. With the review of transcripts, conversations with students, Naviance surveys, and selection of a pathway, the PPEP process allows students to have full range of choices that allows them to pursue college and career options. The AVID WICOR strategies teaches skills for higher-learning preparation, so students feel confident in becoming college students. AVID provides information on financing college and strategies to develop determination, persistence, self-reliance, and perseverance that leads to college and career success. Cadet Corps teaches self-discipline, develops leadership, team-building skills, and working as a unit to accomplish tasks. This allows students to grow and develop qualities that will benefit them in college and careers.</p> <p>CSSD, Audeo and Mirus implement College and Career Pathways that are designed to connect high school students to college, industry certifications, and/or career fields. HiSET Pathway allows students to complete high school equivalency to pursue their post-secondary goals. Military Pathway guides students in the research, reflection, and ASVAB preparation needed to pursue careers in the military. Four Year Pathway guides students in the research and reflection needed to become college and workforce ready. Career Readiness Pathways provide students with industry experience and possible certifications. CSSD, Audeo and Mirus provides all high school students the opportunity to earn college credit with the articulation of designated CTE courses and dual enrollment. This facilitates students' transition to college by experiencing successful in a college course, reaching their goals, and providing confidence. The partnership with community colleges provides high school students with early exposure to college experience. The Community College Pathway and this partnership grants our students waived fees, flexibility in term-duration, online platform, and non-textbook required courses available. CSSD, Audeo and Mirus facilitates transition to college and career by helping students realize that college success is obtainable, increasing confidence, and motivation to pursue higher learning after high school. Follow up surveys to the Alumni Community mirror actual enrollment in post high school pathways that mirrors the graduate interviews from Naviance.</p>	<ul style="list-style-type: none"> • PPEP • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • AVID • Cadet Corp (development process) • CTE Pathways • HiSET • Post-Secondary Pathways • Dual Enrollment • Course Articulation

**ACS WASC Category B. Curriculum:
Synthesize Strengths and Growth Areas**

Prioritize and list the strengths and growth areas for the criteria and indicators in Category B.¹

Areas of Strength

1. Finding way to differentiate content, process, and product using various platforms.
2. Our personalized approach to supporting students from intake to graduation is a strength of our program, for example, assigning students to am or pm teachers to fit their schedule, virtual or in-person options, etc.
3. The Charter School of San Diego, Audeo and Mirus provide students with a wide variety of tools and curriculum that actively helps them engage with their learning and content.
4. Providing a personalized education plan that allows students to pursue a wide range of post-secondary goals.
5. Dual enrollment and articulation opportunities for students to be exposed to post-secondary education and earn college credit.

Areas of Growth

1. Finding ways to systematically capture student feedback for the transitional strategies and programs we provide.
2. Provide students with more resources on how to use and understand technology.
3. Increasing the quantity of students taking advantage of dual enrollment and articulation.
4. Continue to explore the possibility of adding more CTE pathways.
5. Follow up studies and tracking of graduates by expanding the Alumni community.

¹ The summary information will be used for Tasks 4 and 5.

Category C: Learning and Teaching

C1. Student Engagement in Challenging and Relevant Learning Criterion

To achieve the schoolwide learner outcomes, academic standards, and college- and career-readiness standards, all students are involved in challenging and relevant learning experiences in an equity-centered learning environment.

Findings	Supporting Evidence
<p>C1.1. Results of Student Observations and Examining Work: <i>All students are involved in challenging and relevant work as evidenced by observations of students working and the examination of student work.</i></p> <p>CSSD, Audeo and Mirus are highly effective in engaging students in challenging and relevant learning. All students begin their academic journey with a Personalized Pathway Education Plan (PPEP). The student, caregiver, teacher, Education Specialist for students who have an IEP, counselor, and school administrator provide input to structure the academic plan for each student. The student's PPEP is created by analyzing their current academic levels, learning preferences, credit completion, and postsecondary goals and interests to provide them with a highly effective, A-G and NCAA approved rigorous curriculum that prepares them for college and career. After the academic plan is formulated, teachers implement both virtual and in-person (hybrid or blended) instruction where students are involved in challenging learning experiences aligned with the CCSS, NGSS, and ELD standards, and supported by one-on-one and small group instruction, thus ensuring each student has access and support to achieve content mastery.</p> <p>Mult-certificated, specially trained teachers are effective in providing students with instruction to meet academic goals, college and career readiness standards, and school wide learner outcomes through the use of our Altus Curriculum, Imagine Edgenuity platform, AP/Honors courses, as well as our early college credit program with dual enrollment and completion of articulated coursework. Each and every student has access to these courses, thus fostering an equity-focused learning environment and culture in our schools. The Illuminate assessment platform helps our educators monitor and determine how our students are performing on their proficiency of grade level content standards. This data informs teachers' instructional support and personalization of the course which results in the student's growth in NWEA, CAASPP, and ELPAC assessments.</p> <p>Staff follow detailed grading guidelines and rubrics to demonstrate that the student is meeting standards and is producing quality work. School administrators perform annual audits for rigor, quality and compliance to monitor implementation of expectations and best practices. Teachers monitor the students' learning daily and provide feedback. To support an equity-centered learning environment, supplemental tutoring is offered through Ed Ladder, as well as other small group tutoring sessions in various subject areas throughout the year.</p>	<ul style="list-style-type: none"> • UC A-G and NCAA courses • Imagine Edgenuity curriculum • Altus curriculum • Illuminate formative and summative assessments • One-on-one instruction, in-person and virtual • Small group tutoring, in-person and virtual • AP/Honors courses • Dual enrollment • Articulated courses • Pathways Exhibition • Career Pathways • CTE Courses • Character and Leadership Development/ Cadet Corps • NWEA results • CAASPP results <ul style="list-style-type: none"> • Link to CSSD Dashboard • Link to Audeo Dashboard • Link to Mirus Dashboard • Ed Ladder supplemental tutoring • MTSS • Student-teacher conferences • Parent- teacher conferences • Report cards • HS Progress Report • MS Progress Report

Findings	Supporting Evidence
<p>C1.2. Student Understanding of Learning Expectations: <i>All students understand the standards/expected performance levels for each area of study in order to demonstrate learning and college and career readiness.</i></p> <p>CSSD, Audeo and Mirus are highly effective in ensuring student understanding and communicating learning expectations. Upon enrollment, students and parents are provided with a Student/Parent Handbook, which outlines the guidelines and expectations of the program. Students, parents, and teachers sign a Master Agreement for Independent Study during the initial appointment, and all areas of the Agreement are reviewed, including student/parent/teacher expectations. Students and parents new to the program will meet with their teacher of record, and Education Specialist if the student has an IEP, to discuss anything that may remain unclear. During the initial visit, student course selection and schedules are discussed, and any additional needs and expectations are reviewed prior to the first scheduled appointment, including academic thresholds for demonstrating content proficiency and mastery.</p> <p>The Student/Parent Handbook contains the descriptions of each course offered which includes the school's current approved UC A-G and NCAA course lists. Lesson guides provide the CCSS for each subject area to the student, with ELD standards alignment for all core subjects. Curriculum in the core subject area has embedded instruction, differentiation resources and the application of standards-based content. Teachers can personalize curriculum for individual students in a manner that upholds the content standards and meets the student's learning needs and preferences. In addition, embedded in each Math, ELA, Science and Social Science course are activities that help prepare students to meet or exceed expectations on the CAASPP through Learning Checks on Illuminate. Teachers of English Learners review each student's ELPAC score with the student and family, review integrated and designated ELD coursework and supports, and set goals for the year to support the student's proficiency growth.</p> <p>Students demonstrate college and career readiness through completing their PPEP, which includes course work at is aligned to the CCSS, CTE career pathways, concurrent enrollment with local community colleges, completion of articulated courses, participation in UC A-G courses, completion of Advanced Placement courses and exams, and the Pathways Exhibition.</p> <p>If a student does not meet learning progress expectations, the teacher along with the counselor and school administrator utilize our schools' robust MTSS with essential interventions and supports to address the challenges that are impeding progress and well-being, including parent and student teacher conferences in which course learning and academic expectations are reviewed and an action plan for improvement is determined.</p>	<ul style="list-style-type: none"> • CSSD Student and Parent Handbook • Audeo Student and Parent Handbook • Mirus Student and Parent Handbook • Customizable Altus lesson guides for students approaching, meeting, or exceeding grade level standards • Illuminate formative and summative assessments • AP/Honors courses • Dual enrollment • Articulated courses • Pathways Exhibition • Career Pathways • CTE Courses • MTSS

C2. Student-Centered Instruction through a Variety of Strategies and Resources Criterion

All teachers use a variety of strategies and resources, including technology and experiences beyond the textbook and the classroom, to actively engage students and emphasize creative and critical thinking skills and applications.

Findings	Supporting Evidence
<p>C2.1. Teachers as Facilitators of Learning: <i>Teachers facilitate learning as coaches and are current in the instructional content taught and research-based instructional methodologies including differentiation and the integrated use of technology.</i></p> <p>Teachers at CSSD, Audeo and Mirus are highly effective in facilitating learning, as they are well-versed in various teaching methodologies and are an integral part of curriculum research and development. To stay current with instructional content and research-based instructional strategies, the schools hold professional learning opportunities and communities of practice throughout each month. These trainings make up what is called Altus University (AU). These sessions vary by focus and cover topics such as Designated and Integrated Instruction across English Learner Levels, Science Labs, Math Concepts, Math Instruction, ELA, AVID, New Teacher Training, Special Education Compliance Clinics, Tech Innovation, Curriculum & Instruction, Classroom Management Strategies, Safety, and Health & Wellness, among others. Certain sessions are required based on state regulations while others are recommended based on teacher outcomes and student needs. As curriculum departments update curriculum and incorporate new technology, AU sessions are held to train staff. During these sessions the teachers can practice being students and learn the new educational technology or new instructional practice, so they can effectively teach it to their students and facilitate mastery of standards. Within these sessions, teachers have the opportunity to share best practices based on student need with an emphasis on GATE, SPED, 504, EL supports, or simply individualizing based on student interest and differentiating based on skill mastery. At the end of each school year, teachers must meet a minimum of 60 hours of Altus University professional learning which may also include trainings from county offices of education and other educational partners.</p> <p>Teachers are highly effective in incorporating online and technology tools such as Achieve3000 to support literacy development for ELs and readers who are below grade level. Achieve3000 can be incorporated across the curriculum in different subject areas to support content knowledge, student engagement, and grade level standard mastery while upholding grade level rigor. Teachers also complete Leading Edge Certification training, a national certification program in educational technology and curriculum innovation.</p> <p>Teachers are regularly trained on new classroom technology via the schoolwide TechPossible and Techposium, trainings that take place at the beginning of each semester in which staff are informed on new tech strategies, tips, and classroom devices to utilize during instruction and support students’ digital and tech literacy. Teachers consistently integrate classroom technology to enhance student learning through the use of advanced 3D</p>	<ul style="list-style-type: none"> • Tutorials • Altus University • AVID • Math Specialist Priorities • APAC Meetings • Teacher Shadowing • Teacher Observations • New Teacher Training • Leading Edge Certification • GATE Training • WRITE Institute Training • Annual Techposium • Annual Symposium • Instructional Meetings • Resource Center Meetings • Writing Workshops • zSpace • 3D Printer • Pathways Exhibition • College and Career Week • Achieve3000 • Internships • Service Learning • Work Experience • Field Trips • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus

Findings	Supporting Evidence
<p>printers, zSpace, and Venier Science probeware, to name a few. Through annual teacher observations and personalized coaching, school administrators are able to evaluate and support teachers as facilitators of learning.</p>	
<p>C2.2. Creative and Critical Thinking: <i>Students demonstrate creative and critical thinking within a variety of instructional settings, using a variety of materials, resources, and technology beyond the textbook.</i></p> <p>CSSD, Audeo and Mirus are highly effective in supporting student demonstration of creative and critical thinking. Through completion of coursework, all students are required to demonstrate higher level thinking and problem-solving skills within a variety of instructional modalities and curriculum. The standards-based curriculum cohesively incorporates concepts related to Bloom’s Taxonomy as well as UDL principals that teachers can personalize to engage and meet the needs of different types of learners. Students are prompted to demonstrate a “depth of knowledge” in all coursework and are encouraged to use student agency in demonstrating their knowledge.</p> <p>For high school students, all core courses are UC A-G approved. Students also have the option to take courses at the Honors and AP levels, as well as dual enrollment or CTE articulated courses through local community colleges. In order to promote deeper critical thinking and levels of engagement, the framework is</p> <p>inclusive in supporting both GATE students, through the use of extension models, as well as students with IEPs whereby curriculum is tailored to fit individual needs. Both online and textbook-based curriculum is designed to push learners from all backgrounds and at all levels, to think critically, develop problem solving skills, and engage in higher order thinking in effort to develop lifelong learners.</p> <p>In addition, students have ongoing support through small group instructional sessions provided to students both in person at Resource Centers or virtually with students participating remotely. This hybrid model supports student engagement and ongoing opportunities for using a variety of resources, materials and technology beyond the textbook. These sessions are facilitated by teachers with the goal of collaboration, discussion, and deeper learning. Tutoring sessions incorporate cutting-edge educational technologies into instruction and are designed to be relevant and provide equitable access to high quality learning experiences. Tutoring sessions are designed to be project-based and student-led, with the teacher as guide and facilitator, utilizing AVID strategies that increase student agency and ownership of learning.</p> <p>Field trips and community partnerships are other instructional settings that bring forth creative and real-world learning to students. Community members partner with teachers and students in an engaging, creative, and informative way. For example, one partnership that has been ongoing with CSSD</p>	<ul style="list-style-type: none"> • UC A-G courses • Brain Pop • Community projects • Partnerships • CLD/Cadet Corps • Pathway Exhibition/Bulb • CTE Electives • CTE Pathways • Internships • Dual Enrollment

Findings	Supporting Evidence
<p>is the Extended School Partnership with the Museum of Contemporary Art San Diego. This partnership empowers teachers to use the museum as an extension of the classroom. Students engage in creative thinking and cross-disciplinary learning by integrating contemporary art into curricula and using the Museum as a learning resource.</p> <p>CSSD, Audeo and Mirus also have a character and leadership development program through the California Cadet Corps (CACC). Our CACC participants (cadets) learn how to manage time, work with other cadets, and balance their academics in pursuit of their own leadership development. Through various activities and exercises, students learn how to think critically, work as a team, and develop creative solutions to complex problems. Cadets have transitioned to be successful in all of the post-high school pathways: community colleges, four-year universities, military service, and the workforce or with workforce training.</p>	
<p>C2.3. Application of Learning: <i>Students demonstrate that they can apply acquired knowledge and skills at higher levels and depths of knowledge to extend learning opportunities.</i></p> <p>CSSD, Audeo and Mirus are highly effective in providing students with opportunities to apply acquired knowledge and skills at higher levels and depths of knowledge to extend learning opportunities. Students' PPEP and learning styles are taken into consideration when deciding how a student will access, demonstrate and apply their learning. Once students</p> <p>have accessed their learning, they are tasked with organizing and applying their knowledge in a variety of ways, including project-based learning, inquiry-based wet or virtual science labs, presentations to classmates and guest panels, extension activities, connections to field trips and more. At the end of each course, an end-of-course exam or course project is required for the student to demonstrate their learning. These courses include research-based lessons which challenge students to follow Bloom's Taxonomy and Webb's DOK in order to demonstrate higher level thinking. In the Altus created curriculum, course curriculum offers students choice in regard to demonstrating their knowledge learned, which empowers the student, increases confidence levels, and allows students to take ownership of the work produced. For example, an essay assignment might offer several different prompts that the students can choose from. A final exam may give the student the option to show their knowledge learned through an essay, a PowerPoint, Screencast, video essay, oral reports and more. APAC Departments customize the online coursework with Altus created projects and writing assignments so that students have choice and voice no matter the curriculum platform.</p> <p>Students in all grade levels have the academic tools to continue their learning beyond the resource center. If technology is needed in the home, our schools offer wi-fi or data enabled Chromebooks through our Altus Connect Program.</p>	<ul style="list-style-type: none"> • Oral presentations with visuals • Literacy circles • Inquiry-based wet and virtual labs • Online and blended learning • Go-Math/ Pearson Realize • Edgenuity • Brain Pop • Math manipulatives • AVID • Altus Alumni Community • Pathway Exhibition/Bulb • PPEP

Findings	Supporting Evidence
<p>Our schools have a comprehensive GATE Program. Through a collaborative process, the teacher and student create the student's GATE plan, which indicates how the student's leaning plan will include differentiation, acceleration, enrichment, compacting, community-based learning, and project-based learning. For students in the GATE program, Extension Menus are given at the beginning of a course. Students who demonstrate proficiency in standard curriculum through assessment can use Extension Menus to guide their own learning. Each item of the menu contains a higher-order thinking question and/or an inquiry-based project.</p> <p>From our teacher-facilitated tutoring sessions, students apply their learning through continued research, projects, and extension activities. As a culminating activity, students are tasked with presenting their findings, thoughts, and conclusions to the group. Teachers incorporate state-of-the-art technology, such as zSpace, Aquos Boards, and 3D Printing into their tutoring sessions, in order to allow students to access and apply knowledge that they have acquired. At the Audeo K-5 setting, students are offered enrichment days where they can attend the classroom with their skills-based group and gain knowledge of grade-level standards through direct instruction and collaborative work with peers.</p> <p>The Pathways Exhibition course is one of the graduation requirements at CSSD, Audeo and Mirus. This course requires students to reflect on their experiences and knowledge gained during the time they were enrolled, as well as present their post-high school pathways goals. This course requires</p> <p>students to write essays that reflect on their learning in specific courses as well as their growth as learners and individuals. Students use a variety of tools and skills learned throughout their journey at our schools, including research and analytical skills, interview skills, and technological tools such as creating an eportfolio through Bulb and Naviance for college and career research. Students present their Bulb eportfolios to a panel, which includes community members, generally from an industry that the student is interested in, and a member from administration. Many times, the connections made with the community member lead to job offers, job shadows, or internships. The real-world experience they gain from creating a project of this magnitude will be applied to their own lives in the immediate future and beyond. Students can also take advantage of learning and applying knowledge through field trips, service learning/community, work experience, and career pathways. These opportunities allow students to learn and apply knowledge through hands-on, real life-experiences.</p>	
<p>C2.4. Career Preparedness and Real-World Experiences: <i>All students have access to and are engaged in career preparation activities.</i></p> <p>CSSD, Audeo and Mirus are highly effective in providing students with equitable career preparation opportunities in a rigorous, high-quality educational program that prepare</p>	<ul style="list-style-type: none"> • Pathway Exhibition/Bulb • PPEP • CTE Pathways

Findings	Supporting Evidence
<p>students for future real-world college and career experiences. Integrated in the PPEP, students are provided with one-on-one continuous support with both general education and Resource Specialists, who will help students identify their interests and related careers, then help to prepare them in developing the skills and discipline necessary to be successful in their chosen career path.</p> <p>Throughout enrollment and curriculum, students are guided through career exploration programs and goal setting. Starting with Naviance, students take surveys in the first week of enrollment which integrate students’ strengths, learning styles and interests into their career exploration and post-secondary goals. Students further explore career goal setting with the Achieve3000 Career Center, in which students are exposed to careers and their required Lexiles. This supports the student’s literacy growth and career preparedness by motivating the student to develop Lexile growth goals that are aligned to their career of interest.</p> <p>Additionally, our schools support student success in the Honors and AP courses by offering individualized instructional support and financial assistance for AP tests each year. Students have option in their individual pathway by choosing curricular courses in Career Exploration, Service Learning, Work Experience, and CTE courses before selecting their Pathway Exhibition option: Military, Community College, University, or Work Force. Throughout Pathways Exhibition, students research and interview, or shadow a professional. They research the requirements to enter their field of work, job outlook, preparation requirements, financial literacy, which culminate in a portfolio. At the conclusion of the Pathway Exhibition course, students earn certificates for computer literacy and workplace readiness.</p> <p>Additionally, all of our CTE pathways are in high-demand industry sectors, designed to prepare and connect students to college, industry certifications and career fields. Our schools offer career pathways in Business Management, Child Development, Design, Visual and Media Arts, Environmental Resources, Hospitality, Tourism, and Recreation, Software and Systems Development, Public Safety and Patient Care, with plans to develop more. Each pathway has an advisory committee composed of a member from the industry, our school faculty, parents and students. The committee discusses what is required for students to be successful and employable in the industry and how our schools can help prepare students through curriculum, bridging to community college certifications, and/or entry level positions. Each career pathway also integrates work-based learning opportunities job shadowing, service learning, and internships.</p> <p>In addition to embedding career preparedness and real-world experiences in the curriculum, our schools provide extracurricular activities for students to participate in such as field trips that are academic, collegiate or career aligned, as well as our annual College and Career Week. Field trips expose</p>	<ul style="list-style-type: none"> • Naviance • CSSD • Audeo • Mirus • College and Career Week • AP/Honors courses

Findings	Supporting Evidence
<p>students to potential careers and education paths. Some examples include San Diego State University, Cabrillo Monument, Balboa Park Museums, The Richard Nixon Library & Museum, Cal State San Bernadino, JPL NASA (Jet Propulsion Laboratory), College of the Desert and The Getty to name a few. Through these experiences, students are exposed to possible career options, how to pursue them, gain access to students currently pursuing their career paths or to professionals already in their respective fields. Students are able to have a first-hand experience of what a day in the field might look like and are able to ask questions that can help them determine what career path they will pursue. Additionally, College and Career Week is held annually to expose students to fields of work within their interests by listening and interacting with guest speakers from a variety of career clusters, and having the opportunity to network.</p> <p>Further, students who graduate have the opportunity to join the Altus Alumni community, a network of students who are invited to stay connected to our schools. Alumni receive updates on post-secondary opportunities and are invited to speak at College and Career Week, support Cadet Corps members, be a Pathway Exhibition panel member, and reach out to our school staff for support in their post-secondary journey.</p>	

**ACS WASC Category C. Learning and Teaching:
Synthesize Strengths and Growth Needs**

Prioritize and list the strengths and growth areas for the criteria and indicators in Category C.¹

Areas of Strength

1. Teachers are facilitators of learning in that collectively we have adopted a growth mindset as evidenced by professional development through Altus University and SDCOE.
2. Teachers are consistently and constantly using data from a variety of measures to support, differentiate, and adapt curriculum to our diverse learners through use of Naviance, NWEA MAPS Growth assessments, CAASPP assessments, ELPAC (English Language Proficiency Assessments for California) assessment, Moby Max (K-5 program).
3. Students can access curriculum in a variety of modalities using online, textbook, tutoring sessions that are either in-person, hybrid, and online. In addition, students are provided with 1:1 personalized support through PEPP planning
4. Teachers can personalize academic, career, and college readiness support by using our PEPP, or pathways personalized education plan, to utilize student interests in both at the elementary and secondary levels to integrate future planning into present instruction.

Areas of Growth

1. Encourage in-person learning.
2. Continue to develop and refine our instructional approach for mathematics, including supplemental resources and one-on-one support.
3. Continue to develop our English Language Development (ELD) curriculum to support our English learners.
4. Create more opportunities for students to collaborate, including opportunities for social growth/interaction. For example: tutoring sessions, in-person or virtual.
5. Continue to develop curated resources for teachers to easily access personalized and/or modified lessons to meet individualized student needs.
6. Continue to develop up-to-date social and emotional learning (SEL) curriculum for all students, families, and teachers to access.

¹ The summary information will be used for Tasks 4 and 5.

