



Roseland Public Schools
DESTINATION COLLEGE

ROSELAND CHARTER SCHOOL

A CALIFORNIA NON-PROFIT BENEFIT CORPORATION

2024-25

SECOND INTERIM FINANCIAL REPORT

**PRESENTED TO THE BOARD OF DIRECTORS:
MARCH 11, 2025**

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Santa Rosa, CA 95407
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The Roseland Charter School (Charter or The Charter) is a California non-profit benefit corporation that is a TK-12 public charter school. The charter has three school sites that serve students in grades 7-12 under three program names:

- Roseland University Prep High School (RUP),
- Roseland Accelerated Middle School (RAMS)
- Roseland Collegiate Prep (RCP).

An Independent Study Program is offered for all grades, TK-12.

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Executive Summary:

California's Local Education Agencies (LEAs) are required to provide midyear budget updates throughout the school year. This report reflects The Charter's second interim report for the 2024-2025 school year (fiscal year 2025). During the adoption of the current budget, it was anticipated that deficit spending of (\$4,107,101) in combined restricted and unrestricted funds. The projected deficit in the second interim report for the current fiscal year is (\$3,207,210) of unrestricted funds and (\$1,954,883) of restricted funds as COVID funds are spent down, which decreases over the two subsequent years. The budget continues to be negatively impacted by the facilities costs, which over time become unaffordable. The ending net position is positive and the required 5% reserve is met. The multi-year projections show deficit spending of \$3.07M in 2025-26 and \$2.5M in 2026-27 which is not sustainable. Reductions in the amount of \$1.5M for the 2025-26 school year were approved by the Charter Board, including staffing reductions. These reductions are reflected in the multi-year projections but don't address the full deficit. If further reductions to the current spending patterns are not corrected, the Charter will have negative net assets in 2028-29. At which point, the Charter would be considered bankrupt.

Revenue:

Revenues are comprised of one-time and recurring (ongoing) revenues and may be categorized as restricted or unrestricted. Restricted revenues may only be used to fund certain allowable expenditures, or may have other limitations of use. In contrast, unrestricted revenues can be used for a wide variety of expenditures that further the objectives of the Charter. The Charter anticipates receiving the following revenues during the 2024-2025 school year:

Revenue Type	Amount
State Revenue - Local Control Funding Formula (LCFF)	\$18,856,459
Federal Revenues	\$1,029,772
Other State Revenues	\$1,367,338
Local Revenues	\$769,243
Total Revenues	\$22,049,812

Expenditures:

The Charter's expenditures reflect the programmatic and operations priorities of the agency as defined in the Local Control Accountability Plan.

Expenditure Type	Amount
Staffing Services Contracted from District	\$18,365,752
Supplies	\$946,470
Services (including reimbursement to the District for the big gym and student transportation)	\$4,962,186
Debt Service Interest on RUP and RAMS Facilities	\$417,735
Depreciation/Amortization	\$2,519,762
Total Expenditures	\$27,211,905

Deficit Spending:

The Charter is projecting an overall net decrease of \$5.1M in 2024-25. The following chart summarizes the deficit spending over the next three years.

	2024-25	2025-26	2026-27
Total Revenue	\$22,049,812	\$22,549,017	\$23,249,796
Total Expenditures	\$27,211,905	\$25,623,348	\$25,835,685
Deficit	(\$5,162,093)	(\$3,074,331)	(\$2,585,889)

Budget Assumptions and Background Information:

The Charter receives revenue per the California Local Control Funding Formula, which incorporates planning factors to project multiyear revenues based on enrollment and average daily attendance (ADA). Revenue is received on a per-pupil basis, with primary state aid being allocated using variable amounts for different student grade level spans. The Charter also receives restricted revenue from a variety of sources, including federal Titles I, II, III, and IV dollars, as well as state and federal Special Education funds. Additional restricted resources that are included in the current budget include funding for the Expanded Learning Opportunity Program, Educator Effectiveness funds, Learning Recovery Emergency Block Grant funds, and other smaller funding sources.

The Charter's 2024-2025 Budget and Multi-Year projections for 2025-26 and 2026-27 are based on the School Services of California's (SSC) dashboard projections. The Charter's budget is built on assumptions about the school's student enrollment, revenues, and expenses using current

information. The budget will be further revised throughout the year to update any changes to current assumptions. The next revised budget will be presented to the Governing Board in June 2025 - the adopted budget for the 2025-2026 school year.

This budget reflects revenues and expenditures for administration, and staffing costs for all Charter sites. The Charter contracts with the District for its entire staff for its secondary and elementary programs.

State and Federal Economic Outlook:

The Charter receives the bulk of its funding from the State. The Federal government funds additional revenues that support certain restricted programs. Therefore, the financial outlook for the State and Federal governments has a great deal of impact on the Charter's funding.

