

ALTUS SCHOOLS SOUTHERN CALIFORNIA

DBA –AUDEO CHARTER SCHOOL II ▪ AUDEO VALLEY CHARTER

ALTUS SCHOOLS EAST COUNTY ▪ ALTUS SCHOOLS NORTH COUNTY ▪ ALTUS SCHOOLS SOUTH BAY ▪ MIRUS SECONDARY

(A California Non-Profit Public Benefit Corporation)

Wayland Myers – Chairman

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

BOARD OF DIRECTORS MEETING

Thursday, September 5, 2024, 8:30 a.m.

Via Teleconference at

9655 Granite Ridge Road, Suite 100, San Diego, 92123, 512 Via De La Valle, Suite 207, Solana Beach, CA 92075,
4179 Middlesex Drive, San Diego, CA 92116
and at

North Carlsbad RC 3821 Plaza Drive Suite 401, Oceanside, CA 92056, South Carlsbad RC 6965 El Camino Real, Suite 202, Carlsbad, CA 92009,
and Escondido RC 200 E. Via Rancho Parkway, Suite 143, Escondido, CA 92025, and Audeo Valley RC 27130 Eucalyptus Avenue, Suite A,
Moreno Valley, CA 92555, and El Cajon RC 111 Fletcher Parkway, El Cajon, CA 92020, La Mesa RC 5975 Severin Drive, La Mesa, CA 91942,
Paradise Valley RC 123 Worthington Street, Suite 104, Spring Valley, CA, 91977 and Main Street RC 16967 Main Street, Suite 108, Hesperia, CA
92345, Palm Desert RC 72840 Highway 111, Palm Desert, CA 92260, Topaz RC 14135 Main Street, Suite 203, Hesperia, CA 92345 and Bonita
RC 3252 Bonita Road, Chula Vista, CA 91910, Chula Vista RC 1655 Broadway Street, Suite 13, Chula Vista, CA 91911, Otay Ranch RC 1392 E.
Palomar Street, Suite 202, Chula Vista, CA 91913, Plaza Bonita RC 3030 Plaza Bonita Road, Suite 1000, National City, CA 91950

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

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

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

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

North County: <https://audeo3.com/board-and-governance/>

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

Mirus: <https://miruscharter.com/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 the Altus Schools Southern California Board (non-agenda) shall be no longer than two (2) minutes. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. In meetings held over Zoom, any person who wishes to make a comment on either non-agenda or agenda items shall use the “Raise Hand” feature of Zoom to notify the Board. In accordance with the Brown Act, no discussion or action may occur at this time, but it is the Board’s prerogative to respond or give direction to staff. All public comments 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 CLOSED SESSION

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

MOVE TO CLOSED SESSION

- 3.2.1 Conference With Legal Counsel – Anticipated Litigation Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of section 54956.9 (one case)

4.0 RETURN TO OPEN SESSION

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

5.0 ADMINISTRATIVE ITEMS

- 5.1 Consideration and Approval of Ratification of New Leases
 - 5.1.1 APN 229-172-34
 - 5.1.2 APN 0414-021-08
- 5.2 Strategic Plan Update
 - 5.2.1 School Productivity Indicators
 - 5.2.1.1 Audeo Charter School II [P.4-5](#)
 - 5.2.1.1.1 School Participation Report for the Period of 2023- 2024
Months 12-13: 5/06/2024 – 6/27/2024
 - 5.2.1.2 Audeo Valley Charter [P.6-7](#)
 - 5.2.1.2.1 School Participation Report for the Period of 2023- 2024
Months 12-13: 5/06/2024 – 6/27/2024
 - 5.2.1.3 Altus Schools East County [P.8-9](#)
 - 5.2.1.3.1 School Participation Report for the Period of 2023- 2024
Months 12-13: 5/06/2024 – 6/27/2024
 - 5.2.1.4 Alus Schools North County [P.10-11](#)
 - 5.2.1.4.1 School Participation Report for the Period of 2023- 2024
Months 12-13: 5/06/2024 – 6/27/2024
 - 5.2.1.5 Altus Schools South Bay [P.12-13](#)
 - 5.2.1.5.1 School Participation Report for the Period of 2023- 2024
Months 12-13: 5/06/2024 – 6/27/2024
 - 5.2.1.6 Mirus Secondary [P.14-15](#)
 - 5.2.1.6.1 School Participation Report for the Period of 2023- 2024
Months 12-13: 5/06/2024 – 6/27/2024

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 Superintendent School Services and Founder recommends approval of all consent agenda items.

6.1 Consent Action Items for Audeo Charter School II, Audeo Valley Charter, Altus Schools East County, Altus Schools North County, Altus Schools South Bay, and Mirus Secondary for Each School

- 6.1.1 Consideration and Approval of Board Meeting Minutes for July 11, 2024, and June 26, 2024
[P.16-27](#)

7.0 ACTION ITEMS

7.1 Actions Items for Audeo Charter School II

- 7.1.1 Consideration and Approval of the Unaudited Actuals FY July 1, 2023 – June 30, 2024
[P.28-32](#)

7.2 Actions Items for Audeo Valley Charter

- 7.2.1 Consideration and Approval of the Unaudited Actuals FY July 1, 2023 – June 30, 2024
[P.33-37](#)

7.3 Actions Items for Altus Schools East County

- 7.3.1** Consideration and Approval of the Unaudited Actuals FY July 1, 2023 – June 30, 2024
[P.38-42](#)

7.4 Actions Items for Altus Schools North County

- 7.4.1** Consideration and Approval of the Unaudited Actuals FY July 1, 2023 – June 30, 2024
[P.43-47](#)

7.5 Actions Items for Altus Schools South Bay

- 7.5.1** Consideration and Approval of the Unaudited Actuals FY July 1, 2023 – June 30, 2024
[P.48-52](#)

7.6 Actions Items for Mirus Secondary

- 7.6.1** Consideration and Approval of the Unaudited Actuals FY July 1, 2023 – June 30, 2024
[P.53-57](#)

8.0 SUPERINTENDENT SCHOOL SERVICES AND FOUNDERS REPORT

- 8.1.1 Status on Projects
 8.1.2 Strategic Initiatives

9.0 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.

10.0 ADJOURNMENT

Next Regular Board Meeting: Thursday, December 5, 2024, 1:00 pm

Meeting Agenda available at:

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

Accommodation—Altus Schools Southern California Board does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Angela Neri, has been designated to receive requests for disability-related modifications or accommodations in order to enable individuals with disabilities to participate in open and public meetings. Please notify Angela Neri at (858) 678-2045 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 3252 Bonita Road, Chula Vista, CA 91910; or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact Angela Neri at (858) 678 -2045.

Certification of Posting

I, Angela Neri, hereby certify that this agenda is posted at the Altus Schools Southern California Resource Centers and Offices noted on this agenda and has been posted on the Altus Schools Audeo Charter School II, Audeo Valley Charter, Altus Schools East County, Altus Schools North County, Altus Schools South Bay, and Mirus Secondary respective webpage's on August 28, 2024.

Participation Report: All Students

Month 12: 05/06/2024 - 05/31/2024

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	310	278	80.1%	98.7%	93.7%	96.1%
Totals May 2023	280	255	79.7%	73.5%	90.5%	91.5%
Difference	30	23	0.4%	25.2%	3.2%	4.6%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	NC	NC1		40	33	77.6%	85.0%	96.2%	98.5%
SD	NC	NC2		40	38	88.2%	85.0%	94.6%	94.5%
SD	NC	NC3		40	34	67.5%	79.1%	86.9%	96.8%
SD	NC	NC4		40	32	69.3%	81.6%	94.1%	95.5%
SD	NC	NC5		20	20	93.9%	80.9%	93.9%	95.5%
SD	SC	SC1		40	38	83.7%	83.1%	89.2%	92.6%
SD	SC	SC2		40	38	87.6%	85.5%	95.6%	96.4%
SD	VT	VT1		10	9	75.8%	80.6%	91.7%	97.8%
SD	VT	VT2		40	36	80.8%	90.2%	100.0%	97.6%

Participation Report: All Students

Month 13: 06/03/2024 - 06/27/2024

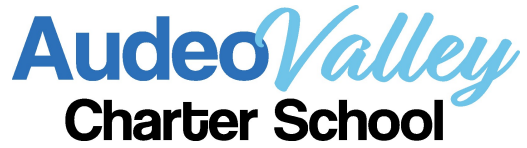
POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	380	378	87.0%	109.5%	92.6%	95.7%
Totals May/June 2023	280	312	90.1%	74.7%	95.7%	91.9%
Difference	100	66	-3.1%	34.8%	-3.1%	3.8%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	NC	NC1		40	44	101.1%	86.3%	96.6%	98.3%
SD	NC	NC2		40	46	102.5%	86.4%	91.7%	94.2%
SD	NC	NC3		40	41	91.0%	80.0%	95.8%	96.7%
SD	NC	NC4		40	30	64.6%	80.3%	88.2%	95.0%
SD	NC	NC5		20	24	100.6%	85.8%	93.1%	94.8%
SD	NC	NC6		40	34	66.3%	66.3%	86.4%	86.4%
SD	SC	SC1		40	43	90.1%	83.6%	89.0%	92.3%
SD	SC	SC2		40	36	81.0%	85.2%	90.7%	95.9%
SD	SC	SC3		40	39	86.7%	80.7%	100.0%	100.0%
SD	VT	VT2		40	41	92.6%	90.4%	93.4%	97.3%



Participation Report: All Students
Month 12: 05/06/2024 - 05/31/2024

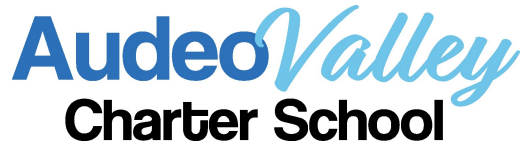
POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	256	81.7%	107.5%	97.1%	97.9%
Totals May 2023	240	252	93.8%	91.4%	92.2%	92.5%
Variance:	40	4	-12.1%	16.1%	4.9%	5.4%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
RV	MR	MR1		40	40	88.3%	105.1%	99.0%	98.8%
RV	MR	MR2		40	20	48.2%	30.8%	96.3%	97.2%
RV	MR	MR3		40	41	83.8%	97.7%	92.1%	94.7%
RV	MR	MR4		40	35	78.9%	102.5%	100.0%	99.6%
RV	MR	MR5		40	39	86.1%	100.1%	97.5%	97.6%
RV	MR	MR6		40	41	96.3%	100.4%	97.5%	99.0%
RV	MR	MR7		40	40	90.3%	100.7%	97.4%	97.7%



Participation Report: All Students
Month 13: 06/03/2024 - 06/27/2024

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	229	76.6%	104.7%	95.1%	97.7%
Totals May/June 2023	280	252	80.4%	104.1%	93.7%	92.6%
Variance:	0	-23	-3.8%	0.6%	1.4%	5.1%

*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
RV	MR	MR1		40	36	84.3%	103.4%	99.0%	98.8%
RV	MR	MR2		40	22	46.4%	33.9%	84.6%	93.4%
RV	MR	MR3		40	33	71.0%	95.6%	88.0%	94.2%
RV	MR	MR4		40	31	73.9%	100.2%	97.8%	99.5%
RV	MR	MR5		40	34	78.2%	98.4%	92.0%	97.2%
RV	MR	MR6		40	34	85.0%	99.2%	100.0%	99.1%
RV	MR	MR7		40	39	97.4%	100.4%	99.9%	97.9%



Participation Report: All Students

Month 12: 05/06/2024 - 05/31/2024

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	307	81.2%	85.1%	91.2%	91.6%
Totals May 2023	320	296	75.7%	76.7%	86.8%	88.0%
Difference	0	11	5.5%	8.4%	4.4%	3.6%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	EC	EC1		40	35	71.1%	80.7%	91.2%	92.3%
SD	EC	EC2		40	41	89.5%	85.5%	92.9%	88.8%
SD	EC	EC3		40	37	81.2%	83.8%	92.0%	89.6%
SD	EC	EC4		40	35	75.1%	82.3%	91.7%	92.5%
SD	LM	LM1		40	36	67.1%	84.2%	85.0%	92.8%
SD	LM	LM2		40	38	77.0%	86.0%	90.1%	91.5%
SD	PV	PV1		40	42	93.8%	87.9%	92.6%	91.3%
SD	PV	PV2		40	43	94.5%	90.4%	92.6%	94.3%