Category D: Assessment and Accountability

D1. Reporting and Accountability Process Criterion

The school leadership and instructional staff use effective and equitable assessment processes to collect, disaggregate, analyze, and report schoolwide student performance data to the school staff, students, parents, and other stakeholders. The analysis of data guides the school’s programs and processes, the allocation and usage of resources, and forms the basis for the development of the schoolwide action plan/SPSA aligned with the LCAP

Findings	Supporting Evidence
<p>D1.1: Professionally Acceptable Assessment Process: <i>The school leadership and instructional staff use effective and equitable assessment processes to collect, disaggregate, analyze, and report student performance data to all stakeholders.</i></p> <p>CSSD, Audeo and Mirus are highly effective in their use of equitable assessment processes to collect, disaggregate, analyze, and report student performance data to all stakeholders. At the start of the enrollment process, federal, state, and local data metrics are input into the student’s online dashboard in the School Pathways Learning Management System. The schools also use a variety of tools to assess student learning and thoroughly monitor progress throughout the academic year. In their first week, students complete NWEA Screening Assessments in math and reading to identify current skill levels. Additionally, Audeo K-5 utilizes Moby Max Placement tests to gain insight into students’ initial skill levels in these subjects. These outcomes are then shared with the student and parent/guardian so that appropriate courses and lessons may be assigned according to their individual results.</p> <p>CSSD, Audeo and Mirus are highly effective at monitoring progress during the school year. In the fall, students complete the full length NWEA assessments in math, reading, and language. The NWEA post-assessment completion during the spring further measures student growth from the school year. Additionally, at Audeo K-5, Moby Max Benchmark assessments are taken during the fall, winter, and spring to measure growth and progress. Moby Max assessments serve a dual purpose for pinpointing missing key skills and providing baseline data to measure progress throughout the school year. Middle school students and 11th graders also complete the interim versions of the California Assessment for Student Performance and Progress (CAASPP) assessments. The results are shared with teachers, students, and families to better prepare for the full version of the assessment in the spring. Additionally, students complete Learning Check assessments in Math, English, Science, and Social Science courses that are standards aligned and similar to what they would see on the CAASP assessment.</p> <p>In addition to this academic assessment data, the schools collect college, career, and social-emotional student data. Within the first 30 days of enrollment, students complete a series of surveys through Naviance including: PPEP Survey, Game Plan, AchieveWorks® Personality, and AchieveWorks® Learning & Productivity. Naviance is also used for collecting information on post-secondary outcomes. Upon graduation, students complete surveys indicating their post-secondary pathways—including 4-year, 2-year, vocational, or military</p>	<ul style="list-style-type: none"> • School Pathways Student Information System • NWEA initial screening, Fall and Spring Assessments • Moby Max Assessments (K-5) • CAASPP Summative and Interim Assessments • Naviance Surveys <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • Altus Alumni Department • Illuminate Data Management System • Parent-Teacher Conferences • Illuminate Assessment Data (EOC & Learning Checks & Student Groupings) • Achieve3000 Assessment Reports • Altus Storybook • Documents/Trackers • CA Dashboard Metrics <ul style="list-style-type: none"> • Link to CSSD Dashboard • Link to Audeo Dashboard • Link to Mirus Dashboard

Findings	Supporting Evidence
<p>choices. Student outcomes are monitored and reported through collaboration with the Altus Alumni department.</p> <p>In addition to NWEA and Naviance systems, the schools use Illuminate Data and Assessment (DnA) to assess students, gather and monitor data, and generate reports. Illuminate is an online program where students complete End of Course Exams and Learning Checks. Each assessment allows the instructional staff to see how students perform on the applicable course standards. Illuminate provides easily generated reports to view performance data for individual students or their entire class. Illuminate also houses data from NWEA, Interim and Summative CAASPP, and ELPAC assessments to better visualize the entirety of student assessment reports, making monitoring assessment data more efficient. These reports are also sent to parents to keep them updated on student progress towards standards mastery.</p> <p>In addition to this metadata on student performance, teachers are also highly effective at collecting and monitoring more routine forms of student data. The online LMS Imagine Edgenuity delivers daily, weekly, and monthly progress reports with student quiz and test scores. Teachers, students, and families/guardians monitor these reports for progress and grade trends. Teachers also use formative data from Achieve3000 in their instructional approaches. Students start the program in the fall by completing a “Level-Set” assessment that determines their Lexile scores. Teachers share these Lexile reports with students and families and use the information to assign Lexile-specific articles to students from within Achieve. Families can also utilize personal logins for these systems to directly review progress and achievement in real-time.</p> <p>Similarly, at Audeo K-5, Moby Max provides daily and monthly progress reports outlining student performance. Frequent progress monitoring is used to determine progress toward grade-level standard mastery and inform instruction. In addition to Moby Max, teachers use Raz-Plus Benchmark Book assessments to measure student reading behavior and comprehension through running records, retelling rubrics, and comprehension checks. In addition to teacher-facilitated Benchmark Book assessments, students complete a “Level Up” assessment to determine Lexile and Fountas & Pinnell levels. Families can also utilize personal logins for these systems to directly review progress and achievement in real-time.</p> <p>The Data Department also compiles and releases student metadata in the form of a monthly Storybook for each school. The Storybook reports student participation rates, credit completion rates, NWEA assessment scores, dropout rates, and Naviance survey results for each school roster. The monthly Storybook also disaggregates this data into specific student groups, including socio-economically disadvantaged/low-income, Hispanic/Latinx, English Learners, and others, so that leadership and instructional staff can provide targeted support.</p> <p>These reports are filed within the school file-management</p>	

Findings	Supporting Evidence
<p>system for continual access throughout the year. The data department also ensures that all applicable data is reported to the California Department of Education and housed within the schools' state dashboards. Each method of reporting ensures that relevant student achievement data is shared internally within the school and externally with all educational partners.</p>	
<p>D1.2: Basis for Determination of Performance Levels: <i>The school leadership and instructional staff have agreed upon the basis for students' grades, growth, and performance levels to ensure consistency across and within grade levels and content areas.</i></p> <p>CSSD, Audeo and Mirus are highly effective in ensuring consistency across and within grade levels and content areas. The school leadership team and instructional staff collaborate on this in many ways. At the time of enrollment, school counselors use previous school transcripts to create a credit audit to visually display the student's credits and create a recommended course plan. Student growth is formally reviewed several times during the year when the teacher, counselor, and instructional lead meet during PPEP phase meetings. In these meetings, student progress and performance are reviewed to determine if a grade-level promotion is justified according to each school's grade-level promotion policies. These policies are approved by each school's governing board and communicated by school leadership and instructional staff to all students and their guardians.</p> <p>These initial PPEP meetings also entail meeting with the student's IEP case manager or school 504 coordinator when applicable. Here, the IEP and/or 504 team determines relevant grading protocols, instructional schedules, and academic resource supports available for the student. The IEP case manager also works with the instructional team to determine academic goals and coordinates outside academic, occupational, post-secondary, or social-emotional resources services.</p> <p>The instructional staff also provides students with grading rubrics for assigned work to ensure a uniform grading policy is equitably applied. Paraprofessional staff is trained through Altus University to ensure consistency in grading across resource centers. The expectation is also that students meet a 70% or higher grade in all courses to ensure sufficient mastery of standards and concepts. The instructional teams also have established progress metrics to determine adequate progress. Students should complete at least one credit each month to remain on track for grade-level promotion and/or graduation.</p> <p>At Audeo K-5, the instructional staff uses formative assessment worksheets aligned to California-adopted academic standards to monitor grade-level standards mastery throughout the school year. This in conjunction with feedback from families/guardians, Moby Max Benchmark assessment data, and student observations are used to ensure consistency when</p>	<ul style="list-style-type: none"> • Counselor Credit Audits • PPEP Meetings/Processes • Grade Level Promotion Policy • IEP Meetings • Grading Rubrics • NWEA Growth Targets Fall-Spring • CAASPP Assessments • Ellevate System EL Monitoring and Promotion • Course Completion Expectations • Grading Policies • Illuminate Learning Checks • Illuminate EOCs

Findings	Supporting Evidence
<p>determining satisfactory outcome. Students are enrolled in no more than three courses a semester, completing a total of four courses each grade level. Grade-level progress is measured through standards proficiency. To remain on track for grade level mastery, student learning should progress 10% or more each month. This progress is monitored and measured through the process outlined above.</p> <p>CSSD, Audeo and Mirus also use annual assessments to evaluate yearly student growth. Initially given at the beginning of the school year, the schools internally administer the NWEA MAP (Measure of Academic Progress) assessments and Audeo K-5 internally administers Moby Max Benchmark assessments. These assessments are reassigned again in the spring to determine performance progress. Similarly, students are assessed in Math and Reading through statewide CAASPP assessments with the same goal: measuring students' growth and performance levels during the academic year. In addition, the schools administer interim testing during the first semester of the school year to identify students' current performance levels and adjust instruction and provide academic student support. Another component of these CAASPP assessments is the English Language Proficiency Assessment (ELPAC). The schools annually administer summative ELPAC to students identified as English Learners. Teachers compare student performance results from year to year at the individual or small group level to plan targeted interventions. Instructional staff have access to this data on multiple platforms: in the SIS, Illuminate, and Ellevation. Through Ellevation, the schools monitor students who have exited their EL status and are Reclassified Fluent English Proficient (RFEP) to monitor and continue individual support as needed. Instructional staff view information on individual students and small groups of students in Ellevation to support targeted interventions.</p> <p>CSSD, Audeo and Mirus monitor students' performance levels on various standards and assessments on the Illuminate platform. Here, student growth is measured by comparing performance on periodic Learning Checks and summative End of Course exams. Curriculum departments aggregate and compare data within and across grade levels to evaluate the effectiveness of curriculum delivery and to determine curriculum improvements or professional learning sessions for common areas of improvement. Additionally, Illuminate is used to view students' outcomes by CAASPP SBA performance bands. Instructional staff examines this data for individual, student group, and school wide trends to plan targeted interventions. Curriculum departments also use this information to plan professional development to support common areas of improvement through Altus University.</p>	
<p>D1.3: Monitoring of Student Growth: <i>The school has an effective system to determine and monitor all students' growth and progress toward meeting the schoolwide learner outcomes/graduate profile, academic standards, and college- and career-readiness indicators or standards.</i></p>	<ul style="list-style-type: none"> • PPEP Phase Meetings • Credit Audits • Course of Study Records (CSR)

Findings	Supporting Evidence
<p>CSSD, Audeo and Mirus are highly effective in determining and monitoring the growth and progress of all students. These processes begin with the PPEP meetings starting in the fall and continuing quarterly throughout the school year. The first of these meetings include collaborating with the instructional lead to determine grade-level placement, academic achievement, course planning, state testing preparation, English learner progress monitoring (as needed), supplemental academic support, college and career readiness, social-emotional needs, and more. Teachers also review transcripts and credit audits with their school counselor and share this information with students and families. If applicable, this initial phase also involves meeting with applicable special education case managers and service providers to review IEP services and administration. Phase II of PPEP begins in October, during which the teacher and learning lead focus on potential grade level promotion, data-driven instructional planning, further state-testing preparation, continued English learner progress monitoring, supplemental academic support, and college and career readiness planning. PPEP Phase III occurs in January and continues the collaborative tracking of individual students, focusing on preparation for state testing, academic performance outcomes, and a graduation path for seniors.</p> <p>Data for PPEP meetings comes from various sources, including teacher monitoring of student progress. Teachers regularly update their student course of study records (CSRs) and their participation and credit trackers with lesson & credit completion, attendance reporting, assessment scores, and other measures of academic progress. Student population groups of Hispanic/Latino, English Language Learners, and low-income students are identified as these are the major student groups within the CSSD, Audeo and Mirus, and the data is disaggregated and reviewed accordingly. The instructional team continuously reviews these documents to ensure students progress in their PPEP.</p> <p>Schoolwide monitoring of content standard progress is also achieved through the Illuminate program through the Learning Checks and End of Course Exams mentioned previously. Instructional leads and teachers are then able to view reports based on individual students, resource centers, and school performance towards those given standards.</p> <p>In addition to these instructional measures, college-and-career-readiness indicators are another important measure to determine student achievement. Students have the option to enroll in CTE career pathways courses that can lead to articulated college credit, dual enrollment credit, or industry certificates. Students can also earn early college credit while enrolled at Altus Schools. The most direct method of early college credit is completing Advanced Placement coursework. Students can complete AP-designated courses and the accompanying AP test in the spring for college credit. In addition to AP offerings, students can earn early college credit through dual enrollment and articulation programs in partnership with San Diego City and Miramar Colleges, Coastline College, and Mira Costa</p>	<ul style="list-style-type: none"> • Participation and Credit Trackers • Illuminate Learning Checks and End of Course Exams • Illuminate Assessment Reports • CTE Pathways / AP Coursework / Early College Credit / Articulation • CCI Indicator Monitoring (Counselor PPEP) • Storybook • Testing Dashboard on SIS

Findings	Supporting Evidence
<p>College. With dual enrollment, students earn college credit by taking courses offered by a community college of their choice. On the other hand, articulation allows students to earn additional college credit from an Altus curriculum course following approval from the receiving community college. Each of these opportunities ensures that students progress toward college and career readiness. Reporting on this data is compiled and shared internally within each school's monthly Storybook report and course enrollment/completion reports.</p> <p>Each of the described measures ensures that the instructional and leadership team effectively monitor student progress toward academic benchmarks and college and career readiness indicators.</p>	
<p>D1.4: Assessment of Program Areas: <i>In partnership with district leadership, the school leadership and instructional staff periodically assess programs and expectations, including graduation requirements, credits, course completion, and homework and grading policies, to ensure student needs are met through a challenging, coherent, and relevant curriculum.</i></p> <p>CSSD, Audeo and Mirus are highly effective in assessing the instructional program of their schools. The schools are classified as Dashboard Alternative School Status (DASS) schools on the California School Dashboard. Relevant DASS performance targets are consistently incorporated into the schools' strategic initiatives, and this information is reviewed during general staff, department, and instructional meetings. The schools focus each year on improving results for all academic engagement and performance dashboard indicators with special emphases on graduation rate, chronic absenteeism, college/career, and English and math performance.</p> <p>Various local and dashboard measures are disaggregated for individual rosters by key areas such as socio-economic status, race/ethnicity, English learner status, homeless/foster youth, and those with a disability. Teachers and learning leads work together through the PPEP process throughout the year as previously explained. These indicators are also reflected in teacher and learning lead scorecards so that instructional staff performance is aligned with schoolwide program expectations and performance.</p> <p>Student assessment data is also used to impact program reflection and improvement. Student achievement and assessment data from Edgenuity coursework, Learning Checks and End-of-Course exams, CAASPP assessment results, and other forms of formative and summative assessments are all used not only to individually personalize student instruction, but also inform curriculum revisions and updates as well as AU sessions. Curriculum departments meet throughout the school year to continuously modify course assignments and supports based on student need from assessment results. These results are used to adjust the curriculum with new text material, instructional supports, and technological supports to address student and teacher needs. New courses are released</p>	<ul style="list-style-type: none"> • California Data Dashboard Alternative School Status (DASS) • Staff/ Department/ Instructional Meetings • PPEP Meetings/Processes • Staff Scorecards • CAASPP Assessments • Math Interim Report • ELA Interim Report • APAC Curriculum Departments • AP Courses • Dual Enrollment • Course Articulation • UC A-G Approval • NCAA Approval • ELD Coursework

Findings	Supporting Evidence
<p>to instructional staff throughout the year and teachers are regularly trained through AU.</p> <p>At Audeo K-5, research-based textbook curriculum adoptions are vertically aligned across elementary grade levels to support continuity in learning.</p> <p>CSSD, Audeo and Mirus’s college and career curriculum types underscore these efforts to provide relevant, engaging, and challenging coursework. The schools offer AP courses in various subjects, and these courses challenge students with a comprehensive, in-depth curriculum. Advanced placement courses allow students to earn college credit, prepare for the rigors of collegiate academics, and enhance a student’s strength in a particular subject. Concurrent Enrollment students are held accountable to meet course requirements and rigor that prepares them for college-level coursework while enrolled in high school. College staff hold students to a high standard and skillsets acquired to demonstrate balance in both high school and college coursework at the same time. Students also have the option to articulate specific Career & Technical Electives to earn college credit through the completion of Altus coursework. All relevant student coursework also goes through the process of UC A-G and NCAA certification to ensure college-preparatory standards are met for those students pursuing a 4-year post-secondary pathway. These options also provide students with a rigorous curriculum to meet relevant college and career readiness standards.</p> <p>Each school’s ELD and AVID curriculums highlight additional relevant curriculum options. These courses challenge English language learners to excel through several embedded supports. Diagnostic testing through Achieve3000 identifies student Lexile levels and customizes articles based on the student’s individual needs. The AVID curriculum prepares students for college and career readiness. Students are challenged with a rigorous curriculum and developing executive functioning skills that equip them for post-secondary life. At Audeo K-5, diagnostic testing is completed through RAZ-Plus to determine student Lexile levels and provide texts based on individual student needs.</p>	
<p>D1.5: Schoolwide Modifications Based on Assessment Results: <i>The school uses assessment results to make changes in the school program, professional development activities, and resource allocations demonstrating a results-driven continuous school improvement process.</i></p> <p>CSSD, Audeo and Mirus are highly effective at using data to drive curriculum and professional development. At the first student appointment, data is collected to support student success. Students complete Naviance surveys, PPEP survey, and NWEA math and reading screening assessments to determine learning styles, interests, and skills to drive instructional and curriculum choices. Students also take surveys to determine socio-economic needs, including technology support, internet connectivity, and mental health support. In response to the</p>	<ul style="list-style-type: none"> • Naviance Surveys <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • NWEA MAPs Assessments • Altus Connect Program • Healthy Youth School Therapist • Nice Guys Partnership

Findings	Supporting Evidence
<p>increased need for technological support, data obtained in the PPEP survey, the schools instituted the Altus Connect program to distribute Chromebooks and internet hotspots to students based on need (a pre-COVID program). Additionally, as the PPEP survey showed an increased need for mental health services, Healthy Youth Therapists were hired to provide students with critical mental health services.</p> <p>Continuous and formative assessments are also utilized to drive instructional practices and curriculum development. On the summative level, teachers review student performance data collected from NWEA MAPs, ELPAC, SBA and California Science Assessments, and other cumulative curriculum exams. Additionally, Audeo K-5 teachers use Moby Max for summative level reviews. At the formative level, teachers complete daily reviews of student curriculum coursework, embedded standards-aligned learning check activities, and other checks-for-understanding techniques. The results of these assessments are used to drive change in a variety of ways. Instructionally, the data allows teachers to craft personalized assignments and tutoring sessions aligned with student interests or need areas. These assessment reviews have also led to the adoption of supplemental instructional resources such as Achieve3000 and EdLadder tutoring. At Audeo K-5, assessment reviews had led to the adoption of Raz-Plus. For all coursework, the APAC curriculum departments use assessment information to refine curriculum—implementing new resources, supports, texts, differentiated activities—based on student assessment results as explained previously.</p> <p>Additionally, the Special Education department has also adopted new curriculum resources based on academic assessment data. For students pursuing a Certificate of Completion, special education utilizes the program MobyMax to allow for more significant independent learning of foundational concepts. This program is highly customizable and will enable teachers and case managers to tailor the curriculum to each students' needs.</p> <p>Data is also used to implement changes to professional learning offerings. CSSD, Audeo and Mirus use instructional assessment data results and yearly teacher surveys to create a comprehensive Altus University professional learning calendar. The AU system is designed to support staff in meeting yearly academic goals and provide each teacher with federally and state mandated training. Assessment results in addition to end of session AU evaluations, provide an agile professional learning system that is able to pivot and change topics/sessions as the data reflects new priorities.</p> <p>Each of these underscores the highly effective nature of the schools' efforts to use assessment results to make changes in the school program, professional development activities, and resource allocations, demonstrating a results-driven continuous school improvement process.</p>	<ul style="list-style-type: none"> • Equity and Inclusion Department • Altus Meal Program • CAASPP Assessments <ul style="list-style-type: none"> • Math Interim Report • ELA Interim Report • Achieve3000 • EdLadder • Curriculum Assessments • Illuminate Learning Checks • Personalized Assignments • Individual and Group Tutoring Sessions • MobyMax • Altus University Professional Development

D2. Using Student Assessment Strategies to Monitor and Modify Learning in the Classroom Criterion

Teachers employ a variety of appropriate assessment strategies to evaluate student learning. Students and teachers use these findings to modify the learning/teaching practices to improve student learning.

Findings	Supporting Evidence
<p>D2.1: Demonstration of Student Achievement: <i>Teachers use the analysis of formative and summative assessments to guide, modify, and adjust curricular and instructional approaches.</i></p> <p>CSSD, Audeo and Mirus are highly effective at analyzing formative and summative assessments to guide, modify and adjust curricular and instructional approaches. To accomplish this, the teachers use a variety of external and internal assessment sources. Externally, programs like Naviance, Achieve3000, NWEA, and state CAASPP assessments provide essential data sources.</p> <p>Naviance assessments provide teachers with an array of social-emotional and post-secondary student information. Students complete surveys to identify their learning style, post-secondary goals, and possible career interests. Teachers use this information to provide students and families with supplemental or individualized learning opportunities tailored to these interests and plans.</p> <p>Achieve3000 Lexile assessment scores are used to provide appropriate 5-step lessons that align with individual student Lexile scores. Teachers integrate these lessons cross-curricular to support student reading growth across disciplines.</p> <p>Students are also formatively assessed through NWEA MAP. These are computer-adaptive tests that evaluate initial math and reading grade-level proficiency. These scores are used as a baseline assessment of student performance of grade-level standards. These assessments, along with an English Language assessment, are administered again in the spring to evaluate student development of standards and achievement growth. Data from these assessments drive small group instruction and give teachers additional evidence to support the personalization of curriculum. This process is followed for Audeo K-5 students using Moby Max as the designated formative assessment.</p> <p>Statewide CAASPP results also provide an important resource for adjusting curricular and instructional approaches. Students complete interim versions of these assessments in the winter—allowing teachers to guide their instructional methods before the summative assessments in the spring. Each fall, the previous year’s spring assessment data allow teachers to craft that year’s instructional plan to target student and resource center needs. The same also applies to students completing the ELPAC assessments—the previous year’s results are used to determine instructional plans and supports for English Language Learners. Time at Instructional Meetings is reserved for instructional staff to dive into this data, analyze it, and adjust their instructional plans with their instructional lead.</p> <p>There is also a variety of formative and summative assessment information embedded directly within the Altus curriculum.</p>	<ul style="list-style-type: none"> • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • Achieve3000 • NWEA MAPS Assessments • CAASPP Assessments <ul style="list-style-type: none"> • Math Interim Report • ELA Interim Report • Resource Center Meetings • Learning Check Assessments • Student-Teacher Meetings • EdLadder Tutoring • Course Customization • IEP Meetings & Goals

Findings	Supporting Evidence
<p>Each Altus curriculum assignment and/or Imagine Edgenuity assignment provides teachers with a snapshot of student learning. Resource center teachers meet daily and weekly to collaborate and identify areas of need to best support their student population based on these assignments. They also meet with learning leads throughout the year, explained earlier as the PPEP phases, to discuss each student’s plan to ensure all support areas are identified and implemented.</p> <p>The curricula—both Altus-created and Imagine Edgenuity—includes strategically placed Learning Check formative assessments. These assessments align with the curriculum’s key standards and act as a benchmark for student learning. Teachers use these assessment reports to adjust instruction directly and address areas identified for growth. Teachers may also direct their students to external academic supports like those mentioned above, or involve the student in the EdLadder support, mentioned previously.</p> <p>For students with IEPs, this range of assessment data is reviewed by both instructional and IEP teams to determine appropriate instructional support. IEP assessments and student observations are used to modify and adjust curricular and instructional approaches to best support each child’s individual needs. Transitional goals are developed and implemented during IEP meetings to prepare students for college, career, and life.</p> <p>This varied action shows that the schools are highly effective in using the analysis of formative and summative assessments to guide, modify, and adjust curricular and instructional approaches. Teachers and instructional leadership continuously collaborate to use these results to provide students with appropriate and personalized instructional opportunities.</p>	
<p>D2.2: Teacher and Student Feedback: <i>Teachers provide timely, specific, and descriptive feedback in order to support students in achieving learning goals, academic standards, college- and career-readiness standards, and schoolwide learner outcomes. Teachers also use student feedback and dialogue to monitor progress and learn about the degree to which learning experiences are understood and relevant in preparing students for college, career, and life.</i></p> <p>CSSD, Audeo and Mirus teachers are highly effective at providing timely, specific, and descriptive feedback to support students in achieving learning goals, academic standards, college- and career-readiness standards, and schoolwide learner outcomes.</p> <p>At the beginning of enrollment, students complete Naviance surveys that teachers use to construct student Pathway Personalized Education Plan (PPEP) for post high school goals related to college, career, or military interests. The PPEP also incorporates information about student academic levels and needs (i.e., MAPs, ELL levels, Lexile levels, IEP goals) to supply teachers with an educational plan guiding their instruction,</p>	<ul style="list-style-type: none"> • Naviance Surveys and Reports • PPEP Process • NWEA MAPs Assessments • Educational Partner Collaboration • Dual Enrollment • AP Coursework • Honors Coursework • Career and Technical Education Electives • Articulation • School Pathways SIS • Imagine Edgenuity • Daily Participation Letters

Findings	Supporting Evidence
<p>goal-setting, and collaborative efforts with students. Teachers reference this plan when monitoring student work, providing individualized feedback and personalizing coursework. This plan also requires consistent collaboration with students and parents through check-ins, meetings, along with counselor or lead intervention meetings to provide opportunities for educational partner feedback, questions, and involvement in adjusting each student's PPEP. Following the initial PPEP plan, teachers meet with academic counselors to strategize on promoting student involvement in dual enrollment, taking AP and Honors courses, and making use of our collection of Career and Technical Education (CTE) electives that have been approved for articulation.</p> <p>Collaboration also occurs virtually through the reporting features embedded within the School Pathways and Edgenuity learning management systems. Teachers use these systems to send Daily Participation and Tiered Reengagement letters as intervention mechanisms within the schools' Multi-Tiered System of Support (MTSS). Additionally, the newly adopted online platform, ParentSquare, allows teachers to send communications and reminders to families in a virtual and mobile format. Teachers also send regular progress reports, report cards, and informational reminders through the mail, email, and texting mediums to support learning goals. Each semester, teachers meet formally in parent-teacher-student conferences to review progress and learning that has occurred throughout the semester and review each student's PPEP.</p> <p>Baselines of academic needs are assessed in the fall semester when students complete the MAPs assessments to measure reading, math, and language usage performance. Students also complete baseline assessments on the Achieve3000 online platform, which provides teachers and students baseline Lexile reading levels—an indicator that teachers then use to personalize reading content within the curriculum. Each course also contains Learning Checks, which are formative benchmark assessments built around key academic standards. These embedded assessments are critical to monitor, target, and support high-level learning outcomes. Throughout the academic cycle, teachers regularly meet with students to review these completed assignments, and teachers provide additional individualized support as needed.</p> <p>CSSD, Audeo and Mirus utilize a 72-hour grading window to ensure that this feedback is timely. The instructional staff is regularly trained in grading standards, and all relevant assignments contain appropriate rubrics to ensure that consistency and expectations are applied. In addition, feedback is communicated to students, and supplemental targeted instruction is carried out through tutoring sessions, personalized assignments, Achieve3000 reading supplements, and/or BrainPop or BrainPop ESL activities. At Audeo K-5, teacher's editions for textbook curriculum are provided to families/guardians and instructional staff provide weekly guidance on grading and implementation.</p>	<ul style="list-style-type: none"> • Tiered Reengagement Letters • Multi-Tiered Intervention System • Parent Square • Progress and Report Cards • CAASPP Assessments <ul style="list-style-type: none"> • Math Interim Report • ELA Interim Report • Achieve3000 Assessments • Illuminate Cumulative Exams • Illuminate Learning Checks • 72-Hour Grading Window • BrainPop and BrainPop ESL

Findings	Supporting Evidence
<p>These efforts clearly demonstrate that the schools are highly effective at providing timely, specific, and descriptive feedback to support students in achieving learning goals, academic standards, college- and career-readiness standards, and schoolwide learner outcomes. Additionally, the schools are highly effective in using student feedback and dialogue to monitor progress and learn the degree to which learning experiences are understood and relevant in preparing students for college, career, and life.</p>	

**ACS WASC Category D. Assessment and Accountability:
 Synthesize Strengths and Growth Needs**

Prioritize and list the strengths and growth areas for the criteria and indicators in Category D.¹

Areas of Strength

1. Robust data, assessment, and program refinement processes utilized by curriculum and instruction departments to increase student outcomes.
2. Strong PPEP process that involves all educational partners.
3. Highly effective, agile, and data-driven professional development program in Altus University.
4. Comprehensive instructional approaches and curriculum offerings.

Areas of Growth

1. Continue to refine Teaching and Learning Plan using data and assessment to increase English and math student performance.
2. Improve school data collection and student support efforts to increase college/career readiness (CCI) student outcomes.
3. Continued teacher training and development in all data management platforms.
4. Improved equity in data reporting to ensure that progress and performance information is accessible to all educational partners regardless of language, physical, or developmental barriers.

