

STUDENT SUCCESS PROGRAMS

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

(A California Non-Profit Public Benefit Corporation)

Len Hering RADM, USN (ret) – Chairman,

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

SPECIAL BOARD OF DIRECTORS MEETING

Thursday, April 27, 2023, 8:00 a.m.

Via Teleconference at

2190 Carmel Valley Road, Unit D, Del Mar, CA 92014, 15373 Innovation Drive, Suite 200, San Diego, CA 92128,
1063 Cactus Cut Rd, Middleburg, FL, 32068, 5183 Mercury Pt, San Diego, CA 92111

and at

Clairemont RC 4340 Genesee Avenue, Suite 109, SD 92117, College Avenue RC 4585 College Drive, Suite C, SD, 92111, Downtown RC 1095 K Street Suite A, SD 92101, Euclid RC 220 Euclid Avenue, SD 92114, Lake Murray RC 8776 Lake Murray Blvd., SD 92119, Mira Mesa RC 8290 B, Mira Mesa Blvd., SD 92126, North Park RC 2940 North Park Way, SD 92104, Northgate RC 4125 Alpha Street, Suite C, SD, 92133 Old Town, 2245 San Diego Avenue, Suite 115, SD 92110, Petco RC 1091 K Street, Suite A101, SD 92101, Point Loma RC 3145 Rosecrans Street, Suite D, SD 92110, Scripps Ranch RC 9910 Mira Mesa Blvd, Suite A2, SD 92131, Sorrento Mesa Office 10170 Huennekens Street, SD, 92121, Tierrasanta RC 10425 Tierrasanta Blvd, Suite 101, SD 92124, Woodman RC 2939 Alta View Drive, Suite B/C, SD 92139, and Kearny Mesa RC 7520 Mesa College Drive, SD 92111, K5 Home School Resource Center 10725 Tierrasanta Boulevard, CA 92124, La Jolla RC 7458 Girard Avenue, SD 92037, Mission Valley East RC 3230 Camino Del Rio North, SD 92108

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

CSSD: <https://charterschool-sandiego.net/board-governance/>

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

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

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

1.0 OPEN SESSION

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

2.0 PUBLIC COMMENT

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

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

3.0 CLOSED SESSION

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

MOVE TO CLOSED SESSION

3.2.1 Conference With Labor Negotiator

3.2.1.1 Unrepresented Employee: Executive Director

4.0 RETURN TO OPEN SESSION

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

5.0 ADMINISTRATIVE ITEMS

5.1 Consider Approval of 2022-2023 One-Time Augmentation Pay to Executive Director Equivalent to Four (4) Percent of the Annual Base Salary (All Other Terms of Current Employment Agreement Remain Unchanged).

5.2 Consider Approval of 2022-2023 One-Time Augmentation Pay for All Current Monthly Salaried and Hourly Employees, Excluding the President/CEO, Chief Business Officer, and Executive Director. One-Time Augmentation Pay is equivalent to Four (4) Percent of the Annual Base Salary for Monthly Salaried Employees and Four (4) percent of the Annual Earnable Compensation for Current Hourly Employees.

6.0 ACTION ITEMS

6.1 Actions Items for Audeo Charter School

6.1.1 Consider Approval of the Dashboard Alternative School Status (DASS) Application [P.3-14](#)

6.1.2 Review the April Revised Preliminary Operational Budget Assumptions SY 2022-2023 and Consider Approval of the April Revised Operational Budget for SY 2022-2023 [P.15-26](#)

6.2 The Charter School of San Diego Charter School

6.2.1 Consider Approval of the Dashboard Alternative School Status (DASS) Application [P.27-38](#)

6.2.2 Review the April Revised Preliminary Operational Budget Assumptions SY 2022-2023 and Consider Approval of the April Revised Operational Budget for SY 2022-2023 [P.39-49](#)

7.0 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.

8.0 ADJOURNMENT

Next Regular Board Meeting: Thursday, June 22, 2023, 4:30 p.m.

Meeting Agenda available at:

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

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

Certification of Posting

I, Angela Neri, hereby certify that this agenda is posted at the Student Success Programs Resource Centers and Offices noted on this agenda and has been posted on the Audeo Charter School and The Charter School of San Diego webpage on April 25, 2023.



Audeo Charter

***Dashboard Alternative
School Status (DASS)
Renewal Application***

**2023, 2024, 2025
Dashboards**

Dashboard Alternative School Status Application

The following documents are included in this item:

1. **Dashboard Alternative School Status Program:** This document is an overview of the DASS program, the eligibility criteria, and DASS participation instructions.
2. **Dashboard Alternative School Status Eligibility Summary:** This document provides a summary of the school's eligibility to participate in the DASS program.
3. **DASS Participation Form – Online Survey:** This document is a copy of the Online Survey of Part 1 of the DASS Participation process. The online survey was submitted on 02/21/2023. This includes school information and the percentage unduplicated students enrolled for each of the eligibility criteria.
4. **Dashboard Alternative School Status (DASS) Eligibility Certification:** This form certifies that the percentages of high-risk students stated on the DASS Participation Form are true and correct. Signatures of the school principal, county or district superintendent or charter school administrator, and board president are required.

Dashboard Alternative School Status (DASS)

Dashboard Alternative School Status background

In 2013, California's accountability system significantly changed with the adoption of the Local Control Funding Formula (LCFF). This new accountability system, the California School Dashboard (Dashboard), contains state indicators and standards to help identify a school's strengths, weaknesses, and areas in need of improvement. Because these state indicators and standards were developed for traditional (non-alternative) schools, the State Board of Education (SBE) and stakeholders raised concerns that the state indicators and standards did not fairly evaluate the success or progress of alternative schools that serve high-risk students.

The Dashboard Alternative School Status (DASS) program replaces the previously administered Alternative Schools Accountability Model (ASAM) and holds alternative schools and alternative schools of choice accountable for modified methods of measurement for accountability indicators, when appropriate. The State Board of Education (SBE) will continue to take action on how to incorporate new modified methods in the Dashboard for future releases.

DASS Eligibility Criteria for Charter Schools that Serve High-Risk Students

The DASS criteria requires the school to have an **unduplicated** count of at least 70 percent of the school's total enrollment (upon first entry to the school) comprised of high-risk student groups to be eligible for DASS. The high-risk groups include the following:

- **Expelled** (EC Section 48925[b]) including situations in which enforcement of the expulsion order was suspended (EC Section 48917)
- **Suspended** (EC Section 48925[d]) more than 10 days in a school year
- **Wards of the Court** (Welfare and Institution Code [WIC] Section 601 or 602) or dependents of the court (WIC Section 300 or 654)
- **Pregnant and/or Parenting**
- **Recovered Dropouts** – State Board of Education (SBE) defines recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days
- **Habitually Truant** (EC Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263)
- **Retained more than once** in kindergarten through grade eight

Source: "Dashboard Alternative School Status (DASS)", California Department of Education,
<http://www.cde.ca.gov/ta/ac/dass.asp>

- Students who are **credit deficient** (i.e., students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements)
- Students with a **gap in enrollment** (i.e., students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed)
- Students with **high level transiency** (i.e., students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school)
- **Foster Youth** (EC Section 42238.01[b])
- **Homeless Youth**

DASS Participation Instructions

Part 1: Completing and Submitting the DASS Survey

Part One of the DASS application process is an online survey, which opened on February 10th 2023 and closed on March 17, 2023. When determining a school's percentage of high-risk students for DASS eligibility, please use the school's current enrollment at the time of application. A student is considered high-risk if they meet one of the high-risk criteria approved by the State Board of Education upon first enrollment at the school. Students who become high-risk after initial enrollment should not be included. Once the survey has been submitted, the individual listed as the DASS coordinator will receive instructions by email within two business days for completing Part Two of the DASS application. Final approval of the DASS application is contingent upon completion of Part Two.

