

ALTUS SCHOOLS SAN DIEGO

DBA – ALTUS SCHOOLS AUDEO · ALTUS SCHOOLS CHARTER SCHOOL OF SAN DIEGO

(A California Non-Profit Public Benefit Corporation)

*Tim Morton – Chairman, Len Hering RADM, USN (ret) – Vice Chair and Member,
Scott Barton – Member, Chris Megison – Member, Eric Schweinfurter - Member*

REGULAR BOARD OF DIRECTORS MEETING

Thursday, December 4, 2025, 8:30 a.m.

Via Teleconference at

6965 El Camino Real, Suite D202, Carlsbad, CA 92009, 1063 Cactus Cut Rd, Middleburg, FL, 32068, 722 W California Avenue, Vista, CA 92083,
25104 Creek Hollow Drive, Ramona, CA 92065, 5183 Mercury Pt, San Diego, CA 92111

and at

*Clairemont RC 4340 Genesee Avenue, Suite 109, SD 92117, College Avenue RC 4585 College Drive, Suite C, SD, 92115,
Downtown RC 1095 K Street Suite A, SD 92101, Euclid RC 220 Euclid Avenue, Suite 80, SD 92114, Lake Murray RC 8776 Lake
Murray Blvd., SD, 92119, Mira Mesa RC 8290 B, Mira Mesa Blvd., SD 92126, North Park RC 2940 North Park Way, SD 92104,
Northgate RC 4125 Alpha Street, Suite C, SD, 92113, Old Town RC , 2245 San Diego Avenue, Suite 115, SD 92110, Petco RC 1091
K Street, Suite A101, SD 92101, Point Loma RC 3145 Rosecrans Street, Suite D, SD 92110, Scripps Ranch RC 9910 Mira Mesa
Blvd, Suite A2, SD 92131, Sorrento Mesa RC 10170 Huennekens Street, SD, 92121, Tierrasanta RC 10425 Tierrasanta Blvd, Suite
101, SD 92124, Woodman RC 2939 Alta View Drive, Suite B/C, SD 92139, and Kearny Mesa RC 7520 Mesa College Drive, SD
92111, La Jolla RC 7458 Girard Avenue, SD 92037, Pacific Beach RC 959 Hornblend Street, SD 92109,
Tierrasanta TK5 Home School RC 10725 Tierrasanta Boulevard, CA 92124*

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

Audeo: <https://www.altusaudeo.com/about/board-of-directors>

CSSD: <https://www.altuscssd.com/about/board-of-directors>

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

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

1.0 OPEN SESSION

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Establishment of Quorum
- 1.4 Pledge of Allegiance
- 1.5 Approval of Agenda [P.1-2](#)

2.0 PUBLIC COMMENT

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

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

3.0 ADMINISTRATIVE ITEMS

- 3.1 Superintendent School Services and Founder’s Report
 - 3.1.1 Canvas Presentation by Cathryn Rambo
- 3.2 Strategic Plan Update
 - 3.2.1 School Productivity Indicators
 - 3.2.1.1 Altus Schools Audeo [P.3-5](#)

3.2.1.1.1 School Participation Report for the Period of 2025- 2026

Months 7-9: 07/01/2025 – 09/19/2025

3.2.1.2 Altus Schools Charter School of San Diego **P.6-14**

3.2.1.2.1 School Participation Report for the Period of 2025- 2026

Months 7-9: 07/01/2025 – 09/19/2025

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

4.1 Consent Action Items for Altus Schools Audeo and Altus Schools Charter School of San Diego for Each School

4.1.1 Consideration and Approval of Board Meeting Minutes for September 4, 2025, October 22, 2025, November 5, 2025 **P.15-22**

4.1.2 Consideration and Approval of Ratification of Lease Renewals

4.1.2.1 APN 582-270-13-00

4.1.2.2 APN 589-164-14-00

5.0 ACTION ITEMS**5.1 Action Items for Altus Schools Audeo**

5.1.1 Consideration and Approval of the First Interim Report 2025-2026 **P.23-34**

5.2 Action Items for Altus Schools Charter School of San Diego

5.2.1 Consideration and Approval of the First Interim Report 2025-2026 **P.35-45**

6.0 BOARD ANNOUNCEMENTS AND COMMENTS

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

7.0 ADJOURNMENT**Next Regular Board Meeting: February 26, 2026, 8:30 a.m.**

Meeting Agenda available at:

www.altusaudeo.com, www.altuscassd.com

Accommodation – Altus Schools San Diego (School's), does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Angela Neri, has been designated to receive requests for disability-related modifications or accommodation in order to enable individuals with disabilities to participate in School's open and public meetings. Please notify Angela Neri at (858) 678-2020 twenty-four (24) hours or more prior to disability accommodations being needed in order to participate in the meeting. Translation services are available by notifying Angela Neri at (858) 678-2045 twenty-four (24) hours or more prior to the board meeting. In compliance with Government Code Section 54957.5, non-exempt writings that are distributed to a majority or all of the board in advance of a meeting may be viewed at 10170 Huennekens Street, San Diego, CA 92121, or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact Angela Neri (858) 678 -2020.

Certification of Posting

I, Angela Neri, hereby certify that this agenda is posted at the Altus Schools Resource Centers noted on this agenda and has been posted on the Altus Schools Audeo and Altus Schools Charter School of San Diego respective webpages on December 1, 2025.



Participation Report: All Students Month 1: 07/01/2025 - 07/25/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	580	484	81.3%	81.3%	99.0%	99.0%
Totals July 2024	660	617	91.2%	91.2%	99.3%	99.3%
Variance:	-80	-133	-9.9%	-9.9%	-0.3%	-0.3%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	KM	KM1		40	30	69.3%	69.3%	94.2%	94.2%
SD	KM	KM2		40	34	85.0%	85.0%	100.0%	100.0%
SD	LJ	LJ1		40	37	91.4%	91.4%	100.0%	100.0%
SD	LJ	LJ2		40	37	92.5%	92.5%	100.0%	100.0%
SD	MV	MV1		40	32	80.0%	80.0%	100.0%	100.0%
SD	MV	MV2		40	22	52.4%	52.4%	97.7%	97.7%
SD	MV	MV3		40	37	90.4%	90.4%	100.0%	100.0%
SD	PB	PB1		40	35	86.5%	86.5%	100.0%	100.0%
SD	PB	PB2		40	38	95.0%	95.0%	100.0%	100.0%
SD	PB	PB3		40	35	85.1%	85.1%	100.0%	100.0%
SD	SM	SM1		40	32	78.9%	78.9%	98.6%	98.6%
SD	SM	SM2		40	38	91.3%	91.3%	97.3%	97.3%
SD	TSK5	TSK5-1		25	16	57.3%	57.3%	100.0%	100.0%
SD	TSK5	TSK5-2		25	18	72.0%	72.0%	100.0%	100.0%
SD	TSK5	TSK5-3		25	21	78.7%	78.7%	100.0%	100.0%
SD	TSK5	TSK5-4		25	22	82.2%	82.2%	95.4%	95.4%



Participation Report: All Students
Month 2: 07/28/2025 - 08/22/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	605	506	69.9%	77.4%	98.9%	98.9%
Totals July/August 2024	660	601	74.0%	82.4%	99.0%	99.2%
Variance:	-55	-95	-4.1%	-4.9%	-0.2%	-0.2%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	KM	KM1		40	31	58.8%	63.8%	85.0%	89.5%
SD	KM	KM2		40	34	66.9%	75.5%	100.0%	100.0%
SD	LJ	LJ1		40	37	72.1%	81.3%	100.0%	100.0%
SD	LJ	LJ2		40	37	81.0%	86.4%	100.0%	100.0%
SD	MV	MV1		40	30	60.8%	69.9%	100.0%	100.0%
SD	MV	MV2		40	21	40.5%	46.1%	95.6%	96.7%
SD	MV	MV3		40	36	78.8%	84.3%	100.0%	100.0%
SD	PB	PB1		40	39	84.6%	85.5%	100.0%	100.0%
SD	PB	PB2		40	35	71.0%	82.4%	100.0%	100.0%
SD	PB	PB3		40	41	77.1%	80.9%	100.0%	100.0%
SD	SM	SM1		40	32	69.3%	73.8%	100.0%	99.3%
SD	SM	SM2		40	33	72.8%	81.5%	100.0%	98.6%
SD	TSK5	TSK5-1		25	15	46.8%	51.8%	100.0%	100.0%
SD	TSK5	TSK5-2		25	17	63.4%	67.5%	100.0%	100.0%
SD	TSK5	TSK5-3		25	22	77.0%	77.8%	100.0%	100.0%
SD	TSK5	TSK5-4		25	24	84.8%	83.6%	100.0%	97.8%
SD	TSK5	TSK5-5		25	22	86.2%	86.2%	100.0%	100.0%



Participation Report: All Students Month 3: 08/25/2025 - 09/19/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	565	421	69.0%	74.7%	98.2%	98.7%
Totals August/September 2024	580	443	72.0%	79.5%	98.7%	99.0%
Variance:	-15	-22	-2.9%	-4.8%	-0.4%	-0.3%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	KM	KM1		40	30	59.6%	62.4%	82.5%	87.1%
SD	KM	KM2		40	30	70.3%	73.7%	100.0%	100.0%
SD	LJ	LJ1		40	23	55.1%	72.5%	100.0%	100.0%
SD	LJ	LJ2		40	32	76.3%	83.1%	100.0%	100.0%
SD	MV	MV2		40	4	5.8%	32.7%	100.0%	96.9%
SD	MV	MV3		40	33	80.0%	82.9%	100.0%	100.0%
SD	PB	PB1		40	36	87.0%	86.0%	100.0%	100.0%
SD	PB	PB2		40	32	76.6%	80.4%	100.0%	100.0%
SD	PB	PB3		40	31	74.6%	78.8%	100.0%	100.0%
SD	SM	SM1		40	30	67.6%	71.8%	96.4%	98.4%
SD	SM	SM2		40	36	81.4%	81.5%	97.2%	98.1%
SD	TSK5	TSK5-1		25	20	66.1%	56.6%	100.0%	100.0%
SD	TSK5	TSK5-2		25	19	72.0%	69.0%	100.0%	100.0%
SD	TSK5	TSK5-3		25	21	82.1%	79.2%	100.0%	100.0%
SD	TSK5	TSK5-4		25	24	91.8%	86.3%	100.0%	98.6%
SD	TSK5	TSK5-5		25	20	72.6%	79.6%	100.0%	100.0%



Participation Report: All Students Month 1: 07/01/2025 - 07/25/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,600	1,399	81.6%	81.6%	94.6%	94.6%
Totals July 2024	1,560	1,399	82.3%	82.3%	93.9%	93.9%
Variance:	40	0	-0.7%	-0.7%	0.7%	0.7%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
C	CO	CO1		40	34	85.0%	85.0%	100.0%	100.0%
C	CO	CO2		40	35	82.4%	82.4%	95.6%	95.6%
C	CO	CO3		40	33	77.4%	77.4%	93.8%	93.8%
C	CO	CO4		40	31	76.4%	76.4%	98.6%	98.6%
C	DT	DT1		40	40	95.4%	95.4%	97.4%	97.4%
C	DT	DT2		40	36	86.3%	86.3%	97.2%	97.2%
C	EU	EU1		40	34	82.8%	82.8%	100.0%	100.0%
C	EU	EU2		40	38	94.6%	94.6%	100.0%	100.0%
C	EU	EU3		40	38	93.9%	93.9%	98.8%	98.8%
C	NG	NG1		40	35	84.6%	84.6%	96.7%	96.7%
C	NG	NG2		40	40	97.2%	97.2%	97.5%	97.5%
C	NG	NG3		40	36	81.8%	81.8%	90.9%	90.9%
C	PC	PC1		40	34	76.3%	76.3%	89.7%	89.7%
C	PC	PC2		40	42	96.1%	96.1%	91.5%	91.5%
C	WM	WM1		40	32	74.2%	74.2%	98.2%	98.2%
C	WM	WM2		40	35	80.1%	80.1%	92.0%	92.0%
C	WM	WM3		40	31	75.7%	75.7%	97.7%	97.7%
C	WM	WM4		40	32	70.0%	70.0%	90.0%	90.0%
Central Totals:				18	720	83.9%	83.9%	95.9%	95.9%



Participation Report: All Students Month 1: 07/01/2025 - 07/25/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,600	1,399	81.6%	81.6%	94.6%	94.6%
Totals July 2024	1,560	1,399	82.3%	82.3%	93.9%	93.9%
Variance:	40	0	-0.7%	-0.7%	0.7%	0.7%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
E	LKM	LKM1		40	41	100.6%	100.6%	98.1%	98.1%
E	LKM	LKM2		40	29	66.5%	66.5%	91.8%	91.8%
E	LKM	LKM3		40	37	87.2%	87.2%	96.9%	96.9%
E	LKM	LKM4		40	40	88.9%	88.9%	90.8%	90.8%
E	LKM	LKM5		40	33	80.6%	80.6%	100.0%	100.0%
E	MM	MM1		40	30	65.6%	65.6%	87.4%	87.4%
E	MM	MM2		40	24	53.1%	53.1%	88.4%	88.4%
E	MM	MM3		40	27	66.4%	66.4%	100.0%	100.0%
E	NP	NP1		40	34	80.3%	80.3%	94.4%	94.4%
E	NP	NP2		40	36	84.6%	84.6%	94.4%	94.4%
E	NP	NP3		40	39	86.9%	86.9%	89.7%	89.7%
E	NP	NP4		40	38	90.0%	90.0%	94.7%	94.7%
E	SR	SR1		40	31	73.5%	73.5%	98.0%	98.0%
E	SR	SR2		40	38	92.5%	92.5%	99.4%	99.4%
E	SR	SR3		40	40	91.8%	91.8%	96.9%	96.9%
E	TS	TS1		40	34	83.9%	83.9%	100.0%	100.0%
E	TS	TS2		40	31	66.7%	66.7%	88.6%	88.6%
East Totals:				17	680	582	79.9%	79.9%	94.8%



Participation Report: All Students

Month 1: 07/01/2025 - 07/25/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,600	1,399	81.6%	81.6%	94.6%	94.6%
Totals July 2024	1,560	1,399	82.3%	82.3%	93.9%	93.9%
Variance:	40	0	-0.7%	-0.7%	0.7%	0.7%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
W	CL	CL1		40	37	77.8%	77.8%	86.4%	86.4%
W	CL	CL2		40	35	73.5%	73.5%	84.0%	84.0%
W	PL	PL1		40	37	81.5%	81.5%	94.4%	94.4%
W	PL	PL2		40	36	78.8%	78.8%	89.4%	89.4%
W	PL	PL3		40	36	83.9%	83.9%	93.2%	93.2%
West Totals:			5	200	181	79.1%	79.1%	89.5%	89.5%



Participation Report: All Students Month 2: 07/28/2025 - 08/22/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,600	1,371	68.3%	75.5%	94.2%	94.4%
Totals July/August 2024	1,560	1,471	75.5%	79.8%	93.2%	93.6%
Variance:	40	-100	-7.2%	-4.3%	1.0%	0.8%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
C	CO	CO1		40	38	78.6%	81.6%	100.0%	100.0%
C	CO	CO2		40	37	71.3%	76.5%	97.4%	96.5%
C	CO	CO3		40	36	79.9%	78.7%	92.9%	93.3%
C	CO	CO4		40	34	62.9%	69.3%	96.7%	97.7%
C	DT	DT1		40	35	77.6%	86.1%	100.0%	98.6%
C	DT	DT2		40	36	67.1%	76.2%	86.2%	91.8%
C	EU	EU1		40	39	80.5%	81.6%	97.0%	98.4%
C	EU	EU2		40	37	80.6%	87.2%	100.0%	100.0%
C	EU	EU3		40	41	84.6%	89.0%	97.1%	98.0%
C	NG	NG1		40	34	69.8%	76.8%	91.8%	94.3%
C	NG	NG2		40	34	78.4%	87.3%	96.9%	97.2%
C	NG	NG3		40	33	64.5%	72.7%	92.3%	91.5%
C	PC	PC1		40	34	70.6%	73.3%	90.0%	89.8%
C	PC	PC2		40	39	84.4%	89.9%	97.8%	94.5%
C	WM	WM1		40	29	58.0%	65.7%	97.9%	98.0%
C	WM	WM2		40	34	69.1%	74.3%	94.9%	93.4%
C	WM	WM3		40	33	63.5%	69.3%	97.7%	97.7%
C	WM	WM4		40	35	70.0%	70.0%	91.8%	90.9%
Central Totals:				18	720	638	72.9%	78.1%	95.5%
								95.7%	