¹ The summary information will be used for Tasks 4 and 5.
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Category E: School Culture and Support for Student Personal, Social-Emotional, and Academic Growth

E1. Parent and Community Engagement Criterion

The school leadership employs a wide range of culturally sensitive strategies to encourage family and community involvement, especially with the learning/teaching process.

Findings	Supporting Evidence
<p>1.1. Indicator: <i>The school implements strategies and processes for the regular involvement of all stakeholder support groups in the learning and teaching process for all students.</i></p> <p>CSSD, Audeo and Mirus are highly effective because these schools implement strategies and processes for the regular involvement of all educational partner support groups in the learning and teaching process including parents of non-English speaking, special needs, and all students in a variety of ways.</p> <p>Students are offered the freedom to accelerate, the focus to catch-up, and the support to graduate. Teachers are “on-demand” in the Resource Centers, ready to offer one-on-one support to any student and one-on-one communication to all parents/guardians. Teachers assign courses based on each student’s PPEP, which is developed in collaboration with counselors and parents upon enrollment. On a daily and weekly basis, PPEP progress is communicated to students and parents/guardians through ParentSquare, emails, phone calls, letters, and text messages. Once each semester, a parent-teacher-student conference is held to discuss the PPEP progress over the course of the semester and adjust the PPEP if necessary.</p> <p>Each students’ PPEP is documented in the beginning of the enrollment process to ensure course planning is designed to achieve the students’ learning outcomes. Parents and students are involved at every step of the student PPEP process. Our program involves parents from the first phone call. We seek student/parent input on course plan in the development of the student PPEP and continue to seek input as the PPEP may change over time. In addition, the teacher, counselor, and instructional leader meet formally in three PPEP phases to review progress towards graduation, course planning, diploma option, HiSET/GED, involvement in California Cadet Corps, AVID, and additional instructional supports needed based on the individual student’s needs.</p> <p>Families are also invited to attend a monthly Family Learning Series. These sessions are created based on feedback from LCAP and Family Engagement Surveys and are hosted on Microsoft Teams. In these sessions, families hear from Instructional Leaders on topics such as AVID, Early College Credit, Supporting Student Mental Health. This gives families resources to support their students as well as a place to collaborate with other families and ask questions directly to school leadership.</p> <p>At Audeo K-5, credentialed support teachers meet regularly with parents/at-home teachers to discuss progress, assessment results, standards-proficiency, and strategies for support.</p>	<ul style="list-style-type: none"> • LCAP Survey • PPEP • Family Learning Series • ELAD • ELAC • Student/Family Portal on Imagine Edgenuity • AVID • CLD • Parent volunteers • Parent board member • Altus University • Dual Enrollment • Articulated Courses • AP Courses • Achieve3000 • Equity and Inclusion Administrator • Nice Guys • Beyond Feedback Survey • Homeless and Foster Youth Liaison • Continued Community partnerships • K-5 Learning Labs and Family Learning Sessions

Findings	Supporting Evidence
<p>Audeo K-5 also has family training within their Family Learning Sessions. Their sessions are focused on issues relevant to elementary education support and include topics such as how to teach math or writing, as well as hands-on learning labs where parents can observe credentialed teachers and strategies.</p> <p>Communication with all educational partners is highly valued and ensured through: LCAP Surveys, Parent/Student Engagement Surveys, Beyond Feedback Survey, Student/Family Portal on Edgenuity, ParentSquare, daily texts/emails from teachers, daily participation letters, tiered reengagement letters, daily engagement monitoring entries on School Pathways Student Information System, and contact manager logs. If students experience challenges with progress towards their PPEP, tiered re-engagement meetings aligned to the MTSS with parent and/or school counselor/instructional lead are held to ensure the family has the support needed to meet their PPEP goals.</p> <p>IEP meetings offer a team-based approach to supporting students with disabilities (SWD). These meetings involve the student (if appropriate), family member, teacher, education specialist, administrator, mental health support when needed, as well as other individualized resources and service providers applicable to the assessment findings. IEP meetings are held annually, with many students having more than one meeting per year with families to ensure transparency with progress and goal achievement.</p> <p>The English Learner Achievement Committee meets with families of English learners. This committee encourages participation of parents in advising the school on the implementation and evaluation of instructional programs for English learners.</p> <p>Several community partnerships have been established to ensure all educational partner support groups have extended services for student learning and mental health. These partnerships include Ed Ladder for additional math support, MAST for mental health support, Nice Guys offers a scholarship program to cover costs for socioeconomically disadvantaged (SED) students to have equal access to cover the costs dual enrollment, technology, high school completion exam fees, and one-time financial assistance for individual household needs. EL, SWD, SED, foster youth, and GATE students' progress is tracked monthly through the Storybook to ensure equity in the progress of all student groups.</p>	

E2. School Culture and Environment Criterion

The school leadership focuses on continuous school improvement by providing a safe, clean, and orderly place that nurtures learning and developing a culture that is characterized by trust, professionalism, equity, and high expectations for all students.

Findings	Supporting Evidence
<p>E2.1. Safe, Clean, and Orderly Environment: <i>The school has existing policies and regulations and uses its resources to ensure a safe, clean, and orderly place that nurtures learning, including internet safety and Uniform Complaint Procedures.</i></p> <p>CSSD, Audeo and Mirus are highly effective in their existing policies and regulations and uses its resources to ensure a safe, clean, and orderly place that nurtures learning, including internet safety and Uniform Complaint Procedures.</p> <p>Each Resource Center setting allows for an open sightline throughout the building. Multiple teachers and other staff members at each center are available to continuously monitor student behavior and guide students in a positive direction, while also ensuring that other staff members feel comfortable and confident in their working environment. This environment ensures productivity within the Resource Center for both students and staff by following capacity guidelines and ensuring limited staff and student numbers based on capacity limits and safety. Each resource center is equipped with an auto-lock entrance.</p> <p>All school sites have specific safety plans that are updated regularly and led by the site safety ambassador, which meets with the Executive Safety team quarterly. Students and staff practice earthquake drills, fire drills, and mock lockdowns at least twice yearly to ensure students and staff are prepared and can follow through on the school safety plans. Backpacks for emergencies are placed clearly in each resource center, in addition to a first aid kit, EpiPen locked container, AED device, and field trip backpacks that have EpiPens and a first aid kit. Safety in the resource center is important and an open floor plan without clutter helps ensure student and staff safety. Staff are trained yearly on EpiPen and Bloodborne Pathogens as well as cleaning protocols to ensure student and staff health. Students with health needs such as diabetes or medications are closely monitored and supported by health staff and trained staff.</p> <p>All resource centers have recently been remodeled as a classroom of the future. Each resource center has state of the art instructional technology, flexible seating areas, huddle areas, and conference rooms for privacy. There are also spaces specifically for science labs that include an eye wash station and spaces for the 3D printer and zSpace unit.</p> <p>The school ensures that all staff, students, and families understand their cybersecurity roles and responsibilities through annual technology trainings, signing of technology use agreements, and cyber attack simulators. All school computers with internet access have appropriate filters in place to keep students safe while online.</p>	<ul style="list-style-type: none"> • Safety Ambassador • Safety Training • Safety plan • ALICE training • CPR/Epipen training • Bloodborne pathogen kits and training • EpiPens in central spots as well as in the field trip backpack • Regular safety drills for students and staff • AED devices and training for staff • Nurse training for health aides and staff for students with health needs • Web content filtering • PPEP • Communication • Curriculum • RISE Series - Social and Emotional Learning • AVID • Expectations for student behavior • School Site Council • Altus University • Meeting Surveys • ELAD • LCAP • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • Youth Mental Health First Aid Certification • School Nurse • Student Use of Technology Policy

Findings	Supporting Evidence
<p>Every Resource Center displays contact information for complaint resolution. Each school is evaluated on its governance through its annual charter review process focusing, in part, on resolving internal and external complaints. Each school has consistently met the highest level of compliance in this regard.</p>	<ul style="list-style-type: none"> • Resource Center Management System • Resource Center Meeting Agendas
<p>E2.2. High Expectations/Concern for All Students: <i>The school culture demonstrates caring, concern, and high expectations for all students in an environment that honors individual differences, social emotional needs, and is conducive to learning.</i></p> <p>CSSD, Audeo and Mirus are highly effective in creating a culture that demonstrates caring, concern, and high expectations for all students in an environment that honors individual differences, social emotional needs, and is conducive to learning.</p> <p>Teachers and administrators create a learning environment that challenges all students to successfully complete high-quality work. Teachers are trained to create short and long-term plans that will best challenge the student to reach their goals while supporting the student along the way. One quality that sets our program apart from most schools is that teachers expect a student to earn a C or higher on all coursework and the final course grade. If a student is struggling with an assignment, a teacher or Certificated Teacher Resource will work alongside the student during a tutoring session to help the student access the curriculum in a meaningful way to master the standards-based lesson.</p> <p>Teachers at CSSD, Audeo and Mirus are in curriculum departments and are consistently working on projects to refine and launch new curricula throughout the year that is both challenging and engaging. Most courses have two options for students- a virtual experience on Imagine Edgenuity with projects embedded throughout the courses or the Altus curriculum that is executed in a more traditional fashion with a textbook and lesson guide. The lesson guide is a roadmap for the course that contains checklists, directions, rubrics, and projects to allow the student to navigate their course independently. CSSD, Audeo and Mirus have several courses that afford students the opportunity to become involved in their communities. These courses include the Character and Leadership Development course series, volunteerism through Service Learning, and skills through Work Experience Education. Students who engage in these courses truly diversify their school experience by becoming immersed in the community while also earning high school credit.</p> <p>The Early College Credit Program at CSSD, Audeo and Mirus provides opportunities for high school students to take college courses while completing high school coursework. College courses may be taken on a college campus or online with the college as Dual Enrollment or can be taken with our courses through articulation.</p> <p>Instructional staff is trained in Trauma Informed Practices</p>	<ul style="list-style-type: none"> • APAC • Altus Fellows • Altus University • Low student to teacher ratio • Naviance PPEP Survey, Confidence Survey, Graduation Survey. • Dual Enrollment • College and Career Readiness • UC A-G approved classes • AP and Honors offered • Acknowledgement of Responsibilities • Flexible schedule/time • CTE course offerings • Home visit/interventions • Pathways • MTSS • Audeo K-5-small class sizes • Audeo K-5 on-site class once weekly • Audeo K-5 Daily Zoom sessions for each grade level • Audeo K-5 weekly parent/teacher check-ins • Parent Square • K-5: Moby Max assessments • K-5 curriculum • Audeo K-5 Calendly • Audeo K-5 Math kits • Audeo K-5 Curriculum • Audeo K-5 social emotional learning sessions • Resource Center layout

Findings	Supporting Evidence
<p>(TIPS) and understand the importance of incorporating SEL in all disciplines. Instructional Staff use a trauma informed lens with talking with students and families. Formally, the RISE series is a monthly instructional session that focuses on explicit SEL instruction.</p> <p>At Audeo K-5, SEL is a part of on-site classes and Zoom sessions as students learn how they and their actions are part of and contribute to the Audeo Kids community. Case managers work with general education teachers and ERMHS providers to support special education students in the classroom through lessons and supervised social time.</p> <p>CSSD, Audeo and Mirus have a diverse student population. All beliefs are respected and through direct instruction and curriculum, students learn about different cultures, traditions, and communities. The curriculum supports this diversity and is created to be a mirror so that a student sees themselves in what they are studying and a window into other cultures and views.</p>	<ul style="list-style-type: none"> • ERMHS providers • Culturally relevant curriculum
<p>E2.3. Atmosphere of Trust, Respect, and Professionalism: <i>The entire school community has an atmosphere of trust, respect, equity, and professionalism.</i></p> <p>CSSD, Audeo and Mirus are highly effective in creating an entire school community that has an atmosphere of trust, respect, equity, and professionalism. The school culture at CSSD, Audeo and Mirus embodies trust, respect and professionalism within each resource center, office space, within virtual meetings and throughout the organization. These qualities attract highly energized employees who genuinely enjoy their work and execute tasks with passion and creativity. School leaders, staff and teachers model these ideals for students as we work to provide an atmosphere that is welcoming and supportive. At least one teacher desk is stationed near the front door of each resource center to greet families, providers, and students as they walk in. Parents/ Guardians can access a teacher to speak with regarding information about the school or about their student progress. Staff provides excellent customer service to our students and families through a respectful tone and collaborative approach.</p> <p>Within the resource centers, there is a calm, respectful ambiance as soon as you walk in the door. New students are pleasantly surprised when they walk into each school's futuristic classrooms and work with teachers who are warm and friendly. Teachers often experience very positive behavior changes in students because of the peaceful resource center environment paired with the positive rapport teachers create with students. We have high expectations for students that are communicated in the "intake" meeting with the student and guardian present. The family signs an agreement committing to appropriate school behavior. Because of the established school culture, most behavioral issues are diminished and the focus on academics prevails. When exceptions arise, teachers work with families and the instructional administrator and counselor</p>	<ul style="list-style-type: none"> • Staff phone training • K-5 teachers substitute teaching • Staff dress code • MTSS • Basic Values <ul style="list-style-type: none"> • CSSD • Audeo • Mirus

Findings	Supporting Evidence
<p>utilize the MTSS to create strategies to support the student’s behavior in class to improve the student’s focus on their education.</p> <p>At Audeo K-5, teachers establish a culture of trust and respect with one another, stepping in to support each other when needed. At all schools, teachers are expected to follow a professional dress code, showing guardians and students the atmosphere of professionalism.</p> <p>Teachers are treated as professionals and have a voice in the school’s decision-making process. They are asked for input and feedback frequently. It is typical to complete brainstorming exercises and teachers can voice the needs that students have and determine how the school can best help. These discussions happen during staff meetings, on feedback and survey forms at monthly resource center meetings. It is encouraging to see that survey results and discussions profoundly affect change at CSSD, Audeo and Mirus. It is through this collaboration between students, guardians, teaching staff and administration that programs have come to fruition and support staff have been hired.</p>	

E3. Personal, Social-Emotional, and Academic Student Support Criterion

All students receive appropriate academic, social-emotional and multi-tiered supports to help ensure student learning, college and career readiness and success. Students with special talents and/or needs have access to an equitable system of personal support services, activities, and opportunities at the school and in the community.

Findings	Supporting Evidence
<p>E3.1. Academic Support Strategies for Students: <i>School leadership develop and implement strategies and personalized, multi-tiered support approaches to meet academic student needs.</i></p> <p>CSSD, Audeo and Mirus are highly effective in school leadership developing and implementing strategies and personalized, multi-tiered support approaches to meet academic student needs. Various data driven systems utilize demographics to support academic student needs. Our Multi-Tiered System of Support is a tiered intervention process which includes multiple methods to re-engage students in their education.</p> <p>All students in grades 6-12 participate in the NWEA Measures of Academic Progress (MAP) assessments upon initial enrollment and during the Fall and Spring semesters to track growth. Results are used to inform educational planning and fill learning gaps. Educators contextualize a plan for meeting the unique academic needs of students. MAPs are also incorporated into students’ IEPs to demonstrate growth and areas of need.</p> <p>The Altus Connect program provides students with Chromebooks and hotspots to access online curriculum. All</p>	<ul style="list-style-type: none"> • NWEA MAP • Naviance • CSSD • Audeo • Mirus • PPEP • Student, teacher, and family communication • MTSS • Equity and Inclusion Department • Meal Program • Altus Connect Program • Homeless and Foster Youth Services • Online & Textbook curriculum

Findings	Supporting Evidence
<p>students have access to online and textbook resources, and a variety of online learning opportunities that can enhance their individual learning experience, such as Imagine Edgenuity, Brain Pop, Brain Pop ELL, Achieve3000, Go Math, Pearson Math, and Khan Academy. Altus Connect ensures equal access for all students.</p> <p>Program implementations to increase equity and inclusion for all students include AVID, CLD, dual enrollment, articulated courses, Achieve 3000, Family Learning Series, virtual teachers, Altus University, Brain Pop, and ELAD. Our AVID program encourages high expectations in students and includes instruction and support in goal setting, organization, note-taking, study-skills, and more WICOR strategies needed for success in high school and college.</p> <p>At Audeo K-5, students and their families are offered a variety of curriculum options and modalities. Regular assessments for reading, writing, and math determine appropriate curriculum to meet student needs. Assessments include Moby Max Foundational Reading and Math and running records to measure reading fluency. Using these scores, teachers collaborate with parents to find appropriate, standards-aligned curriculum whether it be online, textbook, or blended learning. Parents are offered weekly check-ins to support student learning at home. Credentialed teachers provide support, strategies, and materials to parents to increase learning. Parent trainings are also offered on curriculum and teaching strategies.</p>	<ul style="list-style-type: none"> • AVID • Character and Leadership Development (CLD) Program with California Cadet Corps • Dual enrollment • Articulated courses • Achieve3000 • Brain Pop & Brain Pop ELL • Family Learning Series • Altus University
<p>E3.2. Multi-Tiered Support Strategies for Students: <i>School leadership develop and implement alternative instructional options and personalized, multi-tiered approaches to student support focused on learning and social emotional needs of all students.</i></p> <p>School leadership at CSSD, Audeo and Mirus are highly effective in developing and implementing alternative instructional options and personalized, multi-tiered approaches to student support focused on learning and social emotional needs of all students. School leadership develop and implement alternative instructional options, including in-person, virtual-only, and hybrid learning options, and personalized, multi-tiered approaches to student support focused on learning and social emotional needs of all students. These alternative options address a spectrum of student learning and social emotional needs.</p> <p>Literacy support for English Learners and struggling readers includes access to small group instruction, as well as structured literacy and comprehension curriculum. We provide a comprehensive ELD program that incorporates the essential and necessary components of integrated and designated ELD standards.</p> <p>Teachers are offered GATE training to learn and incorporate strategies to support GATE students. Credit recovery courses</p>	<ul style="list-style-type: none"> • ELAD • ELAC • Literacy Circles & Tutoring Sessions • IEP and 504 Plan Meetings • Monthly Storybook Data Review • Interim & Summative CAASP • Field Trips • Open House • College and Career Week • Edgenuity PT (credit recovery courses) • Edgenuity My Path • AP & Honors Courses • Tech – 3D printer, zSpace, Labs etc. • CTE Pathways • Pathway Exhibition: Grad Rate

Findings	Supporting Evidence
<p>are available that offer a pre-test for students who previously failed a course at another school. Course options include a variety of AP and Honors courses.</p> <p>The Healthy Youth Department supports our students' mental health needs and wellness by providing Altus Schools with the RISE Series, Healthy Youth Therapists, and Professional Learning for teachers and staff. Our Equity and Inclusion Administrator and Homeless and Foster Youth Liaison ensure that all students have equitable access to resources that are available within our school and throughout the community at large. These supports include bus passes, Altus Connect, and access to our meal program.</p> <p>Audeo K-5 gives parents the ability to collaborate with a credentialed teacher to tailor curriculum and activities to align with state standards. Students can demonstrate learning in several ways including oral or written reports, videos, projects, to name a few. With Moby Max pretests and regularly scheduled assessments can determine what supports are needed to access offered curriculum. Case managers/Education Specialists work closely with the general education teachers and parents to provide curriculum and supports that are accessible to the student and meet academic and social and emotional needs. Furthermore, regular Enrichment days and Zoom sessions build in time to practice social and emotional skills. Parents work closely with their child's or children's teacher to identify areas of need. When a student is struggling, teachers or parents can initiate the MTSS process and identify steps to intervene to support the student. The steps are measurable and monitored. If interventions are not successful, teacher and parents can meet to determine next steps including potential referral for special education evaluation.</p>	<ul style="list-style-type: none"> • Ed Ladder • Family Learning Series • Service Learning <p>Audeo K-5:</p> <ul style="list-style-type: none"> • Textbook options • Moby Max assessments and online curriculum • Running records • Studies Weekly (online or printed) • Mystery Science • Blended learning options • Customized curriculum to support students with disabilities • Zoom sessions • Weekly On-Site Enrichment Sessions • Teacher-led social and emotional group sessions • Parent/teacher conferences • Family Learning sessions • Weekly check-ins with parents • Weekly work samples collected
<p>E3.3. Multi-Tiered Systems of Support and Impact on Student Learning and Well-Being: <i>The school leadership and staff assess the effectiveness of the multi-tiered support system and its impact on student success and achievement.</i></p> <p>The school leadership and staff at CSSD, Audeo and Mirus are highly effective at assessing the effectiveness of the multi-tiered support system and its impact on student success and achievement.</p> <p>During the formal PPEP phases with the instructional leader, counselor, and teacher, the MTSS system is evaluated for effectiveness as it drives success in each student's PPEP. If additional interventions are needed at the T1, T2 or T3 level, the instructional leader can take that information back to the MTSS implementation team to modify the MTSS system, or find new instructional supports.</p> <p>Within our schools' Multiple Tiered System of Support, Tier 1 consists of universal support for all students, including phone calls, letters, student teacher conferences, parent teacher conferences and home visits. Tier 2 is more targeted and</p>	<ul style="list-style-type: none"> • MTSS • RISE • Tiered Reengagement Letters • CSR • Credit Audit • Credit Earned Letter • PPEP

Findings	Supporting Evidence
<p>supplemental universal support that virtual student and parent teacher conferences and interventions with counselors. Tier 3 is intensive support which includes Tier 1 and Tier 2 support along with interventions with the instructional leader.</p> <p>Credit audits, course of study records, grade level countdowns, and progress reports are used to monitor credit completion and support students' academic grade level completion and credit completion goals. Curriculum is continually updated to meet standards and student demographic accessible needs. Students have textbook, blended or online learning choices.</p>	
<p>E3.4. Co-Curricular Activities: <i>The school ensures there is a high level of student involvement in curricular and co-curricular activities that link to schoolwide learner outcomes, academic standards, and college- and career-readiness standards.</i></p> <p>CSSD, Audeo and Mirus are highly effective at ensuring there is a high level of student involvement in curricular and co-curricular activities that link to schoolwide learner outcomes, academic standards, and college- and career-readiness standards. Students are provided with a variety of opportunities for participation in programs of special interest which will prepare them for the real world.</p> <p>Throughout the year students can participate in field trips, College and Career Week, Wellness Week, enrichment days, Open House, Family Learning Series, literacy circles, and tutoring sessions to collaborate with other students in alternate settings to increase engagement. Weekly group tutoring sessions support student learning and progress towards graduation. The subject matter of the tutoring sessions is developed based on student data and specific need. They provide opportunities for communication, critical thinking, and collaboration.</p> <p>Students can join Cadet Corps where they learn leadership skills and are certified in C.E.R.T. (emergency response certification). Through this program, students learn confidence and the importance of physical fitness. Learning these skills enables our students to strengthen their abilities in our independent study program. Character and Leadership Development course and the Cadet Corps program are available to students throughout the year.</p> <p>Multiple Career and Technical Education (CTE) pathways are offered to support student interest in future career goals. Some of the CTE pathway certifications that we offer include Hospitality and Tourism, and Arts, Media, and Entertainment. These CTE pathway courses enhance student achievement and post-secondary preparation by providing students with an opportunity to gain work based learning experiences and certifications.</p> <p>The Ed Ladder is a school partner that provides additional and targeted educational support to our students within the resource center. Their experienced coaches aid our students</p>	<ul style="list-style-type: none"> • Field Trips • Open House • College and Career Week • Family Learning Series • Tutoring Sessions • Resource Center Calendar • CLD/ Cadet Corps • CTE Pathways • Ed Ladder MOU <p>Audeo K-5:</p> <ul style="list-style-type: none"> • Studies Weekly (online or printed) • Mystery Science • Zoom sessions • Weekly On-Site Enrichment Sessions • Teacher-led social and emotional group sessions • Family Learning sessions

Findings	Supporting Evidence
<p>who need extra academic support. The Ed Ladder coaches collaborate with our general education teachers to support the resource center tutoring sessions to effectively bring our students up to grade-level academic proficiency. The organization's support also serves to assist the credit completion rate of our students and student progress towards graduation.</p> <p>Field trips to local exhibits, events, or colleges connect students to scientific, historical, literary, or collegiate concepts that they learn about in their curriculum. Students can participate in several field trips throughout the year which provides them an opportunity to socialize with their peers while supporting functional aspects of their education.</p> <p>Each year during College and Career Week, guest speakers are invited from various college and career fields that align with student interests from their Naviance survey results. College and career guests share their educational background, career aspects, and career path via live and virtual presentations. These relevant and informative presentations serve to inspire and motivate students towards college and career goals and preparations.</p> <p>Under the guidelines of the CA Healthy Youth Act, our school nurses provide unbiased sexual health and HIV prevention education. CHYA provides students with the knowledge and skills necessary to protect their sexual and reproductive health from HIV and other sexually transmitted infections and from unintended pregnancy. CHYA provides students with the knowledge and skills they need to develop healthy attitudes and behaviors concerning adolescent growth and development, body image, gender, sexual orientation, safe relationships, marriage, and family.</p>	
<p>E3.5. Student Voice: <i>Students deepen their sense of self and make personal and community connections that are meaningful and relevant and allow students to become advocates for their own needs and supports.</i></p> <p>CSSD, Audeo and Mirus are highly effective in helping students deepen their sense of self and make personal and community connections that are meaningful and relevant and allow students to become advocates for their own needs and supports.</p> <p>CSSD, Audeo and Mirus provide opportunities for students to deepen their sense of self, make personal and community connections that are meaningful and relevant, and become advocates for their own needs and support. AVID, CLD, CA Cadet Corps, Pathway Exhibition course, and Naviance all provide the space for our students to find and use their voice.</p> <p>Students are also a part of the CTE Advisory Committees and provide input into creating and enhancing our CTE Career Pathways. Students also participate in the School Site Council where they are providing direct input into key programs that</p>	<ul style="list-style-type: none"> • AVID • CLD/ Cadet Corps • School Site Council • ELAC • Pathway Exhibition/Bulb • CTE Advisory Committee • Curriculum Development Process • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • RISE

Findings	Supporting Evidence
<p>the school offers. Within the ELAC, students participate along with parents to provide input into our programs that receive federal funding. Students also provide voice within our curriculum design process. Part of the curriculum design process include</p> <p>field testing or piloting the activities developed with current students to get their input before releasing to the schools.</p> <p>Since students are working with one teacher during their entire enrollment at CSSD, Audeo or Mirus, they develop a personal relationship with their teacher and regularly advocate for what they need. Voice and choice is also a consistent theme within the personalization of the curriculum. Many times students have a choice for how they show mastery of learning and work with their teachers on creating their own individualized projects based on standards and personal interests.</p>	

**ACS WASC Category E. School Culture and Support for Student Personal, Social-Emotional, and Academic Growth:
Synthesize Strengths and Growth Needs**

Prioritize and list the strengths and growth areas for the criteria and indicators in Category E.¹

Areas of Strength

1. Culture of continuous assessment, evaluation, and improvement of current programs and processes.
2. Character and Leadership Development (CLD) which provides leadership and social development.
3. Data-informed decision making in all aspects of the schools.