Part2: Submitting Supporting Documents Approved by the Local District Governing Board

All required supporting documents need to be uploaded to the Assigned Box.com Folder by June 16, 2023. To ensure that you meet this timeline, please take the DASS eligibility certification to your local district governing boards by or before June

1. Obtain signatures of the school principal, county or district superintendent or charter school administrator, and local board president on the DASS Eligibility Certification Form, which is located in your assigned Box.com folder.
2. A copy of the board agenda and minutes that indicates the approval of the DASS eligibility certification. The local district governing board or the charter school board must certify that the school's enrollment meets the DASS criteria in a board agenda item.

Source: "Dashboard Alternative School Status (DASS)", California Department of Education,
<http://www.cde.ca.gov/ta/ac/dass.asp>

If the school's DASS eligibility was certified by the charter school board, a letter must be sent to the charter's authorizing governing board notifying them of their DASS eligibility. A copy of the notification letter must also be submitted to the CDE.

Once all of a school's required supporting documents have been uploaded, CDE staff will send a confirmation e-mail to the school's DASS coordinator.

Terms of DASS Participation

All DASS participants must maintain documentation of the 70 percent of students reflected on their DASS Application. The CDE will conduct annual reviews and the failure to provide such documentation may result in termination of the school's DASS.

All schools voluntarily participating in the DASS program will be required to re-certify their high-risk student enrollments every three years (i.e., if a school is approved in 2022–23 to participate in DASS for the 2023 Dashboard, this school must reapply in the 2025–26 to continue their participation in DASS for the 2026 Dashboard). If a school fails to re-certify its high-risk student enrollment or the school's enrollment of high-risk students fall below 70 percent, the school will be removed from DASS.

Schools participating in the Dashboard Alternative School Status (DASS) program are required to re-certify their high-risk student enrollments every three years. The DASS criteria requires a school to have an unduplicated count of at least 70 percent of the school's total enrollment composed of high-risk student groups.

Audeo Charter School has previously renewed DASS Status for the 2020, 2021, and 2022 Dashboards. Part 1 of the DASS application renewal process is an online survey. Audeo Charter School submitted Part 1 to renew its DASS status on February 21, 2023. The following percentages in **Table 1** were submitted on the online survey.

Audeo Charter School Percent of Students Enrolled 02/10/2023 by Eligibility Criteria		
	Number of Unduplicated Students	Percent of Unduplicated Students
Expelled	0	0.0%
Suspended	1	0.2%
Wards of the Court	0	0.0%
Pregnant and/or Parenting	2	0.5%
Recovered Dropout	0	0.0%
Habitually Truant	173	41.8%
Retained more than once in K-8	0	0.0%
Credit Deficient	109	26.3%
Enrollment Gap	0	0.0%
High Level of Transiency	13	3.1%
Foster Youth	0	0.0%
Homeless Youth	16	3.9%
Total Unduplicated Count	313	75.8%
Enrollment as of 02/10/202	413	

Table 1. Unduplicated Students Served by Eligibility Criteria

Audeo Charter School's enrollment as of 02/10/2023 was 413 students. Audeo Charter's unduplicated percentage of high-risk students is 75.8%. The top criteria students meet are habitually truant (41.8%) and credit deficient (26.3%).

The DASS application only allows students to count in one high-risk criteria category. However, many students meet multiple criteria.

Audeo Charter Students by Number of Eligible Criteria		
	#	%
Students who Meet 1 Criteria	313	75.8%
Students that Meet 2 Criteria	177	42.9%
Students that Meet 3 or more Criteria	52	12.6%

Table 2. Students Meeting One or More High-risk Criteria

Table 2 indicates the percentage of students who qualify in one, two, and three or more high-risk categories. Approximately 42.9% of unduplicated students counted meet the criteria in two or more categories.

Evidence of students meeting the DASS criteria is collected upon first enrollment at the school. This documentation is reviewed prior to submitting Part 1 of the DASS Survey. Detailed documentation for each student is readily available.

[Accessible Version](#)


Survey

Dashboard Alternative School Status Online Survey

Analysis, Measurement, and Accountability Reporting Division (AMARD)

The following schools must complete a two-part application process to be considered for DASS participation: 1) Alternative schools of choice and charter schools who are currently not participating in the Dashboard Alternative School Status (DASS) program or 2) DASS schools who are up for their 3-year DASS cycle renewal.

This online survey requesting information about the school's high-risk student population is **Part 1** of the DASS application process. It should be completed by the school's designated DASS Coordinator, who will serve as the liaison between the school and the California Department of Education (CDE) DASS Team.

To be eligible for DASS status, schools must have an unduplicated count of high-risk students that comprise at least 70 percent of the school's total enrollment. (Note: a student must meet one of the high-risk criteria upon first entry into the school). **Please check to make sure that all fields are complete before submitting.**

Following the completion of the survey, the designated DASS Coordinator will receive an email with instructions for completing **Part 2** of the application. **Part 2** requires schools to electronically submit supporting documents, including Local Governing School Board or charter governing board approval, to the CDE DASS Team through an online document mailbox using Box.com. Once Part 1 has been completed, the DASS Coordinator will receive an e-mail containing instructions for accessing their school's Box.com electronic folder and uploading their supporting documents.

The deadline for submitting Part 1 of the DASS for the 2023 California School Dashboard release is **March 17, 2023**. The deadline for submitting Part 2 is **June 16, 2023**.

Note: Approval of DASS participation is contingent upon completion of Part 2. It is recommended that the DASS application be placed on the local board agenda once the CDE box.com folder invitation for Part 2 supporting documents is accepted.

More information about the DASS application process and terms of participation are available on the [CDE DASS Web page](#).

For questions, Analysis, Measurement, and Accountability Reporting Division | Dashboard@cde.ca.gov | 916-319-0863

1. New DASS Application or Renewal?

- ☐ New
☒ Renewal

2. School Type:

- ☐ *Alternative School of Choice*
☒ *Charter School*

3. School Information

County-District-School (CDS) Code: (No
hyphens or spaces)

37683383731395

County Name:

San Diego

District Name:

San Diego Unified

School Name:

Audeo Charter

4. DASS Coordinator

First Name:

Aaron

Last Name:

Smith

Job Title:

Administrator of Quality

E-mail Address:

asmith@altusschools.net

Phone Number: (999-999-9999)

858-678-3913

Percentage of Students

5. **Provide the percentage of students enrolled for each of the eligibility criteria.** Enter "0" if none of your students meet the criteria. Students meeting eligibility criteria must be calculated based on unduplicated counts and status upon first entry to the school. Please count each student once and only in one category. The total percentage (sum of all categories) of high-risk students must be at least 70 percent of the school's total enrollment to be eligible for DASS.

To calculate the percentage for each criteria, divide the number of students in the criteria by the total number of students at the time the survey is completed.

a) Percentage (%) of students Expelled

(Education Code (EC) Section 48925[b] including situations in which enforcement of the expulsion order was suspended [EC 48917]).

0.0

b) Percentage (%) of students

Suspended more than 10 days in a school year (EC Section 48925[d]).

0.24

c) Percentage (%) of students who are

Wards of the Court ([Welfare and Institutions Code (WIC) Section 601 or 602] or dependents of the court [WIC Section 300 or 654]).

0.0

d) Percentage (%) of students who are Pregnant and/or Parenting.

0.48

e) Percentage (%) of Recovered

Dropout Students – State Board Education (SBE) define recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days.

0.0

f) Percentage (%) of students who are

Habitually Truant (EC Section 48262) or **Habitually Insubordinate and Disorderly** whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263).

41.8

g) **Percentage (%) of students Retained more than once in kindergarten through grade eight.**

h) **Percentage (%) of students who are credit deficient** (defined as, students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements).

i) **Percentage (%) of students with a gap in enrollment** (defined as, students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed).

j) **Percentage (%) of students with a high level of transiency** (defined as, students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school).

k) **Percentage (%) of students who are Foster Youth** (EC Section 42238.01[b]).

l) **Percentage (%) of students who are Homeless Youth.**

Total Percentage (%) of Students meeting DASS Eligibility Criteria.
 (Enter the total percentage of students who meet any of the above criteria)

Submission

Before submitting please print this survey page. By selecting the **print responses** button below, you will be redirected to a new browser window where you can print the form. Return to the submit page after printing to submit survey to the DASS team.