Participation Report: All Students Month 2: 07/28/2025 - 08/22/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,600	1,371	68.3%	75.5%	94.2%	94.4%
Totals July/August 2024	1,560	1,471	75.5%	79.8%	93.2%	93.6%
Variance:	40	-100	-7.2%	-4.3%	1.0%	0.8%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
E	LKM	LKM1		40	40	79.3%	89.3%	97.8%	98.0%
E	LKM	LKM2		40	29	54.5%	60.2%	96.7%	94.0%
E	LKM	LKM3		40	24	50.5%	67.9%	96.2%	96.6%
E	LKM	LKM4		40	34	69.1%	78.5%	93.3%	91.9%
E	LKM	LKM5		40	31	66.6%	73.2%	100.0%	100.0%
E	MM	MM1		40	32	55.9%	60.5%	84.5%	86.0%
E	MM	MM2		40	25	55.0%	54.1%	92.8%	90.7%
E	MM	MM3		40	30	62.8%	64.5%	100.0%	100.0%
E	NP	NP1		40	36	69.3%	74.5%	95.8%	95.1%
E	NP	NP2		40	37	71.9%	77.9%	95.0%	94.7%
E	NP	NP3		40	39	87.6%	87.3%	93.1%	91.5%
E	NP	NP4		40	41	72.4%	80.7%	88.8%	91.8%
E	SR	SR1		40	28	53.0%	62.7%	96.6%	97.3%
E	SR	SR2		40	24	52.8%	52.8%	98.8%	98.8%
E	SR	SR3		40	31	61.4%	75.8%	95.2%	96.2%
E	TS	TS1		40	36	68.8%	75.9%	95.7%	97.9%
E	TS	TS2		40	39	65.8%	66.2%	88.3%	88.4%
East Totals:				17	680	556	64.5%	73.9%	94.4%
								94.6%	



Participation Report: All Students

Month 2: 07/28/2025 - 08/22/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,600	1,371	68.3%	75.5%	94.2%	94.4%
Totals July/August 2024	1,560	1,471	75.5%	79.8%	93.2%	93.6%
Variance:	40	-100	-7.2%	-4.3%	1.0%	0.8%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
W	CL	CL1		40	37	68.4%	72.8%	85.9%	86.1%
W	CL	CL2		40	42	72.4%	72.9%	84.2%	84.1%
W	PL	PL1		40	36	65.6%	73.2%	95.5%	94.9%
W	PL	PL2		40	30	53.1%	65.3%	85.2%	87.6%
W	PL	PL3		40	32	66.6%	74.8%	94.7%	93.9%
West Totals:			5	200	177	65.2%	71.8%	88.8%	89.2%



Participation Report: All Students

Month 3: 08/25/2025 - 09/19/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,600	1,248	70.2%	77.6%	93.6%	94.2%
Totals August/September 2024	1,560	1,360	77.5%	79.1%	93.0%	93.4%
Variance:	40	-112	-7.3%	-1.5%	0.6%	0.8%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
C	CO	CO1		40	33	82.1%	81.8%	100.0%	100.0%
C	CO	CO2		40	30	73.6%	75.5%	100.0%	97.6%
C	CO	CO3		40	33	74.7%	77.4%	91.0%	92.5%
C	CO	CO4		40	26	59.5%	66.0%	94.8%	96.8%
C	DT	DT1		40	32	77.4%	83.2%	100.0%	99.1%
C	DT	DT2		40	32	72.4%	74.9%	90.6%	91.4%
C	EU	EU1		40	38	85.9%	83.0%	95.9%	97.5%
C	EU	EU2		40	38	80.5%	85.0%	100.0%	100.0%
C	EU	EU3		40	39	83.7%	87.2%	92.4%	96.1%
C	NG	NG1		40	33	72.2%	75.3%	92.4%	93.7%
C	NG	NG2		40	37	86.2%	86.9%	97.2%	97.2%
C	NG	NG3		40	32	65.4%	70.3%	88.8%	90.7%
C	PC	PC1		40	30	66.3%	71.0%	90.0%	89.9%
C	PC	PC2		40	38	89.7%	89.9%	97.3%	95.4%
C	WM	WM1		40	22	51.7%	61.0%	96.6%	97.6%
C	WM	WM2		40	26	56.7%	68.5%	92.3%	93.1%
C	WM	WM3		40	25	60.9%	66.5%	97.5%	97.6%
C	WM	WM4		40	27	62.4%	67.5%	92.4%	91.4%
Central Totals:				18	720	571	72.3%	76.2%	95.0%
								95.4%	



Participation Report: All Students

Month 3: 08/25/2025 - 09/19/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,600	1,248	70.2%	77.6%	93.6%	94.2%
Totals August/September 2024	1,560	1,360	77.5%	79.1%	93.0%	93.4%
Variance:	40	-112	-7.3%	-1.5%	0.6%	0.8%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
E	LKM	LKM1		40	34	80.7%	86.4%	97.8%	97.9%
E	LKM	LKM2		40	24	56.7%	59.0%	97.5%	95.1%
E	LKM	LKM3		40	25	55.0%	63.6%	95.4%	96.3%
E	LKM	LKM4		40	33	70.0%	75.7%	89.6%	91.2%
E	LKM	LKM5		40	31	69.9%	72.1%	100.0%	100.0%
E	MM	MM1		40	30	64.5%	61.8%	87.7%	86.5%
E	MM	MM2		40	29	62.1%	56.8%	88.6%	89.9%
E	MM	MM3		40	30	69.1%	69.1%	95.5%	95.5%
E	NP	NP1		40	34	79.9%	76.3%	94.8%	95.0%
E	NP	NP2		40	34	77.2%	77.7%	94.7%	94.7%
E	NP	NP3		40	36	79.2%	84.6%	88.0%	90.4%
E	NP	NP4		40	30	62.8%	74.7%	85.9%	90.1%
E	SR	SR1		40	23	55.3%	60.2%	97.9%	97.5%
E	SR	SR2		40	26	62.6%	57.6%	99.4%	99.1%
E	SR	SR3		40	26	60.5%	70.7%	95.8%	96.1%
E	TS	TS1		40	34	72.8%	74.9%	94.0%	96.6%
E	TS	TS2		40	35	73.6%	68.6%	87.2%	88.0%
East Totals:				680	514	67.7%	74.8%	93.2%	94.2%



Participation Report: All Students

Month 3: 08/25/2025 - 09/19/2025

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	1,600	1,248	70.2%	77.6%	93.6%	94.2%
Totals August/September 2024	1,560	1,360	77.5%	79.1%	93.0%	93.4%
Variance:	40	-112	-7.3%	-1.5%	0.6%	0.8%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
W	CL	CL1		40	41	81.6%	81.6%	86.2%	86.2%
W	CL	CL2		40	39	80.9%	75.6%	84.1%	84.1%
W	PL	PL1		40	26	60.9%	69.1%	93.7%	94.5%
W	PL	PL2		40	27	57.1%	62.5%	90.6%	88.5%
W	PL	PL3		40	30	73.6%	73.6%	100.0%	100.0%
West Totals:			5	200	163	70.8%	97.5%	90.2%	89.5%

ALTUS SCHOOLS SAN DIEGO

DBA – ALTUS SCHOOLS AUDEO · ALTUS SCHOOLS CHARTER SCHOOL OF SAN DIEGO

(A California Non-Profit Public Benefit Corporation)

*Tim Morton – Chairman, Len Hering RADM, USN (ret) – Vice Chair and Member,
Scott Barton – Member, Chris Megison – Member, Eric Schweinfurter - Member*

REGULAR BOARD OF DIRECTORS MEETING MINUTES

Thursday, September 4, 2025, 4:30 p.m.

Via Teleconference at

1063 Cactus Cut Rd, Middleburg, FL, 32068, 722 W California Avenue, Vista, CA 92083,
25104 Creek Hollow Drive, Ramona, CA 92065, 5183 Mercury Pt, San Diego, CA 92111

and at

*Clairemont RC 4340 Genesee Avenue, Suite 109, SD 92117, College Avenue RC 4585 College Drive, Suite C, SD, 92115,
Downtown RC 1095 K Street Suite A, SD 92101, Euclid RC 220 Euclid Avenue, Suite 80, SD 92114, Lake Murray RC 8776 Lake
Murray Blvd., SD, 92119, Mira Mesa RC 8290 B, Mira Mesa Blvd., SD 92126, North Park RC 2940 North Park Way, SD 92104,
Northgate RC 4125 Alpha Street, Suite C, SD, 92113, Old Town RC , 2245 San Diego Avenue, Suite 115, SD 92110, Petco RC 1091
K Street, Suite A101, SD 92101, Point Loma RC 3145 Rosecrans Street, Suite D, SD 92110, Scripps Ranch RC 9910 Mira Mesa
Blvd, Suite A2, SD 92131, Sorrento Mesa RC 10170 Huennekens Street, SD, 92121, Tierrasanta RC 10425 Tierrasanta Blvd, Suite
101, SD 92124, Woodman RC 2939 Alta View Drive, Suite B/C, SD 92139, and Kearny Mesa RC 7520 Mesa College Drive, SD
92111, La Jolla RC 7458 Girard Avenue, SD 92037, Pacific Beach RC 959 Hornblend Street, SD 92109,
Tierrasanta K5 Home School RC 10725 Tierrasanta Boulevard, CA 92124*

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

Audeo: <https://www.altusaudeo.com/about/board-of-directors>

CSSD: <https://www.altuscssd.com/about/board-of-directors>

1.0 OPEN SESSION

1.1 Call to Order

Morton called the meeting to order at 10:33 a.m.

1.2 Roll Call

Members present at the meeting were Len Hering, Chris Megison, Tim Morton, and Eric Schweinfurter

Board Members Absent: Scott Barton

Also in attendance: Lynne Alipio, Mary Bixby, Angela Neri, Cathryn Rambo, Tim Tuter, Tiffany Yandell,
and General Counsel, Paul Minney.

1.3 Establishment of Quorum

It was moved by Board member Hering and seconded by Board member Schweinfurter that the
following Directors, constituting a quorum of the Board, were present at the meeting: Len Hering,
Chris Megison, Tim Morton, and Eric Schweinfurter.

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

1.4 Pledge of Allegiance

Chairman Morton led all in the Pledge of Allegiance.

1.5 Approval of Agenda

It was moved by Board member Hering and seconded by Board member Megison to Approve
the Agenda with the correction to Agenda Item 5.1, date of Additional Meeting should be
changed to May 21, 2026.

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

2.0 PUBLIC COMMENT

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

2.1 Non-Agenda Public Comment

There were no comments from the public.

2.2 Agenda Public Comment

There were no comments from the public.

3.0 CLOSED SESSION

3.1 Board Chairman Announcement Regarding Closed Session Items

Chairman Morton announced Closed Session and opened for Public Comments.

3.2 Public Comment on Closed Session Items

There were no public comments.

MOVE TO CLOSED SESSION at 4:38 p.m.

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

4.0 RETURN TO OPEN SESSION at 5:10 p.m.

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

No action taken at Closed Session.

5.0 ADMINISTRATIVE ITEMS

5.1 Approval of Additional Regular Board Meeting on Thursday, May 21, 2026, 8:30 am

It was moved by Board member Hering and seconded by Board member Megison to Approve the Additional Regular Board Meeting on Thursday, May 21, 2026, at 8:30 a.m.

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

5.2 Approval of Resolution No: 2025090401 Approving an Across-the-Board General Salary Increase

It was moved by Board member Hering and seconded by Board member Schweinfurter to Approve Resolution No: 2025090401 Approving an Across-the-Board General Salary Increase.

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

5.3 Approval of Salary Schedules Effective July 1, 2025

- 5.3.1 Teacher, Counselor, Nurse; and Psychologist 228 Contract Base Days
- 5.3.2 Teacher, Counselor, Nurse; and Psychologist 208 Contract Base Days
- 5.3.3 Classified Instructional, Office, and Business Support Services
- 5.3.4 Certificated and Classified Administrator
- 5.3.5 Certificated Healthy Youth School Therapist
- 5.3.6 Administrative Support to Superintendent Services, Board of Directors and Facilities
- 5.3.7 Data Support Analyst
- 5.3.8 Resource Center Associate
- 5.3.9 Certificated Teacher Resource

5.3.10 Learning Associate

5.3.11 Substitute Teacher

It was moved by Board member Hering and seconded by Board member Schweinfurter to Approve the Salary Schedules Effective July 1, 2025, Agenda Items 5.3.1 – 5.3.11.

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

5.4 Approval of Artificial Intelligence (AI) Policy 1985

It was moved by Board member Hering and seconded by Board member Megison to Approve the Artificial Intelligence (AI) Policy 1985.

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

5.5 Superintendent School Services and Founder’s Report

5.5.1 Strategic Initiatives

Deputy Superintendent Tuter reported that the Summer Leadership Retreat had a weeklong meeting with a group of team members, giving reports as Champions of specific initiatives. The Champion that had the initiative from the previous year reports out and presents and reviews student and department data.

Tim Tuter introduced and reviewed the following 5 Strategic Initiatives for the 2025-2026 SY

1. Enrollment
2. Instructional Plan
3. Canvas Implementation
4. Data Interoperability
5. Charter Consolidation

5.5.2 Positive Academic Improvement

Deputy Superintendent Tuter reported as we review the different CA Dept of Education Indicators, our indicators show that we have

- Chronic Absenteeism Rates
- Suspension Rates
- Graduation Rates
- English Learner Progress
- Math And English Both At Distance From Standard And Proficiency

Superintendent Bixby noted that staff are working hard this year, and we are seeing results.

5.5.3 Partners and Resources Presentation by Tim Tuter

Deputy Superintendent Tuter reviewed the Partners and Resources.

5.6 Strategic Plan Update

5.6.1 School Productivity Indicators

5.6.1.1 Altus Schools Audeo

5.6.1.1.1 School Participation Report for the Period of 2024-2025
Months 12-13: 05/05/2025 – 6/27/2025

5.6.1.2 Altus Schools Charter School of San Diego

5.6.1.2.1 School Participation Report for the Period of 2024-2025
Months 12-13: 05/05/2025 – 6/27/2025

Deputy Superintendent Tuter reviewed the School Productivity Indicators.

6.0 CONSENT AGENDA

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

6.1 Consent Action Items for Altus Schools Audeo and Altus Schools Charter School of San Diego for Each School

6.1.1 Approval of Board Meeting Minutes for July 29, 2025, and June 26, 2025

6.1.2 Approval of Student Suspension and Expulsion Policy 3300 and Procedures Amendments

It was moved by Board member Hering and seconded by Board member Schweinfurter to Approve the Consent Action Items 6.1.1 – 6.1.2.

Ayes – 3, Nays- 0, Absent – 1, Abstain – 1, Motioned Approved.

Morton Abstained only on Agenda Item 6.1.1 – July 29, 2025, Meeting Minutes.

7.0 ACTION ITEMS

7.1 Action Items for Altus Schools Audeo

7.1.1 Approval of FY 2024-2025 Unaudited Actuals

It was moved by Board member Hering and seconded by Board member Schweinfurter to Approve the FY 2024-2025 Unaudited Actuals.

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

7.1.2 Review FY 2025-2026 Revised Preliminary Operational Budget Assumptions and Approval of FY 2025-2026 Revised Preliminary Operational Budget

The Board Reviewed the FY 2025-2026 Revised Preliminary Operational Budget Assumptions.

It was moved by Board member Schweinfurter and seconded by Board member Hering to Approve the FY 2025-2026 Revised Preliminary Operational Budget.

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

7.2 Action Items for Altus Schools Charter School of San Diego

7.2.1 Approval of FY 2024-2025 Unaudited Actuals

It was moved by Board member Hering and seconded by Board member Megison to Approve the FY 2024-2025 Unaudited Actuals.

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

7.2.2 Review FY 2025-2026 Revised Preliminary Operational Budget Assumptions and Approval of FY 2025-2026 Revised Preliminary Operational Budget

The Board Reviewed the FY 2025-2026 Revised Preliminary Operational Budget Assumptions.

It was moved by Board member Hering and seconded by Board member Schweinfurter to Approve the FY 2025-2026 Revised Preliminary Operational Budget.

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

8.0 BOARD ANNOUNCEMENTS AND COMMENTS

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

The Board members noted that they are very appreciative of the Faculty and Staff for their hard work and efforts.