Participation Report: All Students

Month 13: 06/03/2024 - 06/27/2024

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	324	85.7%	85.1%	91.4%	91.6%
Totals May/June 2023	320	337	83.6%	77.2%	88.0%	88.0%
Difference	0	-13	2.1%	7.9%	3.4%	3.6%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	EC	EC1		40	42	88.1%	81.3%	92.6%	92.3%
SD	EC	EC2		40	42	91.4%	86.0%	92.5%	89.1%
SD	EC	EC3		40	41	79.3%	83.5%	90.2%	89.6%
SD	EC	EC4		40	38	79.6%	82.1%	88.4%	92.1%
SD	LM	LM1		40	40	81.1%	83.9%	89.0%	92.5%
SD	LM	LM2		40	41	87.8%	86.2%	92.7%	91.6%
SD	PV	PV1		40	39	86.5%	87.8%	94.5%	91.5%
SD	PV	PV2		40	41	91.7%	90.5%	90.7%	94.0%

Participation Report: All Students
Month 12: 05/06/2024 - 05/31/2024

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	160	170	90.4%	79.3%	88.7%	92.8%
Totals May 2023	160	135	74.7%	77.5%	89.4%	89.9%
Difference	0	35	15.7%	1.8%	-0.7%	2.9%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	ES	ES1		40	45	95.8%	82.7%	93.0%	92.2%
SD	ES	ES2		40	38	84.3%	72.0%	90.5%	93.8%
SD	ES	ES3		40	43	91.4%	71.5%	85.1%	89.8%
SD	VT	VT1		40	44	89.9%	79.8%	86.5%	91.9%

Participation Report: All Students
Month 13: 06/03/2024 - 06/27/2024

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	200	178	73.9%	96.5%	90.1%	92.5%
Totals May/June 2023	160	171	88.5%	78.5%	93.6%	90.2%
Difference	40	7	-14.6%	18.0%	-3.5%	2.3%

*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	ES	ES1		40	39	90.3%	83.3%	92.6%	92.2%
SD	ES	ES2		40	35	78.1%	72.4%	92.3%	93.7%
SD	ES	ES3		40	41	88.2%	73.1%	87.3%	89.5%
SD	ES	ES4		40	25	29.9%	29.9%	90.3%	90.3%
SD	VT	VT1		40	38	83.1%	80.0%	88.3%	91.6%



Participation Report: All Students

Month 12: 05/06/2024 - 05/31/2024

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	400	350	77.1%	101.4%	93.1%	94.3%
Totals May 2023	440	425	85.2%	98.2%	92.1%	92.1%
Difference	-40	-75	-8.1%	3.2%	1.0%	2.2%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	BT	BT2		40	40	82.1%	91.9%	88.6%	89.8%
SD	CV	CV1		40	39	91.7%	96.9%	94.1%	93.3%
SD	CV	CV2		40	37	83.2%	98.0%	95.6%	96.3%
SD	CV	CV3		40	33	73.9%	94.2%	91.7%	94.9%
SD	OR	OR1		40	31	75.0%	94.7%	96.8%	95.2%
SD	OR	OR2		40	43	87.1%	93.6%	88.6%	89.7%
SD	PLB	PLB1		40	36	79.5%	102.3%	94.1%	96.2%
SD	PLB	PLB2		40	39	95.0%	100.3%	98.5%	98.5%
SD	PLB	PLB3		40	38	73.2%	101.1%	93.9%	96.0%
SD	PLB	PLB4		40	14	30.0%	29.7%	85.7%	85.6%



Participation Report: All Students

Month 13: 06/03/2024 - 06/27/2024

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	400	351	79.9%	99.5%	94.3%	94.3%
Totals May/June 2023	440	412	82.5%	96.8%	93.4%	92.2%
Difference	-40	-61	-2.6%	2.7%	0.9%	2.1%

*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	BT	BT2		40	35	77.2%	90.9%	88.3%	89.7%
SD	CV	CV1		40	42	95.6%	96.8%	92.7%	93.3%
SD	CV	CV2		40	34	81.4%	96.7%	99.5%	96.5%
SD	CV	CV3		40	34	78.8%	93.0%	95.5%	94.9%
SD	OR	OR1		40	33	74.9%	93.2%	90.7%	94.9%
SD	OR	OR2		40	35	77.2%	92.3%	90.0%	89.7%
SD	PLB	PLB1		40	33	76.5%	100.2%	100.0%	96.4%
SD	PLB	PLB2		40	39	97.5%	99.8%	100.0%	98.8%
SD	PLB	PLB3		40	29	66.9%	98.4%	94.9%	95.9%
SD	PLB	PLB4		40	37	73.3%	43.5%	91.5%	88.6%



Participation Report: All Students
Month 12: 05/06/2024 - 05/31/2024

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	360	336	82.5%	88.1%	93.0%	92.0%
Totals May 2023	320	337	87.8%	91.5%	86.7%	85.3%
Difference	40	-1	-5.3%	-3.4%	6.3%	6.7%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SB	MS	MS1		40	42	97.6%	95.0%	100.0%	98.3%
SB	MS	MS2		40	41	89.6%	92.1%	100.0%	98.3%
RV	PD	PD1		40	39	86.8%	87.6%	89.6%	90.2%
RV	PD	PD2		40	35	74.6%	85.0%	89.0%	90.3%
RV	PD	PD3		40	37	86.1%	83.2%	96.2%	89.2%
RV	PD	PD4		40	35	79.9%	69.1%	95.3%	95.5%
SB	TZ	TZ1		40	29	69.2%	74.4%	95.5%	91.3%
SB	TZ	TZ4		40	39	79.5%	79.4%	85.7%	87.9%
SB	VT	VT1		40	39	79.3%	86.9%	86.6%	88.3%



Participation Report: All Students
Month 13: 06/03/2024 - 06/27/2024

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	480	442	82.1%	111.5%	94.4%	92.3%
Totals May/June 2023	400	405	78.4%	110.3%	86.9%	85.5%
Difference	80	37	3.7%	1.2%	7.5%	6.8%

**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
SB	MS	MS1		40	44	102.6%	95.7%	96.7%	98.2%
SB	MS	MS2		40	37	91.5%	92.0%	100.0%	98.4%
SB	MS	MS3		40	31	69.4%	69.4%	100.0%	100.0%
RV	PD	PD1		40	37	80.3%	87.0%	88.1%	90.0%
RV	PD	PD2		40	37	84.9%	85.0%	96.2%	90.8%
RV	PD	PD3		40	41	87.1%	83.6%	90.0%	89.3%
RV	PD	PD4		40	35	78.6%	70.3%	92.3%	95.0%
SB	TZ	TZ1		40	40	89.7%	76.0%	95.7%	91.8%
SB	TZ	TZ3		40	34	71.0%	71.0%	100.0%	100.0%
SB	TZ	TZ4		40	42	90.1%	80.4%	88.3%	87.9%
SB	TZ	TZ5		40	27	58.9%	65.5%	100.0%	94.5%
SB	VT	VT1		40	37	81.3%	86.5%	91.0%	88.5%

ALTUS SCHOOLS SOUTHERN CALIFORNIA

DBA –AUDEO CHARTER SCHOOL II ▪ AUDEO VALLEY CHARTER

ALTUS SCHOOLS EAST COUNTY ▪ ALTUS SCHOOLS NORTH COUNTY ▪ ALTUS SCHOOLS SOUTH BAY ▪ MIRUS SECONDARY

(A California Non-Profit Public Benefit Corporation)

Wayland Myers – Chairman

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

SPECIAL BOARD OF DIRECTORS MEETING MINUTES

Thursday, July 11, 2024, 8:00 a.m.

Via Teleconference at

4328 Proctor Place, San Diego, 92116, 514 Via De La Valle, Suite 303, Solana Beach, CA 92075, 4179 Middlesex Drive, San Diego, CA 92116, 610 Reyes Drive, Walnut, CA 91789
and at

North Carlsbad RC 3821 Plaza Drive Suite 401, Oceanside, CA 92056, South Carlsbad RC 6965 El Camino Real, Suite 202, Carlsbad, CA 92009, and Escondido RC 200 E. Via Rancho Parkway, Suite 143, Escondido, CA 92025, and Audeo Valley RC 27130 Eucalyptus Avenue, Suite A, Moreno Valley, CA 92555, and El Cajon RC 111 Fletcher Parkway, El Cajon, CA 92020, La Mesa RC 5975 Severin Drive, La Mesa, CA 91942, Paradise Valley RC 123 Worthington Street, Suite 104, Spring Valley, CA, 91977 and Main Street RC 16967 Main Street, Suite 108, Hesperia, CA 92345, Palm Desert RC 72840 Highway 111, Suite C103, Palm Desert, CA 92260, Topaz RC 14135 Main Street, Suite 203, Hesperia, CA 92345 and Bonita RC 3252 Bonita Road, Chula Vista, CA 91910, Chula Vista RC 1655 Broadway Street, Suite 13, Chula Vista, CA 91911, Otay Ranch RC 1392 E. Palomar Steet, Suite 202, Chula Vista, CA 91913, Plaza Bonita RC 3030 Plaza Bonita Road, Suite 1000, National City, CA 91950

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

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

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

Altus Schools East County: <https://grossmontsecondarycharter.com/board-and-governance/>

Altus Schools North County: <https://audeo3.com/board-and-governance/>

Altus Schools South Bay: <https://sweetwatersecondarycharter.com/board-and-governance/>

Mirus Secondary: <https://miruscharter.com/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

Myers called the meeting to order at 8:00 a.m.

1.2 Roll Call

Members present at the meeting were Chris Gordon, Jim Herr, Wayland Myers, and Cristina Stevens.
Also in attendance: Lynne Alipio, Mary Bixby, Angela Neri, and Tiffany Yandell.

1.3 Establishment of Quorum

The following directors, constituting a quorum of the Board were present at the meeting: Chris Gordon, Jim Herr, Wayland Myers, and Cristina Stevens.

Board member Gordon made the motion and was seconded by Board member Stevens to Approve the Establishment of Quorum.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

1.4 Pledge of Allegiance

Myers led all in the Pledge of Allegiance.

1.5 Approval of Agenda

Board member Herr made the motion and was seconded by Board member Gordon to Approve the Agenda.

Ayes – 4, 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 the Altus Schools Southern California Board (non-agenda) shall be no longer than two (2) minutes. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. In meetings held over Zoom, any person who wishes to make a comment on either non-agenda or agenda items shall use the “Raise Hand” feature of Zoom to notify the Board. In accordance with the Brown Act, no discussion or action may occur at this time, but it is the Board’s prerogative to respond or give direction to staff. All public comments 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 ADMINISTRATIVE ITEMS

3.1 Approval of Altus Schools Coachella Valley Charter Petition

Board member Stevens made the motion and was seconded by Board member Herr to Approve the Altus Schools Coachella Valley Charter Petition.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

4.0 BOARD ANNOUNCEMENTS AND COMMENTS

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

There were no comments from the Board.

5.0 ADJOURNMENT

It was moved by Gordon and seconded by Stevens to adjourn the meeting at 8:09 a.m.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

ALTUS SCHOOLS SOUTHERN CALIFORNIA

DBA –AUDEO CHARTER SCHOOL II ▪ AUDEO CHARTER SCHOOL III ▪ AUDEO VALLEY CHARTER

ALTUS SCHOOLS EAST COUNTY ▪ ALTUS SCHOOLS SOUTH BAY ▪ MIRUS SECONDARY

(A California Non-Profit Public Benefit Corporation)

Wayland Myers – Chairman

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

ANNUAL BOARD OF DIRECTORS MEETING MINUTES

Wednesday, June 26, 2024, 8:30 a.m.