Thank you for completing this form. Instructions for completing Part 2 will be sent by e-mail within two business days. If you do not receive an e-mail, contact the Analysis, Measurement, and Accountability Reporting Division Dashboard@cde.ca.gov. Select the **Submit** button below to submit the application to the CDE DASS Team. If the submission is successful you will be redirected to the DASS Web page.

Dashboard Alternative School Status (DASS) Eligibility Certification

CDE Use Only
Date Reviewed
Date Approved
Date Denied
Reviewer

This Certification Covers a Three-Year Period

School Type (check one): Alternative School of Choice

☒ Charter School

School Information

37-68338-3731395

San Diego

County-District-School (CDS) Code

County Name

Audeo Charter

San Diego Unified

School Name

District Name

DASS Coordinator

Aaron Smith

Administrator of Quality, Performance and Planning

Coordinator's Name

Title

858 678-3913

asmith@altusschools.net

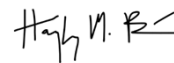
Area Code and Phone Number

E-mail Address

Signatures of Certification

The undersigned, hereby certify that the percentages of high-risk students stated on the DASS Participation Form are true and correct.

Hayley Beaupre



04/10/2023

School Principal's Name

Signature and Date Certified

Tim Tuter



04/10/2023

Superintendent's or
Charter School Administrator's Name

Signature and Date Certified

Len Hering

Board President's Name

Signature and Date Certified

Note: This form and all supporting documents must be submitted to CDE for DASS Participation.



Assumptions for the April Revised Operational Budget FY 2022-23

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

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

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

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

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

- * **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for Audeo is 59.57%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local districts UPP.

As part of the LCFF, school districts, county offices of education and charter schools are required to develop and adopt a **Local Control and Accountability Plan (LCAP)** using a State Board adopted LCAP template. The LCAP can be a single-year or three-year plan, which is reviewed and updated annually. Charter schools may complete the LCAP to align

with the term of the charter school's budget, typically one year, which is submitted to the school's authorizer. All LEAs must complete the LCAP and the Annual Update Template each year.

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

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

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dartboard – 2022-23 Enacted State Budget updated as of September 29, 2022, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Audeo's April Revised Operational Budget.

Table 1:

Description	FY 2022-23
Grades K-3 Adjusted Base Grant	\$10,119
Grades 4-6 Adjusted Base Grant	\$9,304
Grades 7-8 Adjusted Base Grant	\$9,580
Grades 9-12 Adjusted Base Grant	\$11,391
Statutory Cost of Living Allowance (COLA)*	13.26%
Audeo's Unduplicated Pupil Percentage (Rolling Average)	59.57%
District's Unduplicated Pupil Percentage (SDUSD)	58.50%

*Amount represents the 2022-23 statutory COLA of 6.56% plus an augmentation of \$6.70%

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

Table 2:

Description	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	452	325	756
Students Served	776	794	1,262
ADA:			
Grade K-6	86.61	156.50	92.90
Grade 7-8	44.17	31.23	64.16
Grade 9-12	285.05	224.97	439.31
Total ADA	415.83	412.70	596.37

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$5,157,163
Federal Revenues	535,251
State Revenues Other than LCFF	1,022,359
Local Revenues	72,011
Employee Retention Credit	938,706
Total Projected Revenues	\$7,725,490

- **In Lieu of Property Taxes** of \$8,096.13 per current year (CY) P-2 ADA is based on FY 2022-23 P-1 rate for San Diego Unified School District.
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on November 6, 2012, and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's Annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$67 for Prop 20 (Lottery: Instructional Materials) and \$170 for Non-Prop 20 (Lottery: Unrestricted).
- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2022-23.

ESSA: School Improvement (CSI) Funding for LEAs:

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

Audeo spent \$121,288 in FY 2021-22 and the remaining \$56,259 was spent as of September 2022.

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

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. This funding will provide LEAs with emergency relief funds to address the impact of COVID-19. Audeo has developed and adopted a Plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. Deadline for obligation of this fund is September 30, 2024.

Audeo's ESSER III revised allocation is \$757,845 and of that amount \$104,885 was spent in FY 2020-21 and \$281,599 in FY 2021-22. Audeo included \$120,158 in its FY 22-23 budget while the remaining allocation of \$251,203 will be included in next year's budget.

American Rescue Plan, ESSER – Homeless Children and Youth II Fund (ARP-HCY II) is apportioned to LEAs to support any purposes consistent with McKinney-Vento, help LEAs identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth can attend school and participate fully in school activities. Audeo's allocation amount is \$3,930.

Project Safe from Exploitation (SaFE) – The San Diego County Office of Education received a Federal award - Demonstration Grants for Domestic Victims of Severe Forms of Human Trafficking for a total amount of \$575,000 and Audeo is a subrecipient for \$8,953. As a subrecipient, Audeo will receive funding based on the following activities:

1. Each classified and certificated staff will receive human trafficking prevention education via the PROTECT 101-103 online and HTSSP modules. Each staff member will receive a stipend of \$100 once the training is completed.
2. All certificated staff (teachers and pupil-services) will participate in the PROTECT Curriculum Review training, that will result in their capacity to deliver the PROTECT Student training curriculum. Each certificated staff member will receive a stipend of \$150 once the training is completed.

- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$820 per the higher of each charter's 2020-21, 2021-22, or 2022-23 P-2 ADA while **Federal IDEA** revenues are projected at \$146.81 per PY California Basic Educational Data System (CBEDS) count.
- **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. Audeo chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$18.34 for Grades K-8 and \$50.98 for Grades 9-12.
- **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. Award ending date for the 2022-23 CTEIG Cycle is December 31, 2024. Audeo included the \$318,034 in its budget for this fiscal year.
- **Dispute Prevention & Learning Recovery Funds** are two, one-time, funding streams provided to our Special Education Local Plan Area (SELPA) for distribution to its members. Dispute prevention funds are to fund dispute prevention and voluntary alternative dispute resolution activities aimed at preventing and resolving special education disputes resulting from school disruptions stemming from the pandemic. Learning recovery funds will fund learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the pandemic. Remaining Dispute Prevention funds of \$493 and Learning Recovery funds of \$53,680 are included in this budget.
- **Creating Opportunities in Preventing and Eliminating Suicide (COPES)** is a four-year grant initiative which was awarded to the County of San Diego Behavioral Health Services and the San Diego County Office of Education (SDCOE). SDCOE will lead the COPES initiative and build the capacity of LEAs to support school communities that champion mental wellness by targeting efforts in staff and student wellness, stigma reduction, suicide prevention, intervention, and postvention, professional development and programming for educators, staff, students and families and coordinated referral pathways for students needing mental/behavioral health services.

Audeo, Audeo II, and Audeo III will participate in this grant. The schools will submit an invoice to SDCOE at the end of each quarter to get reimbursement for its expenditures, not to exceed \$12,000 per calendar year for 4 years beginning 2022 through 2025.

Audeo included \$8,839 in its budget for this FY, which is under local revenue.

- **Employee Retention Credit (ERC)** is a payroll tax refund from the United States Treasury Department applicable to businesses who kept employees on payroll during the pandemic. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. Audeo used the three quarters data in 2021 only. Additionally, all wages paid by Federal funds were removed from the calculations. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.