9.0 ADJOURNMENT

It was moved by Board member Hering and seconded by Board member Schweinfurter to Adjourn the Meeting at 5:41p.m.

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

ALTUS SCHOOLS SAN DIEGO

DBA – ALTUS SCHOOLS AUDEO · ALTUS SCHOOLS CHARTER SCHOOL OF SAN DIEGO

(A California Non-Profit Public Benefit Corporation)

*Tim Morton – Chairman, Len Hering RADM, USN (ret) – Vice Chair and Member,
Scott Barton – Member, Chris Megison – Member, Eric Schweinfurter - Member*

SPECIAL BOARD OF DIRECTORS WORKSHOP TRAINING MEETING MINUTES

Wednesday, October 22, 2025, 8:00 a.m.

Via Teleconference at

6965 El Camino Real, Suite D202, Carlsbad, CA 92009, 1063 Cactus Cut Rd, Middleburg, FL, 32068,
25104 Creek Hollow Drive, Ramona, CA 92065, 5183 Mercury Pt, San Diego, CA 92111

and at

*Clairemont RC 4340 Genesee Avenue, Suite 109, SD 92117, College Avenue RC 4585 College Drive, Suite C, SD, 92115,
Downtown RC 1095 K Street Suite A, SD 92101, Euclid RC 220 Euclid Avenue, Suite 80, SD 92114, Lake Murray RC 8776 Lake
Murray Blvd., SD, 92119, Mira Mesa RC 8290 B, Mira Mesa Blvd., SD 92126, North Park RC 2940 North Park Way, SD 92104,
Northgate RC 4125 Alpha Street, Suite C, SD, 92113, Old Town RC , 2245 San Diego Avenue, Suite 115, SD 92110, Petco RC 1091
K Street, Suite A101, SD 92101, Point Loma RC 3145 Rosecrans Street, Suite D, SD 92110, Scripps Ranch RC 9910 Mira Mesa
Blvd, Suite A2, SD 92131, Sorrento Mesa RC 10170 Huennekens Street, SD, 92121, Tierrasanta RC 10425 Tierrasanta Blvd, Suite
101, SD 92124, Woodman RC 2939 Alta View Drive, Suite B/C, SD 92139, and Kearny Mesa RC 7520 Mesa College Drive, SD
92111, La Jolla RC 7458 Girard Avenue, SD 92037, Pacific Beach RC 959 Hornblend Street, SD 92109,
Tierrasanta TK5 Home School RC 10725 Tierrasanta Boulevard, CA 92124*

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

Audeo: <https://www.altusaudeo.com/about/board-of-directors>

CSSD: <https://www.altuscssd.com/about/board-of-directors>

1.0 OPEN SESSION

1.1 Call to Order

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

1.2 Roll Call

Members present at the meeting were Scott Barton, Len Hering, Tim Morton, and Eric Schweinfurter.

Board Members Absent: Chris Megison.

Also in attendance: Lynne Alipio, Wade Aschbrenner, Mary Bixby, Veneeta Chan, Jay Garrity, Liz Orona, Angela Neri, Veronica Radtke, Cathryn Rambo, Tim Tuter, Tiffany Yandell.

1.3 Establishment of Quorum

It was moved by Board member Hering and seconded by Board member Barton that the following Directors, constituting a quorum of the Board, were present at the meeting: Scott Barton, Len Hering, Tim Morton, and Eric Schweinfurter.

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

1.4 Pledge of Allegiance

Chairman Morton led all in the Pledge of Allegiance.

1.5 Approval of Agenda

It was moved by Board member Hering and seconded by Board member Barton to Approve the Agenda.

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

2.0 PUBLIC COMMENT

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

2.1 Non-Agenda Public Comment

There were no comments from the public.

2.2 Agenda Public Comment

There were no comments from the public.

3.0 BOARD WORKSHOP TRAINING – PART I

Paul Minney of Young, Minney & Corr Law Firm provided Part I of the training to the Board on Comprehensive Compliant Ethics Training which covers the Fiduciary Duties, Ethical Principles, Conflict of Interest, and the Brown Act.

4.0 BOARD ANNOUNCEMENTS AND COMMENTS

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

Bixby thanked the Board on behalf of all staff for the Board’s generosity in granting the retroactive raise.

5.0 ADJOURNMENT

It was moved by Board member Barton and seconded by Board member Hering to adjourn the meeting at 9:24 a.m. Ayes – 4, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.

ALTUS SCHOOLS SAN DIEGO

DBA – ALTUS SCHOOLS AUDEO · ALTUS SCHOOLS CHARTER SCHOOL OF SAN DIEGO

(A California Non-Profit Public Benefit Corporation)

*Tim Morton – Chairman, Len Hering RADM, USN (ret) – Vice Chair and Member,
Scott Barton – Member, Chris Megison – Member, Eric Schweinfurter - Member*

SPECIAL BOARD OF DIRECTORS WORKSHOP TRAINING MEETING MINUTES

Wednesday, November 5, 2025, 8:00 a.m.

Via Teleconference at

6965 El Camino Real, Suite D202, Carlsbad, CA 92009, 1063 Cactus Cut Rd, Middleburg, FL, 32068, 722 W California Avenue, Vista, CA 92083,
25104 Creek Hollow Drive, Ramona, CA 92065, 5183 Mercury Pt, San Diego, CA 92111

and at

*Clairemont RC 4340 Genesee Avenue, Suite 109, SD 92117, College Avenue RC 4585 College Drive, Suite C, SD, 92115,
Downtown RC 1095 K Street Suite A, SD 92101, Euclid RC 220 Euclid Avenue, Suite 80, SD 92114, Lake Murray RC 8776 Lake
Murray Blvd., SD, 92119, Mira Mesa RC 8290 B, Mira Mesa Blvd., SD 92126, North Park RC 2940 North Park Way, SD 92104,
Northgate RC 4125 Alpha Street, Suite C, SD, 92113, Old Town RC , 2245 San Diego Avenue, Suite 115, SD 92110, Petco RC 1091
K Street, Suite A101, SD 92101, Point Loma RC 3145 Rosecrans Street, Suite D, SD 92110, Scripps Ranch RC 9910 Mira Mesa
Blvd, Suite A2, SD 92131, Sorrento Mesa RC 10170 Huennekens Street, SD, 92121, Tierrasanta RC 10425 Tierrasanta Blvd, Suite
101, SD 92124, Woodman RC 2939 Alta View Drive, Suite B/C, SD 92139, and Kearny Mesa RC 7520 Mesa College Drive, SD
92111, La Jolla RC 7458 Girard Avenue, SD 92037, Pacific Beach RC 959 Hornblend Street, SD 92109,
Tierrasanta TK5 Home School RC 10725 Tierrasanta Boulevard, CA 92124*

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

Audeo: <https://www.altusaudeo.com/about/board-of-directors>

CSSD: <https://www.altuscssd.com/about/board-of-directors>

1.0 OPEN SESSION

1.1 Call to Order

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

1.2 Roll Call

Members present at the meeting were Scott Barton, Len Hering, Chris Megison, Tim Morton, and Eric Schweinfurter.

Also in attendance: Lynne Alipio, Wade Aschbrenner, Mary Bixby, Veneeta Chan, Jay Garrity, Liz Orona, Angela Neri, Veronica Radtke, Cathryn Rambo, and Tim Tuter.

1.3 Establishment of Quorum

It was moved by Board member Hering and seconded by Board member Schweinfurter that the following Directors, constituting a quorum of the Board, were present at the meeting: Scott Barton, Len Hering, Chris Megison, Tim Morton, and Eric Schweinfurter.

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

1.4 Pledge of Allegiance

Chairman Morton led all in the Pledge of Allegiance.

1.5 Approval of Agenda

It was moved by Board member Hering and seconded by Board member Barton to Approve the Agenda.

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

2.0 PUBLIC COMMENT

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

2.1 Non-Agenda Public Comment

There were no comments from the public.

2.2 Agenda Public Comment

There were no comments from the public.

3.0 BOARD WORKSHOP TRAINING – PART 2

Kaela Haydu of Young, Minney & Corr Law Firm provided Part 2 Comprehensive Training to the Board on Critical Case Updates and New Laws.

4.0 BOARD ANNOUNCEMENTS AND COMMENTS

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

There were no comments from the Board.

5.0 ADJOURNMENT

It was moved by Board member Schweinfurter and seconded by Board member Megison to adjourn the meeting.

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

Charter School First Interim Report

FY 2025-2026

For the Period July 1, 2025 through October 31, 2025

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name: Altus Schools Audeo

CDS #: 37-68338-3731395

Charter Approving Entity: San Diego Unified School District

County: San Diego

SBE Charter #: 406

Has board approved a revised budget? (check box below)

☒ Yes. (Enter board approved revised budget)

Revised Date: 12/4/2025

☐ No. (Enter budget forecast)

		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>(A + C)</i> <i>E</i>	<i>(B + D)</i> <i>F</i>	<i>(E + H)</i> <i>G</i>	<i>(G - E)</i> <i>H</i>
Description	Object Code	Unrestricted Budget	Unrestricted Actuals through 10/31/25	Restricted Budget	Restricted Actuals through 10/31/25	Total Budget	Total Actuals through 10/31/25	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
A. REVENUES (8000-8799)									
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)									
LCFF State Aid - Current Year (CY) (Res 0000)	8011	2,424,027	666,456			2,424,027	666,456	2,424,027	-
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	116,344	28,930			116,344	28,930	116,344	-
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-				-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	5,734,840	1,483,036			5,734,840	1,483,036	5,734,840	-
Other LCFF Transfers	8091, 8097					-	-	-	-
Total, LCFF Sources		8,275,211	2,178,422	-	-	8,275,211	2,178,422	8,275,211	-
2. Federal Revenues (8100-8299)									
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290			120,500	30,125	120,500	30,125	120,500	-
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290			14,887	3,722	14,887	3,722	14,887	-
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290			4,523	-	4,523	-	4,523	-
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290					-	-	-	-
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290					-	-	-	-
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4127)	8290			11,061	2,500	11,061	2,500	11,061	-
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290					-	-	-	-
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181			65,250	-	65,250	-	65,250	-
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182			6,774	-	6,774	-	6,774	-
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220					-	-	-	-
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110					-	-	-	-
Other Federal Revenues (All other resources not reported separately)	8100-8299					-	-	-	-
Total - Federal Revenues		-	-	222,995	36,347	222,995	36,347	222,995	-
3. Other State Revenues (8300-8599)									
State Special Education (Res 6500)	8792			533,746	149,896	533,746	149,896	533,746	-
State Special Education Mental Health Services (Res 6512)	8590			49,104	13,748	49,104	13,748	49,104	-
Mandate Block Grant (Res 0000)	8550	26,960				26,960	-	26,960	-
After School Education and Safety (ASES) (Res 6010)	8677, 8590					-	-	-	-
Common Core Standards Implementation (Res 7405)	8590					-	-	-	-
Charter School Facility Grant Program (SB 740) (Res 6030)	8590					-	-	-	-
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590					-	-	-	-
Lottery, Unrestricted (Res 1100)	8560	110,982	(4,459)			110,982	(4,459)	110,982	-
Lottery, Restricted - Prop 20 (Res 6300)	8560			44,053	(5,769)	44,053	(5,769)	44,053	-
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590					-	-	-	-
Other State Revenues (All other resources not reported separately)	8300-8599			662,536	164,362	662,536	164,362	662,536	-
Total - Other State Revenues		137,942	(4,459)	1,289,439	322,237	1,427,381	317,778	1,427,381	-
4. Local Revenue (8600-8799)									
All Local Revenues	8600-8799	200,551	25,182	53,572	7,284	254,123	32,466	254,123	-
Total - Local Revenues		200,551	25,182	53,572	7,284	254,123	32,466	254,123	-
5. TOTAL REVENUES		8,613,704	2,199,145	1,566,006	365,869	10,179,710	2,565,014	10,179,710	-
B. EXPENDITURES AND OTHER OUTGO (1000-7499)									
1. Certificated Salaries									
Teachers' Salaries	1100	2,151,235	682,703	832,412	256,651	2,983,647	939,355	2,983,647	-
Pupil Support Salaries	1200	213,584	68,307	93,664	34,154	307,248	102,461	307,248	-
Supervisors' and Administrators' Salaries	1300	190,062	57,064	44,148	17,673	234,210	74,737	234,210	-
Other Certificated Salaries	1900	203,931	12,443			203,931	12,443	203,931	-
Total, Certificated Salaries		2,758,812	820,516	970,224	308,478	3,729,036	1,128,995	3,729,036	-

Charter School First Interim Report

FY 2025-2026

For the Period July 1, 2025 through October 31, 2025

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name:	Altus Schools Audeo
CDS #:	37-68338-3731395
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	406

Has board approved a revised budget? (check box below)

☒ Yes. (Enter board approved revised budget)

Revised Date: 12/4/2025

☐ No. (Enter budget forecast)

		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>(A + C)</i> <i>E</i>	<i>(B + D)</i> <i>F</i>	<i>(E + H)</i> <i>G</i>	<i>(G - E)</i> <i>H</i>
Description	Object Code	Unrestricted Budget	Unrestricted Actuals through 10/31/25	Restricted Budget	Restricted Actuals through 10/31/25	Total Budget	Total Actuals through 10/31/25	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
2. Classified Salaries									-
Instructional Salaries	2100	103,979				103,979	-	103,979	-
Support Salaries	2200	20,185	6,550		154	20,185	6,704	20,185	-
Supervisors' and Administrators' Salaries	2300	139,141	46,253	2,867	1,084	142,008	47,336	142,008	-
Clerical and Office Salaries	2400	325,957	106,359		91	325,957	106,449	325,957	-
Other Classified Salaries	2900	13,032	4,344		-	13,032	4,344	13,032	-
Total, Classified Salaries		602,294	163,505	2,867	1,328	605,161	164,833	605,161	-
3. Employee Benefits									-
STRS	3101-3102	535,389	159,565	186,017	59,126	721,406	218,691	721,406	-
PERS	3201-3202	149,387	39,841	-	66	149,387	39,906	149,387	-
OASDI/Medicare (Social Security)	3301-3302	83,271	23,549	14,189	4,507	97,460	28,057	97,460	-
Health and Welfare Benefits	3401-3402	685,280	198,153	235,215	59,296	920,495	257,449	920,495	-
Unemployment Insurance	3501-3502	1,680	492	487	155	2,167	647	2,167	-
Workers' Compensation Insurance	3601-3602	37,023	10,878	10,725	3,425	47,748	14,304	47,748	-
OPEB, Allocated	3701-3702					-	-	-	-
OPEB, Active Employees	3751-3752					-	-	-	-
Other Employee Benefits	3901-3902					-	-	-	-
Total, Employee Benefits		1,492,030	432,479	446,633	126,575	1,938,663	559,054	1,938,663	-
4. Books and Supplies									-
Approved Textbooks and Core Curricula Materials	4100	8,230	7,285	7,450	5,444	15,680	12,728	15,680	-
Books and Other Reference Materials	4200	1,601	-	1,649	43	3,250	43	3,250	-
Materials and Supplies	4300	102,555	14,158	117,247	30,190	219,802	44,348	219,802	-
Non-capitalized Equipment	4400	56,205	3,178	39,395	776	95,600	3,954	95,600	-
Food (Food used in food-service activities for which the purpose is nutrition)	4700	178	-	18,500	3,718	18,678	3,718	18,678	-
Total, Books and Supplies		168,769	24,621	184,241	40,170	353,010	64,791	353,010	-
5. Services and Other Operating Expenditures									-
Subagreements for Services	5100					-	-	-	-
Travel and Conferences	5200	14,924	11,369	45,529	6,611	60,453	17,980	60,453	-
Dues and Memberships	5300	16,711	17,121	2,700	266	19,411	17,387	19,411	-
Insurance	5400	68,279	65,329	280	75	68,559	65,404	68,559	-
Operations and Housekeeping Services	5500	361,155	80,251	-	-	361,155	80,251	361,155	-
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	590,463	197,924		134	590,463	198,058	590,463	-
Transfer of Direct Costs (<i>MUST net to zero</i>)	5700					-	-	-	-
Prof/Consulting Svcs and Operating Expend (<i>Include District Oversight</i>)	5800	1,158,200	272,286	529,727	207,915	1,687,927	480,200	1,687,927	-
Communications	5900	58,007	17,602	-	10,996	58,007	28,598	58,007	-
Total, Services and Other Operating Expenditures		2,267,739	661,881	578,236	225,996	2,845,975	887,877	2,845,975	-
6. Capital Outlay									-
Depreciation Expense (See Sections G.9 & F.2.a)	6900	195,996	65,297			195,996	65,297	195,996	-
Total, Capital Outlay		195,996	65,297	-	-	195,996	65,297	195,996	-
7. Other Outgo									-
Tuition to Other Schools (<i>Include contribution to unfunded cost of Sp Ed.</i>)	7110-7143					-	-	-	-
Transfers of Pass-Through Revenues to Other LEAs	7211-7213					-	-	-	-
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223					-	-	-	-
All Other Transfers	7280-7299					-	-	-	-
Transfers of Indirect Costs (<i>MUST net to zero</i>)	7300-7399					-	-	-	-
Debt Service - Interest	7430-7439	2,883				2,883	-	2,883	-
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439					-	-	-	-
Total, Other Outgo		2,883	-	-	-	2,883	-	2,883	-
8. TOTAL EXPENDITURES		7,488,523	2,168,299	2,182,201	702,548	9,670,724	2,870,848	9,670,724	-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.									
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,125,181	30,846	(616,195)	(336,680)	508,986	(305,834)	508,986	