Via Teleconference at

9655 Granite Ridge Road, Suite 100, San Diego, 92123, 514 Via De La Valle, Suite 303, Solana Beach, CA 92075,

4179 Middlesex Drive, San Diego, CA 92116, 15548 Firerock Lane, Moreno Valley, 92555

and at

North Carlsbad RC 3821 Plaza Drive Suite 401, Oceanside, CA 92056, South Carlsbad RC 6965 El Camino Real, Suite 202, Carlsbad, CA 92009, and Escondido RC 200 E. Via Rancho Parkway, Suite 143, Escondido, CA 92025, and Audeo Valley RC 27130 Eucalyptus Avenue, Suite A, Moreno Valley, CA 92555, and El Cajon RC 111 Fletcher Parkway, El Cajon, CA 92020, La Mesa RC 5975 Severin Drive, La Mesa, CA 91942, Paradise Valley RC 123 Worthington Street, Suite 104, Spring Valley, CA, 91977 and Main Street RC 16967 Main Street, Suite 108, Hesperia, CA 92345, Palm Desert RC 72840 Highway 111, Suite C103, Palm Desert, CA 92260, Topaz RC 14135 Main Street, Suite 203, Hesperia, CA 92345 and Bonita RC 3252 Bonita Road, Chula Vista, CA 91910, Chula Vista RC 1655 Broadway Street, Suite 13, Chula Vista, CA 91911, Otay Ranch RC 1392 E. Palomar Steet, Suite 202, Chula Vista, CA 91913, Plaza Bonita RC 3030 Plaza Bonita Road, Suite 1000, National City, CA 91950

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

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

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

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

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

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

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

1.0 OPEN SESSION

1.1 Call to Order

Myers called the meeting to order at 8:31 a.m.

1.2 Roll Call

Members present at the meeting were Chris Gordon, Jim Herr, Wayland Myers, and Cristina Stevens. Also in attendance: Lynne Alipio, Mary Bixby, Veneeta Chan, Debbie Giaquinta, Angela Neri, Veronica Radtke, Tim Tuter, Tiffany Yandell, and General Counsel Paul Minney.

1.3 Establishment of Quorum

The following directors, constituting a quorum of the Board were present at the meeting: Chris Gordon, Jim Herr, Wayland Myers, and Cristina Stevens.

Board member Stevens made the motion and was seconded by Board member Gordon to Approve the Establishment of Quorum.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

1.4 Pledge of Allegiance

Myers led all in the Pledge of Allegiance.

1.5 Approval of Agenda

Board member Herr made the motion and was seconded by Board member Stevens to Approve the Agenda.

Ayes – 4, 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 the Altus Schools Southern California Board (non-agenda) shall be no longer than two (2) minutes. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. In meetings held over Zoom, any person who wishes to make a comment on either non-agenda or agenda items shall use the “Raise Hand” feature of Zoom to notify the Board. In accordance with the Brown Act, no discussion or action may occur at this time, but it is the Board’s prerogative to respond or give direction to staff. All public comments 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 PUBLIC HEARING - Time Certain 8:35 a.m., or soon thereafter

The Governing Board of Directors encourages participation by parents, teachers, and members of the community interested in the affairs of Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter, Altus Schools East County, Altus Schools South Bay, and Mirus Secondary.

3.1 Audeo Charter School II

3.1.1 Public Hearing for the 2024-2025 Local Control Accountability Plan (LCAP)

The Public Hearing opened at 8:37 a.m.

Tim Tuter presented the 2024-2025 Local Control Accountability Plan (LCAP) with Budget Overview for Parents and Presentation of Dashboard Local Indicators.

There were no comments from the public.

The Public Hearing closed at 8:49 a.m.

3.2 Audeo Charter School III

3.2.1 Public Hearing for the 2024-2025 Local Control Accountability Plan (LCAP)

The Public Hearing opened at 8:49 a.m.

Tim Tuter presented the 2024-2025 Local Control Accountability Plan (LCAP) with Budget Overview for Parents and Presentation of Dashboard Local Indicators.

There were no comments from the public.

The Public Hearing closed at 8:56 a.m.

3.3 Audeo Valley Charter

3.3.1 Public Hearing for the 2024-2025 Local Control Accountability Plan (LCAP)

The Public Hearing opened at 8:56 a.m.

Tim Tuter presented the 2024-2025 Local Control Accountability Plan (LCAP) with Budget Overview for Parents and Presentation of Dashboard Local Indicators.

There were no comments from the public.

The Public Hearing closed at 9:02 a.m.

3.4 Altus Schools East County

3.4.1 Public Hearing for the 2024-2025 Local Control Accountability Plan (LCAP)

The Public Hearing opened at 9:02 a.m.

Tim Tuter presented the 2024-2025 Local Control Accountability Plan (LCAP) with Budget Overview for Parents and Presentation of Dashboard Local Indicators.

There were no comments from the public.

The Public Hearing closed at 9:08 a.m.

3.5 Altus Schools South Bay

3.5.1 Public Hearing for the 2024-2025 Local Control Accountability Plan (LCAP)

The Public Hearing opened at 9:08 a.m.

Tim Tuter presented the 2024-2025 Local Control Accountability Plan (LCAP) with Budget Overview for Parents and Presentation of Dashboard Local Indicators.

There were no comments from the public.

The Public Hearing closed at 9:14 a.m.

3.6 Mirus Secondary

3.6.1 Public Hearing for the 2024-2025 Local Control Accountability Plan (LCAP)

The Public Hearing opened at 9:14 a.m.

Tim Tuter presented the 2024-2025 Local Control Accountability Plan (LCAP) with Budget Overview for Parents and Presentation of Dashboard Local Indicators.

There were no comments from the public.

The Public Hearing closed at 9:19 a.m.

4.0 CLOSED SESSION

The Closed Session convened at 9:22 a.m.

4.1 Board Chairman Announcement Regarding Closed Session Items

4.2 Public Comment on Closed Session Items

There were no comments from the public.

MOVE TO CLOSED SESSION

4.2.1 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)

4.2.2 Conference with Labor Negotiator
Agency Designated Representative: W. Myers, Board Chair
Unrepresented Employee: Deputy Superintendent Schools Services

5.0 RETURN TO OPEN SESSION

The Board returned to Open Session at 10:25 a.m.

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

No actions taken at Closed Session.

6.0 ADMINISTRATIVE ITEMS

6.1 Approval of the Resignation of the Board Parent Representative Cristina Stevens effective June 30, 2024
Board member Gordon motioned and seconded by Board member Herr to Approve the Resignation of the Board Parent Representative Cristina Stevens Effective June 30, 2024.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

- 6.2 Approval of Appointment of Cristina Stevens as a Member of the Board of Directors,
Term 2: July 1, 2024 – June 30, 2030
Board member Stevens motioned and seconded by Board member Herr to Approve the Appointment of Cristina Stevens as a Community Member of the Board of Directors, Term 2: July 1, 2024 – June 30, 2030.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 6.3 Approval of Compensation Comparability Study for Deputy Superintendent Schools Services
Board Chair Myers stated that the Board must meet its due diligence and adhere to the legal requirement, by reviewing and adopting the Comparability Study for the Deputy Superintendent Schools Services to substantiate the 5 percent 2023-2024 augmentation pay. Board Chair Myers recommended the approval of the compensation study and identified the reasonable/non-excessive compensation for the Deputy Superintendent Schools Services.
It was moved by Board member Herr and it was seconded by Board member Stevens.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 6.4 Required Oral Report Regarding Deputy Superintendent Schools Services
General Counsel Minney shared the comparability study in the open session.
The Board Chair noted that the Deputy Superintendent Schools Services would receive a one-time payment of five percent (5%) of the Deputy Superintendent Schools Services total compensation for the 2023-2024 school year. The compensation increase is wholly in keeping with the compensation study the Board has received and approved.
- 6.5 Approval of Board Resolution No. 202406 Providing One-time Augmentation Pay to Eligible Employees, Equivalent to Five (5) percent of an Employee's 2023-2024 Compensation to exclude Superintendent Schools Services and Founder, and Chief Business Officer
Board member Gordon motioned and seconded by Board member Stevens to Approve Board Resolution No. 202406 Providing One-time Augmentation Pay to Eligible Employees, Equivalent to Five (5) percent of an Employee's 2023-2024 Compensation to exclude Superintendent Schools Services and Founder, and Chief Business Officer.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 6.6 Approval of Amendment to Employment Agreement for Deputy Superintendent Schools Services
Chairman Myers reported that the amendments are solely limited to updating the job title of the position to Deputy Superintendent School Services and Founding Director. All other terms and conditions of this position's employment agreement would remain the same.
Board member Herr motioned and seconded by Board member Gordon to Approve the Amendment to Employment Agreement for Deputy Superintendent Schools Services.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 6.7 Approval of Board Meeting Dates for 2024-2025
Thursday, September 5, 2024, 8:30 am
Wednesday, November 6, 2024, 10:30 am, Annual Workshop/Training, Day 1
Thursday, November 14, 2024, 10:30 am, Annual Workshop/Training, Day 2
Thursday, December 5, 2024, 1:00 pm
Thursday, February 27, 2025, 1:00 pm
Thursday, March 6, 2025, 1:00 pm, Special Meeting
Thursday, June 26, 2025, 1:00 pm, Annual Meeting
Board member Stevens motioned and seconded by Board member Herr to Approve the Board Meeting Dates for 2024-2025
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.8 Approval of Altus Schools East County Charter Renewal Petition Charter Term: July 1, 2025 – June 30, 2030
Board member Gordon motioned and seconded by Board member Stevens to Approve the Altus Schools East County Charter Renewal Petition, Charter Term: July 1, 2025 – June 30, 2030.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.9 Approval of Altus Schools South Bay Charter Renewal Petition Charter Term: July 1, 2025 – June 30, 2030
Board member Herr motioned and seconded by Board member Gordon to Approve the Altus Schools South Bay Charter Renewal Petition, Charter Term: July 1, 2025 – June 30, 2030.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.10 Approval of Ratification of Terms of Lease Renewal for APN 215-050-75-00
Board member Stevens motioned and seconded by Board member Herr to Approve the Ratification of Terms of Lease Renewal for APN 215-050-75-00.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.11 Approval of the Workplace Violence Prevention Plan
Board member Herr motioned and seconded by Board member Gordon to Approve the Workplace Violence Prevention Plan.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.12 Approval of the Proposition 28, Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act Annual Report

- 6.12.1 Audeo Charter School II
- 6.12.2 Audeo Charter School III
- 6.12.3 Audeo Valley Charter
- 6.12.4 Altus Schools East County
- 6.12.5 Altus Schools South Bay
- 6.12.6 Mirus Secondary School

Board member Gordon motioned and seconded by Board member Stevens to Approve Items 6.12.1 – 6.12.6, Proposition 28, Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act Annual Reports.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.13 Superintendent School Services and Founder's Report

6.13.1 Partners and Collaborators Presentation by Debbie Giaquinta
Giaquinta presented our Partners and Collaborator report to the Board. Giaquinta indicated that often, our students and families need alternative resources that are in addition to the academic side. We look at options throughout the County that are easily accessible for students/families. We work with different organizations to partner with to offer these support services.

6.13.2 Graduation Update
Bixby reported that we will have a total of 1000 graduates Altus wide this year.

6.14 Strategic Plan Update

- 6.14.1 School Productivity Indicators
 - 6.14.1.1 Audeo Charter School II
 - 6.14.1.1.1 School Participation Report for the Period of 2023- 2024
Month 8 – 11: 1/15/2024 – 5/03/2024
 - 6.14.1.2 Audeo Charter School III
 - 6.14.1.2.1 School Participation Report for the Period of 2023- 2024
Month 8 – 11: 1/15/2024 – 5/03/2024

- 6.14.1.3 Audeo Valley Charter
 - 6.14.1.3.1 School Participation Report for the Period of 2023- 2024
Month 8 – 11: 1/15/2024 – 5/03/2024
- 6.14.1.4 Altus Schools East County
 - 6.14.1.4.1 School Participation Report for the Period of 2023- 2024
Month 8 – 11: 1/15/2024 – 5/03/2024
- 6.14.1.5 Altus Schools South Bay
 - 6.14.1.5.1 School Participation Report for the Period of 2023- 2024
Month 8 – 11: 1/15/2024 – 5/03/2024
- 6.14.1.6 Mirus Secondary
 - 6.14.1.6.1 School Participation Report for the Period of 2023- 2024
Month 8 – 11: 1/15/2024 – 5/03/2024

Tim Tuter reviewed the School Participation Reports for all Schools.