Audeo applied for and anticipates receiving ERC in the amount of \$938,706, which is included under local revenue.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 22-23
Teachers (Gen. Ed, Special Ed*, Instructional Leads)	1100	21.30
Certificated Pupil Support (Counselors/Nurse/Psychologist/Social Worker/Tech Lead)	1200	2.08
Certificated Supervisor & Administrator	1300	1.64
Other Certificated Teacher Resource (CTR)	1900	5.00
Instructional Aide Salaries (RCAs)	2100	1.30
Classified Support (Admin Support)	2200	0.25
Classified Supervisor & Administrator	2300	0.70
Clerical, Technical & Office Staff	2400	4.98
Other Classified (Administrative Support)	2900	0.10
TOTAL FTE POSITIONS BUDGETED		37.35

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2022-23, we estimated the Special Ed population at 28%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		25.37%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$2,200	3401-02		
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .00114			
State Unemployment Insurance	3501-01	.50%	.50%
Worker Compensation Insurance	3601-02	1.08%	1.08%

AUGMENTATION PAY

Audeo Charter School's budget incorporates a one-time Augmentation Pay for all current monthly salaried and hourly employees excluding the President/CEO and Chief Business Officer. The one-time augmentation pay is equivalent to 4% of the annual based salary for monthly salaried employees and 4% of the annual earnable compensation for current hourly employees. The increase is eligible for all employees active and currently employed on the date of the board approval. Total estimated augmentation pay for FY 2022-23 is broken down in the table below:

Table 6:

Description	FY 2022-23
Salary - Certificated	\$106,765
Salary - Classified	\$16,769
Total Salary	\$123,534
Benefits - Certificated	\$23,627
Benefits - Classified	\$5,802
Total Benefits	\$29,429
Grand Total	\$152,963

NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700

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

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

Audeo has allocated \$25,000 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with the Student Success Programs' mission and purpose

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

The total budget amount for Object Code 5800 is \$1,190,308 representing 15.41% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, field trips, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), Audeo will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the District. The authorizing District has a broad and diverse student population. The budget for marketing will support the significant outreach efforts to ensure that the student body of Audeo reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. Audeo has deployed an integrated marketing plan to support organizational growth. To reach Audeo's target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2022-23, Audeo has allocated \$115,882 for marketing expenses included in the object code 5800 and represents 1.50% of its total budget.

DISTRICT OVERSIGHT FEES

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

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

Audeo has budgeted \$154,715 for FY 2022-23 for oversight fees.

RESERVES

Audeo has allocated reserves of \$231,764 for FY 2022-23 representing 3% of total revenues of \$7,725,490.

FACILITIES

Audeo carries contractual lease agreements with an annual cost of \$148,328 for FY 2022-23. The total cost of the current lease contracts from July 2022 thru end of the lease term (2024) is \$345,208. Audeo has allocated reserves for this amount. Per the Reserve Policy adopted by the Board, the School shall designate a Contingency/Strategic Reserve Fund to provide a strategic reserve for the school. One of the components of the Contingency/Strategic Reserve Fund is the contractual obligation for facility leases.



**April Revised Operational Budget
FY 2022-2023**

REVENUES

DESCRIPTION	Account Codes	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 1,707,383.00	\$ 1,869,530.00	\$ (162,147.00)
Education Protection Account	8012	83,166.00	81,710.00	1,456.00
In Lieu of Property Tax	8096	3,366,614.00	3,011,765.00	354,849.00
				-
TOTAL, LCFF ENTITLEMENT		\$ 5,157,163.00	\$ 4,963,005.00	\$ 194,158.00
FEDERAL REVENUES				
Federal Impact Aid	8110	\$ 126,799.00	\$ 59,634.00	\$ 67,165.00
Federal IDEA	8181	\$ 48,007.00	\$ 40,875.00	\$ 7,132.00
ESSA: School Improvement Funding for LEAS	8290	56,259.00	56,259.00	-
Title I, Part A - Basic Grants Low-Income & Neglected	8290	146,332.00	146,332.00	-
Title II, Part A - Improving Teacher Quality Program	8290	10,082.00	10,082.00	-
Title III - Limited English Proficient Study Program	8290	3,503.00	3,503.00	-
Title IV Part A-Student Support & Academic Enrichment	8290	11,228.00	11,228.00	-
American Rescue Plan ESSER III	8290	120,158.00	120,158.00	-
Homeless Children Youth II	8290	3,930.00	3,930.00	-
Project Safe	8290	8,953.00	8,953.00	-
TOTAL, FEDERAL REVENUES		\$ 535,251.00	\$ 460,954.00	\$ 74,297.00
STATE REVENUES OTHER THAN LCFF				
Mandate Block Grant	8550	\$ 14,912.00	\$ 14,912.00	\$ -
Lottery Unrestricted - Non Prop-20	8560	73,834.00	72,541.00	1,293.00
Lottery Unrestricted - Non Prop-20 PY	8560	9,334.00	9,334.00	-
Lottery Restricted - Prop 20	8560	29,099.00	28,590.00	509.00
Lottery Restricted - Prop 20 PY	8560	6,406.00	6,406.00	-
CTE - Career Technical Education Incentive Grant Program	8590	318,034.00	318,034.00	-
Special Education	8792	492,005.00	489,023.00	2,982.00
Special Education - Mental Health Services - Level 2	8590	24,118.00	20,428.00	3,690.00
Special Education - Dispute Prevention	8590	493.00	493.00	-
Special Education - Learning Loss	8590	53,680.00	53,680.00	-
CAASPP	8590	197.00	197.00	-
ELPAC	8590	247.00	247.00	-
TOTAL, STATE REVENUES		\$ 1,022,359.00	\$ 1,013,885.00	\$ 8,474.00
LOCAL REVENUES				
Interest Income	8660	\$ 39,672.00	\$ 39,672.00	\$ -
Creating Opportunities in Preventing & Eliminating Suicide (COPES)	8689	8,839.00	8,839.00	-
All Other Local Revenue	8699	23,500.00	23,500.00	-
Employee Retention Credit	8699	938,706.00	938,706.00	-
TOTAL, LOCAL REVENUES		\$ 1,010,717.00	\$ 1,010,717.00	\$ -
TOTAL, REVENUES		\$ 7,725,490.00	\$ 7,448,561.00	\$ 276,929.00



**April Revised Operational Budget
FY 2022-2023**

EXPENDITURES

DESCRIPTION	Account Codes	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Teachers' Salaries	1100	\$ 2,249,956.00	\$ 2,210,529.00	\$ 39,427.00
Certificated Pupil Support Salaries	1200	236,714.00	225,873.00	10,841.00
Certificated Supervisor & Adm. Salaries	1300	276,690.00	271,559.00	5,131.00
Other Certificated Salaries	1900	138,651.00	138,329.00	322.00
TOTAL, CERTIFICATED SALARIES		\$ 2,902,011.00	\$ 2,846,290.00	\$ 55,721.00
CLASSIFIED SALARIES				
Instructional Aides' Salaries	2100	\$ 18,884.00	\$ 25,871.00	\$ (6,987.00)
Classified Support Salaries	2200	\$ 14,489.00	\$ 14,334.00	\$ 155.00
Classified Supervisor and Administrator Salaries	2300	118,286.00	116,498.00	1,788.00
Clerical, Technical and Office Salaries	2400	303,405.00	300,322.00	3,083.00
Other Classified Salaries	2900	11,360.00	11,086.00	274.00
TOTAL, CLASSIFIED SALARIES		\$ 466,424.00	\$ 468,111.00	\$ (1,687.00)
EMPLOYEE BENEFITS				
STRS Retirement	3100	\$ 559,107.00	\$ 548,435.00	\$ 10,672.00
PERS Retirement	3200	110,861.00	111,329.00	(468.00)
Social Security/Medicare	3300	75,553.00	74,891.00	662.00
Health and Welfare	3400	771,948.00	773,122.00	(1,174.00)
Unemployment Insurance	3500	16,840.00	16,569.00	271.00
Workers Compensation	3600	36,487.00	35,903.00	584.00
TOTAL EMPLOYEE BENEFITS		\$ 1,570,796.00	\$ 1,560,249.00	\$ 10,547.00
TOTAL PERSONNEL COST		\$ 4,939,231.00	\$ 4,874,650.00	\$ 64,581.00



