

Audeo Charter School

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

(A California Non-Profit Public Benefit Corporation)

Gregg Haggart – Chairman

Laura Barreiro - Member, Wayland Myers – Member, Cristina Stevens - Member

SPECIAL BOARD OF DIRECTORS MEETING

Tuesday, September 6, 2022, 10:00 a.m.

Via Video Conference and at

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

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

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

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

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

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

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

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

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

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

1.0 OPEN SESSION

1.1 Call to Order

1.2 Roll Call

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

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

1.4 Establishment of Quorum

1.5 Pledge of Allegiance

1.6 Approval of Agenda *P.1-3*

2.0 PUBLIC COMMENT

If you would like to participate in public comment, please complete a speaker card and submit it to Staff. Public comment for items of interest to the public and within the scope of the Audeo Charter School, Inc., Board (non-agenda) shall be no longer than two (2) minutes. Speakers may not yield their time. In accordance with the Brown Act, no discussion or action may occur regarding items that are not on the agenda at this time but it is the Board's prerogative to briefly respond or give direction to staff. All public comment will be heard at this point in the agenda as ordered below. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. Each agenda item being commented on will have a maximum of 20 minutes allotted and each non-agenda item will have a maximum of 10 minutes allotted. If necessary, the Board Chair may equivalently decrease the time for each speaker in order to stay within the allotted maximum.

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

3.0 CONSENT AGENDA

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

3.1 Consent Action Items for The Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, Mirus Secondary School, and Sweetwater Secondary School for Each School

- 3.1.1 Consider Approval of Meeting Minutes for August 31, 2022 [P.4-8](#)
- 3.1.2 Consider Approval of Education for Homeless Children and Youth Policy 1750 Amendments [P.9-14](#)
- 3.1.3 Consider Approval of Education for Foster and Mobile Youth Policy 1752 Amendments [P.15-22](#)

4.0 ACTION ITEMS

4.1 Action Items for Audeo Charter School II

- 4.1.1 Consider Approval of the Unaudited Actuals for FY July 1, 2021 – June 30, 2022 [P.23-28](#)

4.2 Action Items for Audeo Charter School III

- 4.2.1 Consider Approval of Unaudited Actuals for FY July 1, 2021 – June 30, 2022 [P.29-34](#)

4.3 Action Items for Audeo Valley Charter School

- 4.3.1 Consider Approval of the Unaudited Actuals for FY July 1, 2021 – June 30, 2022 [P.35-45](#)

4.4 Action Items for Grossmont Secondary School

- 4.4.1 Consider Approval of the Unaudited Actuals for FY July 1, 2021 – June 30, 2022 [P.46-51](#)

4.5 Action Items for Mirus Secondary School

- 4.5.1 Consider Approval of the Unaudited Actuals for FY July 1, 2021 – June 30, 2022 [P.52-57](#)
- 4.5.2 Consider Approval of the Salary Schedule Effective September 1, 2022, for the Following Positions
 - 4.5.2.1 Teacher [P.58-61](#)
 - 4.5.2.2 Compliance Specialist/Registrar [P.62](#)

4.6 Action Items for Sweetwater Secondary School

- 4.6.1 Consider Approval of the Unaudited Actuals for FY July 1, 2021 – June 30, 2022 *P.63-68*

5.0 BOARD COMMENTS AND ANNOUNCEMENTS

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

6.0 ADJOURNMENT

Next Regular Board Meeting: December 7, 2022

Meeting Agenda available at:

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

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

Certification of Posting

I, Angela Neri, hereby certify that I posted this agenda on the Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, Mirus Secondary School, and Sweetwater Secondary School webpage on September 2, 2022.

Audeo Charter School

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

(A California Non-Profit Public Benefit Corporation)

Gregg Haggart – Chairman

Laura Barreiro - Member, Wayland Myers – Member, Cristina Stevens - Member

BOARD OF DIRECTORS MEETING MINUTES

Wednesday, August 31, 2022, 1:00 p.m.

Via Video Conference and at

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

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

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

1.0 OPEN SESSION

1.1 Call to Order

Haggart called the meeting to order at 1:07 p.m.

1.2 Roll Call

Members present at the meeting were Laura Barreiro, Gregg Haggart, Wayland Myers, and Cristina Stevens.

Also in attendance: Amanda Akle, Lynne Alipio, Wade Aschbrenner, Mary Bixby, Angela Neri, and Macy Vedder

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

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

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

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

1.4 Establishment of Quorum

The following directors, constituting a quorum of the Board were present at the meeting: Laura Barreiro, Gregg Haggart, Wayland Myers, and Cristina Stevens.

1.5 Pledge of Allegiance

Haggart led all in the Pledge of Allegiance.

1.6 Approval of Agenda

It was moved by Barreiro and seconded by Myers to Approve the Agenda.

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

2.0 PUBLIC COMMENT

If you would like to participate in public comment, please complete a speaker card and submit it to Staff. Public comment for items of interest to the public and within the scope of the Audeo Charter School, Inc., Board (non-agenda) shall be no longer than two (2) minutes. Speakers may not yield their time. In accordance with the Brown Act, no discussion or action may occur regarding items that are not on the agenda at this time but it is the Board’s prerogative to briefly respond or give direction to staff. All public comment will be heard at this point in the agenda as ordered below. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. 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 Items Public Comment

There were no comments from the public.

3.0 ADMINISTRATIVE ITEMS

3.1 Approval of New Community Board Member Chris Gordon effective January 1, 2023

It was moved by Barreiro and seconded by Myers to Approve the New Community Board Member Chris Gordon effective January 1, 2023.

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

3.2 Approval of New Community Board Member Jim Herr effective January 1, 2023

It was moved by Barreiro and seconded by Myers to Approve the New Community Board Member Jim Herr effective January 1, 2023.

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

3.3 Approval of Special Board Meeting on September 6, 2022, 10:00 am

It was moved by Barreiro and seconded by Myers to Approve the Special Board Meeting on September 6, 2022, 10:00 am.

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

3.4 Approval of a Two-Day Board Workshop on Professional Development Training Including Best Practices in Charter Schools Board Management, Updates on The Charter Schools Act and A Review of Corporate Practices, Fiduciary Duties and Fiscal Oversight, The Brown Act and Conflict of Interest Laws.

3.4.1 Monday, October 3, 2022, 1:00 pm – 3:00 pm, (virtual meeting)

3.4.2 Monday, October 17, 2022, 1:00 pm – 3:00 pm, (virtual meeting)

It was moved by Barreiro and seconded by Myers to Approve the Two-Day Board Workshop on Professional Development Training Including Best Practices in Charter Schools Board Management, Updates on The Charter Schools Act and A Review of Corporate Practices, Fiduciary Duties and Fiscal Oversight, The Brown Act and Conflict of Interest Laws.

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

3.5 President's Report

3.5.1 Alumni Update presented by Wade Aschbrenner

Aschbrenner reported the purpose of the Alumni Community is to stay connected with our graduates. This is to further support them in their post high school pathway and engage them in advocacy for our Schools. This is part of a mentoring process, as we can continue to lend support to students after they graduate from advice, suggestions, paperwork, etc. To date, we have 592 Alumni members.

3.6 Strategic Plan Update

3.6.1 Audeo Charter School II

3.6.1.1 School Participation Report for the period of 2021-2022
Months 12-13: 5/02/2022 – 5/27/2022

3.6.2 Audeo Charter School III

3.6.2.1 School Participation Report for the period of 2021-2022
Months 12-13: 5/02/2022 – 5/27/2022

3.6.3 Audeo Valley Charter School

3.6.3.1 School Participation Report for the period of 2021-2022
Months 12-13: 5/02/2022 – 5/27/2022

3.6.4 Grossmont Secondary School

3.6.4.1 School Participation Report for the period of 2021-2022
Months 12-13: 5/02/2022 – 5/27/2022

3.6.5 Mirus Secondary School

3.6.5.1 School Participation Report for the period of 2021-2022
Months 12-13: 5/02/2022 – 5/27/2022

3.6.6 Sweetwater Secondary School

3.6.6.1 School Participation Report for the period of 2021-2022
Months 12-13: 5/02/2022 – 5/27/2022

Alipio reviewed the School Participation Reports for all Schools and reported that Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, Mirus Secondary School, and Sweetwater Secondary School well exceeded the LCAP goal of 84% for cumulative participation on enrollment

4.0 CONSENT AGENDA

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

4.1 Consent Action Items for The Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, Mirus Secondary School, and Sweetwater Secondary School for Each School

- 4.1.1 Approval of Meeting Minutes for June 24, 2022
- 4.1.2 Approval of the Resolution to Adopt the Conflict of Interest Code Amendments
- 4.1.3 Approval of AB181 Independent Study Policy 3120 Amendments
- 4.1.4 Approval of the 2022-23 Consolidated Application
 - 4.1.4.1 Audeo Charter School II
 - 4.1.4.1.1 Certification of Assurances,
 - 4.1.4.1.2 Protected Prayer Certification,
 - 4.1.4.1.3 LCAP Federal Addendum Certification
 - 4.1.4.1.4 Application for Funding
 - 4.1.4.2 Audeo Charter School III
 - 4.1.4.2.1 Certification of Assurances,
 - 4.1.4.2.2 Protected Prayer Certification,
 - 4.1.4.2.3 LCAP Federal Addendum Certification
 - 4.1.4.2.4 Application for Funding
 - 4.1.4.3 Audeo Valley Charter School
 - 4.1.4.3.1 Certification of Assurances,
 - 4.1.4.3.2 Protected Prayer Certification,
 - 4.1.4.3.3 LCAP Federal Addendum Certification
 - 4.1.4.3.4 Application for Funding
 - 4.1.4.4 Grossmont Secondary School
 - 4.1.4.4.1 Certification of Assurances,
 - 4.1.4.4.2 Protected Prayer Certification,
 - 4.1.4.4.3 LCAP Federal Addendum Certification
 - 4.1.4.4.4 Application for Funding
 - 4.1.4.5 Mirus Secondary School
 - 4.1.4.5.1 Certification of Assurances,
 - 4.1.4.5.2 Protected Prayer Certification,
 - 4.1.4.5.3 LCAP Federal Addendum Certification
 - 4.1.4.5.4 Application for Funding
 - 4.1.4.6 Sweetwater Secondary School
 - 4.1.4.6.1 Certification of Assurances,
 - 4.1.4.6.2 Protected Prayer Certification,
 - 4.1.4.6.3 LCAP Federal Addendum Certification
 - 4.1.4.6.4 Application for Funding

It was moved by Barreiro and seconded by Myers to Approve the Consent Agenda Items 4.1.1-4.1.4.6.4. Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

5.0 ACTION ITEMS

5.1 Action Items for Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, Mirus Secondary School, and Sweetwater Secondary School, for Each School

5.1.1 Approval of the Salary Schedule for the Following Positions

5.1.1.1 Substitute Teacher

5.1.1.2 Learning Associate (LA)

It was moved by Barreiro and seconded by Myers to Approve the Salary Schedule for the Following Positions, Agenda Items 5.1.1.1 – 5.1.1.2.

