



Roseland Public Schools
DESTINATION COLLEGE

ROSELAND CHARTER SCHOOL

A CALIFORNIA NON-PROFIT BENEFIT CORPORATION

2023-24 SECOND INTERIM FINANCIAL REPORT

**PRESENTED TO THE BOARD OF DIRECTORS:
MARCH 12, 2024**

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Roseland Charter School
2023-24 Second Interim Financial Report

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 Roseland Charter School's (Charter or The Charter) proposed Second Interim Financial Report for the 2023-24 school and fiscal year.

Revenue:

Revenues are comprised of one-time and recurring (ongoing) revenues. The Charter anticipates receiving the following revenues during the 2023-24 school year:

Revenue Type	Amount
State Revenue - Local Control Funding Formula (LCFF)	18,295,119
Federal Revenues (primarily restricted)	3,453,283
Other State Revenues	892,839
Other Local Revenues (Special Ed pass through from District; Interest revenue, Scholarship funds)	715,618
Total Revenues	\$23,356,859

Expenditures:

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

Expenditure Type	Amount
Staffing Services Contracted from District	18,096,122
Supplies	883,634
Services (including reimbursement to District for Big Gym and student transportation)	5,308,331
Debt Service Interest on RUP, RAMS Facilities	132,375
Total Expenditures Before Depreciation/Amortization (non-cash expenses)	\$24,420,462
Facility Depreciation/Amortization	2,519,762
Total Expenditures	\$26,940,224

Submitted by: Amy Nichols, Chief Business Official

BUDGET ASSUMPTIONS & BACKGROUND INFORMATION

Introduction

Roseland School District's (District or The District) Superintendent also serves as the Charter's Executive Director, and the District's Chief Business Official also serves as the CBO for the Charter. The Charter School contracts with the District for its entire staff for its secondary and elementary programs.

Traditional school districts use the governmental fund accounting model and modified accrual basis of accounting for their governmental activities. The authoritative source of Generally Accepted Accounting Principles (GAAP) for this model is Governmental Accounting Standards Board (GASB). Charter schools that operate as a nonprofit public benefit corporation pursuant to 501(c)(3) of the Internal Revenue Code use the not-for-profit accounting model and the accrual basis of accounting. The authoritative source of GAAP for this model is the Financial Accounting Standards Board (FASB). This model more closely resembles private-sector (for-profit) accounting than governmental fund accounting.

Roseland Charter School uses the SCOE maintained Frontline California ERP (Escape) for its financial system. Financial statements are presented in the standardized account code structure (SACS) as required by the State of California.

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 allocating 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. Special Education revenue is apportioned to the Roseland School District and passed through to the Charter School. Additional restricted revenues that are included in the current budget include funding for the Expanded Learning Opportunity Program and COVID pandemic relief funds, Educator Effectiveness funds and other smaller funding sources. Significant levels of new one-time funding introduced during the 2022-23 fiscal year, and still available for expenditure in the current year from the fund balance, include the Arts, Music and Instructional Materials Block Grant and the Learning Recovery grants.

The Charter's Second Interim 2023-24 Budget and Multi-Year projections for 2024-25, 2025-26, 2026-27 are based on the School Services of California's (SSC) dashboard projections, published in January 2024 after the release of the Governor's Proposed Budget for the 2024-25 fiscal year. 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 budgets will be presented to the Board of Directors in June 2024. This budget reflects revenues and expenditures for the Charter sites, including all administration and staffing costs.

State and Federal Economic Outlook

The Charter receives the bulk of its funding from the State. Additional revenues that support certain restricted programs are funded by the Federal government. Therefore, the financial outlook for the State and Federal governments has a great deal of impact on the Charter's funding. Economic realities for the state and federal governments have been volatile for the past several years, in large part due to wild swings in the labor market, as well as overall price inflation and the economic actions that have been taken to address the problem of inflation.

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23 were approximately \$44 billion lower than anticipated. The large variance between the anticipated and actual tax collections was exacerbated by extending the due date of filing tax returns from Spring 2023 to Fall 2023. Despite the significant shortfall, the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs using the following proposed measures:

- \$13.1 billion in draw down of reserves
- \$8.5 billion in funding reductions without cuts to Proposition 98 programs
- \$5.7 billion in borrowing
- \$5.1 billion in funding delays over three years
- \$3.4 billion in funding shifts from the General Fund to other funds
- \$2.1 billion in deferrals to payroll and University of California/California State University
- \$5.7 billion in withdrawals from the Public School System Stabilization Account (PSSSA)
- \$402 million in tax revenue proposals

Due to reduced state revenue projections, the Proposition 98 minimum guarantee for 2022-23 and 2023-24 are reduced by \$9.1 billion and \$2.7 billion from the 2023-24 Enacted Budget levels, respectively. Fortunately, based on the above measures, the Governor's Budget fully funds the estimated COLA of 0.76% for 2024-25 and avoids cuts to ongoing education programs. However, since the Legislative Analyst's Office's revenue projections are approximately \$24 billion lower than the Governor's Budget (\$4.5 billion difference in the minimum Proposition 98 guarantee), there are additional risks of further state budget shortfalls that may result in a combination of reductions to education spending and withdrawals from the Public School System Stabilization Account. More information will be available to schools when the May Revise Budget is released by the State in mid-May, 2024. Updated information will be included in the Charter's Adopted Budget for 2024-25.