Areas of Growth

1. Utilizing new strategies for parent engagement.
2. Implementing ways to recognize student achievement.
3. Increase student involvement in AVID, RISE, CLD, and Cadet Corps.

¹ The summary information will be used for Tasks 4 and 5.

CHAPTER IV:

SUMMARY FROM ANALYSIS OF IDENTIFIED MAJOR STUDENT LEARNER NEEDS



Chapter IV: Summary from Analysis of Identified Major Student Learning Needs

Identification of CSSD, Audeo and Mirus’s major student learning needs was accomplished through a needs assessment analysis conducted within the self-study process. Using student achievement data, the review of student work, input from key educational partners, and updates in the state and federal guidelines, educational partner groups engaged in the analysis of the educational program. Discussions were held during parent/student/teacher meetings, Family Learning Series events, School Site Council meetings, open houses, staff meetings, and instructional meetings.

Through this process, CSSD, Audeo and Mirus have identified the following major student learner needs:

1. Increase student learning outcomes for all students and student groups in Math and ELA
 - Staff and students identify a need for assistance in math and English Language Arts
 - Low math and ELA proficiency rates on the CAASPP
 - Low math and ELA grade level equivalency rates on Measures of Academic Progress (MAP)
2. Increase percentage of high school graduates on the “prepared” level on the College and Career Indicator
 - Staff and students identify the need for expanded course offerings and/or access to dual enrollment in community college
3. Develop a comprehensive mental health and wellness program to meet the needs of all students
 - Staff and students identify the need to focus on student mental health, especially after the COVID-19 pandemic
 - Parents identify the need for more resources to support student mental health

CHAPTER V: SCHOOLWIDE ACTION PLAN



Charter School of San Diego, Audeo Charter School, Mirus Secondary School Schoolwide Action Plan					
Goal 1 – Increase Academic Achievement in Mathematics and English Language Arts					
Students demonstrate low proficiency rates in mathematics and ELA on CAASPP					
Rationale	Students demonstrate low proficiency rates in mathematics and ELA on CAASPP				
Supporting Data	21-22 CAASPP scores in math: CSSD: 83.4% of students have not met standards. Distances from standard is -99.1 Audeo: 78.8% of students have not met standards. Distances from standard is -50.2 Mirus: 89.1% of students have not met standards. Distances from standard is -122.6 21-22 CAASPP scores in ELA: CSSD: 55.2% of students have not met standards. Distances from standard is -20.5 Audeo: 49.0% of students have not met standards. Distances from standard is 19.8 Mirus: 58.3% of students have not met standards. Distances from standard is -53.9				
Growth Targets	CSSD and Mirus – Average DFS is greater than -60.1 or increase by 3 points from prior year in Math SBA Audeo – Average DFS is greater than -25.1 or increase by 3 points from prior year in Mirus SBA CSSD and Mirus – Average DFS is greater than -0.1 or increase by 3 points from prior year in ELA SBA Audeo – Average DFS is greater than -5.1 or increase by 3 points from prior year in ELA SBA				
SLOs Addressed	Students will be academically competent, self-sustaining, and workplace ready				
Impact	Improving student achievement in mathematics and ELA will better prepare students for college, increase their potential for obtaining higher paying jobs, and enable student to function more effectively in life.				
Actions	Champions	Professional Learning/Resources	Assessing Progress	Timeline	Reporting Mechanism
Analyze and evaluate formative and summative assessment data to identify student groups that may need additional support	School administrators and certificated staff Curriculum, Professional Learning, and Accreditation Administrator Equity and Inclusion Administrator Math Specialist	Interim/summative CAASPP data Illuminate data MAP data Monthly Storybook data Funding-LCFF	Instructional staff meeting agendas Resource Center Agendas PPEP meeting agendas Weekly math meetings	New Illuminate and MAP data analyzed by Nov. 2023. Storybook data is published monthly with annual review of results in May/June each year	Instructional Plan Reported to School Leadership and weekly Leadership Huddle meetings and annually at Leadership Retreat

<p>Develop and implement schoolwide instructional plan/ scope and sequence/ tutoring aligned to summative assessment targets for math that is based upon the needs of the current student population</p>	<p>School administrators and certificated staff</p> <p>Curriculum, Professional Learning, and Accreditation Administrator</p> <p>Math Specialist</p>	<p>Student assessment data</p> <p>Student assessment calendar</p> <p>CA-CCSS</p> <p>Academic School Calendar</p> <p>Funding-LCFF</p>	<p>Instructional Plan created</p> <p>Teacher observation by school instructional leader</p> <p>Resource Center meeting agendas</p> <p>Weekly math meetings</p>	<p>Plan developed by December 2023 based on new student data. Subsequent annual planning completed by September of each school year. Implementation is ongoing</p>	<p>School Coordinator report</p> <p>Reported to School Leadership at weekly Leadership Huddle meetings and annually at Leadership Retreat</p>
<p>Refine and release CA-CCSS aligned math courses that are engaging, interactive, and technology enhanced</p>	<p>Altus Pathways Advisory Committee (APAC)</p> <p>Curriculum, Professional Learning, and Accreditation Administrator</p> <p>Math Specialist</p>	<p>CA-CCSS</p> <p>Academic School calendar</p> <p>Local and Regional Professional Learning for math curriculum and instruction, and technology</p> <p>Funding-LCFF</p>	<p>Course catalog updates</p> <p>Altus University Professional Learning Calendar</p> <p>APAC meetings agendas</p> <p>Weekly math meetings</p>	<p>Refine online and Altus courses to highlight and weight SBA Blueprint standards instruction</p> <p>Continue enhancing Math/ELA Learning Checks in Illuminate and embed in both online and Altus curriculum</p> <p>Update Math and ELA Instructional Plan and release to staff/train at Symposium August 2023</p>	<p>Course Catalog</p> <p>Report to Board of Directors at regularly scheduled meetings</p> <p>Monthly and cumulative AU report</p> <p>Reported to School Leadership at weekly Huddle Meetings</p>

Goal 2— Increase Student College and Career Readiness					
Rationale	Students demonstrate low prepared rates on the College and Career Indicator				
Supporting Data	CCI Prepared Dashboard rates: CSSD 8.2% of students prepared (2019) Audeo 12.8% of students prepared (2019) Mirus – 11.7% of students prepared (2019)				
Growth Targets	Increase the percentage of high school graduates on the “prepared” level on the CCI by 2% points annually				
SLOs Addressed	Students will be academically and socially competent, and workplace ready				
Impact	Full implementation of the CTE Career Pathways and Early College Credit Program will provide valuable entry points to access college and/or careers for students				
Actions	Champions	Professional Learning /Resources	Assessing Progress	Timeline	Reporting Mechanism
Offer high quality curriculum and instruction aligned with the CA Career Technical Education model Curriculum Standards	Altus Pathways Advisory Committee (APAC) School Instructional Leaders Curriculum, Professional Learning, and Accreditation Administrator	CA CCCSS CTE Model Framework Community College course syllabi Local and Regional Professional Learning for CTE curriculum and instruction Funding-CTEIG	Course Catalog Updates Altus University Professional Learning Calendar APAC Meeting agendas	July 2023	Course Catalog Reported to BOD at regularly scheduled meetings Monthly and cumulative AU report Reported to School Leadership at weekly Leadership Team Huddle meetings and annually at Leadership Retreat

<p>Improve and expand dual enrollment MOUs with community colleges</p>	<p>School Instructional Leaders Altus Pathways Advisory Committee (APAC) Curriculum, Professional Learning, and Accreditation Administrator</p>	<p>MOUs with community colleges Funding-A-G grant</p>	<p>MOUs APAC Meeting Agendas Instructional Meeting Agendas</p>	<p>July 2023</p>	<p>Reported to BOD at regularly scheduled meetings Reported updates at regularly scheduled APAC meetings Reported to School Leadership at weekly Leadership Team Huddle meetings and annually at Leadership Retreat</p>
<p>Improve partnerships to breakdown barriers for student access in the dual enrollment payment process and application process</p>	<p>School Instructional Leaders Altus Pathways Advisory Committee (APAC) Curriculum, Professional Learning, and Accreditation Administrator Finance Department</p>	<p>Process for payments Application process videos for each community college Funding-A-G grant</p>	<p>APAC Meeting Agendas Altus University Professional Learning Calendar CTE Lead Meeting Agendas Instructional Meeting Agendas RC Meeting Agendas</p>	<p>July 2023</p>	<p>Reported to BOD at regularly scheduled meetings Reported updates at regularly scheduled APAC meetings Reported to School Leadership at weekly Leadership Team Huddle meetings and annually at Leadership Retreat</p>

Goal 3– Develop and implement a comprehensive mental health and wellness program to meet the needs of all students					
Rationale	Parents and staff identify the need for more resources to support student mental health				
Supporting Data	Parent interviews and self-study findings				
Growth Targets	Providing 100% school based mental health services Increase RISE participation by 5% each year, up to 10% of students or equivalent to student need evidenced by referrals				
SLOs Addressed	Self-sustaining; socially competent and workplace ready; productive/advancing; motivated/self-disciplined				
Impact	By developing students’ awareness to manage stress and anxiety in a healthy way it will build upon their resilience that will impact their future college/career success. By providing school based mental health services, students will develop a greater connection to school, have more equitable access to treatment, which impacts their school engagement, academic outcomes and overall wellness.				
Actions	Champions	Professional Learning /Resources	Assessing Progress	Timeline	Reporting Mechanism
Recruit and Hire additional Healthy Youth Therapist	HR Administrator Equity and Inclusion Administrator	EdJoin Postings LinkedIn Postings Funding LCFF	Monitoring online application submissions	July 2023	Reported to School Leadership at weekly Leadership Team Huddle meetings and annually at Leadership Retreat
Develop a formal written referral protocol for School-based and community-based mental health services	Equity and Inclusion Administrator School Instructional Leaders Special Education Coordinator	Local and Regional Professional Learning for community based mental health services Funding-LCFF	Monitoring quantity of referrals	July 2023	Reported to BOD at regularly scheduled meetings Reported updates at regularly scheduled APAC meetings Reported to School Leadership at weekly Leadership Team Huddle meetings and annually at Leadership Retreat

<p>Expand RISE Series</p>	<p>Equity and Inclusion Administrator School Instructional Leaders Special Education Coordinator Curriculum, Professional Learning, and Accreditation Administrator</p>	<p>Flyers for marketing RISE series Training for facilitators of RISE series Curriculum for RISE series</p>	<p>Student registration report by teacher by session Participation report of students by teacher by session</p>	<p>New format beginning July 2023</p>	<p>Reported to staff at Symposium 2023 Registration and participation reports reported to School Leadership at weekly Leadership Huddle meetings and annually at Leadership Retreat</p>
<p>Conduct SEL needs assessment</p>	<p>Equity and Inclusion Administrator Curriculum, Professional Learning, and Accreditation Administrator Special Education Coordinator School Instructional Leaders</p>	<p>Needs assessment Results from CHKS Warehouse current SEL materials Professional Learning for Teachers Research additional SEL materials based on needs assessment</p>	<p>Monthly timelines from Healthy Youth Department</p>	<p>Needs assessment released at Symposium 2023 Warehouse SEL materials by December 2023 Analyze CHKS results March 2024-compare to 2023 results-find trends Research additional SEL materials for purchase/development for Fall 2024 Monitor Professional Learning evaluations for effectiveness</p>	<p>Reported to staff at Symposium 2023 Registration and participation reports reported to School Leadership at weekly Leadership Huddle meetings and annually at Leadership Retreat</p>

Student Success Programs

Nonprofit Corporation

County of San Diego
San Diego, California

Audit Report

June 30, 2022

The Charter School of San Diego
(Charter #28)

Audeo Charter School
(Charter #406)


WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS

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Independent Auditor's Report

To the Board of Directors of
Student Success Programs
San Diego, California

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

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

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

Financial Statements

STUDENT SUCCESS PROGRAMS

Statement of Financial Position

June 30, 2022

Assets

Cash and cash equivalents	\$ 21,424,072
Operating investments	104,212
Accounts receivable	30,038
Accounts receivable - grantor government	3,783,474
Accounts receivable - related entities	9,682
Prepaid expenses	654,358
Security deposits	65,517
Property and equipment, net	22,497,739
Total Assets	<u>\$ 48,569,092</u>

Liabilities and Net Assets

Liabilities

Accounts payable	\$ 280,468
Accounts payable - grantor government	113,583
Accounts payable - related entity	397
Accrued payroll and related liabilities	360,618
Accrued vacation liability	327,138
Unearned revenue	471,782
Deferred lease liability	88,063
Capital lease obligations	268,597
Total Liabilities	<u>1,910,646</u>

Net Assets

Without donor restrictions	
Undesignated	23,426,921
Invested in property and equipment, net of related debt	22,497,739
	<u>45,924,660</u>
With donor restrictions	
Restricted for state programs	733,786
	<u>733,786</u>
Total Net Assets	<u>46,658,446</u>
Total Liabilities and Net Assets	<u>\$ 48,569,092</u>

The accompanying notes are an integral part of this statement.

STUDENT SUCCESS PROGRAMS

Statement of Activities
Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 7,377,113	\$ -	\$ 7,377,113
Education protection account state aid	407,728	-	407,728
Transfers in lieu of property taxes	15,088,854	-	15,088,854
Total LCFF sources	<u>22,873,695</u>	<u>-</u>	<u>22,873,695</u>
Federal contracts and grants	115,474	3,863,446	3,978,920
PPP loan forgiveness	-	3,857,192	3,857,192
State contracts and grants	454,317	4,953,978	5,408,295
Local contracts and grants	166,662	-	166,662
Interest and investment earnings	81,309	-	81,309
Net assets released from restriction -			
Grant restrictions satisfied	15,098,717	(15,098,717)	-
Contributions from unrestricted sources	<u>(2,236,869)</u>	<u>2,236,869</u>	<u>-</u>
Total revenue, support, and gains	<u>36,553,305</u>	<u>(187,232)</u>	<u>36,366,073</u>
Expenses and Losses			
Program services expense	27,708,094	-	27,708,094
Supporting services expense	<u>3,571,312</u>	<u>-</u>	<u>3,571,312</u>
Total expenses and losses	<u>31,279,406</u>	<u>-</u>	<u>31,279,406</u>
Change in Net Assets	5,273,899	(187,232)	5,086,667
Net Assets, Beginning of Year	<u>40,650,761</u>	<u>921,018</u>	<u>41,571,779</u>
Net Assets, End of Year	<u>\$ 45,924,660</u>	<u>\$ 733,786</u>	<u>\$ 46,658,446</u>

The accompanying notes are an integral part of this statement.

STUDENT SUCCESS PROGRAMS

Statement of Functional Expenses

Year Ended June 30, 2022

	Program Services	Supporting Services	Total
	Educational Programs	Management and General	
Salaries of Officers, Directors & Key Employees	\$ 758,165	\$ 165,434	\$ 923,599
Other salaries and wages	12,192,666	633,817	12,826,483
Pension plan accruals and contributions	3,746,345	148,693	3,895,038
Other employee benefits	3,675,292	179,592	3,854,884
Payroll taxes	237,347	83,317	320,664
Fees for services:	-		
Legal	560	638,761	639,321
Accounting	-	15,950	15,950
Special education	978,369	-	978,369
Professional consulting	232,138	238,143	470,281
District oversight	237	324,949	325,186
Temporary agency services	81,159	6,772	87,931
Other fees	220,376	-	220,376
Advertising and promotion	347,699	-	347,699
Office expenses	278,426	6,687	285,113
Information technology	578,681	71,021	649,702
Occupancy	1,720,909	118,143	1,839,052
Travel	79,947	2,403	82,350
Conferences, conventions, and meetings	22,568	64,706	87,274
Interest	16,614	12,566	29,180
Depreciation	954,738	343,439	1,298,177
Insurance	5,033	182,403	187,436
Books and supplies	599,367	50,967	650,334
Maintenance, leases and repairs	740,989	163,794	904,783
Other expenses	240,469	119,755	360,224
Total expenses included in the expense section on the statement of activities	<u>\$ 27,708,094</u>	<u>\$ 3,571,312</u>	<u>\$ 31,279,406</u>

The accompanying notes are an integral part of this statement.

STUDENT SUCCESS PROGRAMS

Statement of Cash Flows
Year Ended June 30, 2022

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 20,056,204
Receipts from property taxes	14,978,559
Receipts from operating interest	81,038
Transfers to related parties	(1,290,323)
PPP loan forgiveness	3,857,192
Payments for salaries, benefits and payroll taxes	(21,813,030)
Payments to vendors	(6,364,466)
Payments for facility leases	(1,755,302)
Net Cash From Operating Activities	<u>7,749,872</u>
Cash Flows from Investing Activities	
Proceeds from sale of operating investments	(312)
Purchases of property and equipment	(439,172)
Net Cash Used for Investing Activities	<u>(439,484)</u>
Cash Flows from Financing Activities	
Proceeds from notes and loans payable	(8,569,921)
Net proceeds and payments on capital leases	(117,746)
Net Cash Used for Financing Activities	<u>(8,687,667)</u>
Net Change in Cash and Cash Equivalents	(1,377,279)
Cash and Cash Equivalents, Beginning of Year	<u>22,801,351</u>
Cash and Cash Equivalents, End of Year	<u>\$ 21,424,072</u>
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities	
Change in net assets	\$ 5,086,667
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	1,298,177
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	688,227
Accounts receivable - grantor government	1,901,810
Accounts receivable - related entities	84,753
Prepaid expenses	73,635
Security deposits	12,866
Increase (Decrease) in liabilities	
Accounts payable	(9,944)
Accounts payable - grantor government	22,973
Accounts payable - related entities	(1,375,076)
Accrued payroll and related liabilities	7,653
Accrued vacation liability	(15)
Unearned revenue	(6,090)
Deferred lease liability	(35,764)
Net Cash From Operating Activities	<u>\$ 7,749,872</u>

The accompanying notes are an integral part of this statement.

STUDENT SUCCESS PROGRAMS

Notes to the Financial Statements
Year Ended June 30, 2022

A. Principal Activity and Summary of Significant Accounting Policies*Organization*

Student Success Programs (the Corporation) is a non-profit public benefit corporation established on March 10, 2003. Under the Charter Schools Act of 1992, a charter school is authorized to elect to operate as, or be operated by, a nonprofit public benefit corporation. The Charter School of San Diego and the Audeo Charter School elected to be operated by Student Success Programs. These charter schools were authorized by San Diego Unified School District (SDUSD). The Corporation is organized and operated exclusively for educational and charitable purposes pursuant to and within the meaning of section 501(c)(3) of the Internal Revenue Code. The specific purposes of this corporation are: (1) to support and benefit, and carry out the purposes of (a) the Charter School of San Diego, a California public charter school and (b) such other public charter schools (“Related Public Charter Schools”) as may be established to provide public education based on the educational and teaching concepts, methods, models, techniques, systems and materials of the Charter School of San Diego (collectively the “Altus Model”); (2) to manage, enhance, improve, disseminate, administer, guide and direct the Altus Model and its use by Related Public Charter Schools.

The Charter School of San Diego was formed on July 1, 1994 as a charter school pursuant to California Education Code §47600 under a charter agreement with San Diego Unified School District. It is a public school that offers independent study instruction to students in grades six through twelve at fourteen resource centers throughout San Diego. Students receive a personalized and rigorous academic experience from highly qualified credentialed faculty. They learn in a safe and supportive environment. Charter School of San Diego is fully accredited by the Western Association of Schools and Colleges.

Audeo Charter School was formed on November 1, 2001 as a charter pursuant to California Education Code §47600 under an agreement with San Diego Unified School District. It is a public school that offers independent study instruction to students in grades kindergarten through twelve at five resource centers throughout San Diego. Students receive a personalized and rigorous academic experience from highly qualified credentialed faculty. They learn in a safe and supportive environment. Audeo Charter School is fully accredited by the Western Association of Schools and Colleges.

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

Nature of Activities

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

STUDENT SUCCESS PROGRAMS

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

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

Basis of Accounting

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

Cash and Cash Equivalents

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

Accounts Receivable

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

Property and Equipment

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

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

Investments

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

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

Net Assets

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

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

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

Revenue and Revenue Recognition

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

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

Donated Services and In-Kind Contributions

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

Advertising

Advertising costs are expensed as incurred and approximated \$347,699 during the year ended June 30, 2022.

Functional Allocation of Expenses

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

Estimates

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

STUDENT SUCCESS PROGRAMS

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

Income Taxes

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

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

Financial Instruments and Credit Risk

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

LCFF Revenues and Payments in Lieu of Property Taxes

The Corporation's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 62.90% of the Corporation's revenue.

The LCFF includes the following components applicable to the Corporation:

1. Provides a base grant for each school based on the school's ADA. The actual base grant varies based on grade span.
2. Provides an adjustment of 10.4 percent on the base grant amount for grades kindergarten through third and 2.6 percent for grades nine through twelve.
3. Provides a supplemental grant equal to 20 percent of the adjusted base grants for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, homeless youth, or any combination of these factors (unduplicated count).
4. Provides a concentration grant equal to 65 percent of the adjusted base grant for targeted students exceeding 55 percent of the school's enrollment.

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

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

New Accounting Guidance

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

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

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

Subsequent Events

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

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

B. Liquidity and Availability

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

	Charter School of San Diego	Audeo Charter School	Student Success Programs Corporation	Total
Cash and cash equivalents	\$ 17,982,780	\$ 2,353,198	\$ 1,088,094	\$ 21,424,072
Operating investments	104,212	-	-	104,212
Accounts receivable	21,622	8,416	-	30,038
Accounts receivable - grantor government	2,856,427	927,047	-	3,783,474
Accounts receivable - related entities	9,682	-	-	9,682
Intracompany receivables	2,825	1,173	-	3,998
	<u>\$ 20,977,548</u>	<u>\$ 3,289,834</u>	<u>\$ 1,088,094</u>	<u>\$ 25,355,476</u>

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

C. Fair Value Measurements and Disclosures

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

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

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

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

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

Assets	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Operating investments:				
Cash in county treasury	\$ 7,792,726	\$ -	\$ 7,792,726	\$ -
Certificate of deposit	104,212	104,212	-	-
Total operating investments	<u>\$ 7,896,938</u>	<u>\$ 104,212</u>	<u>\$ 7,792,726</u>	<u>\$ -</u>

D. Cash and Cash Equivalents

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

	Charter School of San Diego	Audeo Charter School	Student Success Programs Corporation	Total
Cash in county treasury	\$ 6,331,016	\$ 1,461,710	\$ -	\$ 7,792,726
Cash in bank accounts	583,455	221,775	196,001	1,001,231
Cash equivalents	9,168,309	644,713	892,093	10,705,115
Certificate of deposit	104,212	-	-	104,212
Cash with fiscal agent	1,900,000	25,000	-	1,925,000
Total cash and cash equivalents	<u>\$ 18,086,992</u>	<u>\$ 2,353,198</u>	<u>\$ 1,088,094</u>	<u>\$ 21,528,284</u>

Cash in County Treasury

The Corporation is a voluntary participant and therefore maintain a portion of its cash in the San Diego County Treasury as part of the common investment pool (\$7,792,726 as of June 30, 2022). The County Treasury is restricted by Government Code §53635 pursuant to §53601 to invest in time deposits, U.S. Government Securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse agreements.

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

STUDENT SUCCESS PROGRAMS

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

Cash Equivalents

The Corporation maintains a portion of their funds in short term investments with maturities less than three months in length (\$10,705,115 as of June 30, 2022). These cash equivalents consist of United States Government Money Market Funds. These funds are not FDIC insured and are therefore exposed to custodial credit risk. The Corporation does not anticipate any losses as a result of this risk. Cash may be added or withdrawn from the money market accounts without limitation.

Certificate of Deposits

The Corporation maintains a portion of their funds in investments with various maturities (\$104,212 as of June 30, 2022). These cash equivalents consist of Certificates of Deposit with Mission Federal Credit Union. These funds are FDIC/ASI insured and are therefore not exposed to custodial credit risk.

Cash with Fiscal Agent

The Corporation maintains a portion of their cash (\$1,925,000 as of June 30, 2022) with the San Diego County Schools Fringe Benefits Consortium (FBC). The funds are held by the FBC as a reserve for benefits payable.