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

5.2 Action Items for Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, and Sweetwater Secondary School, for Each School

5.2.1 Approval of the Salary Schedule for the Following Positions

5.2.1.1 Resource Center Associate (RCA)

5.2.1.2 Certificated Teacher Resource (CTR)

It was moved by Barreiro and seconded by Myers to Approve the Salary Schedule for the Following Positions, Agenda Items 5.2.1.1 – 5.2.1.2.

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

5.3 Action items for Mirus Secondary School

5.3.1 Approval of the Salary Schedule for the Following Positions

5.3.1.1 Resource Center Associate (RCA)

5.3.1.2 Certificated Teacher Resource (CTR)

It was moved by Barreiro and seconded by Myers to Approve the Salary Schedule for the Following Positions, agenda items 5.3.1.1 – 5.3.1.2.

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

5.4 Action items for Grossmont Secondary School, Sweetwater Secondary School, for Each School

5.4.1 Approval of the Compliance Monitoring and Certification of Governing Board Compliance Review 2022-2023

It was moved by Barreiro and seconded by Myers to Approve the Compliance Monitoring and Certification of Governing Board Compliance Review 2022-2023 for Grossmont Secondary School and Sweetwater Secondary School.

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

6.0 BOARD COMMENTS AND ANNOUNCEMENTS

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

Bixby noted that she will be interviewed on KUSI-Good Business segment which will be aired on September 6, 2022.

Bixby reported that we will set up a Resource Center tour in October for our Student Services Center Staff. The Board Members are welcome to join.

7.0 ADJOURNMENT

It was moved by Barreiro and seconded by Myers to adjourn the meeting at 2:09 p.m.

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

AUDEO CHARTER SCHOOL CORPORATION

EDUCATION FOR HOMELESS CHILDREN AND YOUTH POLICY

The Board of Directors of Audeo Charter School corporation hereby adopts this Educational for Homeless and Youth Policy to apply to Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, Mirus Secondary School, and Sweetwater Secondary School, hereafter collectively referred to as (“Charter School”). The Governing Board of the Charter School desires to ensure that homeless children and youth are provided with equal access to its educational program, have an opportunity to meet the same challenging State academic standards, are provided a free and appropriate public education, are not stigmatized, or segregated on the basis of their status as homeless, and to establish safeguards that protect homeless students from discrimination on the basis of their homelessness.

Definition of Homeless Children and Youth

The term “*homeless children and youth*” means individuals who lack a fixed, regular and adequate nighttime residence and includes children and youth who (42 U.S.C. § 11434a):

1. Are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;
2. Have a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings;
3. Are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and/or
4. Migratory children and unaccompanied youth (youth not in the physical custody of a parent or guardian) may be considered homeless if they meet the above definition of “homeless.”

Homeless status is determined in cooperation with the parent or guardian. In the case of unaccompanied youth, status is determined by the Charter School Liaison.

Charter School Liaison

The Executive Director designates the following staff person as the Charter School Liaison for homeless students (42 U.S.C. § 11432(g)(1)(J)(ii)):

Rachel Thomas Ana Maria Rojas, Equity and Inclusion ~~Officer~~ Administrator
 10170 Huennekens Street, San Diego, CA 92121
 858-678-4818

Board Policy #: 1750

Adopted: February 16, 2022. Amended September 6, 2022

The Charter School Liaison shall ensure that the following requirements are fulfilled by the Charter School (42 U.S.C. § 11432(g)(6)):

1. Homeless students are identified by school personnel and through outreach and coordination activities with other entities and agencies.
2. Homeless students enroll in and have a full and equal opportunity to succeed at Charter School.
3. Homeless students and families receive educational services for which they are eligible, including: services through Head Start programs (including Early Head Start programs) under the Head Start Act; early intervention services under part C of the Individuals with Disabilities Education Act (“IDEA”); any other preschool programs administered by Charter School, if any; and referrals to health care services, dental services, mental health services, substance abuse services, housing services, and other appropriate services.
4. Parents/guardians are informed of the educational and related opportunities available to their children and are provided with meaningful opportunities to participate in the education of their children.
5. Public notice of the educational rights of homeless children is disseminated at places frequented by parents or guardians of such youths, and unaccompanied youths, including schools, shelters, public libraries, and soup kitchens, and in a manner and form understandable to the parents and guardians of homeless youth and unaccompanied youth.
6. Enrollment/admissions disputes are mediated in accordance with law, Charter School charter, and Board policy.
7. Parents/guardians and any unaccompanied youth are fully informed of all transportation services, as applicable.
8. Charter School personnel providing services receive professional development and other support.
9. The Charter School Liaison collaborates with State coordinators and community and school personnel responsible for the provision of education and related services to homeless children and youths.
10. Unaccompanied youth are enrolled in school; have opportunities to meet the same challenging State academic standards as the State establishes for other children and youth; and are informed of their status as independent students and that the youths may obtain assistance from the Charter School Liaison to receive verification of such status for the purposes of the Free Application for Federal Student Aid.

The California Department of Education publishes a list of the contact information for the Homeless Education Liaisons in the state, which is available at: <https://www.cde.ca.gov/sp/hs/>

Enrollment

Charter School shall immediately admit/enroll the student for which the Charter School is a School of Origin. "School of Origin" means the school that the child or youth attended when permanently housed or the school in which the child or youth was last enrolled.

Charter School shall also immediately enroll a homeless youth who seeks to enroll in the Charter School if the youth would otherwise be eligible to attend and subject to the Charter School's capacity and pursuant to the procedures stated in the Charter School charter and Board policy. A homeless youth who is enrolled will have the right to attend classes and participate fully in school activities, including extracurricular activities.

The youth shall be immediately enrolled even if the student lacks records normally required for enrollment (such as previous academic records, records of immunizations, other required health records, proof of residency) or has missed application or enrollment deadlines during any period of homelessness. Records will immediately be requested from the previous school. (42 U.S.C. § 11432(g)(3)(C); Education Code Section 48850(a)(3)(A).)

If the student needs to obtain immunizations or does not possess immunization or other medical records, the Executive Director or designee shall refer the parent/guardian to the Charter School Liaison. The Charter School Liaison shall assist the parent/guardian in obtaining the necessary immunizations or records for the student. (42 U.S.C. § 11432(g)(3)(C).)

A homeless youth may remain in the student's school of origin for the entire period for which the youth is homeless. If a youth obtains permanent housing during an academic year, the youth will be permitted to remain in the school of origin through the end of the academic year.

Enrollment Disputes

If a dispute arises over admissions/enrollment, the student shall be immediately admitted (subject to Charter School's capacity and pursuant to the procedures stated in the Charter School charter and Board policy), pending final resolution of the dispute, including all available appeals. (42 U.S.C. § 11432(g)(3)(E).)

The parent/guardian shall be provided with a written explanation of the admission/enrollment decision, including an explanation of the parent/guardian's right to appeal the decision. The parent/guardian shall also be referred to the Charter School Liaison. (42 U.S.C. § 11432(g)(3)(E).)

The Charter School Liaison shall carry out the Board-adopted dispute resolution and complaint process as expeditiously as possible after receiving notice of the dispute. (42 U.S.C. § 11432(g)(3)(E).)

Comparable Services

Board Policy #: 1750

Adopted: February 16, 2022. Amended September 6, 2022

Each homeless child or youth shall promptly be provided services comparable to services offered to other students in Charter School such as (42 U.S.C. § 11432(g)(4)):

- Educational services for which the child or youth meets eligibility criteria, such as educational programs for students with disabilities and educational programs for students with limited English proficiency
- Programs in career and technical education
- Programs for gifted and talented students
- Charter School nutrition programs

Transportation

In the event that Charter School provides transportation services to all Charter School students, Charter School shall provide comparable transportation services to each homeless child or youth attending Charter School, as noted above. (42 U.S.C. § 11432(g)(4).)

If the Charter School does not otherwise provide transportation services to all Charter School students, Charter School shall ensure that transportation is provided for homeless students to and from Charter School, at the request of the parent or guardian (or Charter School Liaison), if Charter School is the student's school of origin. (42 U.S.C. § 11432(g)(1)(J).) Transportation provided by Charter School will be adequate and appropriate for the Student's situation, but Charter School does not commit to any one method of transportation for all youth.

Professional Development

All administrators, teachers and employees of Charter School will be provided professional development on the identification, services, and sensitivity necessary when dealing with homeless children and youth. (42 U.S.C. § 11433(d)(3).) All identified or suspected homeless children and youth will be referred to the Charter School Liaison.

High School Graduation Requirements

Homeless students who transfer to the Charter School any time after the completion of their second year of high school shall be exempt from any of the Charter School's graduation requirements that are in excess of the California minimum graduation requirements specified in Education Code section 51225.3 ("additional graduation requirements") unless Charter School makes a finding that the student is reasonably able to complete the Charter School's graduation requirements by the end of the student's fourth year of high school.

To determine whether a homeless student is in their third or fourth year of high school, either the number of credits the student has earned to the date of transfer or the length of the student's school enrollment may be used, whichever will qualify the student for the exemption.

Within thirty (30) calendar days of the date that a student who may qualify for exemption under the above requirements transfers into the Charter School, the Charter School shall notify the

student, the student's educational rights holder, and the Charter School Liaison of the availability of the exemption and whether the student qualifies for an exemption.

The Charter School shall notify students who are exempted from the Charter School's additional graduation requirements and the student's educational rights holder of how any of the requirements that are waived will affect the student's ability to gain admission to a postsecondary educational institution and provide information about transfer opportunities available through the California Community Colleges.

The Charter School shall not require any student who would otherwise be entitled to remain in attendance at the Charter School to accept the exemption from the Charter School's additional graduation requirements or deny the student enrollment in, or the ability to complete, courses for which the student is otherwise eligible. The Charter School shall not revoke an exemption and shall grant an eligible student's request for the exemption at any time if the student qualifies, regardless of whether the student previously declined the exemption. An eligible student's exemption from the Charter School's additional graduation requirements will continue to apply while the student is enrolled in the Charter School or if the student transfers to another school even after the student no longer meets the definition of a homeless child.