Charter School First Interim Report

FY 2025-2026

For the Period July 1, 2025 through October 31, 2025

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name: Altus Schools Audeo

CDS #: 37-68338-3731395

Charter Approving Entity: San Diego Unified School District

County: San Diego

SBE Charter #: 406

Has board approved a revised budget? (check box below)

☒ Yes. (Enter board approved revised budget)

Revised Date: 12/4/2025

☐ No. (Enter budget forecast)

☐ No. (Enter budget forecast)		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>(A + C)</i> <i>E</i>	<i>(B + D)</i> <i>F</i>	<i>(E + H)</i> <i>G</i>	<i>(G - E)</i> <i>H</i>
Description	Object Code	Unrestricted Budget	Unrestricted Actuals through 10/31/25	Restricted Budget	Restricted Actuals through 10/31/25	Total Budget	Total Actuals through 10/31/25	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)									
1. All Other Financing Sources	8930-8979					-	-	-	
2. Other Uses	7630-7699					-	-	-	
3. Contributions between unrestricted and restricted accounts (<i>MUST net to zero</i>)	8980-8999	(546,901)		546,901		-	-	-	
(<i>Include contribution to the unfunded cost of Special Education</i>)									
4. TOTAL OTHER FINANCING SOURCES/USES		(546,901)	-	546,901	-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		578,280	30,846	(69,294)	(336,680)	508,986	(305,834)	508,986	
F. FUND BALANCE/NET POSITION (<i>Budget and Actuals MUST match</i>) (F.1.a-b)									
1. Beginning Fund Balance/Net Position									
a. July 1 (MUST match <i>EFB/Net Position of PY Unaudited Actuals, Section F.2</i>)	9791	9,246,665	9,246,665	569,830	569,830	9,816,496	9,816,496	9,816,496	
b. Adjustments/Restatements	9793, 9795	-		-		-	-	-	
c. Adjusted Beginning Fund Balance/Net Position		9,246,665	9,246,665	569,830	569,830	9,816,496	9,816,496	9,816,496	
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)	See cell M128	9,824,945	9,277,511	500,536	233,150	10,325,481	9,510,661	10,325,481	
Components of Ending Net Position									
a. Net Investment in Capital Assets (<i>See Sections B.6 and G.9</i>)	9796		4,699,628				4,699,628		
b. Restricted Net Position	9797				233,150		233,150		
c. Unrestricted Net Position	9791		4,577,883		-		4,577,883		
G. ASSETS									
1. Cash									
In County Treasury	9110		2,674,900		932,248		3,607,147		
Fair Value Adjustment to Cash in County Treasury	9111						-		
In Banks	9120		2,880,736		(194,735)		2,686,002		
In Revolving Fund	9130						-		
With Fiscal Agent/Trustee	9135						-		
Collections Awaiting Deposit	9140						-		
2. Investments	9150						-		
3. Accounts Receivable	9200		4,129		37		4,166		
4. Due From Grantor Government	9290		-		5,428		5,428		
5. Due From Other Funds	9310						-		
6. Stores	9320						-		
7. Prepaid Expenditures (Expenses)	9330		257,832				257,832		
8. Other Current Assets	9340		25,091				25,091		
9. Lease Receivable	9380						-		
10. Capital Assets (See Sections B.6 & F.2.a)	9400-9489		4,699,628				4,699,628		
11. Total Assets			10,542,315		742,978		11,285,294		
H. DEFERRED OUTFLOWS OF RESOURCES									
1. Deferred Outflows of Resources	9490						-		
2. Total Deferred Outflows			-		-		-		

BUDGET VARIANCE ANALYSIS 1st Interim Budget vs Preliminary Budget FY 2025-26						
Instructions: Column G "Preliminary Budget" - manual input (data source: Budget submitted in June 2025) Column H "1st Interim Budget" - will automatically populate (linked to Interim Input tab) Column I "\$ Difference" - will automatically populate Column J "% Change" - will automatically populate Column K "Explanation" - provide an explanation if Column J is highlighted in RED						
Charter School Name:Altus Schools Audeo CDS #:37-68338-3731395 Charter Approving Entity:San Diego Unified School District County:San Diego SBE Charter #:406						
				1st Interim Budget vs Preliminary Budget Favorable / (Unfavorable)		
Description	Object Code	Preliminary Budget (A)	Revised 1st Interim Budget (B)	\$ Difference (Col B & A) (C)	% Change (C/A) (D)	Explanation of Change <i>(e.g. enrollment increase from 350 students to 280.; one-time purchase of 100 chrome books, etc.)</i> =>10% and =>(-10%)
A. REVENUES (8000-8799)						
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)						
LCFF State Aid - Current Year (CY) (Res 0000)	8011	2,354,999	2,424,027	69,028	3%	
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	112,662	116,344	3,682	3%	
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019		-	-	0%	
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	5,490,391	5,734,840	244,449	4%	
Other LCFF Transfers	8091, 8097		-	-	0%	
Total, LCFF Sources		7,958,052	8,275,211	317,159	4%	
2. Federal Revenues (8100-8299)						
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290	128,438	120,500	(7,938)	-6%	
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290	14,533	14,887	354	2%	
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290		4,523	4,523	0%	
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290		-	-	0%	
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290		-	-	0%	
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4124)	8290	10,858	11,061	203	2%	
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290		-	-	0%	
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181	65,250	65,250	-	0%	
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182	6,774	6,774	-	0%	
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220		-	-	0%	
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110		-	-	0%	
Other Federal Revenues (All other resources not reported separately)	8100-8299		-	-	0%	
Total - Federal Revenues		225,853	222,995	(2,858)	-1%	
3. Other State Revenues (8300-8599)						
State Special Education (Res 6500)	8792	530,868	533,746	2,878	1%	
State Special Education Mental Health Services (Res 6512)	8590	47,719	49,104	1,385	3%	
Mandate Block Grant (Res 0000)	8550	26,491	26,960	469	2%	
After School Education and Safety (ASES) (Res 6010)	8677, 8590		-	-	0%	
Common Core Standards Implementation (Res 7405)	8590		-	-	0%	
Charter School Facility Grant Program (SB 740) (Res 6030)	8590		-	-	0%	
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590		-	-	0%	
Lottery, Unrestricted (Res 1100)	8560	112,376	110,982	(1,394)	-1%	
Lottery, Restricted - Prop 20 (Res 6300)	8560	48,245	44,053	(4,192)	-9%	
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590		-	-	0%	
Other State Revenues (All other resources not reported separately)	8300-8599	442,800	662,536	219,736	50%	Increase due to addition of Student Support and Professional Development
Total - Other State Revenues		1,208,499	1,427,381	218,882	18%	
4. Local Revenue (8600-8799)						
All Local Revenues	8600-8799	220,449	254,123	33,674	15%	Increased projection for interest income
Total - Local Revenues		220,449	254,123	33,674	15%	
5. TOTAL REVENUES		9,612,853	10,179,710	566,857		
B. EXPENDITURES AND OTHER OUTGO (1000-7499)						
1. Certificated Salaries						
Teachers' Salaries	1100	2,673,509	2,983,647	310,138	12%	Increase due to board approved salary schedules
Pupil Support Salaries	1200	261,302	307,248	45,946	18%	Increase due to board approved salary schedules
Supervisors' and Administrators' Salaries	1300	257,806	234,210	(23,596)	-9%	
Other Certificated Salaries	1900	199,600	203,931	4,331	2%	
Total, Certificated Salaries		3,392,217	3,729,036	336,819	10%	
2. Classified Salaries						
Instructional Salaries	2100	108,015	103,979	(4,036)	-4%	
Support Salaries	2200	10,687	20,185	9,498	89%	Increase due to board approved salary schedules and additional FTE
Supervisors' and Administrators' Salaries	2300	124,350	142,008	17,658	14%	Increase due to board approved salary schedules
Clerical and Office Salaries	2400	256,500	325,957	69,457	27%	Increase due to board approved salary schedules and additional FTE
Other Classified Salaries	2900	10,922	13,032	2,110	19%	Increase due to board approved salary schedules
Total, Classified Salaries		510,474	605,161	94,687	19%	

BUDGET VARIANCE ANALYSIS 1st Interim Budget vs Preliminary Budget FY 2025-26						
Charter School Name:Altus Schools Audeo CDS #:37-68338-3731395 Charter Approving Entity:San Diego Unified School District County:San Diego SBE Charter #:406				Instructions: Column G "Preliminary Budget" - manual input (data source: Budget submitted in June 2025) Column H "1st Interim Budget" - will automatically populate (linked to Interim Input tab) Column I "\$ Difference" - will automatically populate Column J "% Change" - will automatically populate Column K "Explanation" - provide an explanation if Column J is highlighted in RED		
				1st Interim Budget vs Preliminary Budget Favorable / (Unfavorable)		
Description	Object Code	Preliminary Budget (A)	Revised 1st Interim Budget (B)	\$ Difference (Col B & A) (C)	% Change (C/A) (D)	Explanation of Change <i>(e.g. enrollment increase from 350 students to 280.; one-time purchase of 100 chrome books, etc.)</i> =>10% and =>(-10%)
3. Employee Benefits						
STRS	3101-3102	655,600	721,406	65,806	10%	Increase driven by higher budgeted salaries
PERS	3201-3202	126,069	149,387	23,318	18%	Increase driven by higher budgeted salaries
OASDI/Medicare (Social Security)	3301-3302	85,743	97,460	11,717	14%	Increase driven by higher budgeted salaries
Health and Welfare Benefits	3401-3402	1,071,350	920,495	(150,855)	-14%	Decrease due to budgeted positions not filled as of first interim report
Unemployment Insurance	3501-3502	1,951	2,167	216	11%	Increase driven by higher budgeted salaries
Workers' Compensation Insurance	3601-3602	42,149	47,748	5,599	13%	Increase driven by higher budgeted salaries
OPEB, Allocated	3701-3702		-	-	0%	
OPEB, Active Employees	3751-3752		-	-	0%	
Other Employee Benefits	3901-3902		-	-	0%	
Total, Employee Benefits		1,982,862	1,938,663	(44,199)	-2%	
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	8,000	15,680	7,680	96%	Increase budget for instructional textbooks
Books and Other Reference Materials	4200	3,500	3,250	(250)	-7%	
Materials and Supplies	4300	193,941	219,802	25,861	13%	Increased budget for replacements of student chromebooks
Non-capitalized Equipment	4400	93,200	95,600	2,400	3%	
Food (Food used in food-service activities for which the purpose is nutrition)	4700	20,500	18,678	(1,822)	-9%	
Total, Books and Supplies		319,141	353,010	33,869	11%	
5. Services and Other Operating Expenditures						
Subagreements for Services	5100		-	-	0%	
Travel and Conferences	5200	63,857	60,453	(3,404)	-5%	
Dues and Memberships	5300	18,630	19,411	781	4%	
Insurance	5400	52,180	68,559	16,379	31%	Increased budget for Insurance expense
Operations and Housekeeping Services	5500	386,335	361,155	(25,180)	-7%	
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	616,018	590,463	(25,555)	-4%	
Transfer of Direct Costs (MUST net to zero)	5700		-	-	0%	
Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	1,516,484	1,687,927	171,443	11%	Increased budget to extend tutoring services through the end of the fiscal y
Communications	5900	53,250	58,007	4,757	9%	
Total, Services and Other Operating Expenditures		2,706,754	2,845,975	139,221	5%	
6. Capital Outlay						
Depreciation Expense (See Sections G.9 & F.2.a)	6900	217,878	195,996	(21,882)	-10%	Leasehold Improvements were completed later than expected, which delay
Total, Capital Outlay		217,878	195,996	(21,882)	-10%	
7. Other Outgo						
Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.)	7110-7143		-	-	0%	
Transfers of Pass-Through Revenues to Other LEAs	7211-7213		-	-	0%	
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223		-	-	0%	
All Other Transfers	7280-7299		-	-	0%	
Transfers of Indirect Costs (MUST net to zero)	7300-7399	-	-	-	0%	
Debt Service - Interest	7430-7439	2,883	2,883	-	0%	
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439		-	-	0%	
Total, Other Outgo		2,883	2,883	-	0%	
8. TOTAL EXPENDITURES		9,132,209	9,670,724	538,515		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		480,644	508,986			
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)						
1. All Other Financing Sources	8930-8979		-	-		
2. Other Uses	7630-7699		-	-		
3. Contributions between unrestricted and restricted accounts (MUST net to zero) (Include contribution to the unfunded cost of Special Education)	8980-8999	-	-	-		
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	-		
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		480,644	508,986	-		

Copy & Paste your LCFF Calculation used for the FY25-26 Revised or Forecasted Budget here

If using FCMAT LCFF Calculator provide only the "Summary" tab

Altus Schools Audeo (3731395) - FY 2025-26 First Interim Budget		11/10/2025
		2025-26
General Assumptions		
COLA & Augmentation		2.30%
Base Grant Proration Factor		0.00%
Add-on, ERT & MSA Proration Factor		0.00%
Student Assumptions:		
Enrollment Count		417
Unduplicated Pupil Count (UPC)		294
Unduplicated Pupil Percentage (UPP)		66.98%
Current Year LCFF Average Daily Attendance (ADA)		581.72
Funded LCFF ADA		581.72
LCFF ADA Funding Method		Current Year
Current Year Necessary Small School (NSS) ADA		-
Funded NSS ADA		-
LCFF Entitlement Summary		
Base Grant		\$6,875,800
Grade Span Adjustment		198,391
<i>Adjusted Base Grant</i>		\$7,074,191
Supplemental Grant		947,658
Concentration Grant		253,362
Total Base, Supplemental and Concentration Grant		\$8,275,211
Allowance: Necessary Small School		-
Add-on: Targeted Instructional Improvement Block Grant		-
Add-on: Home-to-School Transportation		-
Add-on: Small School District Bus Replacement Program		-
Add-on: Economic Recovery Target		-
Add-on: Transitional Kindergarten		-
Total Allowance and Add-On Amounts		\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$8,275,211
Miscellaneous Adjustments		-
Total LCFF Entitlement (excludes Additional State Aid)	\$	8,275,211
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	14,225
Additional State Aid		-
Total LCFF Entitlement with Additional State Aid		8,275,211
LCFF Sources Summary		
Funding Source Summary		
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$	5,734,840
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$	116,344
Net State Aid (<i>excludes Additional State Aid</i>)	\$	2,424,027
Additional State Aid	\$	-
Total Funding Sources	\$	8,275,211
Funding Source by Resource-Object		
State Aid (Resource Code 0000, Object Code 8011)	\$	2,424,027
EPA, Current Year (Resource 1400, Object Code 8012)	\$	116,344
(P-2 plus Current Year Accrual)		
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	-
(P-A less Prior Year Accrual)		
Property Taxes (Object 8021 to 8089)	\$	-
% Change		0.0000%