Projections for the 2024-2025 fiscal year by both Governor Newsom's office and the Legislative Analyst's Office shared that the state tax collection for the 2023-24 year was approximately \$44 billion lower than anticipated. Despite the shortfall, the governor's budget supported an increase to the originally estimated Cost of Living Adjustment (COLA) and avoided cuts to ongoing education programs.

Charter Budget Planning Factors

The Charter utilizes the School Services of California Dashboard to obtain the planning factors associated with projecting revenue and expenditures. These rates include a general cost of living adjustment factor as well as the grade span adjustment rates for the per pupil LCFF, lottery and mandatory block grant allocations. Planning factors for STRS/PERS retirement costs are also included.

Revenue: Local Control Funding Formula - Current Year - Enrollment, Attendance and Unduplicated Pupil Percentage Rates

The State's funding model for schools, the Local Control Funding Formula (LCFF), is intended to provide a funding mechanism that is simple and transparent while allowing Local Education Agencies (LEAs) flexibility in allocating resources to meet local needs. The model is also designed to provide additional equity funding to support students with higher needs.

LCFF revenues are calculated based on the state's defined rate per pupil in different grade spans. Additional supplemental and concentration funding per pupil is allocated if students are considered to have high needs as measured by the Charter's "Unduplicated Pupil Percentage" (UPP). Unduplicated pupils are students eligible for free or reduced meals, English language learners, and foster youth. The Charter's unduplicated pupil percentage for 2024-25 is 91%. This qualifies the Charter for additional supplemental and concentration funding in the LCFF calculation.

Revenue: Planning Costs of Living Adjustments (COLA)

The Governor's Budget included updated cost of living adjustment (COLA) factors for the budgeted year, as well as the three future years included in the multiyear projection (MYP). This value is set by a calculator that is done each year, and typically aligned with other economic indicators that reflect patterns related to inflation.

Although inflation has been an issue for consumers, the cost of living adjustment made by the Legislative Analyst's Office (LAO) to determine the statutory COLA is showing much lower numbers for the current and outgoing years. The variation in revenue between COLAs that exceed 3% and COLAs that are closer to 1% is significant - approximately \$500K per year, compounded in each year.

Illustrated below is a comparison of prior years as well as projected statutory COLAs for the budget year and two subsequent years.

Description	2023-24	2024-25	2025-26	2026-27
LCFF COLAs (24-25 May Revision - May 2024)	—	1.07%	2.93%	3.08%
LCFF COLAs (24-25 Enacted Budget - July 2024)	—	1.07%	2.93%	3.08%
LCFF COLAs (25-26 Gov. Proposal - January 2025)	—	—	2.43%	3.52%

It is important to note that a COLA of 8% is rare and uncommon, the likelihood of receiving future COLAs in that range is unlikely.

Revenue: Historical Enrollment and Average Daily Attendance

The majority of the school's funding is based on a per pupil rate for students' actual Average Daily Attendance (ADA) as reported on the Period 2 Attendance (P-2) report to the state in April. Because student attendance drives our funding, it's important to estimate enrollment and ADA as accurately as possible. ADA has been budgeted at 93.5% of enrollment for the current and future years.

Enrollment in the current school year has been increasing throughout the year. Current projections show steady enrollment for the next school year. The current year's enrollment based on CBEDS October submission reflects an enrollment of 1254 students - a gain of 24 students, from the adopted budget. Prior enrollment projections anticipate enrollment will remain flat for the outgoing years which the multi-year projections are based on.

Expenditures: Staffing

Wage increases for the 2024-25 school year were negotiated to include a 4% ongoing increase and a 4% off-schedule one-time payment for certificated, classified, management, and non-represented positions. The 4% off-schedule payment was not included in the adopted budget and had been included in the first and second interim reports. All other increases for salaries and benefits have been factored into the report as well. Negotiations for both certificated and classified staff will occur later this year which will impact the 2025-26 and outgoing budgets. Staffing costs are roughly 70% of the total Charter budget.

Expenditures: Supply and Service

Due to inflation an increase of 1% is added to supplies and ½% for services for future years in the multi-year projections.

Expenditures: Positions and Services funded through Restricted Funding

Several positions and services are funded using Restricted Categorical funds, including federal; Title funds, and additional one-time funds provided by the California Department of Education. Many of these positions are considered to be temporary, as most of the funds are short-term in nature. Layoffs, precautionary layoffs, or releases for positions funded by restricted funds are currently underway and are reflected in the multi-year projections.

Contributions to Restricted Program: Special Education, Deferred Maintenance, Title I

The Special Education program expenses for 2024-25 are estimated to be \$1.1M (inclusive of charter students who are placed in non-public schools), with federal and state revenue at \$271K. This deficiency of \$869K is budgeted as a contribution from the unrestricted general fund.

The deferred maintenance program is funded by a contribution from the unrestricted general fund. This contribution is budgeted at \$968K for Routine Restricted Maintenance.

Multi-Year Projections Assumptions

Revenues:

For the current year, only recurring federal and state revenues were budgeted. Enrollment and average daily attendance is projected to be flat for the outgoing years.