The Charter School shall not require or request that a student transfer schools in order to qualify the student for the exemption. Nor shall a student, a student's parent/guardian or educational rights holder, or a student's social worker or probation officer request a transfer solely to qualify for an exemption from the Charter School's additional graduation requirements.

If a student who is exempted from the Charter School's additional graduation requirements completes the California minimum coursework requirements specified in Education Code section 51225.3 before the end of the student's fourth year of high school and would otherwise be entitled to remain in attendance at the Charter School, the Charter School shall not require or request that the student graduate before the end of the student's fourth year of high school.

If the Charter School determines the student is reasonably able to complete the Charter School's graduation requirements by the end of the student's fifth year of high school, the Charter School shall do the following:

1. Inform the student of the student's option to remain at the Charter School for a fifth year to complete the Charter School's graduation requirements.
2. Inform the student, and the educational rights holder for the student, about how remaining in school for a fifth year to complete the Charter School's graduation requirements will affect the student's ability to gain admission to a postsecondary educational institution.
3. Provide information to the student about transfer opportunities available through the California Community Colleges.
4. Permit the student to stay at the Charter School for a fifth year to complete the Charter School's graduation requirements upon agreement with the student, if the student is 18

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Adopted: February 16, 2022. Amended September 6, 2022

years of age or older, or, if the student is under 18 years of age, upon agreement with the educational rights holder for the student.

Acceptance of Course Work

The Charter School will accept any coursework satisfactorily completed at any public school, a juvenile court school, a school in a country other than the United States, and/or a nonpublic, nonsectarian school or agency by a homeless student.

The Charter School will provide homeless students credit for the partial completion of courses taken while attending a public school, a juvenile court school, a school in a country other than the United States, and/or a nonpublic, nonsectarian school or agency. If the student did not complete the entire course, the Charter School shall not require the student to retake the portion of the course the student completed unless the Charter School, in consultation with the holder of educational rights for the student, finds that the student is reasonably able to complete the requirements in time to graduate from high school. When partial credit is awarded in a particular course, the homeless student shall be enrolled in the same or equivalent course, if applicable, so that the student may continue and complete the entire course. These students shall not be prevented from taking or retaking a course to meet California State University or the University of California admission eligibility requirements.

Notice

For any homeless student who seeks enrollment at the Charter School, written notice will be provided to the parent/guardian at the time of enrollment and while the student is enrolled at the Charter School in alignment with the law. (42 U.S.C. § 11432(e)(3)(C).)

Annual Policy Review

The Charter School shall annually review and revise any policies that may act as barriers to the identification of homeless children and youths or the enrollment of homeless children and youths at the Charter School. In reviewing and revising such policies, consideration shall be given to issues concerning transportation, immunization, residency, birth certificates, school records and other documentation, and guardianship. Special attention shall be given to ensuring the identification, enrollment, and attendance of homeless children and youths who are not currently attending school.

AUDEO CHARTER SCHOOL

EDUCATION FOR FOSTER AND MOBILE YOUTH POLICY

Introduction

The Board of Directors of Audeo Charter School hereby adopts this Educational for Foster and Mobile Youth Policy to apply to Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, [Mirus Secondary School](#), and Sweetwater Secondary School, hereafter collectively referred to as (“Charter School”). The Charter School recognizes that Foster and Mobile Youth may face significant barriers to achieving academic success due to their family circumstances, disruption to their educational program, and their emotional, social, and other health needs. To enable such students to achieve state and charter school academic standards, the Charter School shall provide them with full access to the Charter School’s educational program and implement strategies identified as required by law and necessary for the improvement of the academic achievement of foster youth in the Charter School’s local control and accountability plan (“LCAP”).

Definitions

- “*Foster youth*” means a child who has been removed from their home pursuant to California Welfare and Institutions Code section 309 and/or is the subject of a petition filed under Welfare and Institutions Code section 300 or 602. This includes children who are the subject of cases in dependency court and juvenile justice court.
- “*Former juvenile court school pupil*” means a pupil who, upon completion of the pupil’s second year of high school, transfers from a juvenile court school to the Charter School.
- “*Child of a military family*” refers to a student who resides in the household of an active duty military member.
- “*Currently Migratory Child*” refers to a child who, within the last 12-months, has moved with a parent, guardian, or other person having custody to the Charter School from another Local Educational Agency (“LEA”), either within California or from another state, so that the child or a member of the child’s immediate family might secure temporary or seasonal employment in an agricultural or fishing activity, and whose parents or guardians have been informed of the child’s eligibility for migrant education services. “Currently Migratory Child” includes a child who, without the parent/guardian, has continued to migrate annually to secure temporary or seasonal employment in an agricultural or fishing activity.
- “*Pupil participating in a newcomer program*” means a pupil who is participating in a program designed to meet the academic and transitional needs of newly arrived immigrant pupils that has as a primary objective the development of English language proficiency.
- “*Educational Rights Holder*” (“ERH”) means a parent, guardian, responsible adult appointed by a court to make educational decisions for a minor pursuant to Welfare and Institutions Code sections 319, 361 or 726, or a person holding the right to make educational decisions

for the pupil pursuant to Education Code section 56055.

- “*School of origin*” means the school that the foster youth attended when permanently housed or the school in which the foster youth was last enrolled. If the school the foster youth attended when permanently housed is different from the school in which the student was last enrolled, or if there is some other school that the foster youth attended within the immediately preceding 15 months, the Charter School liaison for foster youth, in consultation with and with the agreement of the foster youth and the ERH for the youth, shall determine, in the best interests of the foster youth, the school that shall be deemed the school of origin.
- “*Best interests*” means that, in making educational and school placement decisions for a foster youth, consideration is given to, among other factors, the opportunity to be educated in the least restrictive educational program and the foster youth’s access to academic resources, services, and extracurricular and enrichment activities that are available to all Charter School students.

Within this Policy, foster/juvenile court youth, former juvenile court school pupils, a child of a military family, a currently migratory child, and a pupil participating in the newcomer program will be referred to collectively as “Foster and Mobile Youth.”

Foster and Mobile Youth Liaison

In order to help facilitate the enrollment, placement, and transfer of Foster and Mobile Youth to the Charter School, the Governing Board shall designate a Foster and Mobile Youth liaison. The Governing Board designates the following position as the Charter School’s liaison for Foster and Mobile Youth:

~~Rachel Thomas~~ Ana Maria Rojas
Equity and Inclusion ~~Officer~~ Administrator
~~rthomas@charterschool-sandiego.net~~ arojos@altuschools.net
858-678-4818

The Foster and Mobile Youth Liaison shall be responsible for the following:

1. Ensure and facilitate the proper educational placement, enrollment in the Charter School, and checkout from the Charter School of Foster and Mobile Youth.
2. Ensure proper transfer of credits, records, and grades when Foster and Mobile Youth transfer to or from the Charter School.
3. When a foster youth is enrolling in the Charter School, the Foster and Mobile Youth Liaison shall contact the school last attended by the student within two (2) business days to obtain all academic and other records. The last school attended by the foster youth shall provide all required records to the new school regardless of any outstanding fees, fines, textbooks, or other items or moneys owed to the school last attended. When a foster youth is transferring to a new school, the Foster and Mobile Youth Liaison shall provide the student’s records to

the new school within two (2) business days of receiving the new school's request, regardless of any outstanding fees, fines, textbooks, or other items or moneys owed to the Charter School.

4. When required by law, notify the foster youth's attorney and the appropriate representative of the county child welfare agency at least ten (10) calendar days preceding the date of the following:
 - a. An expulsion hearing for a discretionary act under the Charter School's charter.
 - b. Any meeting to extend a suspension until an expulsion decision is rendered if the decision to recommend expulsion is a discretionary act under the Charter School's charter. The foster youth's attorney and the agency representative will be invited to participate.
 - c. A manifestation determination meeting prior to a change in the foster youth's placement if the change in placement is due to an act for which the recommendation for expulsion is discretionary and the student is a student with a disability under state and federal special education laws. The foster youth's attorney and the agency representative will be invited to participate.
5. As needed, make appropriate referrals to ensure that students in foster care receive necessary special education services and services under Section 504 of the federal Rehabilitation Act of 1973.
6. As needed, ensure that students in foster care receive appropriate school-based services, such as counseling and health services, supplemental instruction, and after-school services.
7. Develop protocols and procedures for creating awareness for Charter School staff, including but not limited to Administrator of Instructional Services, School Coordinator and Student Services Coordinator of the requirements for the proper enrollment, placement, and transfer of foster youth.
8. Collaborate with the county placing agency, social services, probation officers, juvenile court officers, and other appropriate agencies to help coordinate services for the Charter School's foster youth.
9. Monitor the educational progress of foster youth and provide reports to the Equity and Inclusion Officer or designee and the Governing Board based on indicators identified in the Charter School's local control and accountability plan.

This Policy does not grant the Foster and Mobile Youth Liaison authority that supersedes the authority granted under state and federal law to a parent or legal guardian retaining educational rights, a responsible person appointed by the court to represent the child pursuant to Welfare and Institutions Code sections 319, 361 or 726, a surrogate parent, or a foster parent exercising authority under Education Code section 56055. The role of the Foster and Mobile Youth Liaison is advisory with respect to placement options and determination of the school of origin.

School Stability and Enrollment

The Charter School will work with foster youth and their ERH to ensure that each foster youth is placed in the least restrictive educational programs and has access to the academic resources, services, and extracurricular and enrichment activities that are available to all students, including, but not limited to, interscholastic sports. All decisions regarding a foster youth's education and placement will be based on the best interest of the child and shall consider, among other factors, educational stability and the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress.

Foster youth, currently migratory children, and children of military families have the right to remain in their school of origin if it is their best interest. The Charter School will immediately enroll a foster youth, a currently migratory child, or child of a military family seeking reenrollment in the Charter School as their school of origin.

A foster youth, currently migratory child, or child of a military family who seeks to transfer to the Charter School will be immediately enrolled (subject to the Charter School's capacity, if the Charter School is not the student's school of origin, and pursuant to the procedures stated in the Charter School's charter and Board policy) even if the student has outstanding fees, fines, textbooks, or other items or monies due to the school last attended or is unable to meet normal enrollment documentation or school uniform requirements (e.g. producing medical records or academic records from a previous school).