Cash in Bank

The remainder of the Corporation's cash (\$1,001,231 as of June 30, 2022) is held in financial institutions which are either insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor or certain non-interest-bearing accounts that are fully insured by the FDIC. As of June 30, 2022, The Corporation held \$1,678,516 in excess of the FDIC insured amounts. The Corporation reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The Corporation has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

E. Accounts Receivable

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

	<u>Charter School of San Diego</u>	<u>Audeo Charter School</u>	<u>Total</u>
Interest receivable	\$ 14,650	3,622	\$ 18,272
Other local sources	6,972	4,794	11,766
Total Accounts Receivable	<u>\$ 21,622</u>	<u>\$ 8,416</u>	<u>\$ 30,038</u>

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

	Charter School of San Diego	Audeo Charter School	Total
Federal Government			
Special Education	\$ 357,684	\$ 135,542	\$ 493,226
ESSA CSI	75,916	71,620	147,536
ESSER/ELO	761,848	331,220	1,093,068
Title I	90,238	101,402	191,640
Other Federal Programs	14,783	9,720	24,503
State Government			
Lottery	98,468	22,160	120,628
Special Education	87,798	71,278	159,076
Mental Health	-	38,400	38,400
CTE Grant	43,938	34,803	78,741
Local Government			
In lieu of property taxes	1,325,754	110,902	1,436,656
Total Accounts Receivable - Grantor Governments	<u>\$ 2,856,427</u>	<u>\$ 927,047</u>	<u>\$ 3,783,474</u>

F. Prepaid Expenses

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

	Charter School of San Diego	Audeo Charter School	Total
Prepaid rent and leases	\$ 132,931	\$ 12,768	\$ 145,699
Prepaid insurance	22,905	662	23,567
Prepaid vendors	393,304	91,788	485,092
Total Prepaid Expenses	<u>\$ 549,140</u>	<u>\$ 105,218</u>	<u>\$ 654,358</u>

G. Property and Equipment

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

Charter School of San Diego	Beginning Balance	Additions	Deletions	Ending Balance
Non-Depreciable Capital Assets				
Land	\$ 6,119,672	\$ 1,763,397	\$ -	\$ 7,883,069
Work in Progress	2,200,411	310,772	2,292,231	218,952
Total Non-Depreciable Capital Assets	<u>8,320,083</u>	<u>2,074,169</u>	<u>2,292,231</u>	<u>8,102,021</u>
Depreciable Capital Assets				
Land Improvements	102,475	18,220	-	120,695
Buildings	10,233,820	509,860	-	10,743,680
Leasehold Improvements	3,858,507	-	-	3,858,507
Equipment, Furniture, and Fixtures	1,693,938	754	-	1,694,692
Total Depreciable Capital Assets	<u>15,888,740</u>	<u>528,834</u>	<u>-</u>	<u>16,417,574</u>
Total Capital Assets	24,208,823	2,603,003	2,292,231	24,519,595
Less Accumulated Depreciation	(4,752,077)	(1,046,555)	-	(5,798,632)
Capital Assets, Net	<u>\$ 19,456,746</u>	<u>\$ 1,556,448</u>	<u>\$ 2,292,231</u>	<u>\$ 18,720,963</u>

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

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

<u>Audeo Charter School</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Non-Depreciable Capital Assets				
Work in Progress	\$ 2,122,212	\$ 106,672	\$ 2,228,884	\$ -
Total Non-Depreciable Capital Assets	<u>2,122,212</u>	<u>106,672</u>	<u>2,228,884</u>	<u>-</u>
Depreciable Capital Assets				
Leasehold Improvements	568,972	13,430	-	582,402
Buildings and Improvements	1,384,781	2,228,658	-	3,613,439
Equipment, Furniture, and Fixtures	615,494	8,524	-	624,018
Total Depreciable Capital Assets	<u>2,569,247</u>	<u>2,250,612</u>	<u>-</u>	<u>4,819,859</u>
Total Capital Assets	4,691,459	2,357,284	2,228,884	4,819,859
Less Accumulated Depreciation	<u>(791,461)</u>	<u>(251,622)</u>	<u>-</u>	<u>(1,043,083)</u>
Capital Assets, Net	<u>\$ 3,899,998</u>	<u>\$ 2,105,662</u>	<u>\$ 2,228,884</u>	<u>\$ 3,776,776</u>

Combined property and equipment consisted of the following at June 30, 2022:

<u>Combined Student Success Programs</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Non-Depreciable Capital Assets				
Land	\$ 6,119,672	\$ 1,763,397	\$ -	\$ 7,883,069
Work in Progress	4,322,623	417,444	4,521,115	218,952
Total Non-Depreciable Capital Assets	<u>10,442,295</u>	<u>2,180,841</u>	<u>4,521,115</u>	<u>8,102,021</u>
Depreciable Capital Assets				
Land Improvements	102,475	18,220	-	120,695
Buildings	11,618,601	2,738,518	-	14,357,119
Leasehold Improvements	4,427,479	13,430	-	4,440,909
Equipment, Furniture, and Fixtures	2,309,432	9,278	-	2,318,710
Total Depreciable Capital Assets	<u>18,457,987</u>	<u>2,779,446</u>	<u>-</u>	<u>21,237,433</u>
Total Capital Assets	28,900,282	4,960,287	4,521,115	29,339,454
Less Accumulated Depreciation	<u>(5,543,538)</u>	<u>(1,298,177)</u>	<u>-</u>	<u>(6,841,715)</u>
Capital Assets, Net	<u>\$ 23,356,744</u>	<u>\$ 3,662,110</u>	<u>\$ 4,521,115</u>	<u>\$ 22,497,739</u>

H. Accounts Payable

As of June 30, 2022, accounts payable consists of the following:

	<u>Charter School of San Diego</u>	<u>Audeo Charter School</u>	<u>Total</u>
Vendors payable	\$ 181,403	\$ 40,847	\$ 222,250
Sponsoring school district	51,464	-	51,464
Other current liabilities	3,561	3,193	6,754
Total accounts payable	<u>\$ 236,428</u>	<u>\$ 44,040</u>	<u>\$ 280,468</u>

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

	Charter School of San Diego	Audeo Charter School	Total
California clean energy grant	\$ 6,871	\$ 9,196	\$ 16,067
ERMHS level 2	10,835	-	10,835
LCFF overpayment	-	12,138	12,138
College readiness block grant	74,543	-	74,543
Total accounts payable - grantor government	<u>\$ 92,249</u>	<u>\$ 21,334</u>	<u>\$ 113,583</u>

I. Unearned Revenue

As of June 30, 2022, unearned revenue consisted of:

	Charter School of San Diego	Audeo Charter School	Total
ARP - HCY II	\$ 3,506	\$ -	\$ 3,506
ESSER	84,342	51,867	136,209
Universal Pre-K	-	52,147	52,147
Project Safe	12,400	5,425	17,825
Career Technical Education Incentive Grant	-	262,095	262,095
Total Unearned Revenue	<u>\$ 100,248</u>	<u>\$ 371,534</u>	<u>\$ 471,782</u>

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

	Charter School of San Diego	Audeo Charter School	Total
Unearned Revenue, beginning of period	\$ 119,626	\$ 358,246	\$ 477,872
Increases in deferred revenue due to cash received during the period	100,248	309,879	410,127
Decreases in deferred revenue due to performance obligations met during the period	(119,626)	(296,591)	(416,217)
Unearned Revenue, end of period	<u>\$ 100,248</u>	<u>\$ 371,534</u>	<u>\$ 471,782</u>

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

J. Net Assets With Donor Restrictions

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

	<u>Charter School of San Diego</u>	<u>Audeo Charter School</u>	<u>Total</u>
Subject to expenditure for specified purpose:			
California Clean Energy Jobs Act	\$ 50,166	\$ 39,818	\$ 89,984
Classified School Employee Prof. Development Block Grant	-	2,792	2,792
Educator Effectiveness Block Grant	223,315	67,070	290,385
A-G Access/Learning Loss Mitigation	<u>247,549</u>	<u>103,076</u>	<u>350,625</u>
Total net assets with donor restrictions	<u>\$ 521,030</u>	<u>\$ 212,756</u>	<u>\$ 733,786</u>

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

	<u>Charter School of San Diego</u>	<u>Audeo Charter School</u>	<u>Total</u>
Beginning restricted net assets	\$ 665,008	\$ 256,010	\$ 921,018
Restricted grants received	9,429,670	3,244,946	12,674,616
Contributions from unrestricted sources	1,648,182	588,687	2,236,869
Net assets released from restriction:			
Restricted purpose satisfied	<u>(11,221,830)</u>	<u>(3,876,887)</u>	<u>(15,098,717)</u>
Ending restricted net assets	<u>\$ 521,030</u>	<u>\$ 212,756</u>	<u>\$ 733,786</u>

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

K. Leases

The Corporation leases office space under various operating leases and copy machines under various capital leases expiring at various dates through 2026.

Future minimum lease payments are as follows:

<u>Year Ended June 30</u>	<u>Capital Leases</u>	<u>Operating Leases</u>
2023	\$ 126,052	\$ 1,121,364
2024	119,112	830,462
2025	39,705	261,942
2026	-	182,045
2027	-	50,776
Thereafter	-	-
Total minimum lease payments	<u>284,869</u>	<u>\$ 2,446,589</u>
Less amount representing interest	<u>(16,272)</u>	
Capital lease obligation	<u>\$ 268,597</u>	

Rent expense for facilities leases for the year ended June 30, 2022, totaled \$1,640,913. In accordance with generally accepted accounting principles, rent is expensed on a straight-line method. The difference between rent expense and cash payments for rent is a deferred lease liability of \$88,063.

L. Employee Retirement System

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

STUDENT SUCCESS PROGRAMS

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

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

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

Period to Period Comparability:

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

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			Number of Employees	FIP/RP Status Pending/ Implemented
		2022	2021	2020		
Charter School of San Diego						
CalSTRS	37069	Yellow	Yellow	Yellow		No
CalPERS	2894216509	Yellow	Yellow	Yellow		No
Audeo Charter School						
CalSTRS	37058	Yellow	Yellow	Yellow		No
CalPERS	588503125	Yellow	Yellow	Yellow		No
Pension Fund	2022	Contributions		2020	Number of Employees	Surcharge Imposed
Charter School of San Diego						
CalSTRS	\$ 2,513,824	\$ 2,206,392		\$ 2,082,574	115	No
CalPERS	413,687	350,604		557,505	32	No
Audeo Charter School						
CalSTRS	895,512	902,223		791,245	39	No
CalPERS	72,014	67,888		115,355	7	No
Total	<u>\$ 3,895,037</u>	<u>\$ 3,527,107</u>		<u>\$ 3,546,679</u>	<u>193</u>	

STUDENT SUCCESS PROGRAMS

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

CalSTRS:

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

For the fiscal year ended June 30, 2022, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 16.92% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2022, the State contributed \$1,459,118 (10.858% of certificated salaries) on behalf of the Corporation.

CalPERS:

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

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

M. Joint Ventures (Joint Powers Agreements)

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

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

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

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

N. Related Party Transactions

Related parties as defined by generally accepted accounting standards include:

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

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

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

<u>Affiliated Organization</u>	<u>Receivable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Audeo Charter School Corporation	\$ 7,630	Reimburse expenses	Due within 90 days
Mirus Education	<u>2,052</u>	Reimburse expenses	Due within 90 days
Total	<u>\$ 9,682</u>		

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

<u>Affiliated Organization</u>	<u>Payable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Audeo Charter School Corporation	\$ 397	Reimburse expenses	Due within 90 days
Total	<u>\$ 397</u>		

O. Other Charter School Requirements

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

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

P. Upcoming Changes in Accounting Pronouncements

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

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

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

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

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

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

Q. Subsequent Events

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

Future minimum lease payments under the agreements are as follows:

Charter School of San Diego			
Year Ended June 30,	Rent Expense	Lease Payments	Deferred Rent
2023	\$ 102,313	\$ 99,629	\$ 2,684
2024	148,260	143,757	4,503
2025	91,894	89,139	2,755
2026	91,894	90,922	972
2027	91,894	92,740	(846)
Thereafter	229,735	239,803	(10,068)
Total	\$ 755,990	\$ 755,990	

Audeo Charter School			
Year Ended June 30,	Rent Expense	Lease Payments	Deferred Rent
2023	\$ 75,769	\$ 73,541	\$ 2,228
2024	75,769	75,747	\$ 22
2025	75,769	78,019	\$ (2,250)
Total	\$ 227,307	\$ 227,307	

Supplementary Information

Student Success Programs
Combining Statement of Financial Position
June 30, 2022

	Charter School of San Diego	Audeo Charter School	Student Success Programs Corporation	Elimination	Total
Assets					
Cash and cash equivalents	\$ 17,982,780	\$ 2,353,198	\$ 1,088,094	\$ -	\$ 21,424,072
Operating investments	104,212	-	-	-	104,212
Accounts receivable	21,622	8,416	-	-	30,038
Accounts receivable - grantor government	2,856,427	927,047	-	-	3,783,474
Accounts receivable - related entities	9,682	-	-	-	9,682
Intracompany receivables	2,825	1,173	-	(3,998)	-
Prepaid expenses	549,140	105,218	-	-	654,358
Security deposits	59,004	6,513	-	-	65,517
Property and equipment, net	18,720,963	3,776,776	-	-	22,497,739
Total Assets	<u>\$ 40,306,655</u>	<u>\$ 7,178,341</u>	<u>\$ 1,088,094</u>	<u>\$ (3,998)</u>	<u>\$ 48,569,092</u>
Liabilities and Net Assets					
Liabilities					
Accounts payable	\$ 236,428	\$ 44,040	\$ -	\$ -	\$ 280,468
Accounts payable - grantor government	92,249	21,334	-	-	113,583
Accounts payable - related entity	-	397	-	-	397
Accrued payroll and related liabilities	287,890	72,728	-	-	360,618
Accrued vacation liability	290,879	36,259	-	-	327,138
Intracompany payables	1,173	2,825	-	(3,998)	-
Unearned revenue	100,248	371,534	-	-	471,782
Deferred lease liability	87,310	753	-	-	88,063
Capital lease obligations	209,641	58,956	-	-	268,597
Total Liabilities	<u>1,305,818</u>	<u>608,826</u>	<u>-</u>	<u>(3,998)</u>	<u>1,910,646</u>
Net Assets					
Without donor restrictions					
Undesignated	19,758,844	2,579,983	1,088,094	-	23,426,921
Invested in property and equipment, net of related debt	18,720,963	3,776,776	-	-	22,497,739
	<u>38,479,807</u>	<u>6,356,759</u>	<u>1,088,094</u>	<u>-</u>	<u>45,924,660</u>
With donor restrictions					
Restricted for state programs	521,030	212,756	-	-	733,786
	<u>521,030</u>	<u>212,756</u>	<u>-</u>	<u>-</u>	<u>733,786</u>
Total Net Assets	<u>39,000,837</u>	<u>6,569,515</u>	<u>1,088,094</u>	<u>-</u>	<u>46,658,446</u>
Total Liabilities and Net Assets	<u>\$ 40,306,655</u>	<u>\$ 7,178,341</u>	<u>\$ 1,088,094</u>	<u>\$ (3,998)</u>	<u>\$ 48,569,092</u>

See Accompanying Notes to Supplementary Information

Student Success Programs
Combining Statement of Activities
June 30, 2022

	Charter School of San Diego		Audeo Charter School		Student Success Programs Corporation	Total		
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains								
Local Control Funding Formula (LCFF) sources								
State aid	\$ 6,106,150	\$ -	\$ 1,270,963	\$ -	\$ -	\$ 7,377,113	\$ -	\$ 7,377,113
Education protection account state aid	325,188	-	82,540	-	-	407,728	-	407,728
Transfers in lieu of property taxes	12,030,544	-	3,058,310	-	-	15,088,854	-	15,088,854
Total LCFF sources	18,461,882	-	4,411,813	-	-	22,873,695	-	22,873,695
Federal contracts and grants	-	2,906,016	115,474	957,430	-	115,474	3,863,446	3,978,920
PPP loan forgiveness		2,951,172		906,020		-	3,857,192	3,857,192
State contracts and grants	374,577	3,572,482	79,740	1,381,496	-	454,317	4,953,978	5,408,295
Local contracts and grants	142,866	-	23,796	-	-	166,662	-	166,662
Interest and investment earnings	66,841		13,114	-	1,354	81,309	-	81,309
Net assets released from restriction -								
Grant restrictions satisfied	11,221,830	(11,221,830)	3,876,887	(3,876,887)	-	15,098,717	(15,098,717)	-
Contributions from unrestricted sources	(1,648,182)	1,648,182	(588,687)	588,687	-	(2,236,869)	2,236,869	-
Total revenue, support, and gains	28,619,814	(143,978)	7,932,137	(43,254)	1,354	36,553,305	(187,232)	36,366,073
Expenses and Losses								
Program services expense	21,212,500	-	6,495,594	-	-	27,708,094	-	27,708,094
Supporting services expense	3,013,290	-	548,022	-	10,000	3,571,312	-	3,571,312
Total expenses and losses	24,225,790	-	7,043,616	-	10,000	31,279,406	-	31,279,406
Change in Net Assets	4,394,024	(143,978)	888,521	(43,254)	(8,646)	5,273,899	(187,232)	5,086,667
Net Assets, Beginning of Year	34,085,783	665,008	5,468,238	256,010	1,096,740	40,650,761	921,018	41,571,779
Net Assets, End of Year	\$ 38,479,807	\$ 521,030	\$ 6,356,759	\$ 212,756	\$ 1,088,094	\$ 45,924,660	\$ 733,786	\$ 46,658,446

See Accompanying Notes to Supplementary Information

Student Success Programs
Combining Statement of Functional Expenses
June 30, 2022

	Charter School of San Diego		Audeo Charter School		Student Success Programs Corporation	Total		Total
	Program Services	Supporting Services	Program Services	Supporting Services	Supporting Services	Program Services	Supporting Services	
	Educational Programs	Management and General	Educational Programs	Management and General	Management and General	Educational Programs	Management and General	
Salaries of Officers, Directors & Key Employees	\$ 635,214	\$ 140,723	\$ 122,951	\$ 24,711	\$ -	\$ 758,165	\$ 165,434	\$ 923,599
Other salaries and wages	9,401,990	560,447	2,790,676	73,370	-	12,192,666	633,817	12,826,483
Pension plan accruals and contributions	2,800,186	127,326	946,159	21,367	-	3,746,345	148,693	3,895,038
Other employee benefits	2,853,564	155,098	821,728	24,494	-	3,675,292	179,592	3,854,884
Payroll taxes	185,838	72,681	51,509	10,636	-	237,347	83,317	320,664
Fees for services:						-		
Legal	560	509,552	-	129,209	-	560	638,761	639,321
Accounting	-	8,100	-	7,850	-	-	15,950	15,950
Special education	607,161	-	371,208	-	-	978,369	-	978,369
Professional consulting	143,762	205,922	88,376	22,221	10,000	232,138	238,143	470,281
District oversight	174	188,607	63	136,342	-	237	324,949	325,186
Temporary agency services	53,774	5,214	27,385	1,558	-	81,159	6,772	87,931
Other fees	137,938	-	82,438	-	-	220,376	-	220,376
Advertising and promotion	268,994	-	78,705	-	-	347,699	-	347,699
Office expenses	223,264	6,687	55,162	-	-	278,426	6,687	285,113
Information technology	433,084	56,025	145,597	14,996	-	578,681	71,021	649,702
Occupancy	1,549,591	107,832	171,318	10,311	-	1,720,909	118,143	1,839,052
Travel	59,140	2,074	20,807	329	-	79,947	2,403	82,350
Conferences, conventions, and meetings	17,731	59,845	4,837	4,861	-	22,568	64,706	87,274
Interest	12,893	11,463	3,721	1,103	-	16,614	12,566	29,180
Depreciation	712,048	334,507	242,690	8,932	-	954,738	343,439	1,298,177
Insurance	3,823	154,112	1,210	28,291	-	5,033	182,403	187,436
Books and supplies	463,252	47,926	136,115	3,041	-	599,367	50,967	650,334
Maintenance, leases and repairs	490,299	152,912	250,690	10,882	-	740,989	163,794	904,783
Other expenses	158,220	106,237	82,249	13,518	-	240,469	119,755	360,224
Total expenses included in the expense section on the statement of activities	<u>\$ 21,212,500</u>	<u>\$ 3,013,290</u>	<u>\$ 6,495,594</u>	<u>\$ 548,022</u>	<u>\$ 10,000</u>	<u>\$ 27,708,094</u>	<u>\$ 3,571,312</u>	<u>\$ 31,279,406</u>

See Accompanying Notes to Supplementary Information

Student Success Programs
Combining Statement of Cash Flows
June 30, 2022

	Charter School of San Diego	Audeo Charter School	Student Success Programs Corporation	Total
Cash Flows from Operating Activities				
Receipts from federal, state, and local contracts and grants	\$ 15,450,391	\$ 4,605,813	\$ -	\$ 20,056,204
Receipts from property taxes	11,680,409	3,298,150	-	14,978,559
Receipts from operating interest	65,586	14,098	1,354	81,038
Transfers to related parties	(1,901)	(1,288,422)	-	(1,290,323)
PPP loan forgiveness	2,951,172	906,020	-	3,857,192
Payments for salaries, benefits and payroll taxes	(16,904,261)	(4,908,769)	-	(21,813,030)
Payments to vendors	(4,520,163)	(1,834,303)	(10,000)	(6,364,466)
Payments for facility leases	(1,596,562)	(158,740)	-	(1,755,302)
Net Cash From Operating Activities	<u>7,124,671</u>	<u>633,847</u>	<u>(8,646)</u>	<u>7,749,872</u>
Cash Flows from Investing Activities				
Proceeds from sale of operating investments	(312)	-	-	(312)
Purchases of property and equipment	(310,772)	(128,400)	-	(439,172)
Net Cash Used for Investing Activities	<u>(311,084)</u>	<u>(128,400)</u>	<u>-</u>	<u>(439,484)</u>
Cash Flows from Financing Activities				
Proceeds from notes and loans payable	(7,118,443)	(1,451,478)	-	(8,569,921)
Net proceeds and payments on capital leases	(89,403)	(28,343)	-	(117,746)
Net Cash Used for Financing Activities	<u>(7,207,846)</u>	<u>(1,479,821)</u>	<u>-</u>	<u>(8,687,667)</u>
Net Change in Cash and Cash Equivalents	(394,259)	(974,374)	(8,646)	(1,377,279)
Cash and Cash Equivalents, Beginning of Year	18,377,039	3,327,572	1,096,740	22,801,351
Cash and Cash Equivalents, End of Year	<u>\$ 17,982,780</u>	<u>\$ 2,353,198</u>	<u>\$ 1,088,094</u>	<u>\$ 21,424,072</u>
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities				
Change in net assets	\$ 4,250,046	\$ 845,267	\$ (8,646)	\$ 5,086,667
Adjustments to reconcile change in net assets to net cash:				
Depreciation and amortization	1,046,555	251,622	-	1,298,177
Changes in operating assets and liabilities				
(Increase) Decrease in assets				
Accounts receivable	517,309	170,918	-	688,227
Accounts receivable - grantor government	1,162,956	738,854	-	1,901,810
Accounts receivable - related entities	(1,732)	86,485	-	84,753
Prepaid expenses	62,642	10,993	-	73,635
Security deposits	(233)	13,099	-	12,866
Increase (Decrease) in liabilities				
Accounts payable	79,647	(89,591)	-	(9,944)
Accounts payable - grantor government	10,835	12,138	-	22,973
Accounts payable - related entities	(169)	(1,374,907)	-	(1,375,076)
Accrued payroll and related liabilities	32,593	(24,940)	-	7,653
Accrued vacation liability	(3,787)	3,772	-	(15)
Unearned revenue	(19,378)	13,288	-	(6,090)
Deferred lease liability	(14,630)	(21,134)	-	(35,764)
Net Cash From Operating Activities	<u>\$ 7,124,671</u>	<u>\$ 633,847</u>	<u>\$ (8,646)</u>	<u>\$ 7,749,872</u>

See Accompanying Notes to Supplementary Information

STUDENT SUCCESS PROGRAMS

Organization Structure
Year Ended June 30, 2022

Student Success Programs was formed on March 10, 2003 and operates two charter schools. The Charter School of San Diego (Charter #28) was established in 1994, Audeo Charter School (Charter #406) was established in 2001. The authorizing entity for both schools is San Diego Unified School District.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Admiral Len Hering	Chairman	Two Year Term Expires June 30, 2022
Timothy Morton	Member	Two Year Term Expires June 30, 2023
Scott Barton	Member	Two Year Term Expires June 30, 2023
Eric Schweinfurter	Member	Two Year Term Expires June 30, 2022
David Crean	Member	Two Year Term Expires June 30, 2022

ADMINISTRATION

Mary Searcy Bixby
Founder, President and CEO

Lynne Herrero Alipio
CBO and CFO, Treasurer

Angela Neri
Secretary

STUDENT SUCCESS PROGRAMS

Schedule of Average Daily Attendance
Year Ended June 30, 2022

Charter School of San Diego (#28)

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
	5748A09E	N/A	D42F84D8	N/A
Non-Classroom Based Attendance				
Track A Grades 4-6	24.77	N/A	20.02	N/A
Track B Grades 4-6	3.53	N/A	3.35	N/A
Track C Grades 4-6	38.39	N/A	46.01	N/A
Total Grades 4-6	66.69	N/A	69.38	N/A
Non-Classroom Based Attendance				
Track A Grades 7-8	103.60	N/A	97.18	N/A
Track B Grades 7-8	11.27	N/A	10.36	N/A
Track C Grades 7-8	81.39	N/A	102.98	N/A
Total Grades 7-8	196.26	N/A	210.52	N/A
Non-Classroom Based Attendance				
Track A Grades 9-12	978.91	N/A	845.22	N/A
Track B Grades 9-12	52.87	N/A	48.33	N/A
Track C Grades 9-12	331.21	N/A	414.92	N/A
Total Grades 9-12	1,362.99	N/A	1,308.47	N/A
Total Non-Classroom Based ADA	1,625.94	N/A	1,588.37	N/A

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

STUDENT SUCCESS PROGRAMS
 Schedule of Average Daily Attendance (Continued)
 Year Ended June 30, 2022

Audeo Charter School (#406)

	Second Period Report		Annual Report	
	Original E0E77E1	Revised N/A	Original B2C0120A	Revised N/A
Non-Classroom Based Attendance				
Track A Grades TK/K-3	49.19	N/A	44.25	N/A
Track B Grades TK/K-3	2.05	N/A	2.03	N/A
Track C Grades TK/K-3	42.13	N/A	45.04	N/A
Total Grades TK/K-3	93.37	N/A	91.32	N/A
Non-Classroom Based Attendance				
Track A Grades 4-6	31.21	N/A	27.92	N/A
Track B Grades 4-6	1.00	N/A	1.00	N/A
Track C Grades 4-6	30.92	N/A	34.05	N/A
Total Grades 4-6	63.13	N/A	62.97	N/A
Non-Classroom Based Attendance				
Track A Grades 7-8	17.95	N/A	15.23	N/A
Track B Grades 7-8	-	N/A	-	N/A
Track C Grades 7-8	13.28	N/A	16.19	N/A
Total Grades 7-8	31.23	N/A	31.42	N/A
Non-Classroom Based Attendance				
Track A Grades 9-12	156.03	N/A	128.37	N/A
Track B Grades 9-12	3.47	N/A	2.72	N/A
Track C Grades 9-12	65.47	N/A	79.68	N/A
Total Grades 9-12	224.97	N/A	210.77	N/A
Total Non-Classroom Based ADA	412.70	N/A	396.48	N/A

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

STUDENT SUCCESS PROGRAMS

Schedule of Instructional Time
Year Ended June 30, 2022

Charter School of San Diego (#28)

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

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

STUDENT SUCCESS PROGRAMS
 Schedule of Instructional Time (Continued)
 Year Ended June 30, 2022

Audeo Charter School (#406)

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Multitrack)	J-13A Days	Total Instructional Days	Status
Track A, B, C								
Transitional Kindergarten	36,000	N/A	N/A	N/A	175	0	175	Complied
Kindergarten	36,000	N/A	N/A	N/A	175	0	175	Complied
1st Grade	50,400	N/A	N/A	N/A	175	0	175	Complied
2nd Grade	50,400	N/A	N/A	N/A	175	0	175	Complied
3rd Grade	50,400	N/A	N/A	N/A	175	0	175	Complied
4th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
5th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
6th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
7th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
8th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
9th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
10th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
11th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
12th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied

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

STUDENT SUCCESS PROGRAMS
Schedule of Financial Trends and Analysis
Year Ended June 30, 2022

	Budget 2023	2022	2021	2020
Revenues	\$ 33,532,468	\$ 36,366,073	\$ 32,472,073	\$ 30,132,469
Expenses	<u>32,526,494</u>	<u>31,279,406</u>	<u>32,031,007</u>	<u>29,358,019</u>
Change in Net Assets	<u>1,005,974</u>	<u>5,086,667</u>	<u>441,066</u>	<u>774,450</u>
Ending Net Assets	<u>\$ 47,664,420</u>	<u>\$ 46,658,446</u>	<u>\$ 41,571,779</u>	<u>\$ 41,130,713</u>
Unrestricted Net Assets	<u>\$ 47,664,420</u>	<u>\$ 45,924,660</u>	<u>\$ 40,650,761</u>	<u>\$ 40,957,585</u>
Unrestricted net assets as a percentage of total expenses	<u>146.54%</u>	<u>146.82%</u>	<u>126.91%</u>	<u>139.51%</u>
Total Long Term Debt	<u>\$ 28,280</u>	<u>\$ 268,597</u>	<u>\$ 8,956,264</u>	<u>\$ 516,773</u>
ADA at P2	<u>1,994</u>	<u>2,039</u>	<u>N/A</u>	<u>2,255</u>

The Corporation's ending net assets has increased by \$5,527,733 (13.44%) over the past two fiscal years. The significant increase is in large due to additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next one to three years.