**April Revised Operational Budget
FY 2022-2023**

EXPENDITURES

DESCRIPTION	Account Codes		APRIL REVISED BUDGET		FEBRUARY REVISED BUDGET		INCREASE (DECREASE)
BOOKS AND SUPPLIES							
Textbooks	4100	\$	20,364.00	\$	29,000.00	\$	(8,636.00)
Books other than Textbooks	4200		21,287.00		36,000.00		(14,713.00)
Instructional Materials and Supplies	4300		69,216.00		79,500.00		(10,284.00)
On Line Courses	4312		28,459.00		28,459.00		-
Research & Development	4313		6,500.00		6,500.00		-
Noncapitalized Equipment	4400		231,838.00		21,700.00		210,138.00
Food	4700		9,500.00		9,500.00		-
TOTAL, BOOKS AND SUPPLIES		\$	387,164.00	\$	210,659.00	\$	176,505.00
SERVICES, OTHER OPERATING EXPENSES							
Travel and Conference	5200	\$	37,957.00	\$	37,900.00	\$	57.00
Research & Development - Travel	5202		18,500.00	\$	18,500.00		-
Dues and Memberships	5300		16,400.00		16,400.00		-
Liability Insurance	5400		39,600.00		39,600.00		-
Operations and Housekeeping Services	5500		284,700.00		267,200.00		17,500.00
Rental, Leases & Repairs	5600		302,200.00		302,200.00		-
Prof/Consulting Services/Oper. Expenses	5800		1,074,426.00		1,068,602.00		5,824.00
Marketing	5812		115,882.00		111,728.00		4,154.00
Communication	5900		35,760.00		35,760.00		-
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$	1,925,425.00	\$	1,897,890.00	\$	27,535.00
CAPITAL OUTLAY							
Depreciation - Buildings	6900	\$	123,191.00	\$	123,191.00	\$	-
Depreciation - Leasehold Improvements	6900	\$	14,113.00	\$	14,113.00		-
Depreciation - Equipment	6900	\$	102,328.00	\$	102,328.00		-
TOTAL, CAPITAL OUTLAY		\$	239,632.00	\$	239,632.00	\$	-
OTHER OUTGO							
Debt Service Payment - Interest (Capitalized Leases)	7438	\$	2,274.00	\$	2,274.00	\$	-
TOTAL, OTHER OUTGO		\$	2,274.00	\$	2,274.00	\$	-
RESERVES							
Operation Reserve (Non-Payroll Exp.)	9780	\$	115,882.00	\$	111,728.00	\$	4,154.00
Reserve for Economic Uncertainties	9789	\$	115,882.00		111,728.00		4,154.00
TOTAL, RESERVES		\$	231,764.00	\$	223,456.00	\$	8,308.00
%			3.00%		3.00%		
TOTAL, EXPENDITURES		\$	7,725,490.00	\$	7,448,561.00	\$	276,929.00



The Charter School of San Diego

***Dashboard Alternative School
Status (DASS)
Renewal Application***

**2023, 2024, 2025
Dashboards**

Dashboard Alternative School Status Application

The following documents are included in this item:

1. **Dashboard Alternative School Status Program:** This document is an overview of the DASS program, the eligibility criteria, and DASS participation instructions.
2. **Dashboard Alternative School Status Eligibility Summary:** This document provides a summary of the school's eligibility to participate in the DASS program.
3. **DASS Participation Form – Online Survey:** This document is a copy of the Online Survey of Part 1 of the DASS Participation process. The online survey was submitted on 02/21/2023. This includes school information and the percentage unduplicated students enrolled for each of the eligibility criteria.
4. **Dashboard Alternative School Status (DASS) Eligibility Certification:** This form certifies that the percentages of high-risk students stated on the DASS Participation Form are true and correct. Signatures of the school principal, county or district superintendent or charter school administrator, and board president are required.

Dashboard Alternative School Status (DASS)

Dashboard Alternative School Status background

In 2013, California's accountability system significantly changed with the adoption of the Local Control Funding Formula (LCFF). This new accountability system, the California School Dashboard (Dashboard), contains state indicators and standards to help identify a school's strengths, weaknesses, and areas in need of improvement. Because these state indicators and standards were developed for traditional (non-alternative) schools, the State Board of Education (SBE) and stakeholders raised concerns that the state indicators and standards did not fairly evaluate the success or progress of alternative schools that serve high-risk students.

The Dashboard Alternative School Status (DASS) program replaces the previously administered Alternative Schools Accountability Model (ASAM) and holds alternative schools and alternative schools of choice accountable for modified methods of measurement for accountability indicators, when appropriate. The State Board of Education (SBE) will continue to take action on how to incorporate new modified methods in the Dashboard for future releases.

DASS Eligibility Criteria for Charter Schools that Serve High-Risk Students

The DASS criteria requires the school to have an **unduplicated** count of at least 70 percent of the school's total enrollment (upon first entry to the school) comprised of high-risk student groups to be eligible for DASS. The high-risk groups include the following:

- **Expelled** (EC Section 48925[b]) including situations in which enforcement of the expulsion order was suspended (EC Section 48917)
- **Suspended** (EC Section 48925[d]) more than 10 days in a school year
- **Wards of the Court** (Welfare and Institution Code [WIC] Section 601 or 602) or dependents of the court (WIC Section 300 or 654)
- **Pregnant and/or Parenting**
- **Recovered Dropouts** – State Board of Education (SBE) defines recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days
- **Habitually Truant** (EC Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263)
- **Retained more than once** in kindergarten through grade eight

- Students who are **credit deficient** (i.e., students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements)
- Students with a **gap in enrollment** (i.e., students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed)
- Students with **high level transiency** (i.e., students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school)
- **Foster Youth** (EC Section 42238.01[b])
- **Homeless Youth**

DASS Participation Instructions

Part 1: Completing and Submitting the DASS Survey

Part One of the DASS application process is an online survey, which opened on February 10th 2023 and closed on March 17, 2023. When determining a school's percentage of high-risk students for DASS eligibility, please use the school's current enrollment at the time of application. A student is considered high-risk if they meet one of the high-risk criteria approved by the State Board of Education upon first enrollment at the school. Students who become high-risk after initial enrollment should not be included. Once the survey has been submitted, the individual listed as the DASS coordinator will receive instructions by email within two business days for completing Part Two of the DASS application. Final approval of the DASS application is contingent upon completion of Part Two.

Part2: Submitting Supporting Documents Approved by the Local District Governing Board

All required supporting documents need to be uploaded to the Assigned Box.com Folder by June 16, 2023. To ensure that you meet this timeline, please take the DASS eligibility certification to your local district governing boards by or before June 16th.

1. Obtain signatures of the school principal, county or district superintendent or charter school administrator, and local board president on the DASS Eligibility Certification Form, which is located in your assigned Box.com folder.
2. A copy of the board agenda and minutes that indicates the approval of the DASS eligibility certification. The local district governing board or the charter school board must certify that the school's enrollment meets the DASS criteria in a board agenda item.

If the school's DASS eligibility was certified by the charter school board, a letter must be sent to the charter's authorizing governing board notifying them of their DASS eligibility. A copy of the notification letter must also be submitted to the CDE.

Once all of a school's required supporting documents have been uploaded, CDE staff will send a confirmation e-mail to the school's DASS coordinator.

Terms of DASS Participation

All DASS participants must maintain documentation of the 70 percent of students reflected on their DASS Application. The CDE will conduct annual reviews and the failure to provide such documentation may result in termination of the school's DASS.

All schools voluntarily participating in the DASS program will be required to re-certify their high-risk student enrollments every three years (i.e., if a school is approved in 2022–23 to participate in DASS for the 2023 Dashboard, this school must reapply in the 2025–26 to continue their participation in DASS for the 2026 Dashboard). If a school fails to re-certify its high-risk student enrollment or the school's enrollment of high-risk students fall below 70 percent, the school will be removed from DASS.

The Charter School of SAN DIEGO

Schools participating in the Dashboard Alternative School Status (DASS) program are required to re-certify their high-risk student enrollments every three years. The DASS criteria requires a school to have an unduplicated count of at least 70 percent of the school's total enrollment composed of high-risk student groups.

The Charter School of San Diego (CSSD) previously renewed DASS Status for the 2020, 2021, and 2022 Dashboards. Part 1 of the DASS application renewal process is an online survey. CSSD submitted Part 1 to renew its DASS status on February 21, 2023. The following percentages in **Table 1** were submitted on the online survey.