At the initial detention or placement, or any subsequent change in placement, a foster youth may continue in their school of origin for the duration of the court's jurisdiction. A currently migratory child or child of a military family may continue in their school of origin as long as the student meets the definition of a currently migratory child or child of a military family as described above. Foster youth, currently migratory children, and children of military families have the right to remain in their school of origin following the termination of the court's jurisdiction or termination of the child's status as a currently migratory child or child of a military family, as follows:

1. For students in kindergarten through eighth grade, inclusive, the student will be allowed to continue in the school of origin through the duration of the academic year in which the student's status changed.
2. For students enrolled in high school, the student will be allowed to continue in the school of origin through graduation.

If the foster youth, currently migratory child or child of a military family is transitioning between school grade levels, the youth shall be allowed to continue in the district of origin in the same attendance area to provide the youth the benefit of matriculating with their peers in accordance with the established feeder patterns of school districts. A student who is transitioning to a middle school or high school shall be allowed to enroll in the school designated for matriculation in another school district.

The Foster and Mobile Youth Liaison may, in consultation with and with the agreement of the foster

youth and the ERH for the foster youth, recommend that the foster youth's right to attend the school of origin be waived and the student be enrolled in any district school that the student would otherwise be eligible to attend as a resident of the school district or in the Charter School consistent with current enrollment procedures. All decisions shall be made in accordance with the foster youth's best interests.

Prior to making any recommendation to move a foster youth from their school of origin, the Foster and Mobile Youth Liaison shall provide the foster youth and the foster youth's ERH with a written explanation of the basis for the recommendation and how the recommendation serves the foster youth's best interests.

If any dispute arises regarding a foster youth's request to remain in the Charter School as the foster youth's school of origin, the foster youth have the right to remain in the Charter School pending resolution of the dispute. The dispute shall be resolved in accordance with the existing Charter School dispute resolution process.

Transportation

The Charter School shall not be responsible for providing transportation to allow a foster youth to attend school, unless there is an agreement with a local child welfare agency that the Charter School assumes part or all of the transportation costs in accordance with Section 6312(c)(5) of Title 20 of the United States Code, or unless required by federal law. The Charter School is not prohibited from providing transportation, at its discretion, to allow a foster youth to attend school.

In accordance with Section 6312(c)(5) of Title 20 of the United States Code, the Charter School shall collaborate with local child welfare agencies to develop and implement clear written procedures to address the transportation needs of foster youth to maintain them in their school of origin, when it is in the best interest of the youth.

For any student who has an individualized education program ("IEP"), the student's IEP team will determine if the student requires special education transportation as a related service regardless of the student's status.

Effect of Absences on Grades

The grades of a foster youth shall not be lowered for any absence from the Charter School that is due to either of the following circumstances:

- a. A decision by a court or placement agency to change the student's placement, in which case the student's grades shall be calculated as of the date the student left school.
- b. A verified court appearance or related court-ordered activity.

Transfer of Coursework and Credits

The Charter School shall accept coursework satisfactorily completed by a Foster and Mobile Youth

while attending another public school¹, a juvenile court school, a charter school, a school in a country other than the United States, or a nonpublic, nonsectarian school or agency even if the student did not complete the entire course and shall issue that student full or partial credit for the coursework completed.

If the Foster and Mobile Youth did not complete the entire course, the student shall be issued partial credit for the coursework completed and shall not be required to retake the portion of the course that the student completed at another school unless the Charter School, in consultation with the student's ERH, finds that the student is reasonably able to complete the requirements in time to graduate from high school. Whenever partial credit is issued to a Foster and Mobile Youth in any particular course, the student shall be enrolled in the same or equivalent course, if applicable, so that the student may continue and complete the entire course.

In no event shall the Charter School prevent a Foster and Mobile Youth from taking or retaking a course to meet the eligibility requirements for admission to the California State University or the University of California.

Applicability of Graduation Requirements

To obtain a high school diploma from the Charter School, a student must complete all courses required by the Charter School and fulfill any additional graduation requirements prescribed by the Board. However, Foster and Mobile Youth who transfer to the Charter School any time after the completion of their second year of high school, and pupils participating in a newcomer program who are in their third or fourth year of high school, shall be exempt from any of the Charter School's graduation requirements that are in excess of the California minimum graduation requirements specified in Education Code section 51225.3 ("additional graduation requirements") unless the Charter School makes a finding that the student is reasonably able to complete the Charter School's graduation requirements by the end of the student's fourth year of high school.

To determine whether a Foster and Mobile Youth is in their third or fourth year of high school, either the number of credits the student has earned to the date of transfer, or the length of the student's school enrollment may be used, whichever will qualify the student for the exemption. For a pupil participating in a newcomer program, enrollment in grade 11 or 12 may be used to determine whether the student is in their third or fourth year of high school.

Within thirty (30) calendar days of the date that a student who may qualify for exemption under the above requirements transfers into the Charter School, the Charter School shall notify the student, the ERH, and where applicable, the student's social worker or probation officer, of the availability of the exemption and whether the student qualifies for the exemption. If the Charter School fails to provide timely notice of the availability of the exemption, the Foster and Mobile Youth shall be eligible for the exemption from the additional graduation requirements once notified, even if that notification occurs after the termination of the court's jurisdiction over the student, if the foster youth otherwise qualifies for the exemption.

¹ For purposes of coursework completed by a student who is a child of a military family, "public school" includes schools operated by the United States Department of Defense.

If a student is exempted from the Charter School's additional graduation requirements pursuant to this Policy and completes the statewide coursework requirements specified in Educational Code section 51225.3 before the end of their fourth year of high school and that student would otherwise be entitled to remain in attendance at the Charter School, the Charter School shall not require or request that the student graduate before the end of their fourth year of high school.

The Equity and Inclusion Officer or designee shall notify a Foster and Mobile Youth and their ERH if the Charter School grants an exemption from the additional graduation requirements, how any requirements that are waived will affect the student's ability to gain admission to a postsecondary educational institution, and shall provide information about transfer opportunities available through the California Community Colleges.

A Foster and Mobile Youth who would otherwise be entitled to remain in attendance at the Charter School shall not be required to accept the exemption from additional graduation requirements or be denied enrollment in, or the ability to complete, courses for which the student is otherwise eligible, including courses necessary to attend an institution of higher education, regardless of whether those courses are required for statewide graduation requirements.

If an eligible student is not exempted from additional graduation requirements or has previously declined the exemption pursuant to this Policy, the Charter School shall exempt the student at any time if an exemption is requested by the youth and the youth qualifies for the exemption. Likewise, if the youth is exempted, the Charter School may not revoke the exemption.

If a Foster and Mobile Youth is exempted from additional graduation requirements pursuant to this section, the exemption shall continue to apply after the termination of the court's jurisdiction over the student or after the termination of circumstances which make the Student eligible while he or she is enrolled in school or if the student transfers to another school, including a charter school, or school district.

The Charter School shall not require or request a Foster and Mobile Youth to transfer schools in order to qualify for an exemption from additional graduation requirements, and no Foster and Mobile Youth or any person acting on behalf of a Foster and Mobile Youth may request a transfer solely to qualify for an exemption from the Charter School's additional graduation requirements.

Upon making a finding that a Foster and Mobile Youth is reasonably able to complete the Charter School's graduation requirements within the student's fifth year of high school, the Equity and Inclusion Officer or designee shall:

1. Inform the student and the student's ERH of the student's option to remain in school for a fifth year to complete the Charter School's graduation requirements, consistent with the laws regarding continuous enrollment and satisfactory progress for Charter School students over age 19.
2. Inform the student and the student's ERH how remaining in school for a fifth year will affect the student's ability to gain admission to a postsecondary educational institution.
3. Provide information to the student about transfer opportunities available through the

California Community Colleges.

4. Upon agreement with the student or, if the student is under 18 years of age, the ERH, permit the student to stay in school for a fifth year to complete the Charter School's graduation requirements.

If a juvenile court youth satisfies the requirements for high school graduation while enrolled at a juvenile court school but has elected to decline the issuance of the diploma for the purpose of taking additional coursework, the Charter School will not prevent the juvenile court youth from enrolling in the Charter School and pursuing additional coursework if requested by the youth or by the youth's ERH.

Eligibility for Extracurricular Activities

A student who is in foster care whose residence changes pursuant to a court order or decision of a child welfare worker shall be immediately deemed to meet all residency requirements for participation in interscholastic sports or other extracurricular activities.

Waiver of Fees for Afterschool Programs

The Charter School shall not charge any student who the Charter School knows is currently in foster care any family fees associated with an After-School Education and Safety ("ASES") Program operated by the Charter School.

Student Records

When the Charter School receives a transfer request and/or student records request for the educational information and records of a foster youth from a new LEA, the Charter School shall provide these student records within two (2) business days. The Charter School shall compile the complete educational record of the student, including but not limited to a determination of seat time, full or partial credits earned, current classes and grades, immunization, and other records, and, if applicable, a copy of the student's special education records including assessments, IEPs, and/or 504 plans. All requests for student records will be shared with the Foster and Mobile Youth Liaison, who shall be aware of the specific educational record keeping needs of Foster and Mobile Youth.

In accordance with the Charter School's Educational Records and Student Information Policy, under limited circumstances, the Charter School may disclose student records or personally identifiable information contained in those records to certain requesting parties including but not limited to a foster family agency and state and local authorities within a juvenile justice system, without parental consent.

Complaints of Noncompliance

Complaints of noncompliance with this Policy shall be governed by the Charter School's Uniform Complaint Procedures. A copy of the Uniform Complaint Policy and Procedures is available upon request.