Average daily attendance (ADA) has decreased by 216 (9.58%) over the past two years. The decrease in ADA was due to curing of geographic restriction under Education Code 47605.1, as amended by Assembly Bills 1505 and 1507. Beginning FY 2021-22, a school site that was originally part of Audeo Charter School, which generated a total ADA of 191 in FY 2020-21 and 230 in FY 2019-20, was established as a new charter school, Audeo Valley Charter School, under Audeo Charter School Corporation.

Long term debt has decreased by \$248,176 over the past two fiscal years.

The 2022-23 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase \$1,005,974 and ADA is projected to be 1994 for the 2022-23 fiscal year.

STUDENT SUCCESS PROGRAMS

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

	<u>Charter School of San Diego</u>	<u>Audeo Charter School</u>
June 30, 2022 annual financial alternative form net assets:	\$ 39,000,837	\$ 6,569,515
Adjustments and reclassifications:		
Total adjustments and reclassifications	<u>-</u>	<u>-</u>
June 30, 2022 audited financial statements net assets:	<u>\$ 39,000,837</u>	<u>\$ 6,569,515</u>

STUDENT SUCCESS PROGRAMS
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Expenditures	Student Success Program Expenditures		Total Federal Expenditures
				Charter School of San Diego	Audeo Charter School	
SPECIAL EDUCATION (IDEA) CLUSTER:						
<u>U.S. Department of Education</u>						
Passed through California Department of Education						
IDEA Basic Local Assistance	84.027	13379	\$ -	\$ 240,413	\$ 105,547	\$ 345,960
IDEA Mental Health	84.027	14468	-	117,271	29,995	147,266
Total Special Education (IDEA) Cluster			-	357,684	135,542	493,226
OTHER PROGRAMS:						
<u>U.S. Department of Education</u>						
Direct Program:						
Impact Aid			-	-	115,474	115,474
Passed through California Department of Education						
Title I	84.010	14329	-	376,459	142,749	519,208
Title IV - Student Support & Academic Enrichment	84.424	15396	-	27,263	10,000	37,263
CARES Act - Elementary & Secondary School Emergency Relief	84.425D	15536	-	30	9	39
CARES Act - Elementary & Secondary School Emergency Relief II	84.425D	15547	-	668,893	-	668,893
CARES Act - Elementary & Secondary School Emergency Relief III	84.425D	15559	-	653,164	281,308	934,472
Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	84.425	15618	-	197,865	67,520	265,385
Expanded Learning Opportunities (ELO) Grant: GEER II	84.425	15919	-	45,412	15,496	60,908
Expanded Learning Opportunities (ELO) Grant: ESSER III Emergency Needs	84.425	15620	-	128,985	44,015	173,000
Expanded Learning Opportunities (ELO) Grant: ESSER III Learning Loss	84.425	15621	-	222,348	75,874	298,222
Title III - English Learners	84.365	14346	-	27,772	7,131	34,903
Title II - Supporting Effective Instruction	84.367	14341	-	57,332	23,144	80,476
ESSA: School Improvement Funding for LEAs	84.377	15127	-	142,809	154,642	297,451
Total Other Programs			-	2,548,332	937,362	3,485,694
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 2,906,016	\$ 1,072,904	\$ 3,978,920

See Accompanying Notes to Required Schedule of Expenditures of Federal Awards.

STUDENT SUCCESS PROGRAMS

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

Basis of Presentation

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

Summary of Significant Accounting Policies

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

Indirect Cost Rate

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

Schoolwide Program

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

Program	CFDA #	Amount Expended
Title I	84.010	\$ 519,208

STUDENT SUCCESS PROGRAMS

Notes to Supplementary Information
Year Ended June 30, 2022

A. Purpose of SchedulesCombining Statement of Financial Position

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

Combining Statement of Activities

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

Combining Statement of Functional Expenses

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

Combining Statement of Cash Flows

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

Organization Structure

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

Schedule of Average Daily Attendance

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

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

STUDENT SUCCESS PROGRAMS

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

Schedule of Instructional Time

This schedule provides information regarding compliance with Education Code §47612.

Compliance with Education Code §47612 includes the following:

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

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

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

Schedule of Financial Trends and Analysis

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

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

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

The budget process includes:

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

STUDENT SUCCESS PROGRAMS

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

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

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

Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements

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

Other Independent Auditors' Reports

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

To the Board of Directors
Student Success Programs
San Diego, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

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

To the Board of Directors
Student Success Programs
San Diego, California

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

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

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

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

To the Board of Directors
Student Success Programs
San Diego, California

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

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

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

Basis for Opinion on Each Applicable State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

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

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

Report on Internal Control over State Compliance

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

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

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

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


El Cajon, California
December 15, 2022

Auditor's Results, Findings & Recommendations

STUDENT SUCCESS PROGRAMS

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

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weakness(es) identified? Yes X No

One or more significant deficiencies identified that are not considered material weakness(es)? Yes X No

Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:

One or more material weakness(es) identified? Yes X No

One or more significant deficiencies identified that are not considered material weakness(es)? Yes X No

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

Compliance supplement utilized for single audit July 2021

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

Identification of major programs:

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

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

Auditee qualified as low-risk auditee? X Yes No

STATE PROGRAMS

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

Internal control over applicable state programs:

One or more material weakness(es) identified? Yes X No

One or more significant deficiencies identified that are not considered material weakness(es)? Yes X No

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

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

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

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

A. Financial Statement Findings

None

B. Federal Award Findings

None

C. State Award Findings

None

STUDENT SUCCESS PROGRAMS

Schedule of Prior Year Audit Findings

Year Ended June 30, 2022

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



Human Trafficking Prevention Policy 3435

Approved: May 19, 2021

Amended: March 1, 2023

California has the highest number of incidents of human trafficking in the U.S., and all students may be vulnerable. Audeo Charter School and The Charter School of San Diego (“Charter School”) is committed to reducing the vulnerability of all children in California to incidents of commercial labor or sexual exploitation.

Student Instruction

In accordance with the California Healthy Youth Act, Charter School will provide age-appropriate instruction on the prevention of human trafficking, including sexual abuse, assault, and harassment. Information shall inform students about (1) prevalence, nature of and strategies to reduce the risk of human trafficking, techniques to set healthy boundaries, and how to safely seek assistance, and (2) how social media and mobile device applications are used for human trafficking.

Parents have the right to excuse their child from all or part of instruction on prevention of human trafficking. An opt-out form is available upon request from the Equity and Inclusion ~~Officer~~ Administrator. Parental consent for this instruction is NOT required. If the Charter School does not receive a written request to excuse a student, the student will be included in the instruction.

Information to Parents/Guardians

Information and materials for parents/guardians about the curriculum is available upon request, and resources on prevention of human trafficking and abuse, including sexual abuse, assault, and harassment are available on Charter School’s website for review.

Staff Training

Training shall be available and conducted periodically to enable Charter School personnel to learn about new developments in the understanding of abuse, including sexual abuse, and human trafficking, and to receive instruction on current prevention efforts and methods. The Charter School may include training on early identification of abuse, including sexual abuse, and human trafficking of pupils and other minors.

Student Success Programs

COVID-19 TESTING FRAMEWORK FOR K-12 SCHOOLS

Approved: March 1, 2023

The Board of Directors of Student Success Programs, Inc. hereby adopts the California Department of Public Health Covid-19 Testing Framework for K-12 to apply to Audeo Charter School, and The Charter School of San Diego, all hereafter collectively referred to as “Charter School”.

BACKGROUND INFORMATION:

California Senate Bill No. 1479 requires each school create a COVID-19 testing plan or adopt the California Department of Public Health’s (CDPH) Covid-19 Testing Framework For K-12 Schools for The 2022--23 School Year after consulting with the local health department.

After reviewing the current District practices, the CDPH testing framework (updated on Nov. 10,2022) and consulting with the San Diego County Health and Human Services Department, it has been determined the Charter School should adopt the state framework entitled “Testing Framework For K–12 Schools For The 2022-23 School Year” as it is updated based on current scientific knowledge and anticipated trends to meet the requirements of SB 1479.

The Testing Framework For K-12 Schools for the 2022-23 School Year addresses recommended practices for school districts, schools and county officer of education, which include:

- Identifying a COVID Testing Point of Contact to facilitate communication and coordination with the CA Testing Task Force;
- Reviewing current testing recommendations provided by CDPH;
- Maintaining situation awareness of the testing resources and programs offered by the CA Testing Task Force and monitoring availability of pre-positioned testing resources housed with a County Office of Education or Local Health Jurisdiction for rapid distribution to schools;
- Monitoring the CDC’s COVID Community Data Tracker as a method of identifying when to increase or re-establish school testing operations; and
- Communicating any questions, concerns or additional testing resources/needs to the CA Testing Task Force.

It also provides considerations for COVID-19 testing for K-12 Schools including:

- Direct ordering of over-the-counter (OTC) tests.
- Utilizing educational materials to facilitate proper OTC test use.

- Additional test distribution resources after students and staff return from prolonged school breaks.
- Utilizing antigen tests as the primary option for detecting COVID-19 in schools.
- Guidance on when PCR or other molecular testing is recommended for schools.

ADDITIONAL DATA:

Senate Bill 1479:

- Requires the adopted framework be posted on the Charter School's website.
- Does not require the State Department of Public Health to review or approve testing plans that are consistent with the framework before being published or implemented.
- Encourages the district to designate one staff member to report information on its COVID-19 testing program to the state Department of Public Health.
- Repeals its provisions on Jan. 1, 2026.

Audeo Charter School

COVID-19 TESTING PLAN FOR AUDEO CHARTER SCHOOL

Audeo Charter School has adopted the [California Department of Public Health's COVID-19 Testing Framework for K-12 Schools](#) for the 2022-23 School Year as it is updated based on current scientific knowledge and anticipated trends to meet the requirements of [SB 1479](#).

Designated COVID-19 Testing Point of Contact:

Tim Tuter, Executive Director
 Email: ttuter@altusschools.net
 Phone: (858)678-2042

To Obtain Over-The-Counter (Home) COVID-19 Tests:

- Parent/Guardian or Student may contact their Resource Center (RC) Teacher to obtain Over-The-Counter (OTC) Antigen Home COVID-19 Test Kits at their Resource Center.
- For more information about COVID-19 symptoms and testing, visit California Department of Public Health's [Testing & COVID-19- What You Need to Know](#)

To Access COVID-19 Testing and/or Vaccine Appointments:

For Testing and/or Vaccine Locations in San Diego County or convenient location, parent/guardian can make an appointment on-line at:

- [Testing in San Diego County](#)
- <https://myturn.ca.gov/>
- Contact a local pharmacy or health care provider.

Reporting Symptoms, Exposure or Positive Case of COVID-19:

- In order to maintain the health and safety of the students and staff at the Resource Center, if a student is experiencing symptoms, the student should stay home.
- Parent/Guardian to notify their student's Teacher if student is experiencing any symptoms, exposure or positive case of COVID-19.
- Possible COVID-19 symptoms include fever (temperature at or over 100F), chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting and/or diarrhea.
- If the student's COVID-19 test is positive, please isolate the student at home.
- Parent/Guardian to administer a Home COVID-19 Test to their student per manufacture instructions. Please read the student's COVID-19 test result carefully. The second or bottom line may appear very faint. **Any** pink/purple line indicates a positive result. Please read the instructions on the OTC Home COVID-19 Test Kits for more information.

Reference: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Testing-Framework-for-K-12-Schools-for-the-2022-2023-School-Year.aspx>

Audeo

Charter School

- Teacher will notify the assigned RC School Nurse to contact parent/guardian to discuss specific instructions such as COVID-19 testing, precautions and return to school.
- School Nurses follow the current guidance from the CA Department of Public Health and COVID-19 Decision Tree for K-12 Schools.
- The school's Health Department will report positive cases to the County public health services (PHS).

Public Health Notification Requirements:

Per [CCR Title 17, Section 2508](#) (referenced in [CDPH school guidance](#)), "It shall be the duty of anyone in charge of a public or private school, kindergarten, boarding school, or day nursery to report at once to the local health officer the presence or suspected presence of any of the communicable diseases." [CCR Section 2500](#) (also referenced in school guidance) includes COVID-19 in the list that must be reported. County public health services (PHS) has informed the San Diego County Office of Education that schools/employers are required to report to PHS, information on all positive cases that were on a school campus while infectious, including Over-The-Counter results reported by parents and employees.

Resources:

- [San Diego County Health Department COVID-19 Data Dashboards](#)
 - For a weekly status update, please scroll to the bottom of the page.
- [Center for Disease Control and Prevention \(CDC\) COVID-19 Data Tracker](#)

PLAN DE PRUEBAS COVID-19 PARA AUDEO CHARTER SCHOOL

La escuela Audeo Charter School ha adoptado el Marco de pruebas COVID-19 del Departamento de Salud Pública de California para las escuelas K-12 para el año escolar 2022-23, ya que se actualiza en función del conocimiento científico actual y las tendencias anticipadas para cumplir con los requisitos de SB 1479.

Punto de contacto designado para las pruebas de COVID-19:

Tim Tuter, Director Ejecutivo
Correo electrónico: ttuter@altusschools.net
Teléfono: (858)678-2042

Para obtener pruebas de COVID-19 de venta libre (caseras):

- El padre/tutor o estudiante puede comunicarse con su maestro del Centro de Recursos (RC) para obtener estuches de prueba COVID-19 de antígeno caseros de venta libre en el Centro de Recursos.
- Para obtener más información sobre los síntomas y las pruebas de COVID-19, visite [Pruebas de COVID-19 en California- Lo que necesita saber](#) del Departamento de Salud Pública de California.

Para acceder a las pruebas de COVID-19 y / o citas de vacunación:

Para ubicaciones de pruebas y / o vacunas en el condado de San Diego o ubicación conveniente, el padre / tutor puede hacer una cita en línea en:

- [Pruebas en el condado de San Diego](#)
- <https://myturn.ca.gov/>
- Comuníquese con una farmacia local o un proveedor de atención médica.

Reportar síntomas, exposición o caso positivo de COVID-19:

- Para mantener la salud y la seguridad de los estudiantes y el personal del Centro de Recursos, si un estudiante está experimentando síntomas, el estudiante debe quedarse en casa.
- Padres/tutores deberán notificar al maestro de su estudiante si el estudiante está experimentando algún síntoma, exposición o caso positivo de COVID-19.
- Los posibles síntomas de COVID-19 incluyen fiebre (temperatura igual o superior a 100F), escalofríos, tos, falta de aliento o dificultad para respirar, fatiga, dolores musculares o corporales, dolor de cabeza, nueva pérdida del gusto u olfato, dolor de garganta, congestión o secreción nasal, náuseas o vómitos y / o diarrea.
- Si la prueba COVID-19 del estudiante es positiva, por favor aisle el estudiante en casa.
- El padre / tutor administrará una prueba casera de COVID-19 a su estudiante según las instrucciones de fabricación. Lea atentamente el resultado de la prueba COVID-19 del

estudiante. La segunda línea o el resultado final puede parecer muy débil. **Cualquier** línea rosa/púrpura indica un resultado positivo. Lea las instrucciones de los estuches de prueba COVID-19 para el hogar de venta libre para obtener más información.

- El maestro notificará a la enfermera escolar asignada al Centro de Recursos para que se comunique con el padre / tutor para discutir instrucciones específicas como pruebas de COVID-19, precauciones y regreso a la escuela.
- Las enfermeras escolares siguen la guía actual del Departamento de Salud Pública de California y el Árbol de decisión COVID-19 para las escuelas K-12.
- El Departamento de Salud de la escuela reportará los casos positivos a los servicios de salud pública.

Requisitos de notificación de salud pública:

Según el [Título 17, Sección 2508 del Código de reglamentos de California](#) (al que se hace referencia en la [guía escolar del CDPH](#)), "Será deber de cualquier persona a cargo de una escuela pública o privada, jardín de infantes, internado o guardería informar de inmediato al oficial de salud local la presencia o sospecha de presencia de cualquiera de las enfermedades transmisibles". [La Sección 2500](#) (también mencionada en la guía escolar) incluye COVID-19 en la lista que debe informarse. Los servicios de salud pública del condado han informado a la Oficina de Educación del Condado de San Diego que las escuelas / empleadores deben informar a los servicios de salud pública, información sobre todos los casos positivos que estuvieron en un campus escolar mientras eran infecciosos, incluidos los resultados de las pruebas de venta libre informados por padres y empleados.

Recursos:

- [Paneles de datos COVID-19 del Departamento de Salud del Condado de San Diego](#)
 - Para obtener una actualización de estado semanal, desplácese hasta la parte inferior de la página.
- [Información en Español del condado de San Diego](#)
- [Rastreador de datos COVID-19 del Centro para el Control y la Prevención de Enfermedades \(CDC\)](#)

The Charter School of SAN DIEGO

COVID-19 TESTING PLAN FOR THE CHARTER SCHOOL OF SAN DIEGO

The Charter School of San Diego (CSSD) has adopted the [California Department of Public Health's COVID-19 Testing Framework for K-12 Schools](#) for the 2022-23 School Year as it is updated based on current scientific knowledge and anticipated trends to meet the requirements of [SB 1479](#).

Designated COVID-19 Testing Point of Contact:

Tim Tuter, Executive Director
 Email: ttuter@altusschools.net
 Phone: (858)678-2042

To Obtain Over-The-Counter (Home) COVID-19 Tests:

- Parent/Guardian or Student may contact their Resource Center (RC) Teacher to obtain Over-The-Counter (OTC) Antigen Home COVID-19 Test Kits at their Resource Center.
- For more information about COVID-19 symptoms and testing, visit California Department of Public Health's [Testing & COVID-19- What You Need to Know](#)

To Access COVID-19 Testing and/or Vaccine Appointments:

For Testing and/or Vaccine Locations in San Diego County or convenient location, parent/guardian can make an appointment on-line at:

- [Testing in San Diego County](#)
- <https://myturn.ca.gov/>
- Contact a local pharmacy or health care provider.

Reporting Symptoms, Exposure or Positive Case of COVID-19:

- In order to maintain the health and safety of the students and staff at the Resource Center, if a student is experiencing symptoms, the student should stay home.
- Parent/Guardian to notify their student's Teacher if student is experiencing any symptoms, exposure or positive case of COVID-19.
- Possible COVID-19 symptoms include fever (temperature at or over 100F), chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting and/or diarrhea.
- If the student's COVID-19 test is positive, please isolate the student at home.
- Parent/Guardian to administer a Home COVID-19 Test to their student per manufacture instructions. Please read the student's COVID-19 test result carefully. The second or bottom line may appear very faint. **Any** pink/purple line indicates a positive result. Please read the instructions on the OTC Home COVID-19 Test Kits for more information.
- Teacher will notify the assigned RC School Nurse to contact parent/guardian to discuss specific instructions such as COVID-19 testing, precautions and return to school.

Reference: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Testing-Framework-for-K-12-Schools-for-the-2022-2023-School-Year.aspx>

The Charter School of
SAN DIEGO

- School Nurses follow the current guidance from the CA Department of Public Health and COVID-19 Decision Tree for K-12 Schools.
- The school's Health Department will report positive cases to the County public health services (PHS).

Public Health Notification Requirements:

Per [CCR Title 17, Section 2508](#) (referenced in [CDPH school guidance](#)), "It shall be the duty of anyone in charge of a public or private school, kindergarten, boarding school, or day nursery to report at once to the local health officer the presence or suspected presence of any of the communicable diseases." [CCR Section 2500](#) (also referenced in school guidance) includes COVID-19 in the list that must be reported. County public health services (PHS) has informed the San Diego County Office of Education that schools/employers are required to report to PHS, information on all positive cases that were on a school campus while infectious, including Over-The-Counter results reported by parents and employees.

Resources:

- [San Diego County Health Department COVID-19 Data Dashboards](#)
 - For a weekly status update, please scroll to the bottom of the page.
- [Center for Disease Control and Prevention \(CDC\) COVID-19 Data Tracker](#)

The Charter School of
SAN DIEGO

PLAN DE PRUEBAS COVID-19 PARA LA ESCUELA CHARTER SCHOOL DE SAN DIEGO

La Escuela Charter School de San Diego (CSSD) ha adoptado el Marco de pruebas COVID-19 del Departamento de Salud Pública de California para las escuelas K-12 para el año escolar 2022-23, ya que se actualiza en función del conocimiento científico actual y las tendencias anticipadas para cumplir con los requisitos de SB 1479.

Punto de contacto designado para las pruebas de COVID-19:

Tim Tuter, Director Ejecutivo
 Correo electrónico: ttuter@altusschools.net
 Teléfono: (858)678-2042

Para obtener pruebas de COVID-19 de venta libre (caseras):

- El padre/tutor o estudiante puede comunicarse con su maestro del Centro de Recursos (RC) para obtener estuches de prueba COVID-19 de antígeno caseros de venta libre en el Centro de Recursos.
- Para obtener más información sobre los síntomas y las pruebas de COVID-19, visite [Pruebas de COVID-19 en California- Lo que necesita saber](#) del Departamento de Salud Pública de California.

Para acceder a las pruebas de COVID-19 y / o citas de vacunación:

Para ubicaciones de pruebas y / o vacunas en el condado de San Diego o ubicación conveniente, el padre / tutor puede hacer una cita en línea en:

- [Pruebas en el condado de San Diego](#)
- <https://myturn.ca.gov/>
- Comuníquese con una farmacia local o un proveedor de atención médica.

Reportar síntomas, exposición o caso positivo de COVID-19:

- Para mantener la salud y la seguridad de los estudiantes y el personal del Centro de Recursos, si un estudiante está experimentando síntomas, el estudiante debe quedarse en casa.
- Padres/tutores deberán notificar al maestro de su estudiante si el estudiante está experimentando algún síntoma, exposición o caso positivo de COVID-19.
- Los posibles síntomas de COVID-19 incluyen fiebre (temperatura igual o superior a 100F), escalofríos, tos, falta de aliento o dificultad para respirar, fatiga, dolores musculares o corporales, dolor de cabeza, nueva pérdida del gusto u olfato, dolor de garganta, congestión o secreción nasal, náuseas o vómitos y / o diarrea.
- Si la prueba COVID-19 del estudiante es positiva, por favor aisle el estudiante en casa.
- El padre / tutor administrará una prueba casera de COVID-19 a su estudiante según las instrucciones de fabricación. Lea atentamente el resultado de la prueba COVID-19 del

Referencia: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Testing-Framework-for-K-12-Schools-for-the-2022-2023-School-Year.aspx>

The Charter School of
SAN DIEGO

estudiante. La segunda línea o el resultado final puede parecer muy débil. **Cualquier** línea rosa/púrpura indica un resultado positivo. Lea las instrucciones de los estuches de prueba COVID-19 para el hogar de venta libre para obtener más información.

- El maestro notificará a la enfermera escolar asignada al Centro de Recursos para que se comuniquen con el padre / tutor para discutir instrucciones específicas como pruebas de COVID-19, precauciones y regreso a la escuela.
- Las enfermeras escolares siguen la guía actual del Departamento de Salud Pública de California y el Árbol de decisión COVID-19 para las escuelas K-12.
- El Departamento de Salud de la escuela reportará los casos positivos a los servicios de salud pública.

Requisitos de notificación de salud pública:

Según el [Título 17, Sección 2508 del Código de reglamentos de California](#) (al que se hace referencia en la [guía escolar del CDPH](#)), "Será deber de cualquier persona a cargo de una escuela pública o privada, jardín de infantes, internado o guardería informar de inmediato al oficial de salud local la presencia o sospecha de presencia de cualquiera de las enfermedades transmisibles". [La Sección 2500](#) (también mencionada en la guía escolar) incluye COVID-19 en la lista que debe informarse. Los servicios de salud pública del condado han informado a la Oficina de Educación del Condado de San Diego que las escuelas / empleadores deben informar a los servicios de salud pública, información sobre todos los casos positivos que estuvieron en un campus escolar mientras eran infecciosos, incluidos los resultados de las pruebas de venta libre informados por padres y empleados.