7.0 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 Superintendent School Services and Founder recommends approval of all consent agenda items.

7.1 Consent Action Items for Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter, Altus Schools East County, Altus Schools South Bay, and Mirus Secondary for Each School

- 7.1.1 Approval of Board Meeting Minutes for February 28, 2024, and March 7, 2024
- 7.1.2 Approval of Pupil Attendance Calendar
 - 7.1.2.1 Audeo Charter School II
 - 7.1.2.2 Audeo Charter School III
 - 7.1.2.3 Audeo Valley Charter School
 - 7.1.2.4 Altus Schools East County
 - 7.1.2.5 Altus Schools South Bay
 - 7.1.2.6 Mirus Secondary
- 7.1.3 Approval of the 2024-2025 Consolidated Application
 - 7.1.3.1 Certification of Assurances
 - 7.1.3.2 Protected Prayer Certification
 - 7.1.3.3 Local Control Accountability Plan (LCAP) Federal Addendum Certification
 - 7.1.3.4 Application for Funding
- 7.1.4 Approval of the Employee Handbook Amendments
- 7.1.5 Approval of Student and Parent Handbook 2024-2025 Amendment
- 7.1.6 Approval of Comprehensive School Safety Plans
 - 7.1.6.1 Audeo Charter School II
 - 7.1.6.2 Audeo Charter School III
 - 7.1.6.3 Audeo Valley Charter School
 - 7.1.6.4 Altus Schools East County
 - 7.1.6.5 Altus Schools South Bay
 - 7.1.6.6 Mirus Secondary

Board member Stevens made one motion to approve all agenda items under the consent agenda and seconded by Board member Gordon to Approve the Consent Agenda Items 7.1.1 – 7.1.6.6.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

8.0 ACTION ITEMS

8.1 Actions Items for Audeo Charter School II

- 8.1.1 Review and Discuss the May Revised Operational Budget Assumptions for FY 2023-2024 and Approval of the May Revised Operational Budget for FY 2023-2024
The Board Reviewed the May Revised Operational Budget Assumptions for FY 2023-2024. Board member Gordon made the motion and was seconded by Stevens to Approve the May Revised Operational Budget for FY 2023-2024.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.1.2 Review and Discuss the Preliminary Operational Budget Assumptions for FY 2024-2025 and Approval of the Preliminary Operational Budget for FY 2024-2025
The Board Reviewed the Preliminary Operational Budget Assumptions for FY 2024-2025. Board member Herr motioned and seconded by Board member Gordon to Approve the Preliminary Operational Budget for FY 2024-2025.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.1.3 Approval of the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan
Board member Stevens motioned and seconded by Board member Herr to Approve the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.1.4 Approval of 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators
Board member Gordon motioned and seconded by Board member Stevens to Approve the 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

8.2 Actions Items for Audeo Charter School III

- 8.2.1 Approval of the Dashboard Alternative School Status (DASS) Renewal Application 2024 – 2026 Dashboards
Board member Herr motioned and seconded by Board member Gordon to Approve the Dashboard Alternative School Status (DASS) Renewal Application 2024 – 2026 Dashboards.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.2.2 Review and Discuss the May Revised Operational Budget Assumptions for FY 2023-2024 and Approval of the May Revised Operational Budget for FY 2023-2024
The Board Reviewed the May Revised Operational Budget Assumptions for FY 2023-2024. Board member Stevens motioned and seconded by Board member Herr to Approve the May Revised Operational Budget for FY 2023-2024.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.2.3 Review and Discuss the Preliminary Operational Budget Assumptions for FY 2024-2025 and Approval of the Preliminary Operational Budget for FY 2024-2025
The Board Reviewed the Preliminary Operational Budget Assumptions for FY 2024-2025. Board member Gordon motioned and seconded by Board member Stevens to Approve the Preliminary Operational Budget for FY 2024-2025.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

- 8.2.4 Approval of the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan
Board member Herr motioned and seconded by Board member Gordon to Approve the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.2.5 Approval of 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators
Board member Stevens motioned and seconded by Board member Herr to Approve the 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

8.3 Actions Items for Audeo Valley Charter

- 8.3.1 Review and Discuss the May Revised Operational Budget Assumptions for FY 2023-2024 and Approval of the May Revised Operational Budget for FY 2023-2024
The Board Reviewed the May Revised Operational Budget Assumptions for FY 2023-2024. Board member Gordon motioned and seconded by Board member Stevens to Approve the May Revised Operational Budget for FY 2023-2024.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.3.2 Review and Discuss the Preliminary Operational Budget Assumptions for FY 2024-2025 and Approval of the Preliminary Operational Budget for FY 2024-2025
The Board Reviewed the Preliminary Operational Budget Assumptions for FY 2024-2025. Board member Herr motioned and seconded by board member Stevens to Approve the Preliminary Operational Budget for FY 2024-2025.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.3.3 Approval of the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan
Board member Stevens motioned and seconded by Board member Gordon to Approve the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.3.4 Approval of 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators
Board member Gordon motioned and seconded by Board member Stevens to Approve the 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

8.4 Actions Items for Altus Schools East County

- 8.4.1 Review and Discuss the May Revised Operational Budget Assumptions for FY 2023-2024 and Approval of the May Revised Operational Budget for FY 2023-2024
The Board Reviewed the May Revised Operational Budget Assumptions for FY 2023-2024. Board member Herr motioned and seconded by Board member Gordon to Approve the May Revised Operational Budget for FY 2023-2024.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

- 8.4.2 Review and Discuss the Preliminary Operational Budget Assumptions for FY 2024-2025 and Approval of the Preliminary Operational Budget for FY 2024-2025
The Board Reviewed the Preliminary Operational Budget Assumptions for FY 2024-2025. Board member Herr motioned and seconded by Board member Stevens to Approve the Preliminary Operational Budget for FY 2024-2025.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.4.3 Approval of the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan
Board member Stevens motioned and seconded by Board member Gordon to Approve the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.4.4 Approval of 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators
Board member Gordon motioned and seconded by Board member Stevens to Approve the 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

8.5 Actions Items for Altus Schools South Bay

- 8.5.1 Review and Discuss the May Revised Operational Budget Assumptions for FY 2023-2024 and Approval of the May Revised Operational Budget for FY 2023-2024
The Board Reviewed the May Revised Operational Budget Assumptions for FY 2023-2024. Motioned by Board member Stevens and seconded by Board member Herr to Approve the May Revised Operational Budget for FY 2023-2024.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.5.2 Review and Discuss the Preliminary Operational Budget Assumptions for FY 2024-2025 and Approval of the Preliminary Operational Budget for FY 2024-2025
The Board Reviewed the Preliminary Operational Budget Assumptions for FY 2024-2025. Motioned by Board member Gordon and seconded by Board member Stevens to Approve the Preliminary Operational Budget for FY 2024-2025.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.5.3 Approval of the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan
Motioned by Board member Herr and seconded by Board member Gordon to Approve the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.5.4 Approval of 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators
Board member Stevens motioned and seconded by Board member Herr to Approve the 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

8.6 Actions Items for Mirus Secondary

- 8.6.1 Review and Discuss the May Revised Operational Budget Assumptions for FY 2023-2024 and Approval of the May Revised Operational Budget for FY 2023-2024
The Board Reviewed the May Revised Operational Budget Assumptions for FY 2023-2024. Board member Herr motioned and seconded by Board member Stevens to Approve the May Revised Operational Budget for FY 2023-2024.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.6.2 Review and Discuss the Preliminary Operational Budget Assumptions for FY 2024-2025 and Approval of the Preliminary Operational Budget for FY 2024-2025
The Board Reviewed the Preliminary Operational Budget Assumptions for FY 2024-2025. It was moved by Board member Gordon and seconded by Board member Herr to Approve the Preliminary Operational Budget for FY 2024-2025.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.6.3 Approval of the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan
It was moved by Board member Stevens and seconded by Board member Herr to Approve the 2024-2025 Educational Protection Account (EPA) Resolution and Expenditure Plan.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 8.6.4 Approval of 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators
It was moved by Board member Herr and seconded by Board member Stevens to Approve the 2024-2025 Local Control Accountability Plan (LCAP) with Local Control Funding Formula (LCFF) Budget Overview for Parents and Presentation of Dashboard Local Indicators.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

9.0 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.

There were no comments from the Board.

10.0 ADJOURNMENT

It was moved by Gordon and seconded by Stevens to adjourn the meeting at 11:38 a.m.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

Charter School Name: Audeo Charter II
CDS #: 37-10371-0134577
Charter Approving Entity: San Diego County Office of Education
County: San Diego
Charter #: 1835

This charter school uses the following basis of accounting:

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

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	4,044,554.00		4,044,554.00
Education Protection Account State Aid - Current Year	8012	61,844.00		61,844.00
State Aid - Prior Years	8019	(377.00)		(377.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	25,819.00		25,819.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,131,840.00	0.00	4,131,840.00
2. Federal Revenues (see NOTE in Section L)				
Every Student Succeeds Act	8290		165,589.58	165,589.58
Special Education - Federal	8181, 8182		35,206.00	35,206.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	420,581.04	420,581.04
Total, Federal Revenues		0.00	621,376.62	621,376.62
3. Other State Revenues				
Special Education - State	StateRev SE		311,307.85	311,307.85
All Other State Revenues	StateRev AO	69,198.96	1,026,127.21	1,095,326.17
Total, Other State Revenues		69,198.96	1,337,435.06	1,406,634.02
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	121,548.96	4,000.00	125,548.96
Total, Local Revenues		121,548.96	4,000.00	125,548.96
5. TOTAL REVENUES		4,322,587.92	1,962,811.68	6,285,399.60
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	564,679.22	658,955.93	1,223,635.15
Certificated Pupil Support Salaries	1200	100,503.01	71,890.22	172,393.23
Certificated Supervisors' and Administrators' Salaries	1300	84,506.67	84,603.12	169,109.79
Other Certificated Salaries	1900	9,969.99	53,315.73	63,285.72
Total, Certificated Salaries		759,658.89	868,765.00	1,628,423.89
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	0.00	0.00	0.00
Noncertificated Support Salaries	2200	6,355.99	613.39	6,969.38
Noncertificated Supervisors' and Administrators' Salaries	2300	68,779.41	5,688.93	74,468.34
Clerical, Technical and Office Salaries	2400	176,202.54	13,325.10	189,527.64
Other Noncertificated Salaries	2900	6,901.16	323.14	7,224.30
Total, Noncertificated Salaries		258,239.10	19,950.56	278,189.66
3. Employee Benefits				
STRS	3101-3102	145,482.84	284,446.49	429,929.33
PERS	3201-3202	55,233.39	8,877.89	64,111.28
OASDI / Medicare / Alternative	3301-3302	29,516.56	13,946.35	43,462.91