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Audeo Charter School II
 CDS #: 37103710134577
 Charter Approving Entity: San Diego 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)

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	1,362,687.00		1,362,687.00
Education Protection Account State Aid - Current Year	8012	45,992.00		45,992.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,079,722.00		1,079,722.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,488,401.00	0.00	2,488,401.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		220,204.33	220,204.33
Special Education - Federal	8181, 8182		171,316.00	171,316.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299		78,290.18	78,290.18
Total, Federal Revenues		0.00	469,810.51	469,810.51
3. Other State Revenues				
Special Education - State	StateRevSE		186,035.00	186,035.00
All Other State Revenues	StateRevAO	67,757.53	701,581.54	769,339.07
Total, Other State Revenues		67,757.53	887,616.54	955,374.07
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	453,206.78		453,206.78
Total, Local Revenues		453,206.78	0.00	453,206.78
5. TOTAL REVENUES				
		3,009,365.31	1,357,427.05	4,366,792.36
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	507,662.73	557,680.10	1,065,342.83
Certificated Pupil Support Salaries	1200	54,564.46	84,009.18	138,573.64
Certificated Supervisors' and Administrators' Salaries	1300	58,341.72	16,607.99	74,949.71
Other Certificated Salaries	1900	23,533.95	34,507.29	58,041.24
Total, Certificated Salaries		644,102.86	692,804.56	1,336,907.42
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	22,608.90	0.00	22,608.90
Clerical, Technical and Office Salaries	2400	249,297.34	0.00	249,297.34
Other Noncertificated Salaries	2900	50,050.08	4,549.84	54,599.92
Total, Noncertificated Salaries		321,956.32	4,549.84	326,506.16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Audeo Charter School II

CDS #: 37103710134577

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	109,025.03	268,791.58	377,816.61
PERS	3201-3202	73,885.61	1,042.38	74,927.99
OASDI / Medicare / Alternative	3301-3302	33,849.44	10,395.50	44,244.94
Health and Welfare Benefits	3401-3402	750,221.47	172,994.69	923,216.16
Unemployment Insurance	3501-3502	4,778.52	3,487.01	8,265.53
Workers' Compensation Insurance	3601-3602	10,895.06	7,851.92	18,746.98
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		982,655.13	464,563.08	1,447,218.21
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	1,966.33	15,370.90	17,337.23
Books and Other Reference Materials	4200	0.00	1,024.64	1,024.64
Materials and Supplies	4300	24,081.50	29,932.33	54,013.83
Noncapitalized Equipment	4400	92,344.22	8,657.39	101,001.61
Food	4700	1,323.19	233.42	1,556.61
Total, Books and Supplies		119,715.24	55,218.68	174,933.92
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	172,890.00	172,890.00
Travel and Conferences	5200	11,387.24	6,634.28	18,021.52
Dues and Memberships	5300	9,034.25	0.00	9,034.25
Insurance	5400	22,973.23	100.00	23,073.23
Operations and Housekeeping Services	5500	43,591.67	26,495.64	70,087.31
Rentals, Leases, Repairs, and Noncap. Improvements	5600	295,243.29	2,425.06	297,668.35
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	175,656.56	226,053.15	401,709.71
Communications	5900	12,795.77	14,823.33	27,619.10
Total, Services and Other Operating Expenditures		570,682.01	449,421.46	1,020,103.47
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
Depreciation Expense (accrual basis only)	6900	172,293.51		172,293.51
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		172,293.51	0.00	172,293.51
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(19,507.68)	19,507.68	0.00
Debt Service:				
Interest	7438	2,340.87		2,340.87
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		2,340.87	0.00	2,340.87
Total, Other Outgo		(17,166.81)	19,507.68	2,340.87
8. TOTAL EXPENDITURES		2,794,238.26	1,686,065.30	4,480,303.56

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Audeo Charter School II

CDS #: 37103710134577

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		215,127.05	(328,638.25)	(113,511.20)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(278,129.37)	278,129.37	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(278,129.37)	278,129.37	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(63,002.32)	(50,508.88)	(113,511.20)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,231,950.77	105,962.76	2,337,913.53
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		2,231,950.77	105,962.76	2,337,913.53
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,168,948.45	55,453.88	2,224,402.33
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	477,356.86	0.00	477,356.86
b. Restricted Net Position	9797		55,453.88	55,453.88
c. Unrestricted Net Position	9790A	1,691,591.59	0.00	1,691,591.59

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Audeo Charter School II

CDS #: 37103710134577

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	386,370.88	233,881.86	620,252.74
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	629,451.83	(244,371.57)	385,080.26
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	14,112.95		14,112.95
4. Due from Grantor Governments	9290	1,097,190.71	278,743.86	1,375,934.57
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	86,535.08	7,050.41	93,585.49
7. Other Current Assets	9340	15,569.96	24.45	15,594.41
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	477,356.86		477,356.86
10. TOTAL ASSETS		2,706,588.27	275,329.01	2,981,917.28
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	95,579.47	27,523.89	123,103.36
2. Due to Grantor Governments	9590	393,621.00	15,695.00	409,316.00
3. Current Loans	9640	9,606.93	0.00	9,606.93
4. Unearned Revenue	9650	0.00	176,656.24	176,656.24
5. Long-Term Liabilities (accrual basis only)	9660-9669	38,832.42	0.00	38,832.42
6. TOTAL LIABILITIES		537,639.82	219,875.13	757,514.95
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)		2,168,948.45	55,453.88	2,224,402.33

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Audeo Charter School II
CDS #: 37103710134577

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Audeo Charter School II
CDS #: 37103710134577

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

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. <u>COVID-19</u>	<u>122,902.76</u>
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>122,902.76</u>

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 2020-21 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 2023-24.

a. Total Expenditures (B8)	<u>4,480,303.56</u>
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]	<u>469,810.51</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,010,493.05</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	<u>174,634.38</u>
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	<u>122,902.76</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	<u>\$ 3,712,955.91</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Audeo Charter School III
 CDS #: 37681060137034
 Charter Approving Entity: Escondido Union High School District
 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)

- 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	893,406.00		893,406.00
Education Protection Account State Aid - Current Year	8012	23,790.00		23,790.00
State Aid - Prior Years	8019	(2,420.00)		(2,420.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	561,483.00		561,483.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,476,259.00	0.00	1,476,259.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		45,875.00	45,875.00
Special Education - Federal	8181, 8182		47,728.00	47,728.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	34,736.41	34,736.41
Total, Federal Revenues		0.00	128,339.41	128,339.41
3. Other State Revenues				
Special Education - State	StateRevSE		105,065.00	105,065.00
All Other State Revenues	StateRevAO	26,931.62	353,307.09	380,238.71
Total, Other State Revenues		26,931.62	458,372.09	485,303.71
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	204,832.46		204,832.46
Total, Local Revenues		204,832.46	0.00	204,832.46
5. TOTAL REVENUES				
		1,708,023.08	586,711.50	2,294,734.58
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	281,535.41	233,264.14	514,799.55
Certificated Pupil Support Salaries	1200	78,573.66	33,239.12	111,812.78
Certificated Supervisors' and Administrators' Salaries	1300	45,161.48	10,606.59	55,768.07
Other Certificated Salaries	1900	0.00	5,398.96	5,398.96
Total, Certificated Salaries		405,270.55	282,508.81	687,779.36
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200	30,561.72	0.00	30,561.72
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	113,608.48	0.00	113,608.48
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		144,170.20	0.00	144,170.20

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Audeo Charter School III

CDS #: 37681060137034

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	68,571.89	119,976.48	188,548.37
PERS	3201-3202	33,029.33	0.00	33,029.33
OASDI / Medicare / Alternative	3301-3302	16,959.71	4,122.66	21,082.37
Health and Welfare Benefits	3401-3402	547,106.01	59,772.43	606,878.44
Unemployment Insurance	3501-3502	2,757.94	1,401.81	4,159.75
Workers' Compensation Insurance	3601-3602	6,190.17	3,193.57	9,383.74
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		674,615.05	188,466.95	863,082.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	13,123.07	13,123.07
Books and Other Reference Materials	4200	0.00	439.74	439.74
Materials and Supplies	4300	20,930.30	10,478.04	31,408.34
Noncapitalized Equipment	4400	45,607.61	3,362.25	48,969.86
Food	4700	1,678.38	206.99	1,885.37
Total, Books and Supplies		68,216.29	27,610.09	95,826.38
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	6,665.00	6,665.00
Travel and Conferences	5200	3,809.61	3,970.25	7,779.86
Dues and Memberships	5300	2,948.64	0.00	2,948.64
Insurance	5400	9,745.28	20.00	9,765.28
Operations and Housekeeping Services	5500	22,462.33	11,305.92	33,768.25
Rentals, Leases, Repairs, and Noncap. Improvements	5600	160,553.01	405.90	160,958.91
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	102,929.11	113,283.62	216,212.73
Communications	5900	6,873.61	11,002.32	17,875.93
Total, Services and Other Operating Expenditures		309,321.59	146,653.01	455,974.60
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	59,942.64	0.00	59,942.64
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		59,942.64	0.00	59,942.64
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(2,723.93)	2,723.93	0.00
Debt Service:				
Interest	7438	2,393.59		2,393.59
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		2,393.59	0.00	2,393.59
Total, Other Outgo		(330.34)	2,723.93	2,393.59
8. TOTAL EXPENDITURES		1,661,205.98	647,962.79	2,309,168.77

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Audeo Charter School III

CDS #: 37681060137034

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		46,817.10	(61,251.29)	(14,434.19)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(161,734.93)	161,734.93	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(161,734.93)	161,734.93	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(114,917.83)	100,483.64	(14,434.19)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	954,723.97	43,866.54	998,590.51
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		954,723.97	43,866.54	998,590.51
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		839,806.14	144,350.18	984,156.32
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	310,634.07	0.00	310,634.07
b. Restricted Net Position	9797		144,350.18	144,350.18
c. Unrestricted Net Position	9790A	529,172.07	0.00	529,172.07

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Audeo Charter School III

CDS #: 37681060137034

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	400,916.18	167,006.41	567,922.59
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	269,819.47	(141,496.14)	128,323.33
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,630.44		1,630.44
4. Due from Grantor Governments	9290	6,421.86	141,540.13	147,961.99
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	36,172.39	1,584.94	37,757.33
7. Other Current Assets	9340	446.26		446.26
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	310,634.07		310,634.07
10. TOTAL ASSETS		1,026,040.67	168,635.34	1,194,676.01
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	111,605.75	1,303.88	112,909.63
2. Due to Grantor Governments	9590		6,269.00	6,269.00
3. Current Loans	9640	53,206.31		53,206.31
4. Unearned Revenue	9650		16,712.28	16,712.28
5. Long-Term Liabilities (accrual basis only)	9660-9669	21,422.47		21,422.47
6. TOTAL LIABILITIES		186,234.53	24,285.16	210,519.69
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)		839,806.14	144,350.18	984,156.32

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Audeo Charter School III
CDS #: 37681060137034

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Audeo Charter School III
CDS #: 37681060137034

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

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. <u>COVID-19</u>	<u>42,957.46</u>
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>42,957.46</u>

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 2020-21 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 2023-24.