Expenditures:

Contract salaries have been adjusted to include a 2.5% step and column increase in all years. Salaries have also been adjusted to reflect the 4% off-schedule payment in 2024-25 and the payment has been removed for the two subsequent years. Additionally, positions funded by one-time funds expiring in 2025-26 and 2026-27 have been removed reflecting a reduction in

expenses. Employee benefits reflect a .5% increase for all years as well as reductions due to one-time positions being removed. The funds expiring in June 2026 are as follows: Educator Effectiveness Grant, and Arts Music and Instructional Materials. The funds expiring in June 2027 are the Learning Recovery Emergency Block Grant. Supplies reflect a 2% inflation increase as well as a reduction due to one-time funds expirations in 2025-26 and 2026-27. Services reflect a 3% inflation increase as well as a reduction due to one-time funds expiration in 2025-26 and 2026-27.

Conclusions

The Roseland Charter is facing hard financial times, which have been partially addressed by the reductions of approximately \$1.5M for the 2025-26 school year and ongoing years. Additional reductions will need to be made to reach solvency. The cost of facilities needs to be under review for upcoming balloon payments for Roseland Collegiate Prep. Current projections show the payments are not affordable and need to be addressed in the coming months.

Submitted by: AJ Giersch
Chief Business Official

2024-25 Adopted Budget and Multiyear Projections

ROSELAND CHARTER SCHOOL

Multi-Year Projections: 2024-25 Second Interim MYP

ACCOUNT	Actuals 2023-24			Second Interim 2024-25			Proposed Budget 2025-26			Projection 2026-27			2027-28	2028-29
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Combined	Combined
Revenue														
80XX General Purpose	18,475,347		18,475,347	18,856,459	-	18,856,459	19,680,979	-	19,680,979	20,381,758	-	20,381,758	20,697,098	21,447,098
81-82 Federal Revenue	(75,823)	3,202,341	3,126,518	-	1,029,772	1,029,772	-	704,457	704,457	-	704,457	704,457	704,457	704,457
83-85 State Revenue	397,006	646,807	1,043,813	-	254,868	1,367,338	254,868	1,112,470	1,367,338	254,868	1,112,470	1,367,338	1,367,338	1,367,338
86-87 Local Revenue	1,174,455	1,298,320	2,472,775	460,894	335,349	796,243	460,894	335,349	796,243	460,894	335,349	796,243	796,243	796,243
Total Revenue	19,970,985	5,147,468	25,118,453	19,572,221	2,477,591	22,049,812	20,396,741	2,152,276	22,549,017	21,097,520	2,152,276	23,249,796	23,565,126	24,015,126
Expenditures														
44XX Books and Supplies	492,421	737,497	1,229,919	383,058	563,412	946,470	390,719	574,680	965,399	401,987	536,174	938,161	956,924	975,687
5805 - Regular Compensation	13,731,402	3,475,358	17,206,760	13,542,295	3,252,513	16,794,808	13,880,852	2,536,894	16,417,686	14,227,873	2,527,441	16,755,314	17,085,197	17,001,079
5806 - Supplemental Compensation	1,077,603	100,859	1,178,462	1,159,006	411,938	1,570,944	1,159,006	86,623	1,245,629	1,159,006	86,623	1,245,629	1,245,629	1,245,629
2025-26 Approved Reductions	-	-	-	-	-	-	(1,249,823)	103,905	(1,145,918)	(1,249,823)	103,905	(1,145,918)	(1,145,918)	(1,145,918)
5XXX Other Services & Oper. Expenses	2,050,498	2,336,574	4,387,072	2,462,279	2,499,907	4,962,186	2,356,147	2,289,555	4,645,702	2,611,144	2,084,894	4,695,978	4,861,857	5,052,736
Depreciation & Amortization	2,551,066	-	2,551,066	2,519,762	-	2,519,762	2,808,503	-	2,808,503	2,808,503	-	2,808,503	2,808,503	2,817,496
Other Outgo Incl. Interest Expenses	299,825	30,026	329,851	417,735	-	417,735	506,347	-	506,347	538,017	-	538,017	507,059	507,059
Transfer of Indirect Costs	(221,621)	221,621	0	(16,292)	16,292	-	(16,689)	16,689	-	(17,117)	-	-	-	-
Total Expenditures	19,975,194	6,901,935	26,877,129	20,467,843	6,744,062	27,211,905	20,015,052	5,608,297	25,623,348	20,479,591	5,356,094	25,835,685	26,319,251	26,453,768
Deficit/Surplus	(4,209)	(1,754,467)	(1,758,676)	(895,622)	(4,266,471)	(5,162,093)	381,689	(3,456,021)	(3,074,331)	617,929	(3,203,818)	(2,585,889)	(2,754,125)	(2,438,642)