Health and Welfare Benefits	3401-3402	223,100.07	196,529.70	419,629.77
Unemployment Insurance	3501-3502	483.25	446.42	929.67
Workers' Compensation Insurance	3601-3602	12,257.88	10,772.78	23,030.66
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		466,073.99	515,019.63	981,093.62
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	994.09	994.09
Books and Other Reference Materials	4200	0.00	7,504.20	7,504.20
Materials and Supplies	4300	19,807.00	79,816.59	99,623.59
Noncapitalized Equipment	4400	0.00	48,712.56	48,712.56
Food	4700	0.00	6,692.32	6,692.32
Total, Books and Supplies		19,807.00	143,719.76	163,526.76
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	11,005.80	9,940.90	20,946.70
Dues and Memberships	5300	11,962.90	0.00	11,962.90
Insurance	5400	20,195.10	140.27	20,335.37
Operations and Housekeeping Services	5500	46,096.86	41,767.80	87,864.66
Rentals, Leases, Repairs, and Noncap. Improvements	5600	351,786.61	4,979.30	356,765.91
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	305,430.00	144,880.88	450,310.88
Communications	5900	5,548.08	12,630.39	18,178.47
Total, Services and Other Operating Expenditures		752,025.35	214,339.54	966,364.89
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Subscription Assets	6700	0.00	0.00	0.00
Depreciation Expense (accrual basis only)	6900	72,428.62	0.00	72,428.62
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Amortization Expense - Subscription Assets	6920	0.00	0.00	0.00
Total, Capital Outlay		72,428.62	0.00	72,428.62
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	(8,560.38)	8,560.38	0.00
Debt Service:				
Interest	7438	449.61	0.00	449.61
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		449.61	0.00	449.61
Total, Other Outgo		(8,110.77)	8,560.38	449.61
8. TOTAL EXPENDITURES		2,320,122.18	1,770,354.87	4,090,477.05
Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,002,465.74	192,456.81	2,194,922.55
D. OTHER FINANCING SOURCES / USES				

1.	Other Sources	8930-8979	0.00	0.00	0.00
	Less:				
2.	Other Uses	7630-7699	0.00	0.00	0.00
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(219,457.40)	219,457.40	0.00
4.	TOTAL OTHER FINANCING SOURCES / USES		(219,457.40)	219,457.40	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)			1,783,008.34	411,914.21	2,194,922.55
F. FUND BALANCE / NET POSITION					
1.	Beginning Fund Balance/Net Position				
a.	As of July 1	9791	2,452,097.79	12,282.73	2,464,380.52
b.	Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c.	Adjusted Beginning Fund Balance /Net Position		2,452,097.79	12,282.73	2,464,380.52
2.	Ending Fund Balance /Net Position, June 30 (E+F1c)		4,235,106.13	424,196.94	4,659,303.07
Components of Ending Fund Balance (Modified Accrual Basis only)					
a.	Nonspendable				
1.	Revolving Cash (equals Object 9130)	9711			0.00
2.	Stores (equals Object 9320)	9712			0.00
3.	Prepaid Expenditures (equals Object 9330)	9713			0.00
4.	All Others	9719			0.00
b.	Restricted	9740			0.00
c.	Committed				
1.	Stabilization Arrangements	9750			0.00
2.	Other Commitments	9760			0.00
d.	Assigned	9780			0.00
e.	Unassigned/Unappropriated				
1.	Reserve for Economic Uncertainties	9789			0.00
2.	Unassigned/Unappropriated Amount	9790M			0.00
3.	Components of Ending Net Position (Accrual Basis only)				
a.	Net Investment in Capital Assets	9796	1,145,783.10	0.00	1,145,783.10
b.	Restricted Net Position	9797		424,196.94	424,196.94
c.	Unrestricted Net Position	9790A	3,089,323.03	0.00	3,089,323.03
Description		Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1.	Cash				
	In County Treasury	9110	2,728,515.41	518,709.75	3,247,225.16
	Fair Value Adjustment to Cash in County Treasury	9111	(48,950.65)	0.00	(48,950.65)
	In Banks	9120	1,451,678.11	(311,415.04)	1,140,263.07
	In Revolving Fund	9130	0.00	0.00	0.00
	With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
	Collections Awaiting Deposit	9140	0.00	0.00	0.00
2.	Investments	9150	0.00	0.00	0.00
3.	Accounts Receivable	9200	27,256.91	0.00	27,256.91
4.	Due from Grantor Governments	9290	51,241.56	283,978.93	335,220.49
5.	Stores	9320	0.00	0.00	0.00
6.	Prepaid Expenditures (Expenses)	9330	48,426.19	27,436.11	75,862.30
7.	Other Current Assets	9340	15,556.10	0.00	15,556.10
8.	Lease Receivable	9380	0.00	0.00	0.00
9.	Capital Assets (accrual basis only)	9400-9489	1,145,783.10	0.00	1,145,783.10
10.	TOTAL ASSETS		5,419,506.73	518,709.75	5,938,216.48
H. DEFERRED OUTFLOWS OF RESOURCES					
1.	Deferred Outflows of Resources	9490	0.00	0.00	0.00
2.	TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES					
1.	Accounts Payable	9500	232,517.49	6,098.63	238,616.12
2.	Due to Grantor Governments	9590	0.00	0.00	0.00
3.	Current Loans	9640	3,479.70	0.00	3,479.70

4.	Unearned Revenue	9650	0.00	88,414.18	88,414.18
5.	Long-Term Liabilities (accrual basis only)	9660-9669	948,403.41	0.00	948,403.41
6.	TOTAL LIABILITIES		1,184,400.60	94,512.81	1,278,913.41
J. DEFERRED INFLOWS OF RESOURCES					
1.	Deferred Inflows of Resources	9690	0.00	0.00	0.00
2.	TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION					
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)					
(must agree with Line F2)			4,235,106.13	424,196.94	4,659,303.07

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

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

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a. 03/16/20	COVID-19	33,102.62
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		33,102.62

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

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2025-26.

a.	Total Expenditures (B8)	4,090,477.05
b.	Less Federal Expenditures (Total A2)	
	[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	621,376.62
c.	Subtotal of State & Local Expenditures	3,469,100.43
	[a minus b]	
d.	Less Community Services	0.00
	[L2 Total]	
e.	Less Capital Outlay & Debt Service	72,878.23
	[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f.	Less Supplemental Expenditures made as the result of a Presidentially	33,102.62

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$	3,363,119.58
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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,152,285.00	4,282,175.00	3.1%
2) Federal Revenue		8100-8299	470,213.29	109,785.00	-76.7%
3) Other State Revenue		8300-8599	999,727.51	288,323.00	-71.2%
4) Other Local Revenue		8600-8799	267,260.73	287,490.00	7.6%
5) TOTAL, REVENUES			5,889,486.53	4,967,773.00	-15.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,193,851.87	1,604,428.49	34.4%
2) Classified Salaries		2000-2999	314,662.65	311,333.01	-1.1%
3) Employee Benefits		3000-3999	863,247.44	1,118,452.93	29.6%
4) Books and Supplies		4000-4999	154,498.47	378,920.00	145.3%
5) Services and Other Operating Expenses		5000-5999	759,504.79	1,221,644.51	60.8%
6) Depreciation and Amortization		6000-6999	17,455.20	50,731.51	190.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	818.87	1,116.57	36.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,304,039.29	4,686,627.02	41.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,585,447.24	281,145.98	-89.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,585,447.24	281,145.98	-89.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,875,558.27	4,461,005.51	137.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,558.27	4,461,005.51	137.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,875,558.27	4,461,005.51	137.8%
2) Ending Net Position, June 30 (E + F1e)			4,461,005.51	4,742,151.49	6.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,282,201.19	1,754,539.43	36.8%
b) Restricted Net Position		9797	622,191.65	596,367.53	-4.2%
c) Unrestricted Net Position		9790	2,556,612.67	2,391,244.53	-6.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,888,624.85		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	122.00		
4) Due from Grantor Government		9290	1,217,091.60		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	70,205.63		
8) Other Current Assets		9340	13,168.96		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	222,043.20		
e) Accumulated Depreciation - Buildings		9435	(107,242.63)		
f) Equipment		9440	10,350.87		
g) Accumulated Depreciation - Equipment		9445	(9,315.72)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	1,407,921.38		
j) Accumulated Amortization-Lease Assets		9465	(241,555.91)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			6,471,414.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	169,533.45		
2) Due to Grantor Governments		9590	338,854.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	63,661.90		
5) Unearned Revenue		9650	140,143.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	9,174.88		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	1,226,547.49		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	62,494.00		
7) TOTAL, LIABILITIES			2,010,408.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			4,461,005.51		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,249,254.00	2,802,070.00	-13.8%
Education Protection Account State Aid - Current Year		8012	492,668.00	1,115,174.00	126.4%
State Aid - Prior Years		8019	(21,093.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	431,456.00	364,931.00	-15.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,152,285.00	4,282,175.00	3.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	38,422.00	33,740.00	-12.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	54,972.00	54,972.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	7,817.00	7,686.00	-1.7%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	3,288.00	3,387.00	3.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	355,714.29	0.00	-100.0%
TOTAL, FEDERAL REVENUE			470,213.29	109,785.00	-76.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,650.00	13,083.00	12.3%
Lottery - Unrestricted and Instructional Materials		8560	83,190.51	72,200.00	-13.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	125,072.00	140,143.00	12.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	779,815.00	62,897.00	-91.9%
TOTAL, OTHER STATE REVENUE			999,727.51	288,323.00	-71.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,517.24	18,000.00	71.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	11,988.49	23,130.00	92.9%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	244,755.00	246,360.00	0.7%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			267,260.73	287,490.00	7.6%
TOTAL, REVENUES			5,889,486.53	4,967,773.00	-15.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	866,664.25	1,171,749.65	35.2%
Certificated Pupil Support Salaries		1200	84,066.84	80,526.41	-4.2%
Certificated Supervisors' and Administrators' Salaries		1300	202,058.89	201,142.64	-0.5%
Other Certificated Salaries		1900	41,061.89	151,009.79	267.8%
TOTAL, CERTIFICATED SALARIES			1,193,851.87	1,604,428.49	34.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	26,846.43	24,603.00	-8.4%
Classified Support Salaries		2200	6,961.79	7,182.33	3.2%
Classified Supervisors' and Administrators' Salaries		2300	74,727.04	74,998.52	0.4%
Clerical, Technical and Office Salaries		2400	198,903.09	197,796.01	-0.6%
Other Classified Salaries		2900	7,224.30	6,753.15	-6.5%
TOTAL, CLASSIFIED SALARIES			314,662.65	311,333.01	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	325,918.43	310,985.09	-4.6%
PERS		3201-3202	73,605.90	77,786.94	5.7%
OASDI/Medicare/Alternative		3301-3302	40,045.96	45,607.75	13.9%
Health and Welfare Benefits		3401-3402	405,326.01	660,892.44	63.1%
Unemployment Insurance		3501-3502	722.99	957.86	32.5%
Workers' Compensation		3601-3602	17,628.15	22,222.85	26.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			863,247.44	1,118,452.93	29.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	294.96	30,000.00	10,070.9%
Books and Other Reference Materials		4200	6,335.84	8,400.00	32.6%
Materials and Supplies		4300	112,241.56	205,520.00	83.1%
Noncapitalized Equipment		4400	28,073.28	126,000.00	348.8%
Food		4700	7,552.83	9,000.00	19.2%
TOTAL, BOOKS AND SUPPLIES			154,498.47	378,920.00	145.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	32,510.18	58,624.52	80.3%
Dues and Memberships		5300	11,302.12	14,150.00	25.2%
Insurance		5400-5450	21,233.00	22,401.15	5.5%
Operations and Housekeeping Services		5500	57,424.80	74,975.00	30.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	236,780.26	507,558.99	114.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	378,610.21	512,328.85	35.3%
Communications		5900	21,644.22	31,606.00	46.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			759,504.79	1,221,644.51	60.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	17,455.20	50,731.51	190.6%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			17,455.20	50,731.51	190.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	818.87	1,116.57	36.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			818.87	1,116.57	36.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,304,039.29	4,686,627.02	41.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

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

This charter school uses the following basis of accounting:

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

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	4,571,082.00		4,571,082.00
Education Protection Account State Aid - Current Year	8012	62,144.00		62,144.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00		0.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,633,226.00	0.00	4,633,226.00
2. Federal Revenues (see NOTE in Section L)				
Every Student Succeeds Act	8290		266,464.00	266,464.00
Special Education - Federal	8181, 8182		41,315.00	41,315.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	425,081.92	425,081.92
Total, Federal Revenues		0.00	732,860.92	732,860.92
3. Other State Revenues				
Special Education - State	StateRev SE		317,501.00	317,501.00
All Other State Revenues	StateRev AO	76,288.71	1,358,900.83	1,435,189.54
Total, Other State Revenues		76,288.71	1,676,401.83	1,752,690.54
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	281,610.98	0.00	281,610.98
Total, Local Revenues		281,610.98	0.00	281,610.98
5. TOTAL REVENUES		4,991,125.69	2,409,262.75	7,400,388.44
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	728,599.56	496,514.59	1,225,114.15
Certificated Pupil Support Salaries	1200	76,536.93	68,934.64	145,471.57
Certificated Supervisors' and Administrators' Salaries	1300	111,452.11	78,746.36	190,198.47
Other Certificated Salaries	1900	0.00	19,714.38	19,714.38
Total, Certificated Salaries		916,588.60	663,909.97	1,580,498.57
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	0.00	21,361.90	21,361.90
Noncertificated Support Salaries	2200	7,109.22	1,629.96	8,739.18
Noncertificated Supervisors' and Administrators' Salaries	2300	77,100.30	10,108.74	87,209.04
Clerical, Technical and Office Salaries	2400	173,777.73	14,149.94	187,927.67
Other Noncertificated Salaries	2900	8,051.28	376.99	8,428.27
Total, Noncertificated Salaries		266,038.53	47,627.53	313,666.06
3. Employee Benefits				
STRS	3101-3102	179,381.33	234,576.76	413,958.09
PERS	3201-3202	63,242.78	39,470.55	102,713.33
OASDI / Medicare / Alternative	3301-3302	32,162.88	19,609.31	51,772.19

Health and Welfare Benefits	3401-3402	391,858.92	223,180.32	615,039.24
Unemployment Insurance	3501-3502	558.93	355.73	914.66
Workers' Compensation Insurance	3601-3602	13,807.09	8,302.09	22,109.18
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		681,011.93	525,494.76	1,206,506.69
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	795.72	795.72
Books and Other Reference Materials	4200	121.20	7,248.31	7,369.51
Materials and Supplies	4300	21,296.69	117,367.69	138,664.38
Noncapitalized Equipment	4400	13,138.05	75,607.60	88,745.65
Food	4700	0.00	11,873.23	11,873.23
Total, Books and Supplies		34,555.94	212,892.55	247,448.49
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	14,243.91	11,898.68	26,142.59
Dues and Memberships	5300	7,978.20	4,349.00	12,327.20
Insurance	5400	28,665.50	70.14	28,735.64
Operations and Housekeeping Services	5500	57,018.66	46,403.14	103,421.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600	240,906.54	10,092.05	250,998.59
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	321,292.05	242,392.31	563,684.36
Communications	5900	881.78	17,846.51	18,728.29
Total, Services and Other Operating Expenditures		670,986.64	333,051.83	1,004,038.47
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Subscription Assets	6700	0.00	0.00	0.00
Depreciation Expense (accrual basis only)	6900	18,427.18	0.00	18,427.18
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Amortization Expense - Subscription Assets	6920	0.00	0.00	0.00
Total, Capital Outlay		18,427.18	0.00	18,427.18
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	(9,930.37)	9,930.37	0.00
Debt Service:				
Interest	7438	325.09	0.00	325.09
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		325.09	0.00	325.09
Total, Other Outgo		(9,605.28)	9,930.37	325.09
8. TOTAL EXPENDITURES		2,578,003.54	1,792,907.01	4,370,910.55
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,413,122.15	616,355.74	3,029,477.89
D. OTHER FINANCING SOURCES / USES				

1.	Other Sources	8930-8979	0.00	0.00	0.00
	Less:				
2.	Other Uses	7630-7699	0.00	0.00	0.00
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(180,853.47)	180,853.47	0.00
4.	TOTAL OTHER FINANCING SOURCES / USES		(180,853.47)	180,853.47	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)			2,232,268.68	797,209.21	3,029,477.89
F. FUND BALANCE / NET POSITION					
1.	Beginning Fund Balance/Net Position				
a.	As of July 1	9791	4,890,887.67	39,466.71	4,930,354.38
b.	Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c.	Adjusted Beginning Fund Balance /Net Position		4,890,887.67	39,466.71	4,930,354.38
2.	Ending Fund Balance /Net Position, June 30 (E+F1c)		7,123,156.35	836,675.92	7,959,832.27
Components of Ending Fund Balance (Modified Accrual Basis only)					
a.	Nonspendable				
1.	Revolving Cash (equals Object 9130)	9711			0.00
2.	Stores (equals Object 9320)	9712			0.00
3.	Prepaid Expenditures (equals Object 9330)	9713			0.00
4.	All Others	9719			0.00
b.	Restricted	9740			0.00
c.	Committed				
1.	Stabilization Arrangements	9750			0.00
2.	Other Commitments	9760			0.00
d.	Assigned	9780			0.00
e.	Unassigned/Unappropriated				
1.	Reserve for Economic Uncertainties	9789			0.00
2.	Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)					
a.	Net Investment in Capital Assets	9796	488,951.23	0.00	488,951.23
b.	Restricted Net Position	9797		836,675.92	836,675.92
c.	Unrestricted Net Position	9790A	6,634,205.12	0.00	6,634,205.12
Description		Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1.	Cash				
	In County Treasury	9110	2,837,957.70	1,178,793.29	4,016,750.99
	Fair Value Adjustment to Cash in County Treasury	9111	(60,550.95)	0.00	(60,550.95)
	In Banks	9120	4,469,068.81	(470,288.70)	3,998,780.11
	In Revolving Fund	9130	0.00	0.00	0.00
	With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
	Collections Awaiting Deposit	9140	0.00	0.00	0.00
2.	Investments	9150	0.00	0.00	0.00
3.	Accounts Receivable	9200	37,442.32	0.00	37,442.32
4.	Due from Grantor Governments	9290	27,839.98	444,827.17	472,667.15
5.	Stores	9320	0.00	0.00	0.00
6.	Prepaid Expenditures (Expenses)	9330	36,277.00	40,212.90	76,489.90
7.	Other Current Assets	9340	8,581.33	0.00	8,581.33
8.	Lease Receivable	9380	0.00	0.00	0.00
9.	Capital Assets (accrual basis only)	9400-9489	488,951.23	0.00	488,951.23
10.	TOTAL ASSETS		7,845,567.42	1,193,544.66	9,039,112.08
H. DEFERRED OUTFLOWS OF RESOURCES					
1.	Deferred Outflows of Resources	9490	0.00	0.00	0.00
2.	TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES					
1.	Accounts Payable	9500	231,335.71	14,751.37	246,087.08
2.	Due to Grantor Governments	9590	0.00	0.00	0.00
3.	Current Loans	9640	2,319.80	0.00	2,319.80

4.	Unearned Revenue	9650	0.00	342,117.37	342,117.37
5.	Long-Term Liabilities (accrual basis only)	9660-9669	488,755.56	0.00	488,755.56
6.	TOTAL LIABILITIES		722,411.07	356,868.74	1,079,279.81
J. DEFERRED INFLOWS OF RESOURCES					
1.	Deferred Inflows of Resources	9690	0.00	0.00	0.00
2.	TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION					
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)					
(must agree with Line F2)			7,123,156.35	836,675.92	7,959,832.27

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

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

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a. 03/16/20	COVID-19	708.65
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		708.65

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

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2025-26.

a. Total Expenditures (B8)	4,370,910.55
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	732,860.92
c. Subtotal of State & Local Expenditures	3,638,049.63
[a minus b]	
d. Less Community Services	0.00
[L2 Total]	
e. Less Capital Outlay & Debt Service	18,752.27
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f. Less Supplemental Expenditures made as the result of a Presidentially	708.65

Declared Disaster	
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE	\$ 3,618,588.71
[c minus d minus e minus f]	

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

Charter School Name: Altus Schools North County
CDS #: 37-68106-0137034
Charter Approving Entity: Escondido Union High
County: San Diego
Charter #: 1935

This charter school uses the following basis of accounting:

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

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,525,234.00		1,525,234.00
Education Protection Account State Aid - Current Year	8012	33,958.00		33,958.00
State Aid - Prior Years	8019	(5,575.00)		(5,575.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	951,141.00		951,141.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		2,504,758.00	0.00	2,504,758.00
2. Federal Revenues (see NOTE in Section L)				
Every Student Succeeds Act	8290		199,446.50	199,446.50
Special Education - Federal	8181, 8182		17,844.00	17,844.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	129,983.22	129,983.22
Total, Federal Revenues		0.00	347,273.72	347,273.72
3. Other State Revenues				
Special Education - State	StateRev SE		171,549.03	171,549.03
All Other State Revenues	StateRev AO	35,418.41	607,606.83	643,025.24
Total, Other State Revenues		35,418.41	779,155.86	814,574.27
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	92,722.29	2,233.55	94,955.84
Total, Local Revenues		92,722.29	2,233.55	94,955.84
5. TOTAL REVENUES		2,632,898.70	1,128,663.13	3,761,561.83
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	395,854.68	309,172.35	705,027.03
Certificated Pupil Support Salaries	1200	35,425.49	36,551.52	71,977.01
Certificated Supervisors' and Administrators' Salaries	1300	53,231.58	47,915.77	101,147.35
Other Certificated Salaries	1900	0.00	22,191.13	22,191.13
Total, Certificated Salaries		484,511.75	415,830.77	900,342.52
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	0.00	2,842.50	2,842.50
Noncertificated Support Salaries	2200	1,408.43	203.39	1,611.82
Noncertificated Supervisors' and Administrators' Salaries	2300	34,332.59	3,030.95	37,363.54
Clerical, Technical and Office Salaries	2400	97,452.63	14,635.01	112,087.64
Other Noncertificated Salaries	2900	3,474.76	137.39	3,612.15
Total, Noncertificated Salaries		136,668.41	20,849.24	157,517.65
3. Employee Benefits				
STRS	3101-3102	83,880.38	156,211.54	240,091.92
PERS	3201-3202	31,895.45	4,031.67	35,927.12
OASDI / Medicare / Alternative	3301-3302	16,941.62	7,555.30	24,496.92

	Health and Welfare Benefits	3401-3402	90,312.10	109,830.26	200,142.36	
	Unemployment Insurance	3501-3502	297.34	218.88	516.22	
	Workers' Compensation Insurance	3601-3602	7,774.32	5,478.90	13,253.22	
	OPEB, Allocated	3701-3702	0.00	0.00	0.00	
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00	
	Other Employee Benefits	3901-3902	0.00	0.00	0.00	
	Total, Employee Benefits		231,101.21	283,326.55	514,427.76	
4.	Books and Supplies					
	Approved Textbooks and Core Curricula Materials	4100	0.00	368.64	368.64	
	Books and Other Reference Materials	4200	23.90	4,787.54	4,811.44	
	Materials and Supplies	4300	8,009.21	23,065.04	31,074.25	
	Noncapitalized Equipment	4400	4,410.58	8,833.34	13,243.92	
	Food	4700	0.00	2,205.21	2,205.21	
	Total, Books and Supplies		12,443.69	39,259.77	51,703.46	
5.	Services and Other Operating Expenditures					
	Subagreements for Services	5100	0.00	0.00	0.00	
	Travel and Conferences	5200	8,322.42	8,242.36	16,564.78	
	Dues and Memberships	5300	4,203.89	5,023.00	9,226.89	
	Insurance	5400	10,755.00	50.00	10,805.00	
	Operations and Housekeeping Services	5500	24,927.79	22,544.67	47,472.46	
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	162,475.62	4,250.87	166,726.49	
	Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	
	Professional/Consulting Services and Operating Expend.	5800	194,000.36	74,951.43	268,951.79	
	Communications	5900	1,980.80	6,768.86	8,749.66	
	Total, Services and Other Operating Expenditures		406,665.88	121,831.19	528,497.07	
6.	Capital Outlay					
	(Objects 6100-6170, 6200-6500 modified accrual basis only)					
	Land and Land Improvements	6100-6170			0.00	
	Buildings and Improvements of Buildings	6200			0.00	
	Books and Media for New School Libraries or Major					
	Expansion of School Libraries	6300			0.00	
	Equipment	6400			0.00	
	Equipment Replacement	6500			0.00	
	Lease Assets	6600			0.00	
	Subscription Assets	6700	0.00	0.00	0.00	
	Depreciation Expense (accrual basis only)	6900	59,942.64	0.00	59,942.64	
	Amortization Expense - Lease Assets	6910	0.00	0.00	0.00	
	Amortization Expense - Subscription Assets	6920	0.00	0.00	0.00	
	Total, Capital Outlay		59,942.64	0.00	59,942.64	
7.	Other Outgo					
	Tuition to Other Schools	7110-7143	0.00	0.00	0.00	
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00	
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	
	All Other Transfers	7281-7299	0.00	0.00	0.00	
	Transfers of Indirect Costs	7300-7399	(8,017.95)	8,017.95	0.00	
	Debt Service:					
	Interest	7438	149.87	0.00	149.87	
	Principal (for modified accrual basis only)	7439			0.00	
	Total Debt Service		149.87	0.00	149.87	
	Total, Other Outgo		(7,868.08)	8,017.95	149.87	
8.	TOTAL EXPENDITURES		1,323,465.50	889,115.47	2,212,580.97	
Description			Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)				1,309,433.20	239,547.66	1,548,980.86
D. OTHER FINANCING SOURCES / USES						