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 (ie. the "Planning COLA"), as well as the grade span adjusted rates for the per pupil LCFF, lottery and mandatory block grant allocations.

SSC School District and Charter School Financial Projection Dartboard 2024-25 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024-25 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24 ¹	2024-25	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	0.76%	2.73%	3.11%	3.17%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA [*]	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 0.76%	\$75	\$77	\$79	\$91
2024-25 Base Grants	\$9,994	\$10,146	\$10,446	\$12,106
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,039	—	—	\$315
2024-25 Adjusted Base Grants ²	\$11,033	\$10,146	\$10,446	\$12,421
Transitional Kindergarten (TK) Add-On ³	\$3,067	—	—	—

^{*}Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2023-24	2024-25	2025-26	2026-27	2027-28
California CPI	3.36%	2.83%	2.70%	2.72%	2.72%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.10	\$39.14	\$40.36
	Grades 9-12 per ADA	\$72.84	\$73.39	\$75.39	\$77.73
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.00	\$20.55	\$21.19
	Grades 9-12 per ADA	\$55.17	\$55.59	\$57.11	\$58.89
Interest Rate for Ten-Year Treasuries	4.16%	3.68%	3.50%	3.60%	3.60%
CalSTRS Employer Rate ⁵	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	26.68%	27.80%	28.50%	28.90%	30.30%
Unemployment Insurance Rate ⁶	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷	\$16.00	\$16.50	\$16.90	\$17.30	\$17.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2023-24 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.

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

The State’s funding model for schools, 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 District’s “Unduplicated Pupil Percentage” (UPP). Unduplicated pupils are students eligible for free/reduced meals, English language learners, and foster youth. The Charter’s estimated unduplicated pupil percentage for 2023-24 is 81.74%. This qualifies the Charter for additional supplemental and concentration funding in the LCFF calculation.

The LCFF model uses attendance rates as the basis for the determination of the number of students that are included in the calculation. This model is referred to as the Average Daily Attendance (ADA). For the 2023-24 school year, the Charter is projecting enrollment of 1250, with ADA of 1170. This is a significant (slightly more than 3%) decline in the enrollment projected for the Charter from the Adopted Budget that was approved in June 2023. This results in a significant decline in revenue for the current year from the Adopted Budget.

Administration is assessing the reasons for the decline in enrollment and ADA, and will be working to address this issue. The multiyear projection included in this report assumes a flattening in overall enrollment trends consistent with the current school year’s enrollment of 1250 students, with approximately 93-94% rates of attendance. However, this value may change in future reporting periods if the reasons for the enrollment decline can be understood and reversed, or if the decline further continues. A summary of the Charter’s anticipated enrollment for the 2024-25 school year, including counts of students on the “wait list” is included in a later section of this report.

Revenue: Planning Cost 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 calculation that is done each year, and typically aligns with other economic indicators that reflect patterns related to inflation.

Although inflation continues to be an issue for consumers, the preliminary calculation made by the Legislative Analyst’s Office (LAO) to determine the statutory COLA is showing much lower numbers for the next several years than were included in the Charter’s original Adopted Budget for the current and next several 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.

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Illustrated below is a comparison of projected statutory COLAs for the budget year and two subsequent years:

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Gov. Proposal – January 2023)	8.13%	3.54%	3.31%
LCFF COLAs (23-24 May Revision – May 2023)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 Enacted Budget – July 2023)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 First Interim – December 2023)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 Second Interim – March 2024)	8.22%	0.76%	2.73%

While the Governor’s Budget includes a 0.76% COLA to the LCFF for 2024-25, special education, and other various categorical programs, there are two data points that are still outstanding that are needed to calculate the final statutory COLA for 2024-25. Once those two data points are factored in, it may result in a slight increase in the COLA.

Restricted Revenue: Arts and Music Education Funding (“Proposition 28”)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The funding for 2024-25 is expected to decrease from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee. Illustrated below are the various reporting requirements:

- School Site Expenditure Plan
- Board approved annual report that is posted on the district’s website and submitted to the California Department of Education that contains staffing, pupil, and site information relating to the program.
- Annual certifications and three-year expenditure reports

The Charter anticipates receiving \$214K in funding for the 2023-24 school year, which will be carried over for use in subsequent years.

Expenditures: Staffing

Personnel costs include the salary and benefit expenses associated with the certificated and classified union contract agreements, along with the expenses for management and classified/confidential positions. Wage increases for the 2023-24 school year have been negotiated and settled with the REA and CSEA bargaining units; these corresponding cost increases have also been determined for the management/confidential class of employees for the 2023-24 year, as well. All other actual cost increases for salaries and benefits (ie. step and column, health care costs and pension costs) have been factored into the Second Interim Budget for the 2023-24 school year.