Contributions to Restricted	(619,765)	619,765	(0)	(2,311,588)	2,311,588	-	(2,369,378)	2,369,378	-	(2,428,612)	2,428,612	-	-	-
Net Increase (decrease) in Fund Balance	(623,974)	(1,134,702)	(1,758,676)	(3,207,210)	(1,954,883)	(5,162,093)	(1,997,689)	(1,086,643)	(3,074,331)	(1,810,683)	(775,206)	(2,585,889)	(2,754,125)	(2,438,642)
9791 Beginning Balance	29,797,904	8,611,945	38,409,849	29,173,930	7,477,243	36,651,173	25,966,720	5,522,360	31,489,080	23,979,031	4,435,717	28,414,748	25,828,859	23,074,734
Ending Net Position, June 30	29,173,930	7,477,243	36,651,173	25,966,720	5,522,360	31,489,080	23,979,031	4,435,717	28,414,748	22,168,349	3,660,511	25,828,859	23,074,734	20,639,674
Components of Ending Net Position														
a) Designated for Economic Uncertainties - 5%	1,340,000	-	1,340,000	1,360,000	-	1,360,000	1,280,000	-	1,280,000	1,290,000	-	1,290,000	1,320,000	1,320,000
b) Revolving Fund	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	10,000
c) Prepaid Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Restricted Net Position	-	7,477,243	7,477,243	-	5,522,360	5,522,360	-	4,435,717	4,435,717	-	3,660,511	3,660,511	1,830,255	915,128
e) Fixed Assets & Capital Leases, Net of Related Debt	20,327,589	-	20,327,589	21,665,036	-	21,665,036	19,738,983	-	19,738,983	17,928,209	-	17,928,209	17,391,680	16,502,851
f) Undesignated Net Assets	7,496,341	-	7,496,341	2,931,684	-	2,931,684	2,950,048	-	2,950,048	2,940,139	-	2,940,139	2,522,789	1,888,112
Undesignated Net Assets Percentage			27.9%			10.8%			11.5%			11.4%		9.6%
¹ 2024/25 Enrollment 1,254, COLA increase of 1.07%; 2025-26 Enrollment 1,250, COLA increase of 2.43%; 2026-27 Enrollment 1,250, COLA increase of 3.52%; 2027-28 Enrollment 1,250, COLA increase of 3.63%; 2028-29 - no estimated COLA increase rate available -- revenue increase estimated at \$450K from prior year.														
² Restricted COVID Funding set to expire - anticipate fully spending/receiving all unallocated COVID funds by end of 9/30/2024.														
³ Roseland Charter School has no employees; all employees providing services are part of the District; Roseland is under contract and pays the District for services adjusted for employee step and column (avg. 2.5% projected for all years); no COLA increase (ie, negotiated raise) factored into this MYP for CSEA and Management/Unrepresented for 2024-25, and no COLA increase factored in for any workers in 2025-26 and beyond. These costs to be budgeted as raises when approved by the Governing Board of the Roseland School District in the ABE1200 process.														
⁴ Placeholder expenditures for 2024-2026 included in the 5XXX "services" for Arts/Music/Instructional Materials Grant, Educator Effectiveness Grant, and A-G Grants (all expiring in 2026). Placeholder expenditures budgeted for 2024-2028 Learning Recovery Grants (expiring in 2028) - expenditure plans to be developed and implemented in future budget reports. Discontinuation of these expenditures in 2025-2026 by a reduction of \$724,177.6. Additionally, \$670,000 of scholarship expenses have been removed to reflect the lack of income during first interim. These funds expire. These adjustments have been made for staffing starting in 2025-2026 by a reduction of \$724,177.6. Additionally, \$670,000 of scholarship expenses have been removed to reflect the lack of income during first interim.														
⁵ Increase in Depreciation due to new RAMS building being included as a Fixed Asset, and adjusted lease for RCP campus (Board approved in May 2024)														
⁶ Contributions reflect costs of the Special Education Program that aren't covered by program revenue passed through from the Roseland District. Annual increase to reflect increased 2.5% step and column for staff personnel costs.														
⁷ Arts & Music Block Grant, Educator Effectiveness Block Grant, A-G Grants and Learning Recovery Grants were all one time funds received in FY 2022-23; budgeted expenditures in this MYP will reduce ending fund restricted balances. (See Note 4). Includes \$2.7 for restricted routine maintenance.														