Recursos:

- [Paneles de datos COVID-19 del Departamento de Salud del Condado de San Diego](#)
 - Para obtener una actualización de estado semanal, desplácese hasta la parte inferior de la página.
- [Información en Español del condado de San Diego](#)
- [Rastreador de datos COVID-19 del Centro para el Control y la Prevención de Enfermedades \(CDC\)](#)

Charter School Second Interim Report

FY 2022-2023
For the Period July 1, 2022 through January 31, 2023
Accrual Basis

Financial Accounting Department
Charter Schools Accounting Office
Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)
Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name:	Audeo Charter School
CDS #:	37-68338-3731395
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	406

Has board approved a revised budget? (check box below)

- No.
 Yes. (Enter board approved revision date below)

Revised Date: 3/1/2023

Description	Object Code	A	B	C	D	(A + C) E	(B + D) F	(E + H) G	(G - E) H
		Unrestricted Budget	Unrestricted Actuals through 01/31/23	Restricted Budget	Restricted Actuals through 01/31/23	Total Budget	Total Actuals through 01/31/23	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
A. REVENUES (8000-8799)									
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)									
LCFF State Aid - Current Year (CY) (Res 0000)	8011	1,869,530	1,019,456			1,869,530	1,019,456	1,869,530	-
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	81,710	41,270			81,710	41,270	81,710	-
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-	-			-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	3,011,765	1,521,180			3,011,765	1,521,180	3,011,765	-
Other LCFF Transfers	8091, 8097	-	-			-	-	-	-
Total, LCFF Sources		4,963,005	2,581,906			4,963,005	2,581,906	4,963,005	-
2. Federal Revenues (8100-8299)									
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290			146,332	107,567	146,332	107,567	146,332	-
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290			10,082	2,523	10,082	2,523	10,082	-
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290			3,503	-	3,503	-	3,503	-
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290			-	-	-	-	-	-
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290			-	-	-	-	-	-
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4124)	8290			11,228	10,981	11,228	10,981	11,228	-
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290			-	-	-	-	-	-
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181			40,875	-	40,875	-	40,875	-
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182			-	-	-	-	-	-
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220			-	-	-	-	-	-
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110			-	-	-	-	-	-
Other Federal Revenues (All other resources not reported separately)	8100-8299	59,634	-	189,300	88,548	248,934	88,548	248,934	-
Total - Federal Revenues		59,634	-	401,320	209,619	460,954	209,619	460,954	-
3. Other State Revenues (8300-8599)									
State Special Education (Res 6500)	8792			489,023	183,387	489,023	183,387	489,023	-
State Special Education Mental Health Services (Res 6512)	8590			20,428	11,349	20,428	11,349	20,428	-
Mandate Block Grant (Res 0000)	8550	14,912	14,912			14,912	14,912	14,912	-
After School Education and Safety (ASES) (Res 6010)	8677, 8590			-	-	-	-	-	-
Common Core Standards Implementation (Res 7405)	8590			-	-	-	-	-	-
Charter School Facility Grant Program (SB 740) (Res 6030)	8590			-	-	-	-	-	-
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590			-	-	-	-	-	-
Lottery, Unrestricted (Res 1100)	8560	81,875	38,429			81,875	38,429	81,875	-
Lottery, Restricted - Prop 20 (Res 6300)	8560			34,996	6,406	34,996	6,406	34,996	-
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590			-	-	-	-	-	-
Other State Revenues (All other resources not reported separately)	8300-8599	444	444	372,207	61,655	372,651	62,099	372,651	-
Total - Other State Revenues		97,231	53,785	916,654	262,797	1,013,885	316,582	1,013,885	-
4. Local Revenue (8600-8799)									
All Local Revenues	8600-8799	1,001,878	12,840	8,839	6,832	1,010,717	19,673	1,010,717	-
Total - Local Revenues		1,001,878	12,840	8,839	6,832	1,010,717	19,673	1,010,717	-
5. TOTAL REVENUES									
		6,121,748	2,648,531	1,326,813	479,248	7,448,561	3,127,779	7,448,561	-
B. EXPENDITURES AND OTHER OUTGO (1000-7499)									
1. Certificated Salaries									
Teachers' Salaries	1100	1,738,972	954,008	471,557	266,848	2,210,529	1,220,856	2,210,529	-
Pupil Support Salaries	1200	159,255	84,295	66,618	41,545	225,873	125,840	225,873	-
Supervisors' and Administrators' Salaries	1300	197,672	105,257	73,887	51,330	271,559	156,586	271,559	-
Other Certificated Salaries	1900	71,167	-	67,162	36,961	138,329	36,961	138,329	-
Total, Certificated Salaries		2,167,066	1,143,560	679,224	396,683	2,846,290	1,540,243	2,846,290	-
2. Classified Salaries									
Instructional Salaries	2100	25,771	6,004	100	100	25,871	6,104	25,871	-

Charter School Second Interim Report

FY 2022-2023

For the Period July 1, 2022 through January 31, 2023

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name:	Audeo Charter School
CDS #:	37-68338-3731395
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	406

Has board approved a revised budget? (check box below)

- No.
 Yes. (Enter board approved revision date below)

Revised Date: 3/1/2023

Description	Object Code	A	B	C	D	(A + C) E	(B + D) F	(E + H) G	(G - E) H
		Unrestricted Budget	Unrestricted Actuals through 01/31/23	Restricted Budget	Restricted Actuals through 01/31/23	Total Budget	Total Actuals through 01/31/23	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		700,820	(232,391)	(477,364)	(495,171)	223,456	(727,562)	223,456	
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)									
1. All Other Financing Sources	8930-8979					-	-	-	
2. Other Uses	7630-7699					-	-	-	
3. Contributions between unrestricted and restricted accounts (MUST net to zero) (Include contribution to the unfunded cost of Special Education)	8980-8999	(353,944)		353,944		-	-	-	
4. TOTAL OTHER FINANCING SOURCES/USES		(353,944)	-	353,944	-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		346,876	(232,391)	(123,420)	(495,171)	223,456	(727,562)	223,456	
F. FUND BALANCE/NET POSITION (Budget and Actuals MUST match) (F.1.a-b)									
1. Beginning Fund Balance/Net Position									
a. July 1 (MUST match EFB/Net Position of PY Unaudited Actuals, Section F.2)	9791	6,356,759	6,356,759	212,756	212,756	6,569,515	6,569,515	6,569,515	
b. Adjustments/Restatements	9793, 9795	-	-	-	-	-	-	-	
c. Adjusted Beginning Fund Balance/Net Position		6,356,759	6,356,759	212,756	212,756	6,569,515	6,569,515	6,569,515	
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)	See cell M128	6,703,635	6,124,368	89,335	(282,416)	6,792,971	5,841,953	6,792,971	
Components of Ending Net Position									
a. Net Investment in Capital Assets (See Sections B.6 and G.9)	9796		3,631,976				3,631,976		
b. Restricted Net Position	9797				(282,416)		(282,416)		
c. Unrestricted Net Position	9791		2,492,392		-		2,492,392		
G. ASSETS									
1. Cash									
In County Treasury	9110		1,459,892		777,167		2,237,059		
Fair Value Adjustment to Cash in County Treasury	9111						-		
In Banks	9120		1,216,792		(286,637)		930,155		
In Revolving Fund	9130						-		
With Fiscal Agent/Trustee	9135		25,000				25,000		
Collections Awaiting Deposit	9140						-		
2. Investments	9150						-		
3. Accounts Receivable	9200		6				6		
4. Due From Grantor Government	9290					135,542	135,542		
5. Due From Other Funds	9310						-		
6. Stores	9320						-		
7. Prepaid Expenditures (Expenses)	9330		35,394		2,409		37,802		
8. Other Current Assets	9340		6,531				6,531		
9. Capital Assets (See Sections B.6 & F.2.a)	9400-9489		3,631,976				3,631,976		
10. Total Assets			6,375,592		628,480		7,004,072		
H. DEFERRED OUTFLOWS OF RESOURCES									
1. Deferred Outflows of Resources	9490						-		
2. Total Deferred Outflows			-		-		-		
I. LIABILITIES									
1. Accounts Payable	9500		148,575		112,117		260,692		
2. Due to Grantor Government	9590		5,464		9,196		14,660		
3. Due to Other Funds	9610						-		
4. Current Loans	9640		28,402				28,402		
5. Deferred Revenue	9650				789,583		789,583		

Charter School Second Interim Report

FY 2022-2023

For the Period July 1, 2022 through January 31, 2023

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name:	Audeo Charter School
CDS #:	37-68338-3731395
Charter Approving Entity:	San Diego Unified School District
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SBE Charter #:	406

Has board approved a revised budget? (check box below)

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Yes. (Enter board approved revision date below)

Revised Date: 3/1/2023

Description	Object Code	A	B	C	D	(A + C) E	(B + D) F	(E + H) G	(G - E) H
		Unrestricted Budget	Unrestricted Actuals through 01/31/23	Restricted Budget	Restricted Actuals through 01/31/23	Total Budget	Total Actuals through 01/31/23	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
6. Long-term Liabilities	9660-9669		68,782				68,782		
7. Total Liabilities			251,223		910,896		1,162,119		
J. DEFERRED INFLOWS OF RESOURCES									
1. Deferred Inflows of Resources	9690						-		
2. Total Deferred inflows of Resources			-		-		-		
K. ENDING FUND BALANCE/NET POSITION, January 31, 2023									
1. Ending Fund Balance/Net Position (G10+H2-I7-J2)			6,124,368		(282,416)		5,841,953		

(MUST agree with F.2)



Assumptions for the February Revised Operational Budget FY 2022-23

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 59.57%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local districts UPP.

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

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

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

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

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dartboard – 2022-23 Enacted State Budget updated as of September 29, 2022, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Audeo's February Revised Operational Budget.

Table 1:

Description	FY 2022-23
Grades K-3 Adjusted Base Grant	\$10,119
Grades 4-6 Adjusted Base Grant	\$9,304
Grades 7-8 Adjusted Base Grant	\$9,580
Grades 9-12 Adjusted Base Grant	\$11,391
Statutory Cost of Living Allowance (COLA)*	13.26%
Audeo's Unduplicated Pupil Percentage (Rolling Average)	59.57%
District's Unduplicated Pupil Percentage (SDUSD)	58.36%

*Amount represents the 2022-23 statutory COLA of 6.56% plus an augmentation of \$6.70%

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

Table 2:

Description	FY 2022-23 (Projected P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	449	325	756
Students Served	776	794	1,262
ADA:			
Grade K-6	154.92	156.50	92.90
Grade 7-8	30.93	31.23	64.16
Grade 9-12	222.70	224.97	439.31
Total ADA	408.55	412.70	596.37

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$4,963,005
Federal Revenues	460,954
State Revenues Other than LCFF	1,013,885
Local Revenues	72,011
Employee Retention Credit	938,706
Total Projected Revenues	\$7,448,561

- **In Lieu of Property Taxes** of \$7,371.84 per current year (CY) P-2 ADA is based on FY 2021-22 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 November 6, 2012, and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's Annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$67 for Prop 20 (Lottery: Instructional Materials) and \$170 for Non-Prop 20 (Lottery: Unrestricted).
- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2022-23.

ESSA: School Improvement (CSI) Funding for LEAs:

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 ended on September 30, 2022.

Audeo spent \$121,288 in FY 2021-22 and the remaining \$56,259 was spent as of September 2022.

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

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

Audeo's ESSER III revised allocation is \$757,845 and of that amount \$104,885 was spent in FY 2020-21 and \$281,599 in FY 2021-22. Audeo included \$120,158 in its FY 22-23 budget while the remaining allocation of \$251,203 will be included in next year's budget.

American Rescue Plan, ESSER – Homeless Children and Youth II Fund (ARP-HCY II) is apportioned to LEAs to support any purposes consistent with McKinney-Vento, help LEAs identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth can attend school and participate fully in school activities. Audeo's allocation amount is \$3,930.

Project Safe from Exploitation (SaFE) – The San Diego County Office of Education received a Federal award - Demonstration Grants for Domestic Victims of Severe Forms of Human Trafficking for a total amount of \$575,000 and Audeo is a subrecipient for \$8,953. As a subrecipient, Audeo will receive funding based on the following activities:

1. Each classified and certificated staff will receive human trafficking prevention education via the PROTECT 101-103 online and HTSSP modules. Each staff member will receive a stipend of \$100 once the training is completed.
 2. All certificated staff (teachers and pupil-services) will participate in the PROTECT Curriculum Review training, that will result in their capacity to deliver the PROTECT Student training curriculum. Each certificated staff member will receive a stipend of \$150 once the training is completed.
- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$820 per the higher of each charter's 2020-21, 2021-22, or 2022-23 P-2 ADA while **Federal IDEA** revenues are projected at \$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 \$18.34 for Grades K-8 and \$50.98 for Grades 9-12.
- **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. Award ending date for the 2022-23 CTEIG Cycle is December 31, 2024. Audeo included the \$318,034 in its budget for this fiscal year.
- **Dispute Prevention & Learning Recovery Funds** are two, one-time, funding streams provided to our Special Education Local Plan Area (SELPA) for distribution to its members. Dispute prevention funds are to fund dispute prevention and voluntary alternative dispute resolution activities aimed at preventing and resolving special education disputes resulting from school disruptions stemming from the pandemic. Learning recovery funds will fund learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the pandemic. Remaining Dispute Prevention funds of \$493 and Learning Recovery funds of \$53,680 are included in this budget.
- **Universal PreK Planning and Implementation Grant (UPK)** was established in FY 2021-22 as an early learning initiative with the goal of expanding access to prekindergarten programs at local education agencies. This grant program provides \$200 million for the California Department of Education to allocate directly to LEAs based on a statutory formula to support planning an implementation cost associated with expanding prekindergarten options, such as universally-available transitional kindergarten, California State Preschool Program, and Head Start for eligible students, and other local and community-based partnerships. Audeo applied for and was granted the UPK Grant in the amount of \$52,201 in FY 2021-22. Audeo's total allocation is deferred to match future expenditures per school plan.
- **Creating Opportunities in Preventing and Eliminating Suicide (COPES)** is a four-year grant initiative which was awarded to the County of San Diego Behavioral Health Services and the San Diego County Office of Education (SDCOE). SDCOE will lead the COPES initiative and build the capacity of LEAs to support school communities that champion mental wellness by targeting efforts in staff and student wellness, stigma reduction, suicide prevention, intervention, and postvention, professional development and programming for educators, staff, students and families and coordinated referral pathways for students needing mental/behavioral health services.

Audeo, Audeo II, and Audeo III will participate in this grant. The schools will submit an invoice to SDCOE at the end of each quarter to get reimbursement for its

expenditures, not to exceed \$12,000 per calendar year for 4 years beginning 2022 through 2025.

Audeo included \$8,839 in its budget for this FY, which is under local revenue.

- **Employee Retention Credit (ERC)** is a payroll tax refund from the United States Treasury Department applicable to businesses who kept employees on payroll during the pandemic. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. Audeo used the three quarters data in 2021 only. Additionally, all wages paid by Federal funds were removed from the calculations. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.

Audeo applied for and anticipates receiving ERC in the amount of \$938,706, which is included under local revenue.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 22-23
Teachers (Gen. Ed, Special Ed*, Instructional Leads)	1100	23.45
Certificated Pupil Support (Counselors/Nurse/Psychologist/Social Worker/Tech Lead)	1200	1.98
Certificated Supervisor & Administrator	1300	1.64
Other Certificated Teacher Resource (CTR)	1900	5.00
Instructional Aide Salaries (RCAs)	2100	1.30
Classified Support (Admin Support)	2200	0.25
Classified Supervisor & Administrator	2300	0.70
Clerical, Technical & Office Staff	2400	4.98
Other Classified (Administrative Support)	2900	0.10
TOTAL FTE POSITIONS BUDGETED		39.40

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2022-23, we estimated the Special Ed population at 28%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		25.37%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <div style="text-align: center;"><u>Monthly Rates</u></div> <ul style="list-style-type: none"> - Medical \$2,200 - Dental \$ 120 - Vision \$ 27 - Life Ins. .00114 	3401-02		
State Unemployment Insurance	3501-01	.50%	.50%
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.

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

Audeo has allocated \$25,000 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with the Student Success Programs' mission and purpose

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

The total budget amount for Object Code 5800 is \$1,180,330 representing 15.85% 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 2022-23, Audeo has allocated \$111,728 for marketing expenses included in the object code 5800 and represents 1.50% 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 \$148,890 for FY 2022-23 for oversight fees.

RESERVES

Audeo has allocated reserves of \$223,456 for FY 2022-23 representing 3% of total revenues of \$7,448,561.

FACILITIES

Audeo carries contractual lease agreements with an annual cost of \$146,963 for FY 2022-23. The total cost of the current lease contracts from July 2022 thru end of the lease term (2024) is \$343,843. 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.

Audeo Charter School

February Revised Operational Budget FY 2022-2023

REVENUES

DESCRIPTION	Account Codes	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 1,869,530.00	\$ 1,824,617.00	\$ 44,913.00
Education Protection Account	8012	81,710.00	80,000.00	1,710.00
In Lieu of Property Tax	8096	3,011,765.00	2,948,736.00	63,029.00
				-
TOTAL, LCFF ENTITLEMENT		\$ 4,963,005.00	\$ 4,853,353.00	\$ 109,652.00
FEDERAL REVENUES				
Federal Impact Aid	8110	\$ 59,634.00	\$ -	\$ 59,634.00
Federal IDEA	8181	\$ 40,875.00	\$ 40,875.00	\$ -
ESSA: School Improvement Funding for LEAS	8290	56,259.00	56,259.00	-
Title I, Part A - Basic Grants Low-Income & Neglected	8290	146,332.00	142,541.00	3,791.00
Title II, Part A - Improving Teacher Quality Program	8290	10,082.00	10,061.00	21.00
Title III - Limited English Proficient Study Program	8290	3,503.00	3,503.00	-
Title IV Part A-Student Support & Academic Enrichment	8290	11,228.00	11,225.00	3.00
American Rescue Plan ESSER III	8290	120,158.00	105,000.00	15,158.00
American Rescue Plan ESSER III Learning Loss	8290	-	73,836.00	(73,836.00)
Homeless Children Youth II	8290	3,930.00	3,930.00	-
Project Safe	8290	8,953.00	10,850.00	(1,897.00)
				-
TOTAL, FEDERAL REVENUES		\$ 460,954.00	\$ 458,080.00	\$ 2,874.00
STATE REVENUES OTHER THAN LCFF				
Mandate Block Grant	8550	\$ 14,912.00	\$ 14,912.00	\$ -
Lottery Unrestricted - Non Prop-20	8560	72,541.00	71,023.00	1,518.00
Lottery Unrestricted - Non Prop-20 PY	8560	9,334.00	1,101.00	8,233.00
Lottery Restricted - Prop 20	8560	28,590.00	27,992.00	598.00
Lottery Restricted - Prop 20 PY	8560	6,406.00	1,207.00	5,199.00
UPK Planning & Implementation Grant	8590	-	52,201.00	(52,201.00)
CTE - Career Technical Education Incentive Grant Program	8590	318,034.00	318,034.00	-
Special Education	8792	489,023.00	328,000.00	161,023.00
Special Education - Mental Health Services - Level 2	8590	20,428.00	20,000.00	428.00
Special Education - Dispute Prevention	8590	493.00	493.00	-
Special Education - Learning Loss	8590	53,680.00	53,680.00	-
CAASPP	8590	197.00	-	197.00
ELPAC	8590	247.00	-	247.00
				-
TOTAL, STATE REVENUES		\$ 1,013,885.00	\$ 888,643.00	\$ 125,242.00
LOCAL REVENUES				
Interest Income	8660	\$ 39,672.00	\$ 22,578.00	\$ 17,094.00
Creating Opportunities in Preventing & Eliminating Suicide (COPES)	8689	8,839.00	7,104.00	1,735.00
All Other Local Revenue	8699	23,500.00	23,500.00	-
Employee Retention Credit	8699	938,706.00	938,706.00	-
				-
TOTAL, LOCAL REVENUES		\$ 1,010,717.00	\$ 991,888.00	\$ 18,829.00
TOTAL, REVENUES		\$ 7,448,561.00	\$ 7,191,964.00	\$ 256,597.00



**February Revised Operational Budget
FY 2022-2023**

EXPENDITURES

DESCRIPTION	Account Codes	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Teachers' Salaries	1100	\$ 2,210,529.00	\$ 2,130,442.00	\$ 80,087.00
Certificated Pupil Support Salaries	1200	225,873.00	234,298.00	(8,425.00)
Certificated Supervisor & Adm. Salaries	1300	271,559.00	272,128.00	(569.00)
Other Certificated Salaries	1900	138,329.00	137,656.00	673.00
TOTAL, CERTIFICATED SALARIES		\$ 2,846,290.00	\$ 2,774,524.00	\$ 71,766.00
CLASSIFIED SALARIES				
Instructional Aides' Salaries	2100	\$ 25,871.00	\$ -	\$ 25,871.00
Classified Support Salaries	2200	\$ 14,334.00	14,503.00	\$ (169.00)
Classified Supervisor and Administrator Salaries	2300	116,498.00	116,473.00	25.00
Clerical, Technical and Office Salaries	2400	300,322.00	329,721.00	(29,399.00)
Other Classified Salaries	2900	11,086.00	10,983.00	103.00
TOTAL, CLASSIFIED SALARIES		\$ 468,111.00	\$ 471,680.00	\$ (3,569.00)
EMPLOYEE BENEFITS				
STRS Retirement	3100	\$ 548,435.00	\$ 533,573.00	\$ 14,862.00
PERS Retirement	3200	111,329.00	113,844.00	(2,515.00)
Social Security/Medicare	3300	74,891.00	74,809.00	82.00
Health and Welfare	3400	773,122.00	747,980.00	25,142.00
Unemployment Insurance	3500	16,569.00	16,228.00	341.00
Workers Compensation	3600	35,903.00	35,121.00	782.00
TOTAL EMPLOYEE BENEFITS		\$ 1,560,249.00	\$ 1,521,555.00	\$ 38,694.00
TOTAL PERSONNEL COST		\$ 4,874,650.00	\$ 4,767,759.00	\$ 106,891.00

Audeo Charter School

February Revised Operational Budget FY 2022-2023

EXPENDITURES

DESCRIPTION	Account Codes	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES				
Textbooks	4100	\$ 29,000.00	\$ 26,504.00	\$ 2,496.00
Books other than Textbooks	4200	36,000.00	32,909.00	3,091.00
Instructional Materials and Supplies	4300	79,500.00	72,629.00	6,871.00
On Line Courses	4312	28,459.00	28,459.00	-
Research & Development	4313	6,500.00	7,000.00	(500.00)
Noncapitalized Equipment	4400	21,700.00	19,800.00	1,900.00
Food	4700	9,500.00	9,376.00	124.00
TOTAL, BOOKS AND SUPPLIES		\$ 210,659.00	\$ 196,677.00	\$ 13,982.00
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 37,900.00	\$ 35,792.00	\$ 2,108.00
Research & Development - Travel	5202	18,500.00	20,400.00	(1,900.00)
Dues and Memberships	5300	16,400.00	14,987.00	1,413.00
Liability Insurance	5400	39,600.00	36,180.00	3,420.00
Operations and Housekeeping Services	5500	267,200.00	250,103.00	17,097.00
Rental, Leases & Repairs	5600	302,200.00	287,909.00	14,291.00
Prof/Consulting Services/Oper. Expenses	5800	1,068,602.00	1,030,133.00	38,469.00
Marketing	5812	111,728.00	35,960.00	75,768.00
Communication	5900	35,760.00	58,400.00	(22,640.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 1,897,890.00	\$ 1,769,864.00	\$ 128,026.00
CAPITAL OUTLAY				
Depreciation - Buildings	6900	\$ 123,191.00	\$ 123,191.00	-
Depreciation - Leasehold Improvements	6900	\$ 14,113.00	\$ 14,113.00	-
Depreciation - Equipment	6900	\$ 102,328.00	\$ 102,328.00	-
TOTAL, CAPITAL OUTLAY		\$ 239,632.00	\$ 239,632.00	\$ -
OTHER OUTGO				
Debt Service Payment - Interest (Capitalized Leases)	7438	\$ 2,274.00	\$ 2,274.00	-
TOTAL, OTHER OUTGO		\$ 2,274.00	\$ 2,274.00	\$ -
RESERVES				
Operation Reserve (Non-Payroll Exp.)	9780	\$ 111,728.00	\$ 107,879.00	\$ 3,849.00
Reserve for Economic Uncertainties	9789	\$ 111,728.00	107,879.00	3,849.00
TOTAL, RESERVES		\$ 223,456.00	\$ 215,758.00	\$ 7,698.00
%		3.00%	3.00%	
TOTAL, EXPENDITURES		\$ 7,448,561.00	\$ 7,191,964.00	\$ 256,597.00

Charter School Second Interim Report

FY 2022-2023

For the Period July 1, 2022 through January 31, 2023

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name:	The Charter School of San Diego
CDS #:	37-68338-3730959
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	28

Has board approved a revised budget? (check box below)

No.