In-Lieu of Property Taxes (Object Code 8096)	5,734,840
Entitlement and Source Reconciliation	
Basic Aid/Excess Tax District Status	\$ -
Total LCFF Entitlement	\$ 8,275,211
Additional State Aid	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -
Excess Taxes before Minimum State Aid	\$ -
Total Funding Sources	\$ 8,275,211
LCAP Percentage to Increase or Improve Services Calculation	
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$ 7,074,191
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,201,020
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 58,468
Percentage to Increase or Improve Services	16.98%
Necessary Small School Allowance by School	
District Current Year Necessary Small School (NSS) ADA	-
District Funded NSS ADA	-
District NSS Allowance	\$ -
NSS #1	
<i>NSS Funding Basis (Greater of CY, PY, or 3PY Average)</i>	<i>Current Yr</i>
<i>CY ADA (Actual)</i>	-
<i>Funded ADA for NSS</i>	-
<i>Funded NSS Allowance</i>	\$ -
NSS #2	
<i>NSS Funding Basis (Greater of CY, PY, or 3PY Average)</i>	<i>Current Yr</i>
<i>CY ADA (Actual)</i>	-
<i>Funded ADA for NSS</i>	-
<i>Funded NSS Allowance</i>	\$ -
NSS #3	
<i>NSS Funding Basis (Greater of CY, PY, or 3PY Average)</i>	<i>Current Yr</i>
<i>CY ADA (Actual)</i>	-
<i>Funded ADA for NSS</i>	-
<i>Funded NSS Allowance</i>	\$ -
NSS #4	
<i>NSS Funding Basis (Greater of CY, PY, or 3PY Average)</i>	<i>Current Yr</i>
<i>CY ADA (Actual)</i>	-
<i>Funded ADA for NSS</i>	-
<i>Funded NSS Allowance</i>	\$ -
NSS #5	
<i>NSS Funding Basis (Greater of CY, PY, or 3PY Average)</i>	<i>Current Yr</i>
<i>CY ADA (Actual)</i>	-
<i>Funded ADA for NSS</i>	-
<i>Funded NSS Allowance</i>	\$ -
PER-ADA FUNDING LEVELS	
Base, Supplemental and Concentration Rate per ADA	
Grades TK-3	\$ 13,245.36
Grades 4-6	\$ 12,178.53
Grades 7-8	\$ 12,538.82
Grades 9-12	\$ 14,909.95
Base Grants	
Grades TK-3	\$ 10,256

Grades 4-6	\$	10,411
Grades 7-8	\$	10,719
Grades 9-12	\$	12,423
Grade Span Adjustment		
Grades TK-3	\$	1,067
Grades 9-12	\$	323
Prorated Base, Supplemental and Concentration Rate per ADA		
Grades TK-3	\$	11,323
Grades 4-6	\$	10,411
Grades 7-8	\$	10,719
Grades 9-12	\$	12,746
Prorated Base Grants		
Grades TK-3	\$	10,256
Grades 4-6	\$	10,411
Grades 7-8	\$	10,719
Grades 9-12	\$	12,423
Prorated Grade Span Adjustment		
Grades TK-3	\$	1,067
Grades 9-12	\$	323
Supplemental Grant		20%
Maximum - 1.00 ADA, 100% UPP		
Grades TK-3	\$	2,265
Grades 4-6	\$	2,082
Grades 7-8	\$	2,144
Grades 9-12	\$	2,549
Actual - 1.00 ADA, Local UPP as follows:		66.98%
Grades TK-3	\$	1,517
Grades 4-6	\$	1,395
Grades 7-8	\$	1,436
Grades 9-12	\$	1,707
Concentration Grant (>55% population)		65%
Maximum - 1.00 ADA, 100% UPP		
Grades TK-3	\$	7,360
Grades 4-6	\$	6,767
Grades 7-8	\$	6,967
Grades 9-12	\$	8,285
Actual - 1.00 ADA, Local UPP >55% as follows:		5.5100%
Grades TK-3	\$	406
Grades 4-6	\$	373
Grades 7-8	\$	384
Grades 9-12	\$	456

Cash Flow Worksheet
FY 2025-26

Altus Schools Audeo		Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
DESCRIPTION		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	TOTAL
BEGINNING BALANCE		5,471,893.36	6,114,151.95	5,909,845.64	6,090,054.03	6,293,148.92	6,315,760.72	6,287,662.24	6,336,467.23	6,369,887.53	6,679,601.48	6,641,472.77	6,610,756.31	
ADD :														
Accounts Receivable	1,075,895.72	87,749.33	2,445.99	71,573.49	5,428.00									1,243,092.53
Prepaid Expenditures	(30,311.09)	(3,072.80)	9,700.85	10,584.45	8,654.00	8,294.71	8,284.77	7,474.38	6,906.56	6,852.92	6,592.69	6,560.42		46,521.86
Other Current Assets	(81.85)	(85.00)	(2,800.95)	(176.00)										(3,143.80)
Fixed Assets	36,881.53	(20,000.00)	(90,094.00)	(2,552.45)										(75,764.92)
Depreciation	(19,030.43)	17,851.10	18,505.24	18,186.23	16,412.07	16,412.07	16,412.07	16,411.87	16,317.04	16,317.04	16,317.07	16,100.09		166,211.46
LCFF Sources	119,010.00	461,249.00	927,626.00	670,537.00	676,949.00	706,035.00	676,949.00	679,404.00	1,055,255.00	623,393.00	623,393.00	652,635.00		7,872,435.00
Federal Revenue	-	-	33,847.00	2,500.00	-	-	39,778.00	-	-	37,969.00	-	-		114,094.00
Other State Revenue	38,560.39	33,388.00	60,099.00	185,730.96	127,940.00	59,664.00	100,980.00	158,470.50	59,664.00	100,980.00	158,470.50	59,220.00		1,143,167.35
Other Local Revenue	4,879.38	4,073.07	14,109.95	9,403.76	23,221.08	23,221.08	41,165.08	23,221.08	23,221.08	23,221.08	23,221.08	23,221.05		236,178.77
TOTAL		1,225,803.65	581,152.70	973,439.08	965,787.44	858,604.15	813,626.86	883,568.92	884,981.83	1,161,363.68	808,733.04	827,994.34	757,736.56	10,742,792.25
LESS:														
Accounts Payable	(974.43)	84,549.23	34,710.88	(50,449.51)										67,836.17
Current Loans														-
Unearned Revenue	(5,141.12)	-	-	-										(5,141.12)
Other Liabilities	(13,697.01)	(4,986.59)	(40,632.86)	30,346.19										(28,970.27)
Long Term Liabilities	20,354.98													20,354.98
Certificated Salaries	231,563.49	252,067.42	366,279.81	279,084.12	326,998.18	318,350.32	314,644.10	323,291.96	323,291.96	320,821.14	326,998.18	345,646.04		3,729,036.71
Classified Salaries	33,600.70	35,813.79	53,434.65	41,984.23	56,701.88	51,895.02	50,087.83	54,783.64	54,848.68	53,535.34	56,889.49	61,585.30		605,160.57
Employee Benefits	125,403.08	133,496.76	161,486.69	138,667.37	153,546.02	172,733.71	171,285.92	174,834.68	174,857.84	173,853.99	176,388.83	182,107.59		1,938,662.48
Books and Supplies	17,061.78	18,648.64	16,158.27	12,922.36	36,027.43	36,027.43	36,027.43	36,027.43	36,027.43	36,027.43	36,027.43	36,027.43		353,010.50
Services and Other Operating Expenditures	159,296.65	249,792.82	185,062.17	293,725.72	246,306.78	246,306.78	246,306.78	246,306.78	246,306.78	246,306.78	246,306.78	233,949.70		2,845,974.49
Capital Outlay	16,076.94	16,076.94	16,731.08	16,412.07	16,412.07	16,412.07	16,411.87	16,317.04	16,317.04	16,317.07	16,100.09	16,100.09		195,684.37
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	2,883.02	2,883.02
TOTAL		583,545.06	785,459.01	793,230.69	762,692.55	835,992.35	841,725.34	834,763.93	851,561.53	851,649.73	846,861.76	858,710.80	878,299.17	9,724,491.90
ENDING CASH BALANCE		6,114,151.95	5,909,845.64	6,090,054.03	6,293,148.92	6,315,760.72	6,287,662.24	6,336,467.23	6,369,887.53	6,679,601.48	6,641,472.77	6,610,756.31	6,490,193.71	

REVENUES															FY 25-26 Budget	A/R	
LCFF Sources																	
LCFF State Aid	119,010.00	119,010.00	214,218.00	214,218.00	218,162.00	218,162.00	218,162.00	220,617.00	220,617.00	220,617.00	220,617.00	220,617.00	2,424,027.00	2,424,027.00			
Education Protection Account	-	-	28,930.00	-	-	29,086.00	-	-	29,086.00	-	-	29,242.00	116,344.00	116,344.00			
In Lieu of Property Tax	-	342,239.00	684,478.00	456,319.00	458,787.00	458,787.00	458,787.00	458,787.00	805,552.00	402,776.00	402,776.00	402,776.00	5,332,064.00	5,734,840.00	402,776.00	Jul	
In Lieu of Prop Tax - PY Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Sub-Total	119,010.00	461,249.00	927,626.00	670,537.00	676,949.00	706,035.00	676,949.00	679,404.00	1,055,255.00	623,393.00	623,393.00	652,635.00	7,872,435.00	8,275,211.00	402,776.00	8,275,211.00	
Federal Revenues																	
SpEd: Federal IDEA Basic Part B	-	-	-	-	-	-	-	-	-	-	-	-	-	65,250.00	65,250.00	Aug	
Mental Health ADA	-	-	-	-	-	-	-	-	-	-	-	-	-	6,774.00	6,774.00	Aug	
Title I	-	-	30,125.00	-	-	-	30,125.00	-	-	30,125.00	-	-	90,375.00	120,500.00	30,125.00	Jul	
Title II	-	-	3,722.00	-	-	-	3,722.00	-	-	3,722.00	-	-	11,166.00	14,887.00	3,721.00	Jul	
Title IV	-	-	-	2,500.00	-	-	2,765.00	-	-	2,765.00	-	-	8,030.00	11,061.00	3,031.00	Jul	
Title III	-	-	-	-	-	-	3,166.00	-	-	1,357.00	-	-	4,523.00	4,523.00	-		
Sub-Total	-	-	33,847.00	2,500.00	-	-	39,778.00	-	-	37,969.00	-	-	114,094.00	222,995.00	108,901.00	222,995.00	
State Revenues																	
Mandated Block Grant	-	-	-	-	26,960.00	-	-	-	-	-	-	-	26,960.00	26,960.00	-		
Lottery Unrestricted Non-Prop 20	-	-	-	-	28,860.00	-	28,860.00	-	-	28,860.00	-	-	86,580.00	115,441.00	28,861.00	Oct	
Lottery Unrestricted Non-Prop 20 - PY	-	-	-	(4,458.81)	-	-	-	-	-	-	-	-	(4,458.81)	(4,458.81)	-		
Lottery Instructional Materials Prop 20	-	-	-	-	12,456.00	-	12,456.00	-	-	12,456.00	-	-	37,368.00	49,822.00	12,454.00	Oct	
Lottery Instructional Materials Prop 20 - PY	-	-	-	(5,769.23)	-	-	-	-	-	-	-	-	(5,769.23)	(5,769.23)	-		
SpEd: State	26,023.00	26,929.00	48,472.00	48,472.00	48,037.00	48,037.00	48,037.00	48,037.00	48,037.00	48,037.00	48,037.00	47,591.00	533,746.00	533,746.00	-		
SpEd: Mental Health Level II	2,455.00	2,455.00	4,419.00	4,419.00	4,419.00	4,419.00	4,419.00	4,419.00	4,419.00	4,419.00	4,419.00	4,423.00	49,104.00	49,104.00	-		
Universal Prekinder (UPK) Planning & Implementation Grant	6,078.39	-	-	-	-	-	-	-	-	-	-	-	6,078.39	6,078.39	-		
CTEIG	-	-	-	-	-	-	-	98,806.50	-	-	98,806.50	-	197,613.00	395,226.00	197,613.00		
Arts and Music in Schools (AMS) Prop 28	4,004.00	4,004.00	7,208.00	7,208.00	7,208.00	7,208.00	7,208.00	7,208.00	7,208.00	7,208.00	7,208.00	7,206.00	80,086.00	80,086.00	-		
Student Support & Professional Development DBG	-	-	-	135,860.00	-	-	-	-	-	-	-	-	135,860.00	181,146.00	45,286.00		
Sub-Total	38,560.39	33,388.00	60,099.00	185,730.96	127,940.00	59,664.00	100,980.00	158,470.50	59,664.00	100,980.00	158,470.50	59,220.00	1,143,167.35	1,427,381.35	284,214.00	1,427,381.35	
Local Revenue																	
Interest Income	2,771.61	2,775.23	2,356.56	7,939.27	16,144.29	16,144.29	16,144.29	16,144.29	16,144.29	16,144.29	16,144.29	16,144.30	144,997.00	144,997.00	-		
All Other Local Revenue	3,593.00	1,297.84	11,753.39	1,464.49	4,866.29	4,866.29	4,866.29	4,866.29	4,866.29	4,866.29	4,866.29	4,866.25	57,039.00	57,039.00	-		
Net Increase(Decrease) in the Fair Value of Investments	(1,485.23)	-	-	-	-	-	-	-	-	-	-	-	(1,485.23)	(1,485.23)	-		
LEA BOP	-	-	-	-	2,210.50	2,210.50	2,210.50	2,210.50	2,210.50	2,210.50	2,210.50	2,210.50	17,684.00	17,684.00	-		
CYBHI School-Linked Partnership and Capacity Grant	-	-	-	-	-	-	17,944.00	-	-	-	-	-	17,944.00	35,888.00	17,944.00		
Sub-Total	4,879.38	4,073.07	14,109.95	9,403.76	23,221.08	23,221.08	41,165.08	23,221.08	23,221.08	23,221.08	23,221.08	23,221.05	236,178.77	254,122.77	17,944.00	254,122.77	
TOTAL REVENUES	162,449.77	498,710.07	1,035,681.95	868,171.72	828,110.08	788,920.08	858,872.08	861,095.58	1,138,140.08	785,563.08	805,084.58	735,076.05	9,365,875.12	10,179,710.12	813,835.00	10,179,710.12	
EXPENDITURE																	
Certificated Salaries	231,563.49	252,067.42	366,279.81	279,084.12	326,998.18	318,350.32	314,644.10	323,291.96	323,291.96	320,821.14	326,998.18	345,646.04	3,729,036.71	3,729,036.71			
Classified Salaries	33,600.70	35,813.79	53,434.65	41,984.23	56,701.88	51,895.02	50,087.83	54,783.64	54,848.68	53,535.34	56,889.49	61,585.30	605,160.57	605,160.57			
Employee Benefits	125,403.08	133,496.76	161,486.69	138,667.37	153,546.02	172,733.71	171,285.92	174,834.68	174,857.84	173,853.99	176,388.83	182,107.59	1,938,662.48	1,938,662.47			
Books and Supplies	17,061.78	18,648.64	16,158.27	12,922.36	36,027.43	36,027.43	36,027.43	36,027.43	36,027.43	36,027.43	36,027.43	36,027.43	353,010.50	353,010.50			
Services and Other Operating Expenditures	159,296.65	249,792.82	185,062.17	293,725.72	246,306.78	246,306.78	246,306.78	246,306.78	246,306.78	246,306.78	246,306.78	233,949.70	2,845,974.49	2,845,974.49			
Capital Outlay	16,076.94	16,076.94	16,731.08	16,412.07	16,412.07	16,412.07	16,411.87	16,317.04	16,317.04	16,317.07	16,100.09	16,100.09	195,684.37	195,996.35			
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	2,883.02	2,883.02	2,883.02			
TOTAL EXPENDITURES	\$583,002.64	\$705,896.37	\$799,152.67	\$782,795.87	\$835,992.35	\$841,725.34	\$834,763.93	\$851,561.53	\$851,649.73	\$846,861.76	\$858,710.80	\$878,299.17	9,670,412.14	9,670,724.12			

Copy & Paste your MYP Budget for FY25-26 thru FY27-28 or use template provided
Include enrollment, ADA rate, and lines for each revenue and expenditure account utilized

Note: With the merger of Altus Schools Audeo and Altus Schools Charter School of San Diego, MYP for Audeo is combined with CSSD's First Interim Report.