2024-25 MYP Cash Flow Summary

Charter School Name:
Roeland Charter

ACTUAL AND PROJECTED MONTHLY CASH FLOW
CURRENT FISCAL YEAR 2024-25

													First Interim: Budgeted Amounts From November through June		Second Interim: Budgeted Amounts From February through June		Projected Total for the Fiscal Year		Current Year Budget
Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	NON-CASH	OTHER				
For First Interim (through October 31) or Second Interim (through January 31): Enter actual data from your Cashflow Summary Report or other more detailed reports for revenues and expenditures, as well as balance sheet account net change.																			
If prior year allocation formulas are used to project amounts for the current year, they will need to be changed as actual data becomes available.																			
B. REVENUES																			
LCEE - State Aid / EPA	8011-8012	878,643	610,315	1,701,526	1,098,568	1,098,568	1,701,526	1,098,568	1,116,298	2,096,238	793,576	793,576	1,985,726	-	-	14,973,128			
LCPF - In Lieu of Property Tax	8096	(268,228)	227,796	455,592	303,728	303,728	303,728	303,728	570,566	545,600	291,250	291,250	554,894	-	-	3,883,331			
Federal Revenue	8100-8299	889,862	(1,645,494)	855,520	102,559	102,559	299,211	97,669	(11,164)	16,437	170,508	244,071	1,029,772	-	-	1,029,772			
Other State Revenue	8300-8599	(66,971)	15,369	27,653	113,860	27,653	264,569	416,384	(62,541)	145,527	113,036	219,950	152,929	-	-	1,567,338			
Other Local Revenue	8600-8792	941	78,320	5,548	372,558	39,330	9,860	149,246	(225,029)	15,124	44,649	128,472	177,225	-	-	796,243			
Interfund Transfer In	8900-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL REVENUES		1,434,147	(713,690)	3,045,849	1,899,273	1,571,681	2,578,984	2,065,696	1,399,094	2,791,324	1,258,947	1,603,755	3,114,845	-	-	22,049,812			
C. EXPENDITURES																			
Certified Salaries	1000-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Classified Salaries	2000-2999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Employee Benefits	3000-3999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Books and Supplies	4000-4999	1,830	193,446	91,209	59,897	38,405	123,590	38,211	11,930	59,915	129,523	26,991	170,823	-	-	946,471			
State/Other Oper Exps	5000-5999	1,067,337	193,722	2,463,823	303,823	2,165,711	3,416,050	2,080,616	2,004,615	2,403,906	2,408,984	2,415,985	2,317,939	-	-	23,327,939			
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,519,762			
Other Outgo	7000-7999	-	(20,923)	10,798	57,235	23,830	23,742	53,662	-	195,980	14,203	14,203	55,006	-	-	417,735			
Undefined Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL EXPENDITURES		1,069,167	356,246	2,566,329	420,957	2,227,606	3,563,382	2,172,489	2,016,545	2,659,801	2,547,632	2,450,178	5,161,576	-	-	27,211,907			
D-1 INCREASE/DECREASE																			
CHANGES IN CURRENT ASSETS:																			
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(137,124)			
Accounts Receivable	9210-9299	(493,917)	(2,190,138)	(10,850)	268,328	(2,000)	-	(45,554)	(490,160)	(1,328,186)	(575,000)	(575,000)	(324,000)	-	-	(2,390,789)			
Due from Other Funds	9310-9319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Stores	932X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Undefined Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL CHANGES IN ASSETS		(493,917)	(2,190,138)	(10,850)	268,328	(2,000)	-	(45,554)	(490,160)	(1,328,186)	(575,000)	(575,000)	(324,000)	-	-	(2,253,615)			
D-2 (INCREASE/DECREASE) CHANGES IN LIABILITIES:																			
Accounts Payable/ Payroll/Due to Govt	9500-9599	1,727,602	117,859	(4)	(300,898)	(0)	(68)	(215,546)	91,602	96,007	95,000	85,000	92,428	-	-	1,788,982			
Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Temporary Loans	9615	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Unearned Revenue	9650-9659	-	47,765	-	-	-	-	54,507	-	-	-	(54,507)	(54,401)	-	-	47,765			
Undefined Objects	-	-	5,799	27,422	54,226	54,313	54,401	54,507	-	-	-	-	-	-	-	141,760			
TOTAL CHANGE IN LIABILITIES		1,727,602	171,422	27,419	(246,673)	54,313	54,333	(161,039)	91,602	96,007	95,000	30,493	38,027	-	-	1,978,506			
D-3 ADJUST ADJUSTMENT																			
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj		(1,233,684)	2,018,716	(16,569)	(21,655)	(52,313)	(54,333)	206,593	398,538	1,232,179	480,000	493,507	(2,291,642)	-	-	1,159,357			
NET CHANGE IN CASH INCREASE/DECREASE		(868,704)	948,777	462,951	1,456,660	(708,238)	(1,038,821)	99,800	(218,893)	1,363,703	(808,685)	(352,916)	(4,338,373)	-	-	(4,007,739)			
F. ENDING CASH (A + E)		13,411,876	14,360,653	14,823,604	16,280,264	15,572,026	14,533,205	14,633,005	14,414,112	15,777,815	14,969,130	14,616,214	10,277,841	-	-	-			