a. Total Expenditures (B8)	<u>2,309,168.77</u>
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]	<u>128,339.41</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,180,829.36</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	<u>62,336.23</u>
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	<u>42,957.46</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	<u>\$ 2,075,535.67</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,983,920.00	3,179,737.00	6.6%
2) Federal Revenue		8100-8299	64,158.52	374,449.00	483.6%
3) Other State Revenue		8300-8599	104,992.16	97,154.00	-7.5%
4) Other Local Revenue		8600-8799	166,278.32	205,948.00	23.9%
5) TOTAL, REVENUES			3,319,349.00	3,857,288.00	16.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	978,806.47	1,489,896.40	52.2%
2) Classified Salaries		2000-2999	137,865.76	239,570.28	73.8%
3) Employee Benefits		3000-3999	1,314,784.30	920,492.99	-30.0%
4) Books and Supplies		4000-4999	163,484.63	158,979.05	-2.8%
5) Services and Other Operating Expenses		5000-5999	534,527.80	644,434.31	20.6%
6) Depreciation and Amortization		6000-6999	81,647.95	17,065.44	-79.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	469.54	1,120.69	138.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,211,586.45	3,471,559.16	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,762.55	385,728.84	257.9%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			107,762.55	385,728.84	257.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	1,699,230.62	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,699,230.62	New
d) Other Restatements		9795	1,591,468.07	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,591,468.07	1,699,230.62	6.8%
2) Ending Net Position, June 30 (E + F1e)			1,699,230.62	2,084,959.46	22.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	150,746.12	133,940.52	-11.1%
b) Restricted Net Position		9797	19,876.20	18,860.20	-5.1%
c) Unrestricted Net Position		9790	1,528,608.30	1,932,158.74	26.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,560,314.83		
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	0.00		
4) Due from Grantor Government		9290	329,164.54		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	74,083.09		
8) Other Current Assets		9340	13,202.64		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	222,043.20		
e) Accumulated Depreciation - Buildings		9435	(78,542.71)		
f) Equipment		9440	10,350.87		
g) Accumulated Depreciation - Equipment		9445	(3,105.24)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			2,127,511.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	36,340.49		
2) Due to Grantor Governments		9590	79,859.13		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	65,704.31		
5) Unearned Revenue		9650	54,221.98		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	130.66		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	192,024.03		
7) TOTAL, LIABILITIES			428,280.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,699,230.62		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,444,534.00	2,187,120.00	51.4%
Education Protection Account State Aid - Current Year		8012	1,273,744.00	736,713.00	-42.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	265,642.00	255,904.00	-3.7%
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			2,983,920.00	3,179,737.00	6.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	29,375.00	New
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	49,864.00	54,044.00	8.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	7,503.00	8,267.00	10.2%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,127.50	2,691.00	-14.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	10,000.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,664.02	270,072.00	7270.9%
TOTAL, FEDERAL REVENUE			64,158.52	374,449.00	483.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	9,094.00	10,994.00	20.9%
Lottery - Unrestricted and Instructional Materials		8560	60,567.16	58,532.00	-3.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,331.00	27,628.00	-21.8%
TOTAL, OTHER STATE REVENUE			104,992.16	97,154.00	-7.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	0.00	3,800.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,313.12	600.00	-54.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	(10,774.80)	0.00	-100.0%
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	175,740.00	201,548.00	14.7%
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			166,278.32	205,948.00	23.9%
TOTAL, REVENUES			3,319,349.00	3,857,288.00	16.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	721,524.07	1,074,733.30	49.0%
Certificated Pupil Support Salaries		1200	106,419.97	112,353.16	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	118,224.51	159,550.74	35.0%
Other Certificated Salaries		1900	32,637.92	143,259.20	338.9%
TOTAL, CERTIFICATED SALARIES			978,806.47	1,489,896.40	52.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	4,482.73	New
Classified Supervisors' and Administrators' Salaries		2300	45,924.21	59,739.70	30.1%
Clerical, Technical and Office Salaries		2400	91,941.55	168,885.19	83.7%
Other Classified Salaries		2900	0.00	6,462.66	New
TOTAL, CLASSIFIED SALARIES			137,865.76	239,570.28	73.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	169,609.62	285,951.11	68.6%
PERS		3201-3202	26,243.60	58,944.78	124.6%
OASDI/Medicare/Alternative		3301-3302	23,375.34	39,482.36	68.9%
Health and Welfare Benefits		3401-3402	1,076,915.95	507,405.60	-52.9%
Unemployment Insurance		3501-3502	5,585.10	8,647.32	54.8%
Workers' Compensation		3601-3602	13,054.69	20,061.82	53.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,314,784.30	920,492.99	-30.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	17,925.15	22,800.00	27.2%
Books and Other Reference Materials		4200	1,232.48	4,200.00	240.8%
Materials and Supplies		4300	82,936.96	96,679.05	16.6%
Noncapitalized Equipment		4400	59,165.36	30,500.00	-48.4%
Food		4700	2,224.68	4,800.00	115.8%
TOTAL, BOOKS AND SUPPLIES			163,484.63	158,979.05	-2.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,101.94	33,883.01	140.3%
Dues and Memberships		5300	4,977.41	5,539.86	11.3%
Insurance		5400-5450	20,585.26	22,048.19	7.1%
Operations and Housekeeping Services		5500	51,438.37	60,789.04	18.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	233,214.65	246,688.43	5.8%
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	192,848.43	254,623.72	32.0%
Communications		5900	17,361.74	20,862.06	20.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			534,527.80	644,434.31	20.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	81,647.95	17,065.44	-79.1%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			81,647.95	17,065.44	-79.1%
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	469.54	1,120.69	138.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			469.54	1,120.69	138.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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			3,211,586.45	3,471,559.16	8.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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, 2021 to June 30, 2022**

Charter School Name: Grossmont Secondary School
 CDS #: 37770990136077
 Charter Approving Entity: State Board of Education
 County: San Diego
 Charter #: 1889

This charter school uses the following basis of accounting:

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

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,838,000.00		3,838,000.00
Education Protection Account State Aid - Current Year	8012	65,948.00		65,948.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	26,682.00		26,682.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		3,930,630.00	0.00	3,930,630.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		343,824.61	343,824.61
Special Education - Federal	8181, 8182		59,345.00	59,345.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		187,134.59	187,134.59
Total, Federal Revenues		0.00	590,304.20	590,304.20
3. Other State Revenues				
Special Education - State	StateRevSE		293,557.00	293,557.00
All Other State Revenues	StateRevAO	75,884.45	719,207.21	795,091.66
Total, Other State Revenues		75,884.45	1,012,764.21	1,088,648.66
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	31,511.07		31,511.07
Total, Local Revenues		31,511.07	0.00	31,511.07
5. TOTAL REVENUES				
		4,038,025.52	1,603,068.41	5,641,093.93
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	748,805.54	559,190.29	1,307,995.83
Certificated Pupil Support Salaries	1200	81,802.90	109,392.63	191,195.53
Certificated Supervisors' and Administrators' Salaries	1300	54,400.50	38,935.30	93,335.80
Other Certificated Salaries	1900	1,929.52	30,317.39	32,246.91
Total, Certificated Salaries		886,938.46	737,835.61	1,624,774.07
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200	28,325.04	32,266.80	60,591.84
Noncertificated Supervisors' and Administrators' Salaries	2300	114,575.04	21,375.11	135,950.15
Clerical, Technical and Office Salaries	2400	290,157.92	8,031.66	298,189.58
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		433,058.00	61,673.57	494,731.57

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Grossmont Secondary School

CDS #: 37770990136077

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	160,819.45	314,424.76	475,244.21
PERS	3201-3202	82,801.77	33,784.61	116,586.38
OASDI / Medicare / Alternative	3301-3302	41,979.67	20,420.40	62,400.07
Health and Welfare Benefits	3401-3402	385,932.87	200,737.89	586,670.76
Unemployment Insurance	3501-3502	6,647.54	3,994.85	10,642.39
Workers' Compensation Insurance	3601-3602	14,872.86	9,014.70	23,887.56
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		693,054.16	582,377.21	1,275,431.37
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	17,187.27	17,187.27
Books and Other Reference Materials	4200	0.00	1,029.05	1,029.05
Materials and Supplies	4300	9,339.43	60,783.32	70,122.75
Noncapitalized Equipment	4400	1,813.73	3,166.07	4,979.80
Food	4700	254.69	3,043.13	3,297.82
Total, Books and Supplies		11,407.85	85,208.84	96,616.69
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	12,658.60	10,254.38	22,912.98
Dues and Memberships	5300	16,457.68	0.00	16,457.68
Insurance	5400	26,742.59	139.84	26,882.43
Operations and Housekeeping Services	5500	48,658.84	42,417.78	91,076.62
Rentals, Leases, Repairs, and Noncap. Improvements	5600	198,274.79	4,662.14	202,936.93
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	186,902.27	180,086.13	366,988.40
Communications	5900	3,121.27	57,119.77	60,241.04
Total, Services and Other Operating Expenditures		492,816.04	294,680.04	787,496.08
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	174,615.78		174,615.78
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		174,615.78	0.00	174,615.78
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(31,945.87)	31,945.87	0.00
Debt Service:				
Interest	7438	1,888.29		1,888.29
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		1,888.29	0.00	1,888.29
Total, Other Outgo		(30,057.58)	31,945.87	1,888.29
8. TOTAL EXPENDITURES		2,661,832.71	1,793,721.14	4,455,553.85

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Grossmont Secondary School

CDS #: 37770990136077

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,376,192.81	(190,652.73)	1,185,540.08
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	436,108.42		436,108.42
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(212,525.32)	212,525.32	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		223,583.10	212,525.32	436,108.42
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		1,599,775.91	21,872.59	1,621,648.50
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	3,087,777.11	133,041.86	3,220,818.97
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		3,087,777.11	133,041.86	3,220,818.97
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		4,687,553.02	154,914.45	4,842,467.47
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	186,185.07	0.00	186,185.07
b. Restricted Net Position	9797		154,914.45	154,914.45
c. Unrestricted Net Position	9790A	4,501,367.95	0.00	4,501,367.95

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Grossmont Secondary School

CDS #: 37770990136077

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	3,934,684.14	553,069.83	4,487,753.97
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	571,359.10	(331,675.55)	239,683.55
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	7,879.31		7,879.31
4. Due from Grantor Governments	9290	36,351.13	331,964.17	368,315.30
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	88,100.59	6,237.28	94,337.87
7. Other Current Assets	9340	8,565.11		8,565.11
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	186,185.07		186,185.07
10. TOTAL ASSETS		4,833,124.45	559,595.73	5,392,720.18
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	107,137.64	6,525.90	113,663.54
2. Due to Grantor Governments	9590		19,017.00	19,017.00
3. Current Loans	9640	9,742.87		9,742.87
4. Unearned Revenue	9650		379,138.38	379,138.38
5. Long-Term Liabilities (accrual basis only)	9660-9669	28,690.92		28,690.92
6. TOTAL LIABILITIES		145,571.43	404,681.28	550,252.71
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		4,687,553.02	154,914.45	4,842,467.47

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Grossmont Secondary School
CDS #: 37770990136077