1.	Other Sources	8930-8979	0.00	0.00	0.00
	Less:				
2.	Other Uses	7630-7699	0.00	0.00	0.00
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(94,621.00)	94,621.00	0.00
4.	TOTAL OTHER FINANCING SOURCES / USES		(94,621.00)	94,621.00	0.00
E.	NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		1,214,812.20	334,168.66	1,548,980.86
F.	FUND BALANCE / NET POSITION				
1.	Beginning Fund Balance/Net Position				
a.	As of July 1	9791	1,208,833.04	105,039.93	1,313,872.97
b.	Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c.	Adjusted Beginning Fund Balance /Net Position		1,208,833.04	105,039.93	1,313,872.97
2.	Ending Fund Balance /Net Position, June 30 (E+F1c)		2,423,645.24	439,208.59	2,862,853.83
	Components of Ending Fund Balance (Modified Accrual Basis only)				
a.	Nonspendable				
1.	Revolving Cash (equals Object 9130)	9711			0.00
2.	Stores (equals Object 9320)	9712			0.00
3.	Prepaid Expenditures (equals Object 9330)	9713			0.00
4.	All Others	9719			0.00
b.	Restricted	9740			0.00
c.	Committed				
1.	Stabilization Arrangements	9750			0.00
2.	Other Commitments	9760			0.00
d.	Assigned	9780			0.00
e.	Unassigned/Unappropriated				
1.	Reserve for Economic Uncertainties	9789			0.00
2.	Unassigned/Unappropriated Amount	9790M			0.00
3.	Components of Ending Net Position (Accrual Basis only)				
a.	Net Investment in Capital Assets	9796	445,273.42	0.00	445,273.42
b.	Restricted Net Position	9797		439,208.59	439,208.59
c.	Unrestricted Net Position	9790A	1,978,371.82	0.00	1,978,371.82
Description		Object Code	Unrestricted	Restricted	Total
G.	ASSETS				
1.	Cash				
	In County Treasury	9110	1,225,130.83	647,686.83	1,872,817.66
	Fair Value Adjustment to Cash in County Treasury	9111	(28,232.00)	0.00	(28,232.00)
	In Banks	9120	1,110,471.59	(189,825.82)	920,645.77
	In Revolving Fund	9130	0.00	0.00	0.00
	With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
	Collections Awaiting Deposit	9140	0.00	0.00	0.00
2.	Investments	9150	0.00	0.00	0.00
3.	Accounts Receivable	9200	16,173.70	0.00	16,173.70
4.	Due from Grantor Governments	9290	17,199.60	179,337.13	196,536.73
5.	Stores	9320	0.00	0.00	0.00
6.	Prepaid Expenditures (Expenses)	9330	23,296.78	12,885.75	36,182.53
7.	Other Current Assets	9340	431.00	0.00	431.00
8.	Lease Receivable	9380	0.00	0.00	0.00
9.	Capital Assets (accrual basis only)	9400-9489	445,273.42	0.00	445,273.42
10.	TOTAL ASSETS		2,809,744.92	650,083.89	3,459,828.81
H.	DEFERRED OUTFLOWS OF RESOURCES				
1.	Deferred Outflows of Resources	9490	0.00	0.00	0.00
2.	TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I.	LIABILITIES				
1.	Accounts Payable	9500	108,747.65	2,397.06	111,144.71
2.	Due to Grantor Governments	9590	5,136.00	0.00	5,136.00
3.	Current Loans	9640	1,159.90	0.00	1,159.90

4.	Unearned Revenue	9650		208,478.24	208,478.24
5.	Long-Term Liabilities (accrual basis only)	9660-9669	271,056.13	0.00	271,056.13
6.	TOTAL LIABILITIES		386,099.68	210,875.30	596,974.98
J. DEFERRED INFLOWS OF RESOURCES					
1.	Deferred Inflows of Resources	9690	0.00	0.00	0.00
2.	TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION					
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)					
(must agree with Line F2)			2,423,645.24	439,208.59	2,862,853.83

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

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

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a. 03/16/20	COVID-19	7,281.03
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		7,281.03

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

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2025-26.

a.	Total Expenditures (B8)	2,212,580.97
b.	Less Federal Expenditures (Total A2)	
	[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	347,273.72
c.	Subtotal of State & Local Expenditures	1,865,307.25
	[a minus b]	
d.	Less Community Services	0.00
	[L2 Total]	
e.	Less Capital Outlay & Debt Service	60,092.51
	[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f.	Less Supplemental Expenditures made as the result of a Presidentially	7,281.03

Declared Disaster	
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE	\$ 1,797,933.71
[c minus d minus e minus f]	

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

Charter School Name: Altus Schools South Bay
CDS #: 37-77107-0136473
Charter Approving Entity: State Board of Education
County: San Diego
Charter #: 1903

This charter school uses the following basis of accounting:

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

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	5,717,964.00		5,717,964.00
Education Protection Account State Aid - Current Year	8012	78,930.00		78,930.00
State Aid - Prior Years	8019	(547.00)		(547.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00		0.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		5,796,347.00	0.00	5,796,347.00
2. Federal Revenues (see NOTE in Section L)				
Every Student Succeeds Act	8290		289,566.00	289,566.00
Special Education - Federal	8181, 8182		59,320.00	59,320.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	250,949.20	250,949.20
Total, Federal Revenues		0.00	599,835.20	599,835.20
3. Other State Revenues				
Special Education - State	StateRev SE		412,619.00	412,619.00
All Other State Revenues	StateRev AO	107,339.27	1,477,318.10	1,584,657.37
Total, Other State Revenues		107,339.27	1,889,937.10	1,997,276.37
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	194,111.53	0.00	194,111.53
Total, Local Revenues		194,111.53	0.00	194,111.53
5. TOTAL REVENUES		6,097,797.80	2,489,772.30	8,587,570.10
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	956,031.65	437,145.73	1,393,177.38
Certificated Pupil Support Salaries	1200	112,222.02	73,311.24	185,533.26
Certificated Supervisors' and Administrators' Salaries	1300	187,217.75	93,269.46	280,487.21
Other Certificated Salaries	1900	10,320.36	89,955.67	100,276.03
Total, Certificated Salaries		1,265,791.78	693,682.10	1,959,473.88
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	1,409.21	24,641.77	26,050.98
Noncertificated Support Salaries	2200	10,575.70	1,587.14	12,162.84
Noncertificated Supervisors' and Administrators' Salaries	2300	123,080.24	10,924.92	134,005.16
Clerical, Technical and Office Salaries	2400	282,160.74	8,967.61	291,128.35
Other Noncertificated Salaries	2900	13,244.38	0.00	13,244.38
Total, Noncertificated Salaries		430,470.27	46,121.44	476,591.71
3. Employee Benefits				
STRS	3101-3102	239,558.37	314,755.52	554,313.89
PERS	3201-3202	78,189.58	30,936.43	109,126.01
OASDI / Medicare / Alternative	3301-3302	48,995.16	12,861.29	61,856.45

	Health and Welfare Benefits	3401-3402	732,968.38	342,967.44	1,075,935.82	
	Unemployment Insurance	3501-3502	814.31	370.54	1,184.85	
	Workers' Compensation Insurance	3601-3602	19,791.24	8,647.33	28,438.57	
	OPEB, Allocated	3701-3702	0.00	0.00	0.00	
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00	
	Other Employee Benefits	3901-3902	0.00	0.00	0.00	
	Total, Employee Benefits		1,120,317.04	710,538.55	1,830,855.59	
4.	Books and Supplies					
	Approved Textbooks and Core Curricula Materials	4100	0.00	858.60	858.60	
	Books and Other Reference Materials	4200	0.00	9,087.74	9,087.74	
	Materials and Supplies	4300	25,229.72	61,478.00	86,707.72	
	Noncapitalized Equipment	4400	8,085.68	29,367.61	37,453.29	
	Food	4700	5,858.83	16,647.88	22,506.71	
	Total, Books and Supplies		39,174.23	117,439.83	156,614.06	
5.	Services and Other Operating Expenditures					
	Subagreements for Services	5100	0.00	6,035.63	6,035.63	
	Travel and Conferences	5200	13,795.00	13,646.32	27,441.32	
	Dues and Memberships	5300	15,117.92	0.00	15,117.92	
	Insurance	5400	30,319.00	150.00	30,469.00	
	Operations and Housekeeping Services	5500	107,204.73	26,005.49	133,210.22	
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	449,895.13	5,898.79	455,793.92	
	Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	
	Professional/Consulting Services and Operating Expend.	5800	439,646.88	464,828.86	904,475.74	
	Communications	5900	6,703.20	20,111.19	26,814.39	
	Total, Services and Other Operating Expenditures		1,062,681.86	536,676.28	1,599,358.14	
6.	Capital Outlay					
	(Objects 6100-6170, 6200-6500 modified accrual basis only)					
	Land and Land Improvements	6100-6170			0.00	
	Buildings and Improvements of Buildings	6200			0.00	
	Books and Media for New School Libraries or Major					
	Expansion of School Libraries	6300			0.00	
	Equipment	6400			0.00	
	Equipment Replacement	6500			0.00	
	Lease Assets	6600			0.00	
	Subscription Assets	6700	0.00	0.00	0.00	
	Depreciation Expense (accrual basis only)	6900	137,784.09	0.00	137,784.09	
	Amortization Expense - Lease Assets	6910	0.00	0.00	0.00	
	Amortization Expense - Subscription Assets	6920	0.00	0.00	0.00	
	Total, Capital Outlay		137,784.09	0.00	137,784.09	
7.	Other Outgo					
	Tuition to Other Schools	7110-7143	0.00	0.00	0.00	
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00	
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	
	All Other Transfers	7281-7299	0.00	0.00	0.00	
	Transfers of Indirect Costs	7300-7399	(11,709.98)	11,709.98	0.00	
	Debt Service:					
	Interest	7438	307.01	0.00	307.01	
	Principal (for modified accrual basis only)	7439			0.00	
	Total Debt Service		307.01	0.00	307.01	
	Total, Other Outgo		(11,402.97)	11,709.98	307.01	
8.	TOTAL EXPENDITURES		4,044,816.30	2,116,168.18	6,160,984.48	
Description			Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)				2,052,981.50	373,604.12	2,426,585.62
D. OTHER FINANCING SOURCES / USES						