Local Control Funding Formula (LCFF) Calculator Worksheets

Roseland Charter (101923) - First Interim										11/8/2024	
General Assumptions		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29		
COLA & Augmentation		5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%		
Base Grant Proration Factor		-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Add-on, ERT & MSA Proration Factor		-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Student Assumptions:											
Enrollment Count		1,364	1,293	1,250	1,254	1,250	1,250	1,250	1,250		
Unduplicated Pupil Count (UPC)		1,089	1,072	1,091	1,142	1,120	1,120	1,120	1,120		
Unduplicated Pupil Percentage (UPP)		84.04%	82.54%	83.24%	87.04%	89.32%	90.09%	89.60%	89.60%		
Current Year LCFF Average Daily Attendance (ADA)		1,315.51	1,189.64	1,165.63	1,165.63	1,165.63	1,165.63	1,165.63	1,165.63		
Funded LCFF ADA		1,315.51	1,189.64	1,165.63	1,165.63	1,165.63	1,165.63	1,165.63	1,165.63		
LCFF ADA Funding Method		Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year		
Current Year Necessary Small School (NSS) ADA		-	-	-	-	-	-	-	-		
Funded NSS ADA		-	-	-	-	-	-	-	-		
NSS ADA Funding Method(s)		-	-	-	-	-	-	-	-		

Roseland Charter (101923) - First Interim

11/8/2024

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
LCFF Entitlement Summary								
Base Grant	\$12,182,802	\$12,536,970	\$13,268,747	\$13,411,072	\$13,804,144	\$14,229,234	\$14,698,711	\$15,182,452
Grade Span Adjustment	203,077	218,427	226,994	229,888	236,448	243,722	251,727	259,732
Adjusted Base Grant	\$12,385,879	\$12,755,397	\$13,495,741	\$13,640,970	\$14,040,592	\$14,472,956	\$14,950,438	\$15,442,184
Supplemental Grant	2,081,818	2,105,661	2,246,770	2,374,621	2,508,212	2,607,738	2,679,119	2,767,239
Concentration Grant	2,337,958	2,283,343	2,477,279	2,840,868	3,132,175	3,301,064	3,362,354	3,472,947
Total Base, Supplemental and Concentration Grant	\$16,805,655	\$17,144,401	\$18,219,790	\$18,856,459	\$19,680,979	\$20,381,758	\$20,991,911	\$21,682,370
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-	-	-	-	-
Total Allowance and Add-On Amounts	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$16,805,655	\$17,144,401	\$18,219,790	\$18,856,459	\$19,680,979	\$20,381,758	\$20,991,911	\$21,682,370
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 16,805,655	\$ 17,144,401	\$ 18,219,790	\$ 18,856,459	\$ 19,680,979	\$ 20,381,758	\$ 20,991,911	\$ 21,682,370
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,775	\$ 14,411	\$ 15,631	\$ 16,177	\$ 16,884	\$ 17,486	\$ 18,009	\$ 18,601
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	16,805,655	17,144,401	18,219,790	18,856,459	19,680,979	20,381,758	20,991,911	21,682,370
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 4,316,215	\$ 3,949,795	\$ 3,796,597	\$ 4,101,374	\$ 4,101,374	\$ 4,101,374	\$ 4,101,374	\$ 4,101,374
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 4,430,401	\$ 1,082,914	\$ 1,965,204	\$ 2,411,832	\$ 2,482,499	\$ 2,558,959	\$ 2,643,405	\$ 2,730,371
Net State Aid (excludes Additional State Aid)	\$ 8,059,039	\$ 12,111,692	\$ 12,457,989	\$ 12,343,253	\$ 13,097,106	\$ 13,721,425	\$ 14,247,132	\$ 14,850,625
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 16,805,655	\$ 17,144,401	\$ 18,219,790	\$ 18,856,459	\$ 19,680,979	\$ 20,381,758	\$ 20,991,911	\$ 21,682,370
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 8,059,039	\$ 12,111,692	\$ 12,457,989	\$ 12,343,253	\$ 13,097,106	\$ 13,721,425	\$ 14,247,132	\$ 14,850,625
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 4,430,401	\$ 1,082,914	\$ 1,965,204	\$ 2,411,832	\$ 2,482,499	\$ 2,558,959	\$ 2,643,405	\$ 2,730,371
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 92,928	\$ (7,343)	\$ 8,457	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 4,316,215	\$ 3,949,795	\$ 3,796,597	\$ 4,101,374	\$ 4,101,374	\$ 4,101,374	\$ 4,101,374	\$ 4,101,374
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 16,805,655	\$ 17,144,401	\$ 18,219,790	\$ 18,856,459	\$ 19,680,979	\$ 20,381,758	\$ 20,991,911	\$ 21,682,370
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 16,805,655	\$ 17,144,401	\$ 18,219,790	\$ 18,856,459	\$ 19,680,979	\$ 20,381,758	\$ 20,991,911	\$ 21,682,370

Roseland Charter (101933) - First Interim		11/8/2024							
LCAP Percentage to Increase or Improve Services Calculation		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Base Grant (Excludes add-ons for TIG & Transportation)		\$ 12,136,897	\$ 13,276,997	\$ 13,495,741	\$ 13,640,970	\$ 14,040,592	\$ 14,472,956	\$ 14,950,438	\$ 15,442,184
Supplemental and Concentration Grant funding in the LCAP year		\$ 91,977,600	\$ 97,489,004	\$ 4,724,049	\$ 5,215,489	\$ 5,640,387	\$ 5,908,802	\$ 6,041,473	\$ 6,240,186
Projected Additional 15% Concentration Grant funding in the LCAP year		\$ 1,597,428	\$ 1,750,271	\$ 571,681	\$ 655,584	\$ 722,809	\$ 761,784	\$ 775,927	\$ 801,449
Percentage to Increase or Improve Services		15.00%	15.00%	35.00%	38.23%	40.17%	40.83%	40.41%	40.41%