Description	Object Code	FY25-26 Revised 1st Interim Budget	FY26-27	FY27-28
Projected Enrollment	618			
ADA Rate	94%			
Projected ADA	581.72	0	0	0
Projected Unduplicated Pupil Count	294			
A. REVENUES (8000-8799)				
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)				
LCFF State Aid - Current Year (CY) (Res 0000)	8011	2,424,027		
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	116,344		
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-		
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	5,734,840		
Other LCFF Transfers	8091, 8097	-		
Total, LCFF Sources		8,275,211	-	-
2. Federal Revenues (8100-8299)				
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290	120,500		
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290	14,887		
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290	4,523		
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290	-		
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290	-		
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (R	8290	11,061		
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290	-		
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181	65,250		
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182	6,774		
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220	-		
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110	-		
Other Federal Revenues (All other resources not reported separately)	8100-8299	-		
Total - Federal Revenues		222,995	-	-
3. Other State Revenues (8300-8599)				
State Special Education (Res 6500)	8792	533,746		
State Special Education Mental Health Services (Res 6512)	8590	49,104		
Mandate Block Grant (Res 0000)	8550	26,960		
After School Education and Safety (ASES) (Res 6010)	8677, 8590	-		
Common Core Standards Implementation (Res 7405)	8590	-		
Charter School Facility Grant Program (SB 740) (Res 6030)	8590	-		
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590	-		
Lottery, Unrestricted (Res 1100)	8560	110,982		
Lottery, Restricted - Prop 20 (Res 6300)	8560	44,053		
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590	-		
Other State Revenues (All other resources not reported separately)	8300-8599	662,536		
Total - Other State Revenues		1,427,381	-	-
4. Local Revenue (8600-8799)				
All Local Revenues	8600-8799	254,123		
Total - Local Revenues		254,123	-	-
5. TOTAL REVENUES		10,179,710	-	-
B. EXPENDITURES AND OTHER OUTGO (1000-7499)				
1. Certificated Salaries				
Teachers' Salaries	1100	2,983,647		
Pupil Support Salaries	1200	307,248		
Supervisors' and Administrators' Salaries	1300	234,210		
Other Certificated Salaries	1900	203,931		
Total, Certificated Salaries		3,729,036	-	-
2. Classified Salaries				
Instructional Salaries	2100	103,979		
Support Salaries	2200	20,185		
Supervisors' and Administrators' Salaries	2300	142,008		
Clerical and Office Salaries	2400	325,957		
Other Classified Salaries	2900	13,032		
Total, Classified Salaries		605,161	-	-
3. Employee Benefits				
STRS	3101-3102	721,406		
PERS	3201-3202	149,387		
OASDI/Medicare (Social Security)	3301-3302	97,460		
Health and Welfare Benefits	3401-3402	920,495		
Unemployment Insurance	3501-3502	2,167		
Workers' Compensation Insurance	3601-3602	47,748		
OPEB, Allocated	3701-3702	-		
OPEB, Active Employees	3751-3752	-		
Other Employee Benefits	3901-3902	-		
Total, Employee Benefits		1,938,663	-	-
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	15,680		
Books and Other Reference Materials	4200	3,250		
Materials and Supplies	4300	219,802		
Non-capitalized Equipment	4400	95,600		
Food (Food used in food-service activities for which the purpose is nutrition)	4700	18,678		
Total, Books and Supplies		353,010	-	-
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	-		
Travel and Conferences	5200	60,453		
Dues and Memberships	5300	19,411		
Insurance	5400	68,559		
Operations and Housekeeping Services	5500	361,155		
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	590,463		
Transfer of Direct Costs (MUST net to zero)	5700	-		
Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	1,687,927		
Communications	5900	58,007		
Total, Services and Other Operating Expenditures		2,845,975	-	-
6. Capital Outlay				
Depreciation Expense (See Sections G.9 & F.2.a)	6900	195,996		
Total, Capital Outlay		195,996	-	-

7. Other Outgo				
Tuition to Other Schools <i>(Include contribution to unfunded cost of Sp Ed.)</i>	7110-7143	-		
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	-		
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223	-		
All Other Transfers	7280-7299	-		
Transfers of Indirect Costs <i>(MUST net to zero)</i>	7300-7399	-		
Debt Service - Interest	7430-7439	2,883		
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439	-		
Total, Other Outgo		2,883	-	-
8. TOTAL EXPENDITURES		9,670,724	-	-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		508,986	-	-
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)				
1. All Other Financing Sources	8930-8979	-		
2. Other Uses	7630-7699	-		
3. Contributions between unrestricted and restricted accounts <i>(MUST net to zero)</i> <i>(Include contribution to the unfunded cost of Special Education)</i>	8980-8999	-		
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		508,986	-	-

Charter School First Interim Report

FY 2025-2026

For the Period July 1, 2025 through October 31, 2025

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name:	Altus Schools Charter School of San Diego
CDS #:	37-68338-3730959
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	28

Has board approved a revised budget? (check box below)

☒ Yes. (Enter board approved revised budget)

Revised Date: 12/4/2025

☐ No. (Enter budget forecast)

		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>(A + C)</i> <i>E</i>	<i>(B + D)</i> <i>F</i>	<i>(E + H)</i> <i>G</i>	<i>(G - E)</i> <i>H</i>
Description	Object Code	Unrestricted Budget	Unrestricted Actuals through 10/31/25	Restricted Budget	Restricted Actuals through 10/31/25	Total Budget	Total Actuals through 10/31/25	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
A. REVENUES (8000-8799)									
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)									
LCFF State Aid - Current Year (CY) (Res 0000)	8011	7,037,311	1,937,706			7,037,311	1,937,706	7,037,311	-
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	306,608	75,266			306,608	75,266	306,608	-
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019					-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	15,113,352	3,858,394			15,113,352	3,858,394	15,113,352	-
Other LCFF Transfers	8091, 8097					-	-	-	-
Total, LCFF Sources		22,457,271	5,871,366	-	-	22,457,271	5,871,366	22,457,271	-
2. Federal Revenues (8100-8299)									
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290			429,202	107,301	429,202	107,301	429,202	-
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290			49,473	12,368	49,473	12,368	49,473	-
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290			24,877	6,219	24,877	6,219	24,877	-
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290					-	-	-	-
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290					-	-	-	-
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4127)	8290			33,088	8,272	33,088	8,272	33,088	-
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290					-	-	-	-
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181			199,375		199,375	-	199,375	-
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182			20,430		20,430	-	20,430	-
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220					-	-	-	-
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110					-	-	-	-
Other Federal Revenues (All other resources not reported separately)	8100-8299			472,119	118,030	472,119	118,030	472,119	-
Total - Federal Revenues		-	-	1,228,564	252,190	1,228,564	252,190	1,228,564	-
3. Other State Revenues (8300-8599)									
State Special Education (Res 6500)	8792			1,898,927	412,577	1,898,927	412,577	1,898,927	-
State Special Education Mental Health Services (Res 6512)	8590			130,107	35,772	130,107	35,772	130,107	-
Mandate Block Grant (Res 0000)	8550	77,261				77,261	-	77,261	-
After School Education and Safety (ASES) (Res 6010)	8677, 8590					-	-	-	-
Common Core Standards Implementation (Res 7405)	8590					-	-	-	-
Charter School Facility Grant Program (SB 740) (Res 6030)	8590					-	-	-	-
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590					-	-	-	-
Lottery, Unrestricted (Res 1100)	8560	291,437	(12,791)			291,437	(12,791)	291,437	-
Lottery, Restricted - Prop 20 (Res 6300)	8560			114,747	(16,551)	114,747	(16,551)	114,747	-
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590					-	-	-	-
Other State Revenues (All other resources not reported separately)	8300-8599			905,097	424,853	905,097	424,853	905,097	-
Total - Other State Revenues		368,698	(12,791)	3,048,878	856,651	3,417,576	843,860	3,417,576	-
4. Local Revenue (8600-8799)									
All Local Revenues	8600-8799	773,577	139,848	599,678	156,354	1,373,255	296,202	1,373,255	-
Total - Local Revenues		773,577	139,848	599,678	156,354	1,373,255	296,202	1,373,255	-
5. TOTAL REVENUES		23,599,546	5,998,423	4,877,120	1,265,195	28,476,666	7,263,618	28,476,666	-
B. EXPENDITURES AND OTHER OUTGO (1000-7499)									
1. Certificated Salaries									
Teachers' Salaries	1100	5,531,381	1,676,160	2,190,650	720,033	7,722,031	2,396,193	7,722,031	-
Pupil Support Salaries	1200	486,165	165,408	500,319	162,425	986,484	327,833	986,484	-
Supervisors' and Administrators' Salaries	1300	968,166	326,260	132,165	41,269	1,100,331	367,529	1,100,331	-
Other Certificated Salaries	1900	428,867	86,722	-	-	428,867	86,722	428,867	-
Total, Certificated Salaries		7,414,579	2,254,550	2,823,134	923,727	10,237,713	3,178,277	10,237,713	-

Charter School First Interim Report

FY 2025-2026

For the Period July 1, 2025 through October 31, 2025

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name:	Altus Schools Charter School of San Diego
CDS #:	37-68338-3730959
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	28

Has board approved a revised budget? (check box below)

☒ Yes. (Enter board approved revised budget)

Revised Date: 12/4/2025

☐ No. (Enter budget forecast)

		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>(A + C)</i> <i>E</i>	<i>(B + D)</i> <i>F</i>	<i>(E + H)</i> <i>G</i>	<i>(G - E)</i> <i>H</i>
Description	Object Code	Unrestricted Budget	Unrestricted Actuals through 10/31/25	Restricted Budget	Restricted Actuals through 10/31/25	Total Budget	Total Actuals through 10/31/25	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
2. Classified Salaries									-
Instructional Salaries	2100	256,225	9,155	-		256,225	9,155	256,225	-
Support Salaries	2200	81,700	27,268	-		81,700	27,268	81,700	-
Supervisors' and Administrators' Salaries	2300	786,536	262,179	-		786,536	262,179	786,536	-
Clerical and Office Salaries	2400	1,192,052	397,174	32,447		1,224,499	397,174	1,224,499	-
Other Classified Salaries	2900	65,160	21,720	-		65,160	21,720	65,160	-
Total, Classified Salaries		2,381,673	717,496	32,447	-	2,414,120	717,496	2,414,120	-
3. Employee Benefits									-
STRS	3101-3102	1,476,593	450,755	539,219	176,432	2,015,812	627,187	2,015,812	-
PERS	3201-3202	553,734	164,097	8,699		562,433	164,097	562,433	-
OASDI/Medicare (Social Security)	3301-3302	270,028	81,131	43,521	13,337	313,549	94,468	313,549	-
Health and Welfare Benefits	3401-3402	3,069,005	967,697	775,861	235,125	3,844,866	1,202,822	3,844,866	-
Unemployment Insurance	3501-3502	4,898	1,486	1,428	462	6,326	1,948	6,326	-
Workers' Compensation Insurance	3601-3602	96,051	29,282	28,143	9,103	124,194	38,385	124,194	-
OPEB, Allocated	3701-3702					-	-	-	-
OPEB, Active Employees	3751-3752					-	-	-	-
Other Employee Benefits	3901-3902					-	-	-	-
Total, Employee Benefits		5,470,309	1,694,448	1,396,871	434,458	6,867,180	2,128,906	6,867,180	-
4. Books and Supplies									-
Approved Textbooks and Core Curricula Materials	4100	2,023		27,977	17,634	30,000	17,634	30,000	-
Books and Other Reference Materials	4200	4,442		108	108	4,550	108	4,550	-
Materials and Supplies	4300	148,273	49,696	415,213	87,270	563,486	136,966	563,486	-
Non-capitalized Equipment	4400	210,151	10,396	60,249	13,273	270,400	23,668	270,400	-
Food (Food used in food-service activities for which the purpose is nutrition)	4700		-	85,136	11,169	85,136	11,169	85,136	-
Total, Books and Supplies		364,889	60,092	588,683	129,453	953,572	189,545	953,572	-
5. Services and Other Operating Expenditures									-
Subagreements for Services	5100		-		-	-	-	-	-
Travel and Conferences	5200	132,121	27,889	61,728	27,959	193,849	55,848	193,849	-
Dues and Memberships	5300	56,875	41,275	-	-	56,875	41,275	56,875	-
Insurance	5400	237,248	222,143	420	210	237,668	222,353	237,668	-
Operations and Housekeeping Services	5500	682,902	216,624	5,000	-	687,902	216,624	687,902	-
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	2,123,029	857,699	127,867	31,051	2,250,896	888,751	2,250,896	-
Transfer of Direct Costs (<i>MUST net to zero</i>)	5700		-		-	-	-	-	-
Prof/Consulting Svcs and Operating Expend (<i>Include District Oversight</i>)	5800	1,430,286	501,990	1,997,862	513,990	3,428,148	1,015,980	3,428,148	-
Communications	5900	343,288	80,020	23,832	23,832	367,120	103,852	367,120	-
Total, Services and Other Operating Expenditures		5,005,749	1,947,640	2,216,709	597,042	7,222,458	2,544,682	7,222,458	-
6. Capital Outlay									-
Depreciation Expense (See Sections G.9 & F.2.a)	6900	852,319	290,133			852,319	290,133	852,319	-
Total, Capital Outlay		852,319	290,133	-	-	852,319	290,133	852,319	-
7. Other Outgo									-
Tuition to Other Schools (<i>Include contribution to unfunded cost of Sp Ed.</i>)	7110-7143					-	-	-	-
Transfers of Pass-Through Revenues to Other LEAs	7211-7213					-	-	-	-
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223					-	-	-	-
All Other Transfers	7280-7299					-	-	-	-
Transfers of Indirect Costs (<i>MUST net to zero</i>)	7300-7399	(58,969)		58,969		-	-	-	-
Debt Service - Interest	7430-7439	10,004				10,004	-	10,004	-
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439					-	-	-	-
Total, Other Outgo		(48,965)	-	58,969	-	10,004	-	10,004	-
8. TOTAL EXPENDITURES		21,440,553	6,964,359	7,116,813	2,084,681	28,557,366	9,049,040	28,557,366	-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.									
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,158,993	(965,936)	(2,239,693)	(819,486)	(80,700)	(1,785,422)	(80,700)	

Charter School First Interim Report

FY 2025-2026

For the Period July 1, 2025 through October 31, 2025

Accrual Basis

Financial Accounting Department

Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name:	Altus Schools Charter School of San Diego
CDS #:	37-68338-3730959
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	28

Has board approved a revised budget? (check box below)

☒ Yes. (Enter board approved revised budget)

Revised Date: 12/4/2025

☐ No. (Enter budget forecast)

		A	B	C	D	(A + C) E	(B + D) F	(E + H) G	(G - E) H
Description	Object Code	Unrestricted Budget	Unrestricted Actuals through 10/31/25	Restricted Budget	Restricted Actuals through 10/31/25	Total Budget	Total Actuals through 10/31/25	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999) 1. All Other Financing Sources 2. Other Uses 3. Contributions between unrestricted and restricted accounts (MUST net to zero) (Include contribution to the unfunded cost of Special Education) 4. TOTAL OTHER FINANCING SOURCES/USES	8930-8979					-	-	-	
	7630-7699					-	-	-	
	8980-8999	(1,366,466)		1,366,466		-	-	-	
		(1,366,466)	-	1,366,466	-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		792,527	(965,936)	(873,227)	(819,486)	(80,700)	(1,785,422)	(80,700)	
F. FUND BALANCE/NET POSITION (Budget and Actuals MUST match) (F.1.a-b)									
1. Beginning Fund Balance/Net Position									
a. July 1 (MUST match EFB/Net Position of PY Unaudited Actuals, Section F.2)	9791	42,765,880	42,765,880	2,496,124	2,496,124	45,262,003	45,262,003	45,262,003	
b. Adjustments/Restatements	9793, 9795	-		-		-	-	-	
c. Adjusted Beginning Fund Balance/Net Position		42,765,880	42,765,880	2,496,124	2,496,124	45,262,003	45,262,003	45,262,003	
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)	See cell M128	43,558,407	41,799,944	1,622,896	1,676,638	45,181,303	43,476,582	45,181,303	
Components of Ending Net Position									
a. Net Investment in Capital Assets (See Sections B.6 and G.9)	9796		27,632,244				27,632,244		
b. Restricted Net Position	9797				1,676,638		1,676,638		
c. Unrestricted Net Position	9791		14,167,700		-		14,167,700		
G. ASSETS									
1. Cash									
In County Treasury	9110		9,767,265		3,289,741		13,057,006		
Fair Value Adjustment to Cash in County Treasury	9111						-		
In Banks	9120		10,332,286		(1,416,014)		8,916,272		
In Revolving Fund	9130						-		
With Fiscal Agent/Trustee	9135						-		
Collections Awaiting Deposit	9140						-		
2. Investments	9150		113,552				113,552		
3. Accounts Receivable	9200		30,487				30,487		
4. Due From Grantor Government	9290				19,883		19,883		
5. Due From Other Funds	9310						-		
6. Stores	9320						-		
7. Prepaid Expenditures (Expenses)	9330		430,718		232,894		663,612		
8. Other Current Assets	9340		58,984				58,984		
9. Lease Receivable	9380						-		
10. Capital Assets (See Sections B.6 & F.2.a)	9400-9489		27,632,244				27,632,244		
11. Total Assets			48,365,536		2,126,504		50,492,040		
H. DEFERRED OUTFLOWS OF RESOURCES									
1. Deferred Outflows of Resources	9490						-		
2. Total Deferred Outflows			-		-		-		