CSSD Percent of Students Enrolled 02/10/2023 by Eligibility Criteria		
	Number of Unduplicated Students	Percent of Unduplicated Students
Expelled	14	0.9%
Suspended	24	1.5%
Wards of the Court	1	0.1%
Pregnant and/or Parenting	6	0.4%
Recovered Dropout	13	0.8%
Habitually Truant	579	36.7%
Retained more than once in K-8	6	0.4%
Credit Deficient	535	33.9%
Enrollment Gap	13	0.8%
High Level of Transiency	25	1.6%
Foster Youth	1	0.1%
Homeless Youth	22	1.4%
Total Unduplicated Count	1240	78.5%
Enrollment as of 02/10/2023	1579	

Table 1. Unduplicated Students Served by Eligibility Criteria

CSSD's enrollment as of 02/10/2023 was 1579 students. CSSD's unduplicated percentage of high-risk students is 78.5%. The top criteria students meet are habitually truant (36.7%) and credit deficient (33.9%).

The DASS application only allows students to count in one high-risk criteria category. However, many students meet multiple criteria.

CSSD Students by Number of Eligible Criteria		
	#	%
Students who Meet 1 Criteria	1240	78.5%
Students that Meet 2 Criteria	619	39.2%
Students that Meet 3 or more Criteria	157	9.9%

Table 2. Students Meeting One or More High-risk Criteria

Table 2 indicates the percentage of students who qualify in one, two, and three or more high-risk categories. Approximately 39.2% of unduplicated students counted meet the criteria in two or more categories.

Evidence of students meeting the DASS criteria is collected upon first enrollment at the school. This documentation is reviewed prior to submitting Part 1 of the DASS Survey. Detailed documentation for each student is readily available.

[Accessible Version](#)



Survey

Dashboard Alternative School Status Online Survey

Analysis, Measurement, and Accountability Reporting Division (AMARD)

The following schools must complete a two-part application process to be considered for DASS participation: 1) Alternative schools of choice and charter schools who are currently not participating in the Dashboard Alternative School Status (DASS) program or 2) DASS schools who are up for their 3-year DASS cycle renewal.

This online survey requesting information about the school's high-risk student population is **Part 1** of the DASS application process. It should be completed by the school's designated DASS Coordinator, who will serve as the liaison between the school and the California Department of Education (CDE) DASS Team.

To be eligible for DASS status, schools must have an unduplicated count of high-risk students that comprise at least 70 percent of the school's total enrollment. (Note: a student must meet one of the high-risk criteria upon first entry into the school). **Please check to make sure that all fields are complete before submitting.**

Following the completion of the survey, the designated DASS Coordinator will receive an email with instructions for completing **Part 2** of the application. **Part 2** requires schools to electronically submit supporting documents, including Local Governing School Board or charter governing board approval, to the CDE DASS Team through an online document mailbox using Box.com. Once Part 1 has been completed, the DASS Coordinator will receive an e-mail containing instructions for accessing their school's Box.com electronic folder and uploading their supporting documents.

The deadline for submitting Part 1 of the DASS for the 2023 California School Dashboard release is **March 17, 2023**. The deadline for submitting Part 2 is **June 16, 2023**.

Note: Approval of DASS participation is contingent upon completion of Part 2. It is recommended that the DASS application be placed on the local board agenda once the CDE box.com folder invitation for Part 2 supporting documents is accepted.

More information about the DASS application process and terms of participation are available on the [CDE DASS Web page](#).

For questions, Analysis, Measurement, and Accountability Reporting Division | Dashboard@cde.ca.gov | 916-319-0863

1. New DASS Application or Renewal?

- ☐ *New*
- ☒ *Renewal*

2. School Type:

- ☐ *Alternative School of Choice*
☒ *Charter School*

3. School Information

County-District-School (CDS) Code: (No
hyphens or spaces)

37683383730959

County Name:

San Diego

District Name:

San Diego Unified

School Name:

Charter School of San Diego

4. DASS Coordinator

First Name:

Aaron

Last Name:

Smith

Job Title:

Administrator of Quality

E-mail Address:

asmith@altusschools.net

Phone Number: (999-999-9999)

858-678-3913

Percentage of Students

5. **Provide the percentage of students enrolled for each of the eligibility criteria.** Enter "0" if none of your students meet the criteria. Students meeting eligibility criteria must be calculated based on unduplicated counts and status upon first entry to the school. Please count each student once and only in one category. The total percentage (sum of all categories) of high-risk students must be at least 70 percent of the school's total enrollment to be eligible for DASS.

To calculate the percentage for each criteria, divide the number of students in the criteria by the total number of students at the time the survey is completed.

a) Percentage (%) of students

Expelled (Education Code (EC) Section 48925[b] including situations in which enforcement of the expulsion order was suspended [EC 48917]).

0.88

b) Percentage (%) of students

Suspended more than 10 days in a school year (EC Section 48925[d]).

1.5

c) Percentage (%) of students who are Wards of the Court ([Welfare and Institutions Code (WIC) Section 601 or 602] or dependents of the court [WIC Section 300 or 654]).

0.06

d) Percentage (%) of students who are Pregnant and/or Parenting.

0.38

e) Percentage (%) of Recovered

Dropout Students – State Board Education (SBE) define recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days.

0.75

f) Percentage (%) of students who are Habitually Truant (EC Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263).

36.7

g) **Percentage (%) of students Retained more than once in kindergarten through grade eight.**

0.44

h) **Percentage (%) of students who are credit deficient** (defined as, students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements).

33.9

i) **Percentage (%) of students with a gap in enrollment** (defined as, students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed).

0.82

j) **Percentage (%) of students with a high level of transiency** (defined as, students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school).

1.63

k) **Percentage (%) of students who are Foster Youth** (EC Section 42238.01[b]).

0.06

l) **Percentage (%) of students who are Homeless Youth.**

1.38

Total Percentage (%) of Students meeting DASS Eligibility Criteria.
(Enter the total percentage of students who meet any of the above criteria)

78.5

Submission

Before submitting please print this survey page. By selecting the **print responses** button below, you will be redirected to a new browser window where you can print the form. Return to the submit page after printing to submit survey to the DASS team.

Thank you for completing this form. Instructions for completing Part 2 will be sent by e-mail within two business days. If you do not receive an e-mail, contact the Analysis, Measurement, and Accountability Reporting Division Dashboard@cde.ca.gov. Select the **Submit** button below to submit the application to the CDE DASS Team. If the submission is successful you will be redirected to the DASS Web page.

Dashboard Alternative School Status (DASS) Eligibility Certification

CDE Use Only
Date Reviewed
Date Approved
Date Denied
Reviewer

This Certification Covers a Three-Year Period

School Type (*check one*): Alternative School of Choice ☒ Charter School

School Information

37-68338-3730959

San Diego

County-District-School (CDS) Code

County Name

Charter School of San Diego

San Diego Unified

School Name

District Name

DASS Coordinator

Aaron Smith

Administrator of Quality, Performance and Planning

Coordinator's Name

Title

858 678-3913

asmith@altusschools.net

Area Code and Phone Number

E-mail Address

Signatures of Certification

The undersigned, hereby certify that the percentages of high-risk students stated on the DASS Participation Form are true and correct.

Jay Garrity



04/10/2013

School Principal's Name

Signature and Date Certified

Tim Tuter



04/10/2023

Superintendent's or
Charter School Administrator's Name

Signature and Date Certified

Len Hering

Board President's Name

Signature and Date Certified

The Charter School of **SAN DIEGO**

Assumptions for April Revised Operational Budget FY 2022-23

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

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

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

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

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

- * **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for CSSD is 71.57%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local district's UPP.

As part of the LCFF, school districts, county offices of education and charter schools are required to develop and adopt a **Local Control and Accountability Plan (LCAP)** using a State Board adopted LCAP template. The LCAP can be a single-year or three-year plan,

which is reviewed and updated annually. Charter schools may complete the LCAP to align with the term of the charter school's budget, typically one year, which is submitted to the school's authorizer. All LEAs must complete the LCAP and the Annual Update Template each year.

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

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

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dashboard - 2022-23 Enacted State Budget updated as of September 29, 2022, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build CSSD's April Revised Operational Budget.