1.	Other Sources	8930-8979	0.00	0.00	0.00
	Less:				
2.	Other Uses	7630-7699	0.00	0.00	0.00
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(477,571.65)	477,571.65	0.00
4.	TOTAL OTHER FINANCING SOURCES / USES		(477,571.65)	477,571.65	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)			1,575,409.85	851,175.77	2,426,585.62
F. FUND BALANCE / NET POSITION					
1.	Beginning Fund Balance/Net Position				
a.	As of July 1	9791	4,070,791.55	52,707.95	4,123,499.50
b.	Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c.	Adjusted Beginning Fund Balance /Net Position		4,070,791.55	52,707.95	4,123,499.50
2.	Ending Fund Balance /Net Position, June 30 (E+F1c)		5,646,201.40	903,883.72	6,550,085.12
Components of Ending Fund Balance (Modified Accrual Basis only)					
a.	Nonspendable				
1.	Revolving Cash (equals Object 9130)	9711			0.00
2.	Stores (equals Object 9320)	9712			0.00
3.	Prepaid Expenditures (equals Object 9330)	9713			0.00
4.	All Others	9719			0.00
b.	Restricted	9740			0.00
c.	Committed				
1.	Stabilization Arrangements	9750			0.00
2.	Other Commitments	9760			0.00
d.	Assigned	9780			0.00
e.	Unassigned/Unappropriated				
1.	Reserve for Economic Uncertainties	9789			0.00
2.	Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)					
a.	Net Investment in Capital Assets	9796	2,232,331.87	0.00	2,232,331.87
b.	Restricted Net Position	9797		903,883.72	903,883.72
c.	Unrestricted Net Position	9790A	3,413,869.53	0.00	3,413,869.53
Description		Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1.	Cash				
	In County Treasury	9110	1,804,278.81	1,270,784.49	3,075,063.30
	Fair Value Adjustment to Cash in County Treasury	9111	(46,355.38)	0.00	(46,355.38)
	In Banks	9120	3,191,206.67	(274,949.62)	2,916,257.05
	In Revolving Fund	9130	0.00	0.00	0.00
	With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
	Collections Awaiting Deposit	9140	0.00	0.00	0.00
2.	Investments	9150	0.00	0.00	0.00
3.	Accounts Receivable	9200	27,334.36	0.00	27,334.36
4.	Due from Grantor Governments	9290	33,949.28	236,092.75	270,042.03
5.	Stores	9320	0.00	0.00	0.00
6.	Prepaid Expenditures (Expenses)	9330	56,951.23	61,878.35	118,829.58
7.	Other Current Assets	9340	19,237.35	0.00	19,237.35
8.	Lease Receivable	9380	0.00	0.00	0.00
9.	Capital Assets (accrual basis only)	9400-9489	2,232,331.87	0.00	2,232,331.87
10.	TOTAL ASSETS		7,318,934.19	1,293,805.97	8,612,740.16
H. DEFERRED OUTFLOWS OF RESOURCES					
1.	Deferred Outflows of Resources	9490	0.00	0.00	0.00
2.	TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES					
1.	Accounts Payable	9500	306,893.20	23,021.48	329,914.68
2.	Due to Grantor Governments	9590	0.00	0.00	0.00
3.	Current Loans	9640	2,319.80	0.00	2,319.80

4.	Unearned Revenue	9650	0.00	366,900.77	366,900.77
5.	Long-Term Liabilities (accrual basis only)	9660-9669	1,363,519.79	0.00	1,363,519.79
6.	TOTAL LIABILITIES		1,672,732.79	389,922.25	2,062,655.04
J. DEFERRED INFLOWS OF RESOURCES					
1.	Deferred Inflows of Resources	9690			0.00
2.	TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION					
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)					
(must agree with Line F2)			5,646,201.40	903,883.72	6,550,085.12

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

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

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a. 03/16/20	COVID-19	8,143.00
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		8,143.00

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

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2025-26.

a.	Total Expenditures (B8)	6,160,984.48
b.	Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]		599,835.20
c.	Subtotal of State & Local Expenditures	5,561,149.28
[a minus b]		
d.	Less Community Services	0.00
[L2 Total]		
e.	Less Capital Outlay & Debt Service	138,091.10
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]		
f.	Less Supplemental Expenditures made as the result of a Presidentially	8,143.00

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

\$	5,414,915.18
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[c minus d minus e minus f]

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

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

This charter school uses the following basis of accounting:

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

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	4,282,403.00		4,282,403.00
Education Protection Account State Aid - Current Year	8012	572,233.00		572,233.00
State Aid - Prior Years	8019	(8,278.00)		(8,278.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	142,695.00		142,695.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,989,053.00	0.00	4,989,053.00
2. Federal Revenues (see NOTE in Section L)				
Every Student Succeeds Act	8290		263,319.16	263,319.16
Special Education - Federal	8181, 8182		46,138.00	46,138.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	248,431.63	248,431.63
Total, Federal Revenues		0.00	557,888.79	557,888.79
3. Other State Revenues				
Special Education - State	StateRev SE		312,260.00	312,260.00
All Other State Revenues	StateRev AO	81,614.25	1,356,142.54	1,437,756.79
Total, Other State Revenues		81,614.25	1,668,402.54	1,750,016.79
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	81,344.93	0.00	81,344.93
Total, Local Revenues		81,344.93	0.00	81,344.93
5. TOTAL REVENUES		5,152,012.18	2,226,291.33	7,378,303.51
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	831,893.59	681,352.04	1,513,245.63
Certificated Pupil Support Salaries	1200	44,928.70	114,331.08	159,259.78
Certificated Supervisors' and Administrators' Salaries	1300	152,604.59	48,559.77	201,164.36
Other Certificated Salaries	1900	4,591.18	72,532.27	77,123.45
Total, Certificated Salaries		1,034,018.06	916,775.16	1,950,793.22
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	0.00	0.00	0.00
Noncertificated Support Salaries	2200	77,897.70	287.32	78,185.02
Noncertificated Supervisors' and Administrators' Salaries	2300	91,126.94	8,564.16	99,691.10
Clerical, Technical and Office Salaries	2400	268,783.83	3,708.58	272,492.41
Other Noncertificated Salaries	2900	9,632.23	0.00	9,632.23
Total, Noncertificated Salaries		447,440.70	12,560.06	460,000.76
3. Employee Benefits				
STRS	3101-3102	194,665.43	321,827.21	516,492.64
PERS	3201-3202	108,190.50	1,874.78	110,065.28
OASDI / Medicare / Alternative	3301-3302	47,817.94	13,917.97	61,735.91

Health and Welfare Benefits	3401-3402	348,532.23	273,185.53	621,717.76
Unemployment Insurance	3501-3502	667.16	464.44	1,131.60
Workers' Compensation Insurance	3601-3602	17,822.83	11,174.48	28,997.31
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		717,696.09	622,444.41	1,340,140.50
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	867.96	867.96
Books and Other Reference Materials	4200	0.00	8,499.97	8,499.97
Materials and Supplies	4300	23,312.66	55,340.02	78,652.68
Noncapitalized Equipment	4400	3,988.90	14,533.32	18,522.22
Food	4700	0.00	7,093.26	7,093.26
Total, Books and Supplies		27,301.56	86,334.53	113,636.09
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	30,779.93	15,408.82	46,188.75
Dues and Memberships	5300	13,444.92	0.00	13,444.92
Insurance	5400	27,541.00	190.00	27,731.00
Operations and Housekeeping Services	5500	58,429.20	53,094.26	111,523.46
Rentals, Leases, Repairs, and Noncap. Improvements	5600	383,599.16	16,402.00	400,001.16
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	303,635.47	155,733.80	459,369.27
Communications	5900	31,362.97	15,414.79	46,777.76
Total, Services and Other Operating Expenditures		848,792.65	256,243.67	1,105,036.32
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Subscription Assets	6700	0.00	0.00	0.00
Depreciation Expense (accrual basis only)	6900	63,874.66	0.00	63,874.66
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Amortization Expense - Subscription Assets	6920	0.00	0.00	0.00
Total, Capital Outlay		63,874.66	0.00	63,874.66
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	(7,965.97)	7,965.97	0.00
Debt Service:				
Interest	7438	317.87	0.00	317.87
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		317.87	0.00	317.87
Total, Other Outgo		(7,648.10)	7,965.97	317.87
8. TOTAL EXPENDITURES		3,131,475.62	1,902,323.80	5,033,799.42
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,020,536.56	323,967.53	2,344,504.09
D. OTHER FINANCING SOURCES / USES				

1.	Other Sources	8930-8979	0.00	0.00	0.00
	Less:				
2.	Other Uses	7630-7699	0.00	0.00	0.00
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(475,095.72)	475,095.72	0.00
4.	TOTAL OTHER FINANCING SOURCES / USES		(475,095.72)	475,095.72	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)			1,545,440.84	799,063.25	2,344,504.09
F. FUND BALANCE / NET POSITION					
1.	Beginning Fund Balance/Net Position				
a.	As of July 1	9791	4,701,553.77	66,873.07	4,768,426.84
b.	Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c.	Adjusted Beginning Fund Balance /Net Position		4,701,553.77	66,873.07	4,768,426.84
2.	Ending Fund Balance /Net Position, June 30 (E+F1c)		6,246,994.61	865,936.32	7,112,930.93
Components of Ending Fund Balance (Modified Accrual Basis only)					
a.	Nonspendable				
1.	Revolving Cash (equals Object 9130)	9711			0.00
2.	Stores (equals Object 9320)	9712			0.00
3.	Prepaid Expenditures (equals Object 9330)	9713			0.00
4.	All Others	9719			0.00
b.	Restricted	9740			0.00
c.	Committed				
1.	Stabilization Arrangements	9750			0.00
2.	Other Commitments	9760			0.00
d.	Assigned	9780			0.00
e.	Unassigned/Unappropriated				
1.	Reserve for Economic Uncertainties	9789			0.00
2.	Unassigned/Unappropriated Amount	9790M			0.00
3.	Components of Ending Net Position (Accrual Basis only)				
a.	Net Investment in Capital Assets	9796	830,228.15	0.00	830,228.15
b.	Restricted Net Position	9797		865,936.32	865,936.32
c.	Unrestricted Net Position	9790A	5,416,766.46	0.00	5,416,766.46
Description		Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1.	Cash				
	In County Treasury	9110	0.00	0.00	0.00
	Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
	In Banks	9120	5,725,743.25	1,007,170.45	6,732,913.70
	In Revolving Fund	9130	0.00	0.00	0.00
	With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
	Collections Awaiting Deposit	9140	0.00	0.00	0.00
2.	Investments	9150	0.00	0.00	0.00
3.	Accounts Receivable	9200	0.00	0.00	0.00
4.	Due from Grantor Governments	9290	1,253,022.36	220,375.85	1,473,398.21
5.	Stores	9320	0.00	0.00	0.00
6.	Prepaid Expenditures (Expenses)	9330	93,212.46	0.00	93,212.46
7.	Other Current Assets	9340	4,270.00	0.00	4,270.00
8.	Lease Receivable	9380	0.00	0.00	0.00
9.	Capital Assets (accrual basis only)	9400-9489	830,228.15	0.00	830,228.15
10.	TOTAL ASSETS		7,906,476.22	1,227,546.30	9,134,022.52
H. DEFERRED OUTFLOWS OF RESOURCES					
1.	Deferred Outflows of Resources	9490	0.00	0.00	0.00
2.	TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES					
1.	Accounts Payable	9500	190,591.42	39,708.52	230,299.94
2.	Due to Grantor Governments	9590	348,541.00	2,056.00	350,597.00
3.	Current Loans	9640	2,319.80	0.00	2,319.80

4.	Unearned Revenue	9650	480,541.13	319,845.46	800,386.59
5.	Long-Term Liabilities (accrual basis only)	9660-9669	637,488.26	0.00	637,488.26
6.	TOTAL LIABILITIES		1,659,481.61	361,609.98	2,021,091.59
J. DEFERRED INFLOWS OF RESOURCES					
1.	Deferred Inflows of Resources	9690			0.00
2.	TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION					
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)					
(must agree with Line F2)			6,246,994.61	865,936.32	7,112,930.93

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	0.00
b. Noncertificated Salaries	0.00
c. Employee Benefits	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

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

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a.	NONE	
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

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

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2025-26.

a.	Total Expenditures (B8)	5,033,799.42
b.	Less Federal Expenditures (Total A2)	
	[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	557,888.79
c.	Subtotal of State & Local Expenditures	4,475,910.63
	[a minus b]	
d.	Less Community Services	0.00
	[L2 Total]	
e.	Less Capital Outlay & Debt Service	64,192.53
	[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f.	Less Supplemental Expenditures made as the result of a Presidentially	0.00

Declared Disaster	
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE	\$ 4,411,718.10
[c minus d minus e minus f]	