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Grossmont Secondary School
CDS #: 37770990136077

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

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. NONE	_____
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>0.00</u>

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 2020-21 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 2023-24.

a. Total Expenditures (B8)	4,455,553.85
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]	590,304.20
c. Subtotal of State & Local Expenditures [a minus b]	3,865,249.65
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	176,504.07
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ <u>3,688,745.58</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Mirus Secondary School

CDS #: 36750440114389

Charter Approving Entity: Hesperia Unified School District

County: San Bernardino

Charter #: 0885

This charter school uses the following basis of accounting:

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

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,177,912.00		2,177,912.00
Education Protection Account State Aid - Current Year	8012	1,661,046.00		1,661,046.00
State Aid - Prior Years	8019	(5,083.00)		(5,083.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	128,372.00		128,372.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		3,962,247.00	0.00	3,962,247.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		97,646.50	97,646.50
Special Education - Federal	8181, 8182		44,816.00	44,816.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		144,603.25	144,603.25
Total, Federal Revenues		0.00	287,065.75	287,065.75
3. Other State Revenues				
Special Education - State	StateRevSE		272,140.00	272,140.00
All Other State Revenues	StateRevAO	74,897.05	457,312.17	532,209.22
Total, Other State Revenues		74,897.05	729,452.17	804,349.22
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	7,053.60		7,053.60
Total, Local Revenues		7,053.60	0.00	7,053.60
5. TOTAL REVENUES				
		4,044,197.65	1,016,517.92	5,060,715.57
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	819,996.22	302,719.10	1,122,715.32
Certificated Pupil Support Salaries	1200	40,643.92	91,045.77	131,689.69
Certificated Supervisors' and Administrators' Salaries	1300	204,396.03	61,878.65	266,274.68
Other Certificated Salaries	1900	11,126.47	57,525.35	68,651.82
Total, Certificated Salaries		1,076,162.64	513,168.87	1,589,331.51
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	57,141.37	4,633.07	61,774.44
Clerical, Technical and Office Salaries	2400	102,753.46		102,753.46
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		159,894.83	4,633.07	164,527.90

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Mirus Secondary School

CDS #: 36750440114389

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	191,671.72	258,393.08	450,064.80
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	24,445.63	7,526.10	31,971.73
Health and Welfare Benefits	3401-3402	1,050,673.38	129,513.45	1,180,186.83
Unemployment Insurance	3501-3502	6,183.22	2,589.24	8,772.46
Workers' Compensation Insurance	3601-3602	15,105.29	6,330.54	21,435.83
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		1,288,079.24	404,352.41	1,692,431.65
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100		16,667.64	16,667.64
Books and Other Reference Materials	4200		1,714.90	1,714.90
Materials and Supplies	4300	58,063.04	30,902.12	88,965.16
Noncapitalized Equipment	4400	168,507.62	9,923.05	178,430.67
Food	4700	2,127.21	2,169.44	4,296.65
Total, Books and Supplies		228,697.87	61,377.15	290,075.02
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	10,579.18	7,861.00	18,440.18
Dues and Memberships	5300	8,703.80		8,703.80
Insurance	5400	25,437.76	100.00	25,537.76
Operations and Housekeeping Services	5500	67,660.70	34,197.57	101,858.27
Rentals, Leases, Repairs, and Noncap. Improvements	5600	356,312.82	5,724.41	362,037.23
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	239,324.91	200,452.87	439,777.78
Communications	5900	46,137.11	23,920.96	70,058.07
Total, Services and Other Operating Expenditures		754,156.28	272,256.81	1,026,413.09
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	69,198.33		69,198.33
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		69,198.33	0.00	69,198.33
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(1,607.06)	1,607.06	0.00
Debt Service:				
Interest	7438	3,183.33		3,183.33
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		3,183.33	0.00	3,183.33
Total, Other Outgo		1,576.27	1,607.06	3,183.33
8. TOTAL EXPENDITURES		3,577,765.46	1,257,395.37	4,835,160.83

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Mirus Secondary School

CDS #: 36750440114389

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		466,432.19	(240,877.45)	225,554.74
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(214,129.47)	214,129.47	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(214,129.47)	214,129.47	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		252,302.72	(26,747.98)	225,554.74
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	3,637,515.27	173,547.26	3,811,062.53
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		3,637,515.27	173,547.26	3,811,062.53
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		3,889,817.99	146,799.28	4,036,617.27
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	288,218.31		288,218.31
b. Restricted Net Position	9797		146,799.28	146,799.28
c. Unrestricted Net Position	9790A	3,601,599.68	0.00	3,601,599.68

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Mirus Secondary School

CDS #: 36750440114389

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	3,121,995.81	58,179.02	3,180,174.83
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	1,058,079.64	174,467.79	1,232,547.43
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	104,963.40		104,963.40
7. Other Current Assets	9340	4,291.83		4,291.83
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	288,218.31		288,218.31
10. TOTAL ASSETS		4,577,548.99	232,646.81	4,810,195.80
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	156,789.22	5,763.90	162,553.12
2. Due to Grantor Governments	9590	490,383.00	6,713.00	497,096.00
3. Current Loans	9640	9,756.78		9,756.78
4. Unearned Revenue	9650		73,370.63	73,370.63
5. Long-Term Liabilities (accrual basis only)	9660-9669	30,802.00		30,802.00
6. TOTAL LIABILITIES		687,731.00	85,847.53	773,578.53
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)		3,889,817.99	146,799.28	4,036,617.27

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Mirus Secondary School

CDS #: 36750440114389

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Mirus Secondary School

CDS #: 36750440114389

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

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. <u>COVID-19</u>	<u>148,920.00</u>
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>148,920.00</u>

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 2020-21 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 2023-24.

a. Total Expenditures (B8)	<u>4,835,160.83</u>
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]	<u>287,065.75</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,548,095.08</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	<u>72,381.66</u>
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	<u>148,920.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ <u>4,326,793.42</u>

AUDEO CHARTER SCHOOL CORPORATION

DBA Mirus Secondary School

Teacher Salary Schedule

Effective September 1, 2022

ANNUAL RATE

208 Contract Base Days

STEP	EMER PRE-INTERN		COL I BA	COL II BA+45	COL III MA BA+66	COL IV MA + 15 OR EARNED DOCTORATE	STEP
	INTERN	INTERN	RANGE 1	RANGE 2	RANGE 3	RANGE 4	
01	74,592	74,592	75,588	76,704	78,636	80,196	01
02		76,584	77,808	78,816	81,444	84,216	02
03			80,040	83,076	87,096	89,856	03
04			83,676	87,036	92,172	95,520	04
05			88,428	91,140	97,824	101,160	05
06			93,192	96,876	103,476	106,812	06
07			97,956	101,580	109,116	112,452	07
08			102,708	107,472	114,768	118,092	08
09			107,472	113,868	120,408	123,744	09
10			112,536	118,212	124,320	129,468	10
11			112,536	118,212	124,320	129,468	11
12			112,536	121,956	129,672	132,996	12
13			112,536	121,956	129,672	132,996	13
14			112,536	121,956	133,200	136,536	14
15			112,536	121,956	133,200	136,536	15
16			112,536	121,956	136,392	140,064	16
17			112,536	121,956	136,392	140,064	17
18			112,536	121,956	139,920	143,592	18
19			112,536	121,956	139,920	143,592	19
20			112,536	121,956	139,920	149,196	20

TERMS and REQUIREMENTS:

- 1) Full-time position, not to exceed 40 hours per week.
- 2) 208 Contract Base Days
- 3) Must possess a current California Single-Subject or Multiple-Subject
- 4) Teaching Credential
- 5) Must have a CLAD Certification/EL Authorization
- 6) Must pass a workstyles/behavior survey and math assessment
- 7) Must clear background check by Department of Justice and FBI
- 8) Must possess a valid California driver's license and have reliable transportation
- 9) Allowable credit for years of teaching experience outside (prior to) employment in Mirus Secondary School shall be one (1) step for each year of credentialed service experience up to a maximum of six (6) steps.

AUDEO CHARTER SCHOOL CORPORATION

DBA Mirus Secondary School

Teacher Salary Schedule

Effective September 1, 2022

MONTHLY RATE

208 Contract Base Days

STEP	EMER PRE-INTERN		COL I BA	COL II BA+45	COL III MA BA+66	COL IV MA + 15 OR EARNED DOCTORATE	STEP
	INTERN	INTERN	RANGE 1	RANGE 2	RANGE 3	RANGE 4	
01	6,216	6,216	6,299	6,392	6,553	6,683	01
02		6,382	6,484	6,568	6,787	7,018	02
03			6,670	6,923	7,258	7,488	03
04			6,973	7,253	7,681	7,960	04
05			7,369	7,595	8,152	8,430	05
06			7,766	8,073	8,623	8,901	06
07			8,163	8,465	9,093	9,371	07
08			8,559	8,956	9,564	9,841	08
09			8,956	9,489	10,034	10,312	09
10			9,378	9,851	10,360	10,789	10
11			9,378	9,851	10,360	10,789	11
12			9,378	10,163	10,806	11,083	12
13			9,378	10,163	10,806	11,083	13
14			9,378	10,163	11,100	11,378	14
15			9,378	10,163	11,100	11,378	15
16			9,378	10,163	11,366	11,672	16
17			9,378	10,163	11,366	11,672	17
18			9,378	10,163	11,660	11,966	18
19			9,378	10,163	11,660	11,966	19
20			9,378	10,163	11,660	12,433	20

TERMS and REQUIREMENTS:

- 1) Full-time position, not to exceed 40 hours per week.
- 2) 208 Contract Base Days
- 3) Must possess a current California Single-Subject or Multiple-Subject
- 4) Teaching Credential
- 5) Must have a CLAD Certification/EL Authorization
- 6) Must pass a workstyles/behavior survey and math assessment
- 7) Must clear background check by Department of Justice and FBI
- 8) Must possess a valid California driver's license and have reliable transportation
- 9) Allowable credit for years of teaching experience outside (prior to) employment in Mirus Secondary School shall be one (1) step for each year of credentialed service experience up to a maximum of six (6) steps.