Table 1:

Description	FY 2022-23
Grades 4-6 Adjusted Base Grant	\$9,304
Grades 7-8 Adjusted Base Grant	\$9,580
Grades 9-12 Adjusted Base Grant	\$11,391
Statutory Cost of Living Allowance (COLA)*	13.26%
CSSD's Unduplicated Pupil Percentage (Rolling Average)	71.57%
District's Unduplicated Pupil Percentage (SDUSD)	58.50%

*Amount represents the 2022-23 statutory COLA of 6.56% plus an augmentation of 6.70%.

Revenues were calculated based on the following actual P-2 enrollment and ADA:

Table 2:

Description	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	1,645	1,735	1,895
Students Served	2,619	2,779	3,020
ADA:			
Grade 4-6	46.74	66.69	37.54
Grade 7-8	210.09	196.26	174.68
Grade 9-12	1,300.04	1,362.99	1,446.64
Total ADA	1,556.87	1,625.94	1,658.86

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$20,117,765
Federal Revenues	2,037,214
State Revenues Other than LCFF	2,457,306
Local Revenues	415,886
Employee Retention Credit (ERC)	2,677,759
Total Projected Revenues	\$27,705,930

- **In Lieu of Property Taxes** of \$8,096.13 per current year (CY) P-2 ADA is based on FY 2022-23 P-1 rate for San Diego Unified School District.
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on November 6, 2012, and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$67 for Prop 20 (Lottery: Instructional Materials) and \$170 for Non-Prop 20 (Lottery: Unrestricted).
- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2022-23.

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

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. This funding will provide LEAs with emergency relief funds to address the impact of COVID-19. CSSD has developed and adopted a Plan for

how it will use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. Deadline for obligation of this fund is September 30, 2024.

CSSD's ESSER III revised allocation amount is \$2,718,505 and of that amount, \$653,164 was spent in FY 21-22. CSSD included \$1,210,922 in its FY 22-23 budget while the remaining allocation of \$854,419 will be included in next year's budget.

American Rescue Plan, ESSER – Homeless Children and Youth II Fund (ARP-HCY II) is apportioned to LEAs to support any purposes consistent with McKinney-Vento, help LEAs identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth can attend school and participate fully in school activities. CSSD's allocation amount is \$14,025.

Project Safe from Exploitation (SaFE) – The San Diego County Office of Education received a Federal award - Demonstration Grants for Domestic Victims of Severe Forms of Human Trafficking for a total amount of \$575,000 and CSSD is a subrecipient for \$22,928. As a subrecipient, CSSD will receive funding based on the following activities:

1. Each classified and certificated staff will receive human trafficking prevention education via the PROTECT 101-103 online and HTSSP modules. Each staff member will receive a stipend of \$100 once the training is completed.
 2. All certificated staff (teachers and pupil-services) will participate in the PROTECT Curriculum Review training, that will result in their capacity to deliver the PROTECT Student training curriculum. Each certificated staff member will receive a stipend of \$150 once the training is completed.
- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$820 per the higher of each charter's 2020-21, 2021-22, or 2022-23 P-2 ADA while **Federal IDEA** revenues are projected at \$146.81 per PY California Basic Educational Data System (CBEDS) count.
 - **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. CSSD chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$18.34 for Grades K-8 and \$50.98 for Grades 9-12.
 - **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. CSSD's preliminary allocation amount for this FY is \$183,648.

- **Dispute Prevention & Learning Recovery Funds** are two, one-time, funding streams provided to our Special Education Local Plan Area (SELPA) for distribution to its members. Dispute prevention funds are to fund dispute prevention and voluntary alternative dispute resolution activities aimed at preventing and resolving special education disputes resulting from school disruptions stemming from the pandemic. Learning recovery funds will fund learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the pandemic. Remaining Dispute Prevention funds of \$48,749 and Learning Recovery funds of \$229,849 are included in this budget.
- **Ethnic Studies Block Grant** provides funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the state-adopted ethnic studies model curriculum as a guide. CSSD's total allocation is \$31,089.
- **Employee Retention Credit (ERC)** is a payroll tax refund from the United States Treasury Department applicable to businesses who kept employees on payroll during the pandemic. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. CSSD used the three quarters data in 2021 only. Additionally, all wages paid by Federal Funds were removed from the calculations. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.

CSSD applied for and anticipates receiving ERC in the amount of \$2,677,759, which is included under Local Revenue.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 22-23
Teachers (Gen. Ed, Special Ed*, Instructional Leads)	1100	63.73
Certificated Pupil Support (Counselors/Nurse/Psychologist/Tech Lead)	1200	4.50
Certificated Supervisor & Administrator	1300	5.00
Other Certificated Teacher Resource (CTR)	1900	8.00
Classified Instructional Support (RCA)	2100	0.70
Classified Support (Admin Support)	2200	1.20
Classified Supervisor & Administrator	2300	4.00
Clerical, Technical & Office Staff	2400	16.62
Other Classified (Administrative Support)	2900	0.50
TOTAL FTE POSITIONS BUDGETED		104.25

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2022-23, we estimated the Special Ed population at 24%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		25.37%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$3,400	3401-02		
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .00114			
State Unemployment Insurance	3501-01	0.50%	0.50%
Worker Compensation Insurance	3601-02	0.93%	0.93%

AUGMENTATION PAY

CSSD's budget incorporates a one-time Augmentation Pay for all current monthly salaried and hourly employees excluding the President/CEO and Chief Business Officer. The one-time augmentation pay is equivalent to 4% of the annual based salary for monthly salaried employees and 4% of the annual earnable compensation for current hourly employees. The increase is eligible for all employees active and currently employed on the date of the board approval. Total estimated augmentation pay for FY 2022-23 is broken down in the table below:

Table 6:

Description	FY 2022-23
Salary - Certificated	\$325,681
Salary - Classified	\$67,145
Total Salary	\$392,826
Benefits - Certificated	\$71,585
Benefits - Classified	\$23,132
Total Benefits	\$94,717
Grand Total	\$487,543

NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700

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

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

CSSD has allocated \$81,000 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with Student Success Programs' mission and purpose.

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

The total budget amount for Object Code 5800 is \$2,724,428 representing 9.83% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), CSSD will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the District. The authorizing District has a broad and diverse student population. The budget for marketing will support the significant outreach efforts to ensure that the student body of CSSD reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. CSSD has deployed an integrated marketing plan to support organizational growth. To reach CSSD's target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2022-23, CSSD has allocated \$304,765 for marketing expenses included in the object code 5800 and represents 1.10% of its total budget.

DISTRICT OVERSIGHT FEES

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

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

CSSD has budgeted \$201,178 for FY 2022-23 for oversight fees.

RESERVES

CSSD has allocated reserves of \$831,178 for FY 2022-23 representing 3.0% of total revenues of \$27,705,930.

FACILITIES

CSSD carries contractual lease agreements with an annual cost of \$1,591,958 for FY 2022-23. The total cost of the current lease contracts from July 2022 thru the end of the lease term (Year 2030) is \$4,522,488. CSSD has allocated reserves for this amount. Per the Reserve Policy adopted by the Board, the School shall designate a Contingency/Strategic Reserve Fund to provide a strategic reserve for the School. One of the components of the Contingency/Strategic Reserve Fund is the contractual obligation for facility leases.