BUDGET VARIANCE ANALYSIS
1st Interim Budget vs Preliminary Budget
FY 2025-26

Charter School Name:	Altus Schools Charter School of San Diego
CDS #:	37-68338-3730959
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	28

Instructions:

Column G "Preliminary Budget" - manual input (data source: Budget submitted in June 2025)

Column H "1st Interim Budget" - will automatically populate (linked to Interim Input tab)

Column I "\$ Difference" - will automatically populate

Column J "% Change" - will automatically populate

Column K "Explanation" - provide an explanation if Column J is highlighted in RED

				1st Interim Budget vs Preliminary Budget Favorable / (Unfavorable)		
Description	Object Code	Preliminary Budget (A)	Revised 1st Interim Budget (B)	\$ Difference (Col B & A) (C)	% Change (C/A) (D)	Explanation of Change (e.g. enrollment increase from 350 students to 280.; one-time purchase of 100 chrome books, etc.) =>10% and =>(-10%)
A. REVENUES (8000-8799)						
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)						
LCFF State Aid - Current Year (CY) (Res 0000)	8011	7,365,008	7,037,311	(327,697)	-4%	
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	313,698	306,608	(7,090)	-2%	
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-	-	-	0%	
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	15,287,539	15,113,352	(174,187)	-1%	
Other LCFF Transfers	8091, 8097	-	-	-	0%	
Total, LCFF Sources		22,966,245	22,457,271	(508,974)	-2%	
2. Federal Revenues (8100-8299)						
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290	457,636	429,202	(28,434)	-6%	
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290	58,944	49,473	(9,471)	-16%	Total allocation is based on CDE schedule of 2025-26 Title II Preliminary Allocation
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290		24,877	24,877	0%	
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290		-	-	0%	
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290		-	-	0%	
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4124)	8290	29,490	33,088	3,598	12%	Total allocation is based on CDE schedule of 2025-26 Title IV Revised Allocation
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290		-	-	0%	
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181	199,665	199,375	(290)	0%	
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182	20,430	20,430	-	0%	
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220		-	-	0%	
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110		-	-	0%	
Other Federal Revenues (All other resources not reported separately)	8100-8299	377,695	472,119	94,424	25%	Revised Budget includes the full CSI 24-25 GAN
Total - Federal Revenues		1,143,860	1,228,564	84,704	7%	
3. Other State Revenues (8300-8599)						
State Special Education (Res 6500)	8792	1,681,589	1,898,927	217,338	13%	Includes approved reimbursements for eligible SpEd NPS/RTC costs
State Special Education Mental Health Services (Res 6512)	8590	140,900	130,107	(10,793)	-8%	
Mandate Block Grant (Res 0000)	8550	75,819	77,261	1,442	2%	
After School Education and Safety (ASES) (Res 6010)	8677, 8590		-	-	0%	
Common Core Standards Implementation (Res 7405)	8590		-	-	0%	
Charter School Facility Grant Program (SB 740) (Res 6030)	8590		-	-	0%	
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590		-	-	0%	
Lottery, Unrestricted (Res 1100)	8560	312,901	291,437	(21,464)	-7%	
Lottery, Restricted - Prop 20 (Res 6300)	8560	134,334	114,747	(19,587)	-15%	Includes PY adjusted amount
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590		-	-	0%	
Other State Revenues (All other resources not reported separately)	8300-8599	423,647	905,097	481,450	114%	Increase due to addition of Student Support and Professional Development Expenses
Total - Other State Revenues		2,769,190	3,417,576	648,386	23%	
4. Local Revenue (8600-8799)						
All Local Revenues	8600-8799	1,391,366	1,373,255	(18,111)	-1%	
Total - Local Revenues		1,391,366	1,373,255	(18,111)	-1%	
5. TOTAL REVENUES		28,270,661	28,476,666	206,005		
B. EXPENDITURES AND OTHER OUTGO (1000-7499)						
1. Certificated Salaries						
Teachers' Salaries	1100	6,826,210	7,722,031	895,821	13%	Increase due to board approved salary schedules
Pupil Support Salaries	1200	796,870	986,484	189,614	24%	Increase due to board approved salary schedules and staff movement
Supervisors' and Administrators' Salaries	1300	978,724	1,100,331	121,607	12%	Increase due to board approved salary schedules
Other Certificated Salaries	1900	493,410	428,867	(64,543)	-13%	Anticipated budget positions has not been filled
Total, Certificated Salaries		9,095,214	10,237,713	1,142,499	13%	
2. Classified Salaries						
Instructional Salaries	2100	347,301	256,225	(91,076)	-26%	Anticipated budget positions has not been filled
Support Salaries	2200	44,880	81,700	36,820	82%	Increase due to board approved salary schedules and additional FTE
Supervisors' and Administrators' Salaries	2300	686,577	786,536	99,959	15%	Increase due to board approved salary schedules
Clerical and Office Salaries	2400	1,122,147	1,224,499	102,352	9%	
Other Classified Salaries	2900	54,610	65,160	10,550	19%	Increase due to board approved salary schedules
Total, Classified Salaries		2,255,515	2,414,120	158,605	7%	

BUDGET VARIANCE ANALYSIS
1st Interim Budget vs Preliminary Budget
FY 2025-26

Charter School Name:	Altus Schools Charter School of San Diego
CDS #:	37-68338-3730959
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	28

Instructions:
Column G "Preliminary Budget" - manual input (data source: Budget submitted in June 2025)
Column H "1st Interim Budget" - will automatically populate (linked to Interim Input tab)
Column I "\$ Difference" - will automatically populate
Column J "% Change" - will automatically populate
Column K "Explanation" - provide an explanation if Column J is highlighted in **RED**

				1st Interim Budget vs Preliminary Budget Favorable / (Unfavorable)		
Description	Object Code	Preliminary Budget (A)	Revised 1st Interim Budget (B)	\$ Difference (Col B & A) (C)	% Change (C/A) (D)	Explanation of Change <i>(e.g. enrollment increase from 350 students to 280.; one-time purchase of 100 chrome books, etc.)</i> =>10% and =>(-10%)
3. Employee Benefits						
STRS	3101-3102	1,788,001	2,015,812	227,811	13%	Increase driven by higher budgeted salaries
PERS	3201-3202	533,376	562,433	29,057	5%	
OASDI/Medicare (Social Security)	3301-3302	287,933	313,549	25,616	9%	
Health and Welfare Benefits	3401-3402	4,157,436	3,844,866	(312,570)	-8%	
Unemployment Insurance	3501-3502	5,675	6,326	651	11%	Increase driven by higher budgeted salaries
Workers' Compensation Insurance	3601-3602	110,102	124,194	14,092	13%	Increase driven by higher budgeted salaries
OPEB, Allocated	3701-3702		-	-	0%	
OPEB, Active Employees	3751-3752		-	-	0%	
Other Employee Benefits	3901-3902		-	-	0%	
Total, Employee Benefits		6,882,523	6,867,180	(15,343)	0%	
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	15,000	30,000	15,000	100%	Increase budget for instructional textbooks
Books and Other Reference Materials	4200	5,000	4,550	(450)	-9%	
Materials and Supplies	4300	545,047	563,486	18,439	3%	
Non-capitalized Equipment	4400	170,500	270,400	99,900	59%	Includes additional furniture for resource centers
Food (Food used in food-service activities for which the purpose is nutrition)	4700	67,500	85,136	17,636	26%	Increase meal program budget based on student's need
Total, Books and Supplies		803,047	953,572	150,525	19%	
5. Services and Other Operating Expenditures						
Subagreements for Services	5100		-	-	0%	
Travel and Conferences	5200	210,905	193,849	(17,056)	-8%	
Dues and Memberships	5300	56,342	56,875	533	1%	
Insurance	5400	219,627	237,668	18,041	8%	
Operations and Housekeeping Services	5500	703,593	687,902	(15,691)	-2%	
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	2,295,056	2,250,896	(44,160)	-2%	
Transfer of Direct Costs (MUST net to zero)	5700	-	-	-	0%	
Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	3,033,675	3,428,148	394,473	13%	Increase based on projected NPS/RTC placement expenses
Communications	5900	298,795	367,120	68,325	23%	Increase due to the Zoom phone system implementation
Total, Services and Other Operating Expenditures		6,817,993	7,222,458	404,465	6%	
6. Capital Outlay						
Depreciation Expense (See Sections G.9 & F.2.a)	6900	992,831	852,319	(140,512)	-14%	Decrease as depreication for SM and Rosecrans resource center projects is re
Total, Capital Outlay		992,831	852,319	(140,512)	-14%	
7. Other Outgo						
Tuition to Other Schools (<i>Include contribution to unfunded cost of Sp Ed.</i>)	7110-7143		-	-	0%	
Transfers of Pass-Through Revenues to Other LEAs	7211-7213		-	-	0%	
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223		-	-	0%	
All Other Transfers	7280-7299		-	-	0%	
Transfers of Indirect Costs (MUST net to zero)	7300-7399		-	-	0%	
Debt Service - Interest	7430-7439	10,004	10,004	-	0%	
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439		-	-	0%	
Total, Other Outgo		10,004	10,004	-	0%	
8. TOTAL EXPENDITURES		26,857,127	28,557,366	1,700,239		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,413,534	(80,700)			
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)						
1. All Other Financing Sources	8930-8979		-	-		
2. Other Uses	7630-7699		-	-		
3. Contributions between unrestricted and restricted accounts (MUST net to zero) (Include contribution to the unfunded cost of Special Education)	8980-8999		-	-		
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	-		
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		1,413,534	(80,700)	-		

Altus Schools Charter School of San Diego (3730959) - FY 2025-26 First Interim Budget					
	2025-26	2026-27	2027-28	2028-29	2029-30
General Assumptions					
COLA & Augmentation	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count	1,269	1,870	1,981	-	-
Unduplicated Pupil Count (UPC)	932	1,374	1,455	-	-
Unduplicated Pupil Percentage (UPP)	74.33%	73.73%	73.46%	0.00%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	1,533.04	2,258.52	2,391.98	-	-
Funded LCFF ADA	1,533.04	2,258.52	2,391.98	-	-
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-
LCFF Entitlement Summary					
Base Grant	\$18,554,981	\$27,984,394	\$30,650,446	\$-	\$-
Grade Span Adjustment	404,703	668,445	731,906	-	-
<i>Adjusted Base Grant</i>	\$18,959,684	\$28,652,839	\$31,382,352	\$-	\$-
Supplemental Grant	2,818,546	4,225,147	4,610,695	-	-
Concentration Grant	679,041	1,026,202	1,123,958	-	-
Total Base, Supplemental and Concentration Grant	\$22,457,271	\$33,904,188	\$37,117,005	\$-	\$-
Allowance: Necessary Small School	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-	-
Total Allowance and Add-On Amounts	\$-	\$-	\$-	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$22,457,271	\$33,904,188	\$37,117,005	\$-	\$-
Miscellaneous Adjustments	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 22,457,271	\$ 33,904,188	\$ 37,117,005	\$ -	\$ -
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,649	\$ 15,012	\$ 15,517	\$ -	\$ -
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	22,457,271	33,904,188	37,117,005	-	-
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 15,113,352	\$ 22,265,439	\$ 23,581,143	\$ -	\$ -
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 306,608	\$ 451,704	\$ 478,396	\$ -	\$ -
Net State Aid <i>(excludes Additional State Aid)</i>	\$ 7,037,311	\$ 11,187,045	\$ 13,057,466	\$ -	\$ -
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 22,457,271	\$ 33,904,188	\$ 37,117,005	\$ -	\$ -
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 7,037,311	\$ 11,187,045	\$ 13,057,466	\$ -	\$ -
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 306,608	\$ 451,704	\$ 478,396	\$ -	\$ -
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089) % Change	\$ - 0.0000%	\$ - 0.0000%	\$ - 0.0000%	\$ - 0.0000%	\$ - 0.0000%
In-Lieu of Property Taxes (Object Code 8096)	15,113,352	22,265,439	23,581,143	-	-
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 22,457,271	\$ 33,904,188	\$ 37,117,005	\$ -	\$ -
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 22,457,271	\$ 33,904,188	\$ 37,117,005	\$ -	\$ -
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$ 18,959,684	\$ 28,652,839	\$ 31,382,352	\$ -	\$ -
Supplemental and Concentration Grant funding in the LCAP year	\$ 3,497,587	\$ 5,251,349	\$ 5,734,653	\$ -	\$ -
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 156,702	\$ 236,816	\$ 259,374	\$ -	\$ -
Percentage to Increase or Improve Services	18.45%	18.33%	18.27%	0.00%	0.00%
Necessary Small School Allowance by School					
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-
District NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #1					
NSS Funding Basis <i>(Greater of CY, PY, or 3PY Average)</i>	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA <i>(Actual)</i>	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-

Funded NSS Allowance	\$	-	\$	-	\$	-	\$	-	\$	-
NSS #2										
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr		Current Yr		Current Yr
CY ADA (Actual)		-		-		-		-		-
Funded ADA for NSS		-		-		-		-		-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$	-	\$	-
NSS #3										
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr		Current Yr		Current Yr
CY ADA (Actual)		-		-		-		-		-
Funded ADA for NSS		-		-		-		-		-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$	-	\$	-
NSS #4										
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr		Current Yr		Current Yr
CY ADA (Actual)		-		-		-		-		-
Funded ADA for NSS		-		-		-		-		-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$	-	\$	-
NSS #5										
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr		Current Yr		Current Yr
CY ADA (Actual)		-		-		-		-		-
Funded ADA for NSS		-		-		-		-		-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$	-	\$	-
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	13,411.81	\$	13,802.90	\$	14,267.33	\$	12,463.00	\$	12,867.00
Grades 4-6	\$	12,331.57	\$	12,690.62	\$	13,118.90	\$	11,459.00	\$	11,830.00
Grades 7-8	\$	12,696.39	\$	13,066.91	\$	13,508.02	\$	11,799.00	\$	12,181.00
Grades 9-12	\$	15,097.32	\$	15,537.58	\$	16,061.54	\$	14,030.00	\$	14,484.00
Base Grants										
Grades TK-3	\$	10,256	\$	10,566	\$	10,927	\$	11,289	\$	11,655
Grades 4-6	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Grades 7-8	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
Grades 9-12	\$	12,423	\$	12,798	\$	13,236	\$	13,674	\$	14,117
Grade Span Adjustment										
Grades TK-3	\$	1,067	\$	1,099	\$	1,136	\$	1,174	\$	1,212
Grades 9-12	\$	323	\$	333	\$	344	\$	356	\$	367
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	11,323	\$	11,665	\$	12,063	\$	12,463	\$	12,867
Grades 4-6	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Grades 7-8	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
Grades 9-12	\$	12,746	\$	13,131	\$	13,580	\$	14,030	\$	14,484
Prorated Base Grants										
Grades TK-3	\$	10,256	\$	10,566	\$	10,927	\$	11,289	\$	11,655
Grades 4-6	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Grades 7-8	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
Grades 9-12	\$	12,423	\$	12,798	\$	13,236	\$	13,674	\$	14,117
Prorated Grade Span Adjustment										
Grades TK-3	\$	1,067	\$	1,099	\$	1,136	\$	1,174	\$	1,212
Grades 9-12	\$	323	\$	333	\$	344	\$	356	\$	367
Supplemental Grant										
		20%		20%		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$	2,265	\$	2,333	\$	2,413	\$	2,493	\$	2,573
Grades 4-6	\$	2,082	\$	2,145	\$	2,218	\$	2,292	\$	2,366
Grades 7-8	\$	2,144	\$	2,209	\$	2,284	\$	2,360	\$	2,436
Grades 9-12	\$	2,549	\$	2,626	\$	2,716	\$	2,806	\$	2,897
Actual - 1.00 ADA, Local UPP as follows:										
		74.33%		73.73%		73.46%		0.00%		0.00%
Grades TK-3	\$	1,683	\$	1,720	\$	1,772	\$	-	\$	-
Grades 4-6	\$	1,548	\$	1,582	\$	1,630	\$	-	\$	-
Grades 7-8	\$	1,593	\$	1,628	\$	1,678	\$	-	\$	-
Grades 9-12	\$	1,895	\$	1,936	\$	1,995	\$	-	\$	-
Concentration Grant (>55% population)										
		65%		65%		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$	7,360	\$	7,582	\$	7,841	\$	8,101	\$	8,364
Grades 4-6	\$	6,767	\$	6,971	\$	7,210	\$	7,448	\$	7,690
Grades 7-8	\$	6,967	\$	7,178	\$	7,424	\$	7,669	\$	7,918
Grades 9-12	\$	8,285	\$	8,535	\$	8,827	\$	9,120	\$	9,415
Actual - 1.00 ADA, Local UPP >55% as follows:										
		5.5100%		5.5100%		5.5100%		0.0000%		0.0000%
Grades TK-3	\$	406	\$	418	\$	432	\$	-	\$	-
Grades 4-6	\$	373	\$	384	\$	397	\$	-	\$	-
Grades 7-8	\$	384	\$	396	\$	409	\$	-	\$	-
Grades 9-12	\$	456	\$	470	\$	486	\$	-	\$	-