Roseland Charter (101923) - First Interim									
11/8/2024									
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 12,123.37	\$ 13,600.85	\$ 14,784.29	\$ 15,299.74	\$ 15,968.39	\$ 16,537.26	\$ 17,093.14	\$ 17,593.37	
Grades 4-6	\$ 11,146.44	\$ 12,503.41	\$ 13,593.35	\$ 14,068.07	\$ 14,683.02	\$ 15,206.45	\$ 15,661.33	\$ 16,176.64	
Grades 7-8	\$ 11,476.15	\$ 12,876.38	\$ 13,995.86	\$ 14,484.16	\$ 15,117.55	\$ 15,655.68	\$ 16,124.68	\$ 16,555.43	
Grades 9-12	\$ 13,645.74	\$ 15,310.53	\$ 16,641.94	\$ 17,223.96	\$ 17,977.06	\$ 18,617.26	\$ 19,174.39	\$ 19,804.83	
Base Grants									
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862	
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748	
Grade Span Adjustment									
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180	
Grades 4-6	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357	
Grades 7-8	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%	
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506	
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304	
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372	
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821	
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$ 84.04%	\$ 82.54%	\$ 83.24%	\$ 87.04%	\$ 89.32%	\$ 90.09%	\$ 89.60%	\$ 89.60%	
Grades 4-6	\$ 1,502	\$ 1,670	\$ 1,823	\$ 1,927	\$ 2,035	\$ 2,116	\$ 2,174	\$ 2,245	
Grades 7-8	\$ 1,381	\$ 1,536	\$ 1,676	\$ 1,772	\$ 1,871	\$ 1,946	\$ 2,003	\$ 2,058	
Grades 9-12	\$ 1,422	\$ 1,581	\$ 1,726	\$ 1,824	\$ 1,927	\$ 2,003	\$ 2,058	\$ 2,126	
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145	
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489	
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710	
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168	
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3	\$ 29.0400%	\$ 27.5400%	\$ 28.2400%	\$ 32.0400%	\$ 34.3200%	\$ 35.0900%	\$ 34.6000%	\$ 34.6000%	
Grades 4-6	\$ 1,687	\$ 1,811	\$ 2,010	\$ 2,305	\$ 2,541	\$ 2,678	\$ 2,728	\$ 2,818	
Grades 7-8	\$ 1,551	\$ 1,666	\$ 1,848	\$ 2,119	\$ 2,337	\$ 2,463	\$ 2,509	\$ 2,591	
Grades 9-12	\$ 1,597	\$ 1,715	\$ 1,903	\$ 2,182	\$ 2,406	\$ 2,536	\$ 2,583	\$ 2,668	
Grades 9-12	\$ 1,898	\$ 2,039	\$ 2,263	\$ 2,595	\$ 2,861	\$ 3,015	\$ 3,071	\$ 3,172	

Adopted Budget SACS Forms

- **Certification**
- **Form A – Average Daily Attendance / Enrollment Summary**
- **Fund 62 – General Fund**
- **Technical Review Checks**

Charter Number: _____

101923

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.32(a).

Signed: _____

Charter School Official

Date: _____

Printed Name: _____

(Original signature required)

Title: _____

For additional information on the interim report, please contact:

Charter School Contact:

AJ Giersch

Name

Chief Business Official

Title

707-545-0102

Telephone

ajgiersch@roselandsd.org

E-mail Address

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)					0.00	
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA					0.00	
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,165.63	1,165.63	1,165.63	1,165.63	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,165.63	1,165.63	1,165.63	1,165.63	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,165.63	1,165.63	1,165.63	1,165.63	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	18,711,524.00	18,856,459.00	9,817,686.00	18,856,459.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,073,404.91	1,029,771.50	609,919.46	1,029,771.50	0.00	0.0%
3) Other State Revenue		8300-8599	1,367,010.00	1,367,337.92	798,437.50	1,367,337.92	0.00	0.0%
4) Other Local Revenue		8600-8799	579,401.00	648,393.00	655,802.95	796,243.00	147,850.00	22.8%
5) TOTAL, REVENUES			21,731,339.91	21,901,961.42	11,881,845.91	22,049,811.42		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	662,100.72	883,211.93	547,289.55	946,471.10	(63,259.17)	-7.2%
5) Services and Other Operating Expenses		5000-5999	22,238,842.91	23,287,583.02	11,690,543.64	23,327,938.88	(40,355.86)	-0.2%
6) Depreciation and Amortization		6000-6999	2,519,762.00	2,519,762.00	0.00	2,519,762.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	417,735.00	417,735.00	138,343.19	417,735.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,838,440.63	27,108,291.95	12,376,176.38	27,211,906.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,107,100.72)	(5,206,330.53)	(494,330.47)	(5,162,095.56)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,107,100.72)	(5,206,330.53)	(494,330.47)	(5,162,095.56)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	34,107,537.98	36,651,170.91		36,651,170.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,107,537.98	36,651,170.91		36,651,170.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,107,537.98	36,651,170.91		36,651,170.91		
2) Ending Net Position, June 30 (E + F1e)			30,000,437.26	31,444,840.38		31,489,075.35		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	5,661,691.95	6,118,615.85		6,181,775.04		
c) Unrestricted Net Position		9790	24,338,745.31	25,326,224.53		25,307,300.31		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,578,515.00	12,561,296.00	6,713,470.00	12,561,296.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,025,061.00	2,411,832.00	1,205,916.00	2,411,832.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	268,328.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,107,948.00	3,883,331.00	1,629,972.00	3,883,331.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,711,524.00	18,856,459.00	9,817,686.00	18,856,459.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	536,740.91	561,516.50	250,953.50	561,516.50	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	45,351.00	56,421.00	29,987.00	56,421.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	755.00	378.00	755.00	0.00	0.0%
Title III, English Learner Program	4203	8290	135,224.00	53,663.00	23,786.00	53,663.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	30,774.00	32,101.00	8,673.00	32,101.00	0.00	0.0%
Every Student Succeeds Act							0.00	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	325,315.00	325,315.00	296,141.96	325,315.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,073,404.91	1,029,771.50	609,919.46	1,029,771.50	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	48,552.00	48,552.00	49,070.00	48,552.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	290,241.00	290,241.00	72,478.04	290,241.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	361,185.00	365,048.92	182,524.46	365,048.92	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	667,032.00	663,496.00	494,365.00	663,496.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,367,010.00	1,367,337.92	798,437.50	1,367,337.92	0.00	0.0%
OTHER LOCAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	360,894.00	360,894.00	286,507.93	460,894.00	100,000.00	27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	68,992.00	123,922.02	116,842.00	47,850.00	69.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	218,507.00	218,507.00	245,373.00	218,507.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			579,401.00	648,393.00	655,802.95	796,243.00	147,850.00	22.8%
TOTAL, REVENUES			21,731,339.91	21,901,961.42	11,881,845.91	22,049,811.42		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	112,611.71	115,000.00	(115,000.00)	New
Books and Other Reference Materials		4200	0.00	0.00	26.30	0.00	0.00	0.0%
Materials and Supplies		4300	653,965.72	861,233.93	393,131.85	790,467.15	70,766.78	8.2%
Noncapitalized Equipment		4400	8,135.00	21,978.00	41,519.69	41,003.95	(19,025.95)	-86.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			662,100.72	883,211.93	547,289.55	946,471.10	(63,259.17)	-7.2%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	89,817.22	84,117.13	11,996.27	83,617.13	500.00	0.6%
Dues and Memberships		5300	270,900.69	176,015.00	75,885.59	76,983.00	99,032.00	56.3%
Insurance		5400-5450	185,657.00	185,657.00	215,488.00	215,657.00	(30,000.00)	-16.2%
Operations and Housekeeping Services		5500	434,292.00	434,292.00	295,769.34	475,291.50	(40,999.50)	-9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	461,290.00	465,153.92	696,660.93	708,420.50	(243,266.58)	-52.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,778,518.00	21,923,979.97	10,360,149.08	21,717,675.03	206,304.94	0.9%
Communications		5900	18,368.00	18,368.00	34,594.43	50,294.72	(31,926.72)	-173.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,238,842.91	23,287,583.02	11,690,543.64	23,327,938.88	(40,355.86)	-0.2%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	1,380,895.00	1,380,895.00	0.00	1,380,895.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	1,138,867.00	1,138,867.00	0.00	1,138,867.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			2,519,762.00	2,519,762.00	0.00	2,519,762.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	30,026.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	(30,026.00)	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	417,735.00	417,735.00	138,343.19	417,735.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			417,735.00	417,735.00	138,343.19	417,735.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENSES			25,838,440.63	27,108,291.95	12,376,176.38	27,211,906.98		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6266	Educator Effectiveness, FY 2021-22	81,597.55
6300	Lottery: Instructional Materials	136,504.27
6332	CA Community Schools Partnership Act - Implementation Grant	193,233.92
6500	Special Education	10,691.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	49,015.20
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	221,630.67
7311	Classified School Employee Professional Development Block Grant	4,520.00
7412	A-G Access/Success Grant	265,830.27
7435	Learning Recovery Emergency Block Grant	1,485,884.00
7810	Other Restricted State	20,369.00
9010	Other Restricted Local	3,712,499.16
Total, Restricted Net Position		6,181,775.04

Second Interim
Projected Totals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Roseland Charter

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)