AUDEO CHARTER SCHOOL CORPORATION

DBA Mirus Secondary School

Teacher Salary Schedule

Effective September 1, 2022

DAILY RATE

STEP	EMER PRE-INTERN		COL I BA	COL II BA+45	COL III MA BA+66	COL IV MA + 15 OR EARNED DOCTORATE	STEP
	INTERN	INTERN	RANGE 1	RANGE 2	RANGE 3	RANGE 4	
01	358.62	358.62	363.40	368.77	378.06	385.56	01
02		368.19	374.08	378.92	391.56	404.88	02
03			384.81	399.40	418.73	432.00	03
04			402.29	418.44	443.13	459.23	04
05			425.13	438.17	470.31	486.35	05
06			448.04	465.75	497.48	513.52	06
07			470.94	488.37	524.60	540.63	07
08			493.79	516.69	551.77	567.75	08
09			516.69	547.44	578.88	594.92	09
10			541.04	568.33	597.69	622.44	10
11			541.04	568.33	597.69	622.44	11
12			541.04	586.33	623.42	639.40	12
13			541.04	586.33	623.42	639.40	13
14			541.04	586.33	640.38	656.42	14
15			541.04	586.33	640.38	656.42	15
16			541.04	586.33	655.73	673.38	16
17			541.04	586.33	655.73	673.38	17
18			541.04	586.33	672.69	690.35	18
19			541.04	586.33	672.69	690.35	19
20			541.04	586.33	672.69	717.29	20

TERMS and REQUIREMENTS:

- 1) Full-time position, not to exceed 40 hours per week.
- 2) 208 Contract Base Days
- 3) Must possess a current California Single-Subject or Multiple-Subject
- 4) Teaching Credential
- 5) Must have a CLAD Certification/EL Authorization
- 6) Must pass a workstyles/behavior survey and math assessment
- 7) Must clear background check by Department of Justice and FBI
- 8) Must possess a valid California driver's license and have reliable transportation
- 9) Allowable credit for years of teaching experience outside (prior to) employment in Mirus Secondary School shall be one (1) step for each year of credentialed service experience up to a maximum of six (6) steps.

AUDEO CHARTER SCHOOL CORPORATION

DBA Mirus Secondary School

Teacher Salary Schedule

Effective September 1, 2022

HOURLY RATE

STEP	EMER PRE-INTERN		COL I BA	COL II BA+45	COL III MA BA+66	COL IV MA + 15 OR EARNED DOCTORATE	STEP
	INTERN	INTERN	RANGE 1	RANGE 2	RANGE 3	RANGE 4	
01	44.83	44.83	45.43	46.10	47.26	48.19	01
02		46.02	46.76	47.37	48.94	50.61	02
03			48.10	49.93	52.34	54.00	03
04			50.29	52.31	55.39	57.40	04
05			53.14	54.77	58.79	60.79	05
06			56.00	58.22	62.19	64.19	06
07			58.87	61.05	65.57	67.58	07
08			61.72	64.59	68.97	70.97	08
09			64.59	68.43	72.36	74.37	09
10			67.63	71.04	74.71	77.81	10
11			67.63	71.04	74.71	77.81	11
12			67.63	73.29	77.93	79.93	12
13			67.63	73.29	77.93	79.93	13
14			67.63	73.29	80.05	82.05	14
15			67.63	73.29	80.05	82.05	15
16			67.63	73.29	81.97	84.17	16
17			67.63	73.29	81.97	84.17	17
18			67.63	73.29	84.09	86.29	18
19			67.63	73.29	84.09	86.29	19
20			67.63	73.29	84.09	89.66	20

TERMS and REQUIREMENTS:

- 1) Full-time position, not to exceed 40 hours per week.
- 2) 208 Contract Base Days
- 3) Must possess a current California Single-Subject or Multiple-Subject
- 4) Teaching Credential
- 5) Must have a CLAD Certification/EL Authorization
- 6) Must pass a workstyles/behavior survey and math assessment
- 7) Must clear background check by Department of Justice and FBI
- 8) Must possess a valid California driver's license and have reliable transportation
- 9) Allowable credit for years of teaching experience outside (prior to) employment in Mirus Secondary School shall be one (1) step for each year of credentialed service experience up to a maximum of six (6) steps.

AUDEO CHARTER SCHOOL CORPORATION

DBA: Mirus Secondary School

Compliance Specialist / Registrar

Effective September 1, 2022

ANNUAL SALARY RATES, 11-MONTH / 12-PAY

Step 1	Step 2	Step 3	Step 4	Step 5
\$ 38,324.04	\$ 41,012.40	\$ 43,872.36	\$ 47,018.40	\$ 50,259.72

MONTHLY SALARY RATES, 11-MONTH / 12-PAY

Step 1	Step 2	Step 3	Step 4	Step 5
\$ 3,193.67	\$ 3,417.70	\$ 3,656.03	\$ 3,918.20	\$ 4,188.31

HOURLY SALARY RATES

Step 1	Step 2	Step 3	Step 4	Step 5
\$ 20.10	\$ 21.51	\$ 23.01	\$ 24.66	\$ 26.36

TERMS:

- 1) Full-time position, not to exceed 40 hours per week.
- 2) 11-month contract
- 3) Must possess a high school diploma or its equivalent
- 4) Must pass a workstyles/behavior survey
- 5) Must clear background check by Department of Justice and FBI
- 6) Must possess a valid California driver's license and have reliable transportation

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Sweetwater Secondary School
CDS #: 37771070136473
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)

- 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	4,083,079.00		4,083,079.00
Education Protection Account State Aid - Current Year	8012	70,870.00		70,870.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	23,083.00		23,083.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		4,177,032.00	0.00	4,177,032.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		104,461.00	104,461.00
Special Education - Federal	8181, 8182		76,415.00	76,415.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		281,901.50	281,901.50
Total, Federal Revenues		0.00	462,777.50	462,777.50
3. Other State Revenues				
Special Education - State	StateRevSE		361,755.00	361,755.00
All Other State Revenues	StateRevAO	69,737.84	586,572.26	656,310.10
Total, Other State Revenues		69,737.84	948,327.26	1,018,065.10
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	15,199.87		15,199.87
Total, Local Revenues		15,199.87	0.00	15,199.87
5. TOTAL REVENUES				
		4,261,969.71	1,411,104.76	5,673,074.47
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	838,003.73	511,528.66	1,349,532.39
Certificated Pupil Support Salaries	1200	149,908.08	42,598.66	192,506.74
Certificated Supervisors' and Administrators' Salaries	1300	154,228.92	33,313.53	187,542.45
Other Certificated Salaries	1900	570.36	14,235.03	14,805.39
Total, Certificated Salaries		1,142,711.09	601,675.88	1,744,386.97
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200	20,973.12	11,317.00	32,290.12
Noncertificated Supervisors' and Administrators' Salaries	2300	52,154.85	5,563.45	57,718.30
Clerical, Technical and Office Salaries	2400	257,104.58	8,279.51	265,384.09
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		330,232.55	25,159.96	355,392.51

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Sweetwater Secondary School

CDS #: 37771070136473

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	193,346.74	310,290.62	503,637.36
PERS	3201-3202	74,308.57	5,690.27	79,998.84
OASDI / Medicare / Alternative	3301-3302	41,933.05	10,654.29	52,587.34
Health and Welfare Benefits	3401-3402	458,906.82	162,174.41	621,081.23
Unemployment Insurance	3501-3502	7,384.35	3,134.40	10,518.75
Workers' Compensation Insurance	3601-3602	16,893.82	7,192.38	24,086.20
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		792,773.35	499,136.37	1,291,909.72
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	18,050.43	18,050.43
Books and Other Reference Materials	4200	0.00	1,402.21	1,402.21
Materials and Supplies	4300	39,053.42	49,908.76	88,962.18
Noncapitalized Equipment	4400	132,134.45	15,672.13	147,806.58
Food	4700	14.60	5,031.04	5,045.64
Total, Books and Supplies		171,202.47	90,064.57	261,267.04
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	10,818.63	7,639.31	18,457.94
Dues and Memberships	5300	8,838.28	0.00	8,838.28
Insurance	5400	24,372.73	150.00	24,522.73
Operations and Housekeeping Services	5500	58,960.10	47,502.23	106,462.33
Rentals, Leases, Repairs, and Noncap. Improvements	5600	332,037.21	10,114.95	342,152.16
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	202,896.63	278,163.64	481,060.27
Communications	5900	4,943.87	29,148.73	34,092.60
Total, Services and Other Operating Expenditures		642,867.45	372,718.86	1,015,586.31
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	154,462.64		154,462.64
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		154,462.64	0.00	154,462.64
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(6,643.26)	6,643.26	0.00
Debt Service:				
Interest	7438	1,791.62		1,791.62
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		1,791.62	0.00	1,791.62
Total, Other Outgo		(4,851.64)	6,643.26	1,791.62
8. TOTAL EXPENDITURES		3,229,397.91	1,595,398.90	4,824,796.81

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022

Charter School Name: Sweetwater Secondary School

CDS #: 37771070136473

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,032,571.80	(184,294.14)	848,277.66
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	434,507.00		434,507.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(207,914.80)	207,914.80	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		226,592.20	207,914.80	434,507.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		1,259,164.00	23,620.66	1,282,784.66
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,637,979.72	121,779.35	2,759,759.07
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		2,637,979.72	121,779.35	2,759,759.07
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		3,897,143.72	145,400.01	4,042,543.73
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	795,746.52	0.00	795,746.52
b. Restricted Net Position	9797		145,400.01	145,400.01
c. Unrestricted Net Position	9790A	3,101,397.20	0.00	3,101,397.20

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022

Charter School Name: Sweetwater Secondary School

CDS #: 37771070136473

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	2,556,517.30	332,321.21	2,888,838.51
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	544,945.83	(347,612.32)	197,333.51
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	11,584.41		11,584.41
4. Due from Grantor Governments	9290	31,907.79	344,917.37	376,825.16
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	104,058.52	9,445.14	113,503.66
7. Other Current Assets	9340	19,281.98		19,281.98
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	795,746.52		795,746.52
10. TOTAL ASSETS		4,064,042.35	339,071.40	4,403,113.75
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	122,249.07	6,750.19	128,999.26
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	9,784.78		9,784.78
4. Unearned Revenue	9650		186,921.20	186,921.20
5. Long-Term Liabilities (accrual basis only)	9660-9669	34,864.78		34,864.78
6. TOTAL LIABILITIES		166,898.63	193,671.39	360,570.02
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)		3,897,143.72	145,400.01	4,042,543.73

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Sweetwater Secondary School
CDS #: 37771070136473

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Sweetwater Secondary School
CDS #: 37771070136473

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

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. <u>COVID-19</u>	<u>176,129.35</u>
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>176,129.35</u>

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 2020-21 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 2023-24.

a. Total Expenditures (B8)	<u>4,824,796.81</u>
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]	<u>462,777.50</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,362,019.31</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	<u>156,254.26</u>
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	<u>176,129.35</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	<u>\$ 4,029,635.70</u>