The Charter School of
SAN DIEGO

**April Revised Operational Budget
FY 2022-2023**

REVENUES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES					
LCFF State Aid - Current Year	8011	+	\$ 7,202,935.00	\$ 8,347,764.00	\$ (1,144,829.00)
Education Protection Account (EPA)	8012	+	311,374.00	328,287.00	(16,913.00)
State Aid Prior Years - LCFF	8019	+	14,777.00	-	14,777.00
State Aid Prior Years - EPA	8019	+	(20.00)	-	(20.00)
In Lieu of Property Taxes - Current Year	8096	+	12,604,622.00	11,536,266.00	1,068,356.00
In Lieu of Property Taxes - Prior Year	8096	+	(15,923.00)	-	(15,923.00)
TOTAL, LCFF SOURCES		=	\$ 20,117,765.00	\$ 20,212,317.00	\$ (94,552.00)
FEDERAL REVENUES					
Federal Impact Aid	8110	+	\$ 19,182.00	\$ -	\$ 19,182.00
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 207,585.00	\$ 176,750.00	\$ 30,835.00
Special Ed: IDEA Mental Health Allocation Plan, Part B	8182	+	70,106.00	63,056.00	7,050.00
Title I, Part A, Improving Basic Programs	8290	+	390,498.00	390,498.00	-
Title II, Part A, Supporting Effective Instruction	8290	+	46,736.00	46,736.00	-
Title III, Part A, English Learner Student Program	8290	+	25,270.00	25,270.00	-
Title IV, Part A, Student Support and Academic Enrichment	8290	+	29,962.00	29,962.00	-
Elementary & Secondary School Emergency Relief (ESSER) III Fund	8290	+	667,221.00	667,221.00	-
ESSER III Fund - Learning Loss	8290	+	543,701.00	543,701.00	-
ARP - Homeless Children and Youth II	8290	+	14,025.00	14,025.00	-
Other Federal - Project SaFE	8290	+	22,928.00	22,928.00	-
TOTAL, FEDERAL REVENUES		=	\$ 2,037,214.00	\$ 1,980,147.00	\$ 57,067.00
STATE REVENUES OTHER THAN LCFF					
Mandate Block Grant	8550	+	\$ 74,308.00	\$ 74,308.00	\$ -
Lottery: Unrestricted	8560	+	282,030.00	282,030.00	-
Lottery: Unrestricted - Prior Year	8560	+	16,715.00	16,715.00	-
Lottery: Instructional Materials	8560	+	111,153.00	111,153.00	-
Lottery: Instructional Materials - Prior Year	8560	+	11,807.00	11,807.00	-
Special Education	8792	+	1,360,265.00	1,360,265.00	-
Special Education - Prior Year	8792	+	8,294.00	8,294.00	-
Special Education - Low Incidence	8792	+	3,600.00	-	3,600.00
Special Ed: Dispute Resolution	8590	+	48,749.00	48,749.00	-
Special Ed: Learning Recovery	8590	+	229,849.00	229,849.00	-
Special Ed: Mental Health Services - Level 2	8590	+	90,298.00	78,246.00	12,052.00
Career Technical Education Incentive Grant Program	8590	+	183,648.00	183,648.00	-
Ethnic Studies Block Grant	8590	+	31,089.00	31,089.00	-
California Assessment of Student Performance and Progress (CAASPP)	8590	+	3,325.00	508.00	2,817.00
English Language Proficiency Assessments of California (ELPAC)	8590	+	2,176.00	-	2,176.00
TOTAL, STATE REVENUES		=	\$ 2,457,306.00	\$ 2,436,661.00	\$ 20,645.00
LOCAL REVENUES					
Interest Income	8660	+	\$ 220,899.00	\$ 131,290.00	\$ 89,609.00
All Other Local Revenue	8699	+	194,987.00	143,540.00	51,447.00
Employee Retention Credit	8699	+	2,677,759.00	2,677,759.00	-
TOTAL, LOCAL REVENUES		=	\$ 3,093,645.00	\$ 2,952,589.00	\$ 141,056.00
TOTAL, REVENUES			\$ 27,705,930.00	\$ 27,581,714.00	\$ 124,216.00

The Charter School of
SAN DIEGO

**April Revised Operational Budget
FY 2022-2023**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100	+	\$ 6,995,768.00	\$ 7,043,630.00	\$ (47,862.00)
Certificated Pupil Support Salaries	1200	+	524,630.00	520,236.00	4,394.00
Certificated Supervisors' & Administrators' Salaries	1300	+	895,510.00	890,123.00	5,387.00
Other Certificated Salaries	1900	+	301,099.00	367,084.00	(65,985.00)
TOTAL, CERTIFICATED SALARIES		=	\$ 8,717,007.00	\$ 8,821,073.00	\$ (104,066.00)
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100	+	\$ 13,302.00	\$ 33,124.00	\$ (19,822.00)
Classified Support Salaries	2200	+	68,567.00	70,890.00	(2,323.00)
Classified Supervisors' and Administrators' Salaries	2300	+	662,858.00	663,820.00	(962.00)
Clerical, Technical and Office Staff Salaries	2400	+	1,094,509.00	1,107,727.00	(13,218.00)
Other Classified Salaries	2900	+	57,294.00	58,429.00	(1,135.00)
TOTAL, CLASSIFIED SALARIES		=	\$ 1,896,530.00	\$ 1,933,990.00	\$ (37,460.00)
EMPLOYEE BENEFITS					
STRS Retirement	3100	+	\$ 1,709,105.00	\$ 1,727,798.00	\$ (18,693.00)
PERS Retirement	3200	+	418,577.00	429,925.00	(11,348.00)
Social Security/Medicare	3300	+	253,632.00	258,707.00	(5,075.00)
Health and Welfare Benefits	3400	+	5,235,887.00	5,842,079.00	(606,192.00)
Unemployment Insurance	3500	+	53,068.00	53,775.00	(707.00)
Workers Compensation Insurance	3600	+	99,225.00	100,557.00	(1,332.00)
TOTAL, EMPLOYEE BENEFITS		=	\$ 7,769,494.00	\$ 8,412,841.00	\$ (643,347.00)
TOTAL, PERSONNEL COST			\$ 18,383,031.00	\$ 19,167,904.00	\$ (784,873.00)

The Charter School of
SAN DIEGO

**April Revised Operational Budget
FY 2022-2023**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES					
Textbooks and Core Curricula Materials	4100	+	\$ 46,700.00	\$ 91,568.00	\$ (44,868.00)
Books and Other Reference Materials	4200	+	28,871.00	27,337.00	1,534.00
Materials and Supplies	4300	+	291,790.00	236,170.00	55,620.00
On-Line Courses	4312	+	142,161.00	142,161.00	-
Research and Development	4313	+	20,250.00	20,250.00	-
Noncapitalized Equipment	4400	+	763,622.00	82,637.00	680,985.00
Food	4700	+	33,824.00	32,776.00	1,048.00
TOTAL, BOOKS AND SUPPLIES		=	\$ 1,327,218.00	\$ 632,899.00	\$ 694,319.00
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conference	5200	+	\$ 163,199.00	\$ 169,406.00	\$ (6,207.00)
Research and Development Travel	5202	+	60,750.00	60,750.00	-
Dues and Memberships	5300	+	55,952.00	55,952.00	-
Liability Insurance	5400	+	185,640.00	182,304.00	3,336.00
Operations and Housekeeping Services	5500	+	666,134.00	597,656.00	68,478.00
Rental, Leases, Repairs & Non-Capitalized Improvements	5600	+	1,997,921.00	2,002,324.00	(4,403.00)
Professional/Consulting Services/Operating Exp.	5800	+	2,419,663.00	2,239,043.00	180,620.00
Marketing Fees	5812	+	304,765.00	303,399.00	1,366.00
Communications	5900	+	251,676.00	283,823.00	(32,147.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	\$ 6,105,700.00	\$ 5,894,657.00	\$ 211,043.00
CAPITAL OUTLAY					
Depreciation - Buildings and Leasehold Improvements	6900	+	\$ 835,042.00	\$ 835,042.00	\$ -
Depreciation - Equipment	6900	+	214,761.00	214,761.00	-
TOTAL, CAPITAL OUTLAY		=	\$ 1,049,803.00	\$ 1,049,803.00	\$ -
OTHER OUTGO					
Debt Service Payment - Interest (Capitalized Leases)	7438	+	\$ 9,000.00	\$ 9,000.00	\$ -
TOTAL, OTHER OUTGO		=	\$ 9,000.00	\$ 9,000.00	\$ -
RESERVES					
Operation Reserve (Non-Payroll Expenses)	9780	+	\$ 415,589.00	\$ 413,726.00	\$ 1,863.00
Reserve for Economic Uncertainties	9789	+	415,589.00	413,725.00	1,864.00
TOTAL, RESERVES		=	\$ 831,178.00	\$ 827,451.00	\$ 3,727.00
%			3.00%	3.00%	
TOTAL, EXPENDITURES			\$ 27,705,930.00	\$ 27,581,714.00	\$ 124,216.00