Yes. (Enter board approved revision date below)

Revised Date: 3/1/2023

Description	Object Code					(A + C)	(B + D)	(E + H)	(G - E)
		A	B	C	D	E	F	G	H
		Unrestricted Budget	Unrestricted Actuals through 01/31/23	Restricted Budget	Restricted Actuals through 01/31/23	Total Budget	Total Actuals through 01/31/23	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
A. REVENUES (8000-8799)									
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)									
LCFF State Aid - Current Year (CY) (Res 0000)	8011	8,347,764	4,687,167			8,347,764	4,687,167	8,347,764	-
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	328,287	162,594			328,287	162,594	328,287	-
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019					-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	11,536,266	5,993,086			11,536,266	5,993,086	11,536,266	-
Other LCFF Transfers	8091, 8097					-	-	-	-
Total, LCFF Sources		20,212,317	10,842,847	-	-	20,212,317	10,842,847	20,212,317	-
2. Federal Revenues (8100-8299)									
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290			390,498	300,342	390,498	300,342	390,498	-
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290			46,736	11,693	46,736	11,693	46,736	-
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290			25,270	6,317	25,270	6,317	25,270	-
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290			-	-	-	-	-	-
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290			-	-	-	-	-	-
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4127)	8290			29,962	29,068	29,962	29,068	29,962	-
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290			-	-	-	-	-	-
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181			176,750		176,750		176,750	-
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182			63,056		63,056		63,056	-
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220			-		-		-	-
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110			-		-		-	-
Other Federal Revenues (All other resources not reported separately)	8100-8299			1,247,875	268,832	1,247,875	268,832	1,247,875	-
Total - Federal Revenues		-	-	1,980,147	616,252	1,980,147	616,252	1,980,147	-
3. Other State Revenues (8300-8599)									
State Special Education (Res 6500)	8792			1,368,559	716,677	1,368,559	716,677	1,368,559	-
State Special Education Mental Health Services (Res 6512)	8590			78,246	44,715	78,246	44,715	78,246	-
Mandate Block Grant (Res 0000)	8550	74,308	74,308			74,308	74,308	74,308	-
After School Education and Safety (ASES) (Res 6010)	8677, 8590					-	-	-	-
Common Core Standards Implementation (Res 7405)	8590					-	-	-	-
Charter School Facility Grant Program (SB 740) (Res 6030)	8590					-	-	-	-
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590					-	-	-	-
Lottery, Unrestricted (Res 1100)	8560	298,745	133,306			298,745	133,306	298,745	-
Lottery, Restricted - Prop 20 (Res 6300)	8560			122,960	11,807	122,960	11,807	122,960	-
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590					-	-	-	-
Other State Revenues (All other resources not reported separately)	8300-8599	508	508	493,335	31,089	493,843	31,597	493,843	-
Total - Other State Revenues		373,561	208,122	2,063,100	804,288	2,436,661	1,012,410	2,436,661	-
4. Local Revenue (8600-8799)									
All Local Revenues	8600-8799	2,952,589	94,644			2,952,589	94,644	2,952,589	-
Total - Local Revenues		2,952,589	94,644	-	-	2,952,589	94,644	2,952,589	-
5. TOTAL REVENUES									
		23,538,467	11,145,612	4,043,247	1,420,540	27,581,714	12,566,152	27,581,714	-
B. EXPENDITURES AND OTHER OUTGO (1000-7499)									
1. Certificated Salaries									
Teachers' Salaries	1100	5,079,895	2,809,968	1,963,735	1,216,533	7,043,630	4,026,501	7,043,630	-
Pupil Support Salaries	1200	388,784	213,130	131,452	74,376	520,236	287,506	520,236	-
Supervisors' and Administrators' Salaries	1300	802,763	444,086	87,360	58,665	890,123	502,751	890,123	-
Other Certificated Salaries	1900	84,757	1,412	282,327	138,603	367,084	140,015	367,084	-
Total, Certificated Salaries		6,356,199	3,468,596	2,464,874	1,488,177	8,821,073	4,956,773	8,821,073	-

Charter School Second Interim Report

FY 2022-2023

For the Period July 1, 2022 through January 31, 2023

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name:	The Charter School of San Diego
CDS #:	37-68338-3730959
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	28

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No.

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Revised Date: 3/1/2023

Description	Object Code					(A + C)	(B + D)	(E + H)	(G - E)
		A	B	C	D	E	F	G	H
		Unrestricted Budget	Unrestricted Actuals through 01/31/23	Restricted Budget	Restricted Actuals through 01/31/23	Total Budget	Total Actuals through 01/31/23	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
2. Classified Salaries									
Instructional Salaries	2100	33,124	2,381	-	-	33,124	2,381	33,124	-
Support Salaries	2200	70,890	37,055	-	-	70,890	37,055	70,890	-
Supervisors' and Administrators' Salaries	2300	663,720	372,687	100	100	663,820	372,787	663,820	-
Clerical and Office Salaries	2400	1,103,578	607,493	4,149	3,373	1,107,727	610,866	1,107,727	-
Other Classified Salaries	2900	58,429	31,856	-	-	58,429	31,856	58,429	-
Total, Classified Salaries		1,929,741	1,051,472	4,249	3,473	1,933,990	1,054,945	1,933,990	-
3. Employee Benefits									
STRS	3101-3102	1,263,272	690,995	464,526	281,446	1,727,798	972,441	1,727,798	-
PERS	3201-3202	423,433	227,939	6,492	1,918	429,925	229,857	429,925	-
OASDI/Medicare (Social Security)	3301-3302	221,088	118,346	37,619	22,180	258,707	140,526	258,707	-
Health and Welfare Benefits	3401-3402	5,014,727	1,577,173	827,352	495,216	5,842,079	2,072,389	5,842,079	-
Unemployment Insurance	3501-3502	41,429	22,601	12,346	7,458	53,775	30,059	53,775	-
Workers' Compensation Insurance	3601-3602	77,475	42,272	23,082	13,947	100,557	56,219	100,557	-
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-
Total, Employee Benefits		7,041,424	2,679,326	1,371,417	822,166	8,412,841	3,501,491	8,412,841	-
4. Books and Supplies									
Approved Textbooks and Core Curricula Materials	4100	30,000	-	61,568	1,568	91,568	1,568	91,568	-
Books and Other Reference Materials	4200	965	27	26,372	10,571	27,337	10,598	27,337	-
Materials and Supplies	4300	284,496	180,660	114,085	14,371	398,581	195,031	398,581	-
Non-capitalized Equipment	4400	71,586	27,206	11,051	4,228	82,637	31,434	82,637	-
Food (Food used in food-service activities for which the purpose is nutrition)	4700	5,693	116	27,083	15,471	32,776	15,588	32,776	-
Total, Books and Supplies		392,740	208,010	240,159	46,209	632,899	254,218	632,899	-
5. Services and Other Operating Expenditures									
Subagreements for Services	5100	-	-	-	-	-	-	-	-
Travel and Conferences	5200	164,704	66,113	65,452	39,963	230,156	106,076	230,156	-
Dues and Memberships	5300	46,967	42,967	8,985	8,985	55,952	51,952	55,952	-
Insurance	5400	181,642	173,643	662	662	182,304	174,304	182,304	-
Operations and Housekeeping Services	5500	314,154	173,215	283,502	167,091	597,656	340,306	597,656	-
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	1,953,501	1,235,898	48,823	29,812	2,002,324	1,265,710	2,002,324	-
Transfer of Direct Costs (MUST net to zero)	5700	-	-	-	-	-	-	-	-
Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	1,420,582	851,393	1,121,860	509,978	2,542,442	1,361,370	2,542,442	-
Communications	5900	206,987	89,984	76,836	39,838	283,823	129,823	283,823	-
Total, Services and Other Operating Expenditures		4,288,537	2,633,214	1,606,120	796,329	5,894,657	3,429,543	5,894,657	-
6. Capital Outlay									
Depreciation Expense (See Sections G.9 & F.2.a)	6900	1,049,803	590,549	-	-	1,049,803	590,549	1,049,803	-
Total, Capital Outlay		1,049,803	590,549	-	-	1,049,803	590,549	1,049,803	-
7. Other Outgo									
Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.)	7110-7143	-	-	-	-	-	-	-	-
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223	-	-	-	-	-	-	-	-
All Other Transfers	7280-7299	-	-	-	-	-	-	-	-
Transfers of Indirect Costs (MUST net to zero)	7300-7399	(11,672)	-	11,672	-	-	-	-	-
Debt Service - Interest	7430-7439	9,000	-	-	-	9,000	-	9,000	-
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439	-	-	-	-	-	-	-	-
Total, Other Outgo		(2,672)	-	11,672	-	9,000	-	9,000	-
8. TOTAL EXPENDITURES		21,055,772	10,631,165	5,698,491	3,156,353	26,754,263	13,787,518	26,754,263	-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,482,695	514,447	(1,655,244)	(1,735,813)	827,451	(1,221,366)	827,451	-

Charter School Second Interim Report

Charter School Name: The Charter School of San Diego
 CDS #: 37-68338-3730959
 Charter Approving Entity: San Diego Unified School District
 County: San Diego
 SBE Charter #: 28

FY 2022-2023
 For the Period July 1, 2022 through January 31, 2023
 Accrual Basis

Financial Accounting Department
 Charter Schools Accounting Office
 Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)
 Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Has board approved a revised budget? (check box below)

No.
 Yes. (Enter board approved revision date below)

Revised Date: 3/1/2023

Description	Object Code					(A + C)	(B + D)	(E + H)	(G - E)
		A	B	C	D	E	F	G	H
		Unrestricted Budget	Unrestricted Actuals through 01/31/23	Restricted Budget	Restricted Actuals through 01/31/23	Total Budget	Total Actuals through 01/31/23	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)									
1. All Other Financing Sources	8930-8979					-	-	-	
2. Other Uses	7630-7699					-	-	-	
3. Contributions between unrestricted and restricted accounts (<i>MUST net to zero</i>) (<i>Include contribution to the unfunded cost of Special Education</i>)	8980-8999	(1,542,982)		1,542,982		-	-	-	
4. TOTAL OTHER FINANCING SOURCES/USES		(1,542,982)	-	1,542,982	-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.A.)		939,713	514,447	(112,262)	(1,735,813)	827,451	(1,221,366)	827,451	
F. FUND BALANCE/NET POSITION (Budget and Actuals MUST match) (F.1.a-b)									
1. Beginning Fund Balance/Net Position									
a. July 1 (<i>MUST match EFB/Net Position of PY Unaudited Actuals, Section F.2</i>)	9791	38,479,807	38,479,807	521,030	521,030	39,000,837	39,000,837	39,000,837	
b. Adjustments/Restatements	9793, 9795	-	-	-	-	-	-	-	
c. Adjusted Beginning Fund Balance/Net Position		38,479,807	38,479,807	521,030	521,030	39,000,837	39,000,837	39,000,837	
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)	See cell M128	39,419,520	38,994,253	408,768	(1,214,783)	39,828,288	37,779,471	39,828,288	
Components of Ending Net Position									
a. Net Investment in Capital Assets (<i>See Sections B.6 and G.9</i>)	9796		21,988,596				21,988,596		
b. Restricted Net Position	9797				(1,214,783)		(1,214,783)		
c. Unrestricted Net Position	9791		17,005,658		-		17,005,658		
G. ASSETS									
1. Cash									
In County Treasury	9110		7,105,255		2,678,552		9,783,807		
Fair Value Adjustment to Cash in County Treasury	9111						-		
In Banks	9120		8,578,498		(2,092,856)		6,485,642		
In Revolving Fund	9130						-		
With Fiscal Agent/Trustee	9135		1,900,000				1,900,000		
Collections Awaiting Deposit	9140						-		
2. Investments	9150		104,396				104,396		
3. Accounts Receivable	9200		481				481		
4. Due From Grantor Government	9290				390,417		390,417		
5. Due From Other Funds	9310						-		
6. Stores	9320						-		
7. Prepaid Expenditures (Expenses)	9330		167,871		8,398		176,269		
8. Other Current Assets	9340		59,117				59,117		
9. Capital Assets (<i>See Sections B.6 & F.2.a</i>)	9400-9489		21,988,596				21,988,596		
10. Total Assets			39,904,213		984,511		40,888,724		
H. DEFERRED OUTFLOWS OF RESOURCES									
1. Deferred Outflows of Resources	9490						-		
2. Total Deferred Outflows			-		-		-		

Charter School Second Interim Report

FY 2022-2023

For the Period July 1, 2022 through January 31, 2023

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

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		Unrestricted Budget	Unrestricted Actuals through 01/31/23	Restricted Budget	Restricted Actuals through 01/31/23	Total Budget	Total Actuals through 01/31/23	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
I. LIABILITIES									
1. Accounts Payable	9500		336,652		67,483		404,135		
2. Due to Grantor Government	9590				84,536		84,536		
3. Due to Other Funds	9610						-		
4. Current Loans	9640		86,867				86,867		
5. Deferred Revenue	9650				2,047,275		2,047,275		
6. Long-term Liabilities	9660-9669		486,441				486,441		
7. Total Liabilities			909,960		2,199,294		3,109,254		
J. DEFERRED INFLOWS OF RESOURCES									
1. Deferred Inflows of Resources	9690						-		
2. Total Deferred inflows of Resources			-		-		-		
K. ENDING FUND BALANCE/NET POSITION, January 31, 2023									
1. Ending Fund Balance/Net Position (G10+H2-I7-J2)			38,994,253		(1,214,783)		37,779,471		
<i>(MUST agree with F.2)</i>									

The Charter School of **SAN DIEGO**

Assumptions for the February Revised Operational Budget FY 2022-23

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 71.57%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local district's UPP.

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

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

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

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

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dashboard - 2022-23 Enacted State Budget updated as of September 29, 2022, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build CSSD's February Revised Operational Budget.

Table 1:

Description	FY 2022-23
Grades 4-6 Adjusted Base Grant	\$9,304
Grades 7-8 Adjusted Base Grant	\$9,580
Grades 9-12 Adjusted Base Grant	\$11,391
Statutory Cost of Living Allowance (COLA)*	13.26%
CSSD's Unduplicated Pupil Percentage (Rolling Average)	71.57%
District's Unduplicated Pupil Percentage (SDUSD)	58.36%

*Amount represents the 2022-23 statutory COLA of 6.56% plus an augmentation of 6.70%.

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

Table 2:

Description	FY 2022-23 (Projected P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	1,630	1,735	1,895
Students Served	2,759	2,779	3,020
ADA:			
Grade 4-6	64.16	66.69	37.54
Grade 7-8	188.88	196.26	174.68
Grade 9-12	1,311.87	1,362.99	1,446.64
Total ADA	1,564.91	1,625.94	1,658.86

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$20,212,317
Federal Revenues	1,980,147
State Revenues Other than LCFF	2,436,661
Local Revenues	274,830
Employee Retention Credit (ERC)	2,677,759
Total Projected Revenues	\$27,581,714

- **In Lieu of Property Taxes** of \$7,371.84 per current year (CY) P-2 ADA is based on FY 2021-22 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 November 6, 2012, and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$67 for Prop 20 (Lottery: Instructional Materials) and \$170 for Non-Prop 20 (Lottery: Unrestricted).
- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2022-23.

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

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. This funding will provide LEAs with emergency relief funds to address the impact of COVID-19. CSSD has developed and adopted a Plan for

how it will use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. Deadline for obligation of this fund is September 30, 2024.

CSSD's ESSER III revised allocation amount is \$2,718,505 and of that amount, \$653,164 was spent in FY 21-22. CSSD included \$1,210,922 in its FY 22-23 budget while the remaining allocation of \$854,419 will be included in next year's budget.

American Rescue Plan, ESSER – Homeless Children and Youth II Fund (ARP-HCY II) is apportioned to LEAs to support any purposes consistent with McKinney-Vento, help LEAs identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth can attend school and participate fully in school activities. CSSD's allocation amount is \$14,025.

Project Safe from Exploitation (SaFE) – The San Diego County Office of Education received a Federal award - Demonstration Grants for Domestic Victims of Severe Forms of Human Trafficking for a total amount of \$575,000 and CSSD is a subrecipient for \$22,928. As a subrecipient, CSSD will receive funding based on the following activities:

1. Each classified and certificated staff will receive human trafficking prevention education via the PROTECT 101-103 online and HTSSP modules. Each staff member will receive a stipend of \$100 once the training is completed.
 2. All certificated staff (teachers and pupil-services) will participate in the PROTECT Curriculum Review training, that will result in their capacity to deliver the PROTECT Student training curriculum. Each certificated staff member will receive a stipend of \$150 once the training is completed.
- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$820 per the higher of each charter's 2020-21, 2021-22, or 2022-23 P-2 ADA while **Federal IDEA** revenues are projected at \$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 \$18.34 for Grades K-8 and \$50.98 for Grades 9-12.
 - **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. CSSD's preliminary allocation amount for this FY is \$183,648.

- **Dispute Prevention & Learning Recovery Funds** are two, one-time, funding streams provided to our Special Education Local Plan Area (SELPA) for distribution to its members. Dispute prevention funds are to fund dispute prevention and voluntary alternative dispute resolution activities aimed at preventing and resolving special education disputes resulting from school disruptions stemming from the pandemic. Learning recovery funds will fund learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the pandemic. Remaining Dispute Prevention funds of \$48,749 and Learning Recovery funds of \$229,849 are included in this budget.
- **Ethnic Studies Block Grant** provides funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the state-adopted ethnic studies model curriculum as a guide. CSSD's total allocation is \$31,089.
- **Employee Retention Credit (ERC)** is a payroll tax refund from the United States Treasury Department applicable to businesses who kept employees on payroll during the pandemic. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. CSSD used the three quarters data in 2021 only. Additionally, all wages paid by Federal Funds were removed from the calculations. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.

CSSD applied for and anticipates receiving ERC in the amount of \$2,677,759, which is included under Local Revenue.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 22-23
Teachers (Gen. Ed, Special Ed*, Instructional Leads)	1100	68.78
Certificated Pupil Support (Counselors/Nurse/Psychologist/Tech Lead)	1200	4.50
Certificated Supervisor & Administrator	1300	5.00
Other Certificated Teacher Resource (CTR)	1900	12.00
Classified Instructional Support (RCA)	2100	1.70
Classified Support (Admin Support)	2200	1.20
Classified Supervisor & Administrator	2300	4.00
Clerical, Technical & Office Staff	2400	18.12
Other Classified (Administrative Support)	2900	0.50
TOTAL FTE POSITIONS BUDGETED		115.80

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2022-23, we estimated the Special Ed population at 24%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		25.37%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$3,600	3401-02		
- Dental \$ 200			
- Vision \$ 50			
- Life Ins. .00114			
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.

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

CSSD has allocated \$81,000 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with Student Success Programs' mission and purpose.

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

The total budget amount for Object Code 5800 is \$2,542,442 representing 9.22% 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 2022-23, CSSD has allocated \$303,399 for marketing expenses included in the object code 5800 and represents 1.10% 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 \$202,123 for FY 2022-23 for oversight fees.

RESERVES

CSSD has allocated reserves of \$827,451 for FY 2022-23 representing 3.0% of total revenues of \$27,581,714.

FACILITIES

CSSD carries contractual lease agreements with an annual cost of \$1,589,236 for FY 2022-23. The total cost of the current lease contracts from July 2022 thru the end of the lease term (Year 2030) is \$4,542,562. 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

February Revised Operational Budget
FY 2022-2023

REVENUES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES					
LCFF State Aid - Current Year	8011	+	\$ 8,347,764.00	\$ 8,473,420.00	\$ (125,656.00)
Education Protection Account (EPA)	8012	+	328,287.00	334,620.00	(6,333.00)
In Lieu of Property Taxes - Current Year	8096	+	11,536,266.00	11,758,822.00	(222,556.00)
TOTAL, LCFF SOURCES		=	\$ 20,212,317.00	\$ 20,566,862.00	\$ (354,545.00)
FEDERAL REVENUES					
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 176,750.00	\$ 176,751.00	\$ (1.00)
Special Ed: IDEA Mental Health Allocation Plan, Part B	8182	+	63,056.00	46,023.00	17,033.00
Title I, Part A, Improving Basic Programs	8290	+	390,498.00	380,380.00	10,118.00
Title II, Part A, Supporting Effective Instruction	8290	+	46,736.00	46,640.00	96.00
Title III, Part A, English Learner Student Program	8290	+	25,270.00	25,270.00	-
Title IV, Part A, Student Support and Academic Enrichment	8290	+	29,962.00	29,954.00	8.00
Elementary & Secondary School Emergency Relief (ESSER) III Fund	8290	+	667,221.00	751,594.00	(84,373.00)
ESSER III Fund - Learning Loss	8290	+	543,701.00	455,520.00	88,181.00
ARP - Homeless Children and Youth II	8290	+	14,025.00	14,025.00	-
Other Federal - Project SaFE	8290	+	22,928.00	24,800.00	(1,872.00)
TOTAL, FEDERAL REVENUES		=	\$ 1,980,147.00	\$ 1,950,957.00	\$ 29,190.00
STATE REVENUES OTHER THAN LCFF					
Mandate Block Grant	8550	+	\$ 74,308.00	\$ 74,308.00	\$ -
Lottery: Unrestricted	8560	+	282,030.00	283,220.00	(1,190.00)
Lottery: Unrestricted - Prior Year	8560	+	16,715.00	4,892.00	11,823.00
Lottery: Instructional Materials	8560	+	111,153.00	111,622.00	(469.00)
Lottery: Instructional Materials - Prior Year	8560	+	11,807.00	5,363.00	6,444.00
Special Education	8792	+	1,368,559.00	1,307,982.00	60,577.00
Special Ed: Dispute Resolution	8590	+	48,749.00	48,749.00	-
Special Ed: Learning Recovery	8590	+	229,849.00	229,849.00	-
Special Ed: Mental Health Services - Level 2	8590	+	78,246.00	79,755.00	(1,509.00)
Career Technical Education Incentive Grant Program	8590	+	183,648.00	205,123.00	(21,475.00)
Ethnic Studies Block Grant	8590	+	31,089.00	31,089.00	-
California Assessment of Student Performance and Progress (CAASPP)	8590	+	508.00	-	508.00
TOTAL, STATE REVENUES		=	\$ 2,436,661.00	\$ 2,381,952.00	\$ 54,709.00
LOCAL REVENUES					
Interest Income	8660	+	\$ 131,290.00	\$ 124,067.00	\$ 7,223.00
All Other Local Revenue	8699	+	143,540.00	145,107.00	(1,567.00)
Employee Retention Credit	8699	+	2,677,759.00	2,677,759.00	-
TOTAL, LOCAL REVENUES		=	\$ 2,952,589.00	\$ 2,946,933.00	\$ 5,656.00
TOTAL, REVENUES			\$ 27,581,714.00	\$ 27,846,704.00	\$ (264,990.00)

The Charter School of
SAN DIEGO

**February Revised Operational Budget
FY 2022-2023**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100	+	\$ 7,043,630.00	\$ 7,068,416.00	\$ (24,786.00)
Certificated Pupil Support Salaries	1200	+	520,236.00	507,160.00	13,076.00
Certificated Supervisors' & Administrators' Salaries	1300	+	890,123.00	891,937.00	(1,814.00)
Other Certificated Salaries	1900	+	367,084.00	407,482.00	(40,398.00)
TOTAL, CERTIFICATED SALARIES		=	\$ 8,821,073.00	\$ 8,874,995.00	\$ (53,922.00)
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100	+	\$ 33,124.00	-	\$ 33,124.00
Classified Support Salaries	2200	+	70,890.00	72,309.00	(1,419.00)
Classified Supervisors' and Administrators' Salaries	2300	+	663,820.00	701,221.00	(37,401.00)
Clerical, Technical and Office Staff Salaries	2400	+	1,107,727.00	1,219,357.00	(111,630.00)
Other Classified Salaries	2900	+	58,429.00	58,429.00	-
TOTAL, CLASSIFIED SALARIES		=	\$ 1,933,990.00	\$ 2,051,316.00	\$ (117,326.00)
EMPLOYEE BENEFITS					
STRS Retirement	3100	+	\$ 1,727,798.00	\$ 1,730,331.00	\$ (2,533.00)
PERS Retirement	3200	+	429,925.00	470,913.00	(40,988.00)
Social Security/Medicare	3300	+	258,707.00	272,885.00	(14,178.00)
Health and Welfare Benefits	3400	+	5,842,079.00	5,542,642.00	299,437.00
Unemployment Insurance	3500	+	53,775.00	54,632.00	(857.00)
Workers Compensation Insurance	3600	+	100,557.00	102,172.00	(1,615.00)
TOTAL, EMPLOYEE BENEFITS		=	\$ 8,412,841.00	\$ 8,173,575.00	\$ 239,266.00
TOTAL, PERSONNEL COST			\$ 19,167,904.00	\$ 19,099,886.00	\$ 68,018.00

The Charter School of
SAN DIEGO

**February Revised Operational Budget
FY 2022-2023**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES					
Textbooks and Core Curricula Materials	4100	+	\$ 91,568.00	\$ 102,168.00	\$ (10,600.00)
Books and Other Reference Materials	4200	+	27,337.00	27,337.00	-
Materials and Supplies	4300	+	236,170.00	245,493.00	(9,323.00)
On-Line Courses	4312	+	142,161.00	142,161.00	-
Research and Development	4313	+	20,250.00	20,250.00	-
Noncapitalized Equipment	4400	+	82,637.00	82,637.00	-
Food	4700	+	32,776.00	32,776.00	-
TOTAL, BOOKS AND SUPPLIES		=	\$ 632,899.00	\$ 652,822.00	\$ (19,923.00)
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conference	5200	+	\$ 169,406.00	\$ 183,997.00	\$ (14,591.00)
Research and Development Travel	5202	+	60,750.00	60,750.00	-
Dues and Memberships	5300	+	55,952.00	69,740.00	(13,788.00)
Liability Insurance	5400	+	182,304.00	182,304.00	-
Operations and Housekeeping Services	5500	+	597,656.00	578,397.00	19,259.00
Rental, Leases, Repairs & Non-Capitalized Improvements	5600	+	2,002,324.00	2,076,503.00	(74,179.00)
Professional/Consulting Services/Operating Exp.	5800	+	2,239,043.00	2,321,546.00	(82,503.00)
Marketing Fees	5812	+	303,399.00	278,467.00	24,932.00
Communications	5900	+	283,823.00	324,543.00	(40,720.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	\$ 5,894,657.00	\$ 6,076,247.00	\$ (181,590.00)
CAPITAL OUTLAY					
Depreciation - Buildings and Leasehold Improvements	6900	+	\$ 835,042.00	\$ 951,586.00	\$ (116,544.00)
Depreciation - Equipment	6900	+	214,761.00	221,761.00	(7,000.00)
TOTAL, CAPITAL OUTLAY		=	\$ 1,049,803.00	\$ 1,173,347.00	\$ (123,544.00)
OTHER OUTGO					
Debt Service Payment - Interest (Capitalized Leases)	7438	+	\$ 9,000.00	\$ 9,000.00	\$ -
TOTAL, OTHER OUTGO		=	\$ 9,000.00	\$ 9,000.00	\$ -
RESERVES					
Operation Reserve (Non-Payroll Expenses)	9780	+	\$ 413,726.00	\$ 417,701.00	\$ (3,975.00)
Reserve for Economic Uncertainties	9789	+	413,725.00	417,701.00	(3,976.00)
TOTAL, RESERVES		=	\$ 827,451.00	\$ 835,402.00	\$ (7,951.00)
%			3.00%	3.00%	
TOTAL, EXPENDITURES			\$ 27,581,714.00	\$ 27,846,704.00	\$ (264,990.00)