Altus Schools Charter School of San Diego														
DESCRIPTION	Actual Jul-25	Actual Aug-25	Actual Sep-25	Actual Oct-25	Forecast Nov-25	Forecast Dec-25	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	TOTAL	
BEGINNING BALANCE	20,584,406	21,844,323	21,298,290	21,890,220	22,086,830	21,357,374	21,412,750	21,508,400	21,520,256	22,271,263	22,036,844	21,718,492		
ADD :														
Accounts Receivable	2,698,670	552,331	143,887	198,029		30,487	19,883						3,643,287	
Prepaid Expenditures	(8,892)	(5,978)	30,155	66,999	49,911	48,828	48,828	45,741	43,122	42,947	35,674	22,400	419,735	
Other Current Assets	(213)	(366)	366	-								213	-	
Fixed Assets	(72,245)	6,156	(156,548)	(13,042)	(64,395)	(64,164)	(64,164)	(64,164)	(64,164)	(64,164)	(64,164)	(63,560)	(748,616)	
Depreciation	71,445	72,523	73,790	72,375	70,551	70,320	70,320	70,320	70,320	70,320	70,320	69,716	852,319	
LCFF Sources	346,019	1,236,418	2,478,897	1,810,032	1,810,032	1,885,298	1,810,032	1,833,419	2,892,981	1,730,582	1,730,582	1,808,618	21,372,910	
Federal Revenue	-	-	237,699	14,491	42,131	-	134,160	118,030	-	134,160	118,030	-	798,701	
Other State Revenue	90,738	93,261	167,870	491,991	34,445	349,590	410,177	390,775	168,829	277,711	272,954	168,831	2,917,172	
Other Local Revenue	10,759	11,838	154,056	119,549	47,380	114,112	131,812	113,251	137,401	129,216	85,129	70,848	1,125,350	
TOTAL	3,136,282	1,966,183	3,130,172	2,760,424	1,990,055	2,434,470	2,561,048	2,507,373	3,248,488	2,320,772	2,248,525	2,077,066	30,380,858	
LESS:														
Accounts Payable	(36,539)	246,239	(148,760)	138,213	310,639	11,696	3,961	3,727	(6,869)	4,755	4,755	82,635	614,454	
Current Loans													-	
Unearned Revenue	(19,529)	-	233,245	28,728	30,399	31,449	44,569	45,745	44,745	44,745	48,681	49,245	582,022	
Other Current Liabilities	(70,628)	-	-	-									(70,628)	
Long Term Liabilities	70,628	-	-	-									70,628	
Certificated Salaries	663,359	673,189	1,024,161	817,569	825,394	844,845	855,504	890,564	896,110	896,110	912,878	938,029	10,237,713	
Classified Salaries	149,915	154,195	231,929	181,458	185,723	190,184	194,312	213,112	217,469	221,494	230,449	243,881	2,414,120	
Employee Benefits	489,565	493,151	601,794	544,397	555,402	561,183	572,889	587,127	600,458	609,828	619,272	632,114	6,867,180	
Books and Supplies	20,424	51,026	38,071	80,024	90,026	90,026	90,026	103,590	95,390	95,390	95,390	104,190	953,572	
Services and Other Operating Expenditures	537,725	821,894	484,013	701,051	651,376	579,391	633,815	581,333	579,858	612,549	585,133	454,321	7,222,458	
Capital Outlay	71,445	72,523	73,790	72,375	70,551	70,320	70,320	70,320	70,320	70,320	70,320	69,716	852,319	
Other Outgo	-	-	-	-								10,004	10,004	
TOTAL	1,876,365	2,512,216	2,538,242	2,563,814	2,719,511	2,379,094	2,465,398	2,495,517	2,497,482	2,555,190	2,566,877	2,584,135	29,753,842	
ENDING CASH BALANCE	21,844,323	21,298,290	21,890,220	22,086,830	21,357,374	21,412,750	21,508,400	21,520,256	22,271,263	22,036,844	21,718,492	21,211,422		
REVENUES														
LCFF Sources													FY 25-26 Budget	A/R
0000 LCFF State Aid	346,019	346,019	622,834	622,834	622,834	622,834	622,834	646,221	646,221	646,221	646,221	646,219	7,037,311	-
1400 Education Protection Account			75,266			75,266			78,038			78,038	306,608	-
0000 In Lieu of Property Tax		890,399	1,780,797	1,187,198	1,187,198	1,187,198	1,187,198	1,187,198	2,168,722	1,084,361	1,084,361	1,084,361	15,113,352	1,084,361
Sub-Total	346,019	1,236,418	2,478,897	1,810,032	1,810,032	1,885,298	1,810,032	1,833,419	2,892,981	1,730,582	1,730,582	1,808,618	21,372,910	1,084,361
Federal Revenues														
3310 SpEd: Federal IDEA Basic Part B													-	199,375
3327 Mental Health ADA													-	20,430
3182 ESSA CSI			118,030		42,131			118,030			118,030		396,221	472,119
3010 Title I			107,301				107,301			107,301			321,903	429,202
4035 Title II			12,368				12,368			12,368			37,104	49,473
4203 Title III				6,219			6,219			6,219			18,657	24,877
4127 Title IV				8,272			8,272			8,272			24,816	33,088
Sub-Total	-	-	237,699	14,491	42,131	-	134,160	118,030	-	134,160	118,030	-	798,701	1,228,564
State Revenues														
0000 Mandated Block Grant						77,261							77,261	-
1100 Lottery Unrestricted Non-Prop 20							76,057			76,057			152,114	152,114
1100 Lottery Unrestricted Non-Prop 20 - PY				(12,791)									(12,791)	-
6300 Lottery Instructional Materials Prop 20							32,825			32,825			65,650	65,648
6300 Lottery Instructional Materials Prop 20 - PY				(16,551)									(16,551)	-
6500 SpEd: State	71,602	74,125	133,425	133,425		133,425	266,850	133,915	133,915	133,915	133,915	133,914	1,482,426	-
6500 SpEd: Mental Health Level III (NPS)						104,459		104,125			104,125		312,709	103,792
6546 SpEd: Mental Health Level II	6,388	6,388	11,498	11,498	11,498	11,498	11,498	11,968	11,968	11,968	11,968	11,969	130,107	-
6019 Student Support and PD Discretionary Block Grant				353,463				117,821					471,284	-
6387 CTEIG													-	178,850
6770 Arts and Music in Schools (AMS) Prop 28	12,748	12,748	22,947	22,947	22,947	22,947	22,947	22,946	22,946	22,946	22,946	22,948	254,963	-
Sub-Total	90,738	93,261	167,870	491,991	34,445	349,590	410,177	390,775	168,829	277,711	272,954	168,831	2,917,172	500,404
Local Revenue														
0000 Interest Income	10,574	10,589	8,998	30,077	8,269	73,951	59,051	58,794	83,943	54,759	27,735	6,934	433,674	144,159
0000 All Other Local Revenue	109	94	61	58,522	8,712	8,712	8,712	8,712	8,712	8,712	8,712	8,712	128,483	-
0000 Net Increase(Decrease) in the Fair Value of Investments	(5,957)											5,957	-	-
0000 School-Based Medi-Cal Administrative Activities (SMAA)			26,781				19,480			21,000			67,261	-
9100 LEA BOP	6,032	1,156	3,001	2,222	3,593	3,593	3,593	3,593	3,593	3,593	3,593	3,593	41,157	-
9012 CYBHI			87,730	28,728	30,399	28,399	35,399	36,575	35,575	35,575	39,511	40,075	397,964	75,000
9013 CYBHI School-Linked Partnership and Capacity Grant			27,485			3,050	9,170	9,170	9,170	9,170	9,170	9,171	85,557	-
Sub-Total	10,759	11,838	154,056	119,549	50,973	117,705	135,406	116,844	140,994	132,809	88,722	74,441	1,154,096	219,159
TOTAL REVENUES	447,516	1,341,517	3,038,522	2,436,063	1,937,581	2,352,593	2,489,775	2,459,068	3,202,804	2,275,262	2,210,288	2,051,890	26,242,879	2,233,787
EXPENDITURE														
Certificated Salaries	663,359	673,189	1,024,161	817,569	825,394	844,845	855,504	890,564	896,110	896,110	912,878	938,029	10,237,713	10,237,713
Classified Salaries	149,915	154,195	231,929	181,458	185,723	190,184	194,312	213,112	217,469	221,494	230,449	243,881	2,414,120	2,414,120
Employee Benefits	489,565	493,151	601,794	544,397	555,402	561,183	572,889	587,127	600,458	609,828	619,272	632,114	6,867,180	6,867,180
Books and Supplies	20,424	51,026	38,071	80,024	90,026	90,026	90,026	103,590	95,390	95,390	95,390	104,190	953,572	953,572
Services and Other Operating Expenditures	537,725	821,894	484,013	701,051	651,376	579,391	633,815	581,333	579,858	612,549	585,133	454,321	7,222,458	7,222,458
Capital Outlay	71,445	72,523	73,790	72,375	70,551	70,320	70,320	70,320	70,320	70,320	70,320	69,716	852,319	852,319
Other Outgo	-	-	-	-								10,004	10,004	10,004
TOTAL EXPENDITURES	1,932,433	2,265,977	2,453,757	2,396,873	2,378,473	2,335,949	2,416,867	2,446,045	2,459,605	2,505,690	2,513,441	2,452,255	28,557,366	28,557,366

Copy & Paste your MYP Budget for FY25-26 thru FY27-28 or use template provided
Include enrollment, ADA rate, and lines for each revenue and expenditure account utilized

Description	Object Code	FY25-26 Revised 1st Interim Budget	FY26-27	FY27-28
Projected Enrollment		1546	2317	2455
ADA Rate		99%	97%	97%
Projected ADA		1533.04	2258.52	2391.98
Projected Unduplicated Pupil Count		932	1374	1455
A. REVENUES (8000-8799)				
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)				
LCFF State Aid - Current Year (CY) (Res 0000)	8011	7,037,311	11,187,045	13,057,466
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	306,608	451,704	478,396
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	15,113,352	22,265,439	23,581,143
Other LCFF Transfers	8091, 8097	-	-	-
Total, LCFF Sources		22,457,271	33,904,188	37,117,005
2. Federal Revenues (8100-8299)				
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290	429,202	549,702	549,702
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290	49,473	64,360	64,360
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290	24,877	29,400	29,400
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290	-	-	-
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290	-	-	-
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4127)	8290	33,088	43,088	43,088
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290	-	-	-
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181	199,375	184,005	271,150
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182	20,430	-	-
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220	-	-	-
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110	-	-	-
Other Federal Revenues (All other resources not reported separately)	8100-8299	472,119	-	-
Total - Federal Revenues		1,228,564	870,555	957,700
3. Other State Revenues (8300-8599)				
State Special Education (Res 6500)	8792	1,898,927	2,488,761	2,611,214
State Special Education Mental Health Services (Res 6512)	8590	130,107	191,678	203,004
Mandate Block Grant (Res 0000)	8550	77,261	81,061	120,572
After School Education and Safety (ASES) (Res 6010)	8677, 8590	-	-	-
Common Core Standards Implementation (Res 7405)	8590	-	-	-
Charter School Facility Grant Program (SB 740) (Res 6030)	8590	-	-	-
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590	-	-	-
Lottery, Unrestricted (Res 1100)	8560	291,437	448,197	474,682
Lottery, Restricted - Prop 20 (Res 6300)	8560	114,747	193,433	204,863
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590	-	-	-
Other State Revenues (All other resources not reported separately)	8300-8599	905,097	414,178	545,623
Total - Other State Revenues		3,417,576	3,817,308	4,159,958
4. Local Revenue (8600-8799)				
All Local Revenues	8600-8799	1,373,255	1,123,115	1,114,234
Total - Local Revenues		1,373,255	1,123,115	1,114,234
5. TOTAL REVENUES		28,476,666	39,715,166	43,348,897
B. EXPENDITURES AND OTHER OUTGO (1000-7499)				
1. Certificated Salaries				
Teachers' Salaries	1100	7,722,031	11,304,082	12,275,581
Pupil Support Salaries	1200	986,484	1,333,610	1,353,359
Supervisors' and Administrators' Salaries	1300	1,100,331	1,352,949	1,378,938
Other Certificated Salaries	1900	428,867	672,157	847,357
Total, Certificated Salaries		10,237,713	14,662,798	15,855,235
2. Classified Salaries				
Instructional Salaries	2100	256,225	262,063	349,091
Support Salaries	2200	81,700	103,081	104,536
Supervisors' and Administrators' Salaries	2300	786,536	948,183	968,549
Clerical and Office Salaries	2400	1,224,499	1,619,375	1,662,443
Other Classified Salaries	2900	65,160	82,005	82,005
Total, Classified Salaries		2,414,120	3,014,707	3,166,624
3. Employee Benefits				
STRS	3101-3102	2,015,812	2,871,284	3,100,077
PERS	3201-3202	562,433	711,398	775,923
OASDI/Medicare (Social Security)	3301-3302	313,549	420,289	448,865
Health and Welfare Benefits	3401-3402	3,844,866	4,855,105	5,135,687
Unemployment Insurance	3501-3502	6,326	8,839	9,511
Workers' Compensation Insurance	3601-3602	124,194	173,240	186,414
OPEB, Allocated	3701-3702	-	-	-
OPEB, Active Employees	3751-3752	-	-	-
Other Employee Benefits	3901-3902	-	-	-
Total, Employee Benefits		6,867,180	9,040,155	9,656,477
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	30,000	47,364	49,259
Books and Other Reference Materials	4200	4,550	7,596	7,900
Materials and Supplies	4300	563,486	707,872	603,741
Non-capitalized Equipment	4400	270,400	290,892	302,528
Food (Food used in food-service activities for which the purpose is nutrition)	4700	85,136	107,302	111,594
Total, Books and Supplies		953,572	1,161,026	1,075,022
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	-		
Travel and Conferences	5200	193,849	260,056	270,458
Dues and Memberships	5300	56,875	78,963	82,121
Insurance	5400	237,668	306,785	319,056
Operations and Housekeeping Services	5500	687,902	1,037,752	1,079,262
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	2,250,896	2,830,107	2,884,122
Transfer of Direct Costs (MUST net to zero)	5700	-	-	-
Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	3,428,148	5,419,866	5,713,677
Communications	5900	367,120	418,248	434,978
Total, Services and Other Operating Expenditures		7,222,458	10,351,777	10,783,674
6. Capital Outlay				
Depreciation Expense (See Sections G.9 & F.2.a)	6900	852,319	1,077,900	1,071,609
Total, Capital Outlay		852,319	1,077,900	1,071,609
7. Other Outgo				
Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.)	7110-7143	-		
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	-		
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223	-		
All Other Transfers	7280-7299	-		
Transfers of Indirect Costs (MUST net to zero)	7300-7399	-		
Debt Service - Interest	7430-7439	10,004	9,651	6,300
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439	-		
Total, Other Outgo		10,004	9,651	6,300
8. TOTAL EXPENDITURES		28,557,366	39,318,014	41,614,941
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(80,700)	397,152	1,733,956

D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)				
1. All Other Financing Sources	8930-8979	-		
2. Other Uses	7630-7699	-		
3. Contributions between unrestricted and restricted accounts (<i>MUST net to zero</i>)	8980-8999	-		
<i>(Include contribution to the unfunded cost of Special Education)</i>				
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		(80,700)	397,152	1,733,956