Most positions in the District are funded by the Local Control Funding Formula, and are reflected in the Local Control Accountability Plan (LCAP). A summary of all positions that align with the LCAP Goals and Actions is provided in a later section of this report.

Additional positions are funded using Restricted Categorical funds, including federal Title funds, and COVID relief funds. Many of these positions are considered to be temporary, as most of these funds (COVID relief) are short-term in nature. COVID funding is set to expire at the end of the current 2023-24 school year.

Staffing Expenditures: Multi-Year Projections

Annual cost increases of 2.5% for step & column salary increases are included in the budget and MYPs for all staff for all future years. No estimates to reflect enhancements to the salary schedules (ie. negotiated raises) or other benefit increases (ie. health and welfare) are currently included in the MYP.

The Charter has employed several staff using one-time federal pandemic relief funding that will be expiring at the end of this school year. The State provided one-time grants in the 2022-23 school year that may allow for the continuation of some positions, but given the uncertainty regarding the COLA and enrollment, and the related impact on the operating budget, it will not be possible to sustain all COVID funded positions using the General Fund or the State's 2022-23 one-time grants. Layoffs of some or all of the COVID funded positions must be evaluated and conducted. Administration will be implementing a plan to layoff or sustain these positions. Future financial reports will reflect this information as more information is received regarding future LCFF revenues (enrollment, COLA) and as layoffs are implemented in March-May 2024.

Expenditures: Supply and Service

Instructional materials, supplies, services, and other operating expenses continue to reflect the District's priorities as identified in the 2023-24 proposed Local Control and Accountability Plan (LCAP). Inflationary increases of 1.5% for services and 0.5% for supplies are factored into the MYP.

The Administration is developing plans for the use of the one-time grants that were allocated by the State in the 2022-23 school year. The MYP includes placeholder expenditures in the “5XXX Other Services & Oper. Expenses” section pending the implementation of these plans.

Expenditures: Depreciation and Amortization

Because the Charter’s books reflect significant assets in Capital facilities, the Charter is required to book a large depreciation/amortization expense. This expense of approximately \$2.1M reflects the annual expense associated with the usage of the three facilities that house Charter programs at RAMS, RUP and RCP. The expense creates significant pressure in the General Fund, and is contributing to the Charter’s current budget deficit. This is a non-cash, expense, however, as the costs reduce the value of the buildings and land that are reported in the Components of the Ending Fund – the value of the depreciation/amortization expense does not impact the Charter’s cash flow or cash assets.

Capital Expenditures: Charter Program Facilities

The Charter School directly or indirectly owns all of the buildings and land that house the educational program (The Charter School Foundation owns the RCP facility; the Charter School leases the facility from the Foundation). This creates significant expense pressures on the Charter School to maintain ownership of these facilities.

RUP and RAMS occupy facilities whose construction was funded using State Charter School Facility Program dollars that include 50% granted funds, and 50% loaned funds. There are two loans associated with the new RAMS facility – one that is identified as a “modernization” loan, and a second that is identified as a “New Construction” loan. The two loans will have different payback schedules. The primary (“New Construction”) loan to build the RAMS building will not commence payback in October 2024.

RCP occupies a facility that was previously leased to the Charter School by the Ursuline Sisters. The Charter School was reimbursed for a portion of the rental costs by the state’s SB740 Charter School Facility Program (CSFP) during the time that the Sisters were renting the facility to the Charter School. The Sisters desired to sell the property to the Charter School, and offered to do so by financing a loan for \$6.6M without charging any interest during the term of the loan. In order to maintain the rental reimbursement, the Charter School established the Roseland Charter Foundation as a 509(a)(3) supporting organization. The Charter Foundation purchased the property in January 2020. The terms of the repayment as financed by the Ursuline Sisters include escalating monthly payments until December 2026, at which time a \$4.5M final payment is due to the Sisters. The Charter Foundation leases the property to the Roseland Charter School at cost.

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This table summarizes the loans that are being directly or indirectly (ie. via the Roseland Charter Foundation) serviced by the Charter School:

Loan Information	Payment Start Date	Original Loan Amount	Balance Remaining as of Nov 1, 2023
RUP	December 2018	\$ 7,069,694	\$ 6,122,809
RCP Purchase (indirectly - Foundation)	January 2020	\$ 6,602,181	\$ 5,627,181
RAMS "Modernization"	March 2023	\$ 493,655	\$ 482,637
RAMS "New Construction" (<i>estimated</i>)	<i>Oct 2024 – Jan 2025</i>	<i>\$ 7,900,000</i>	<i>\$ 7,900,000</i>
Totals		\$ 22,065,530	\$ 20,132,627

Contributions to Restricted Program: Special Education

The Special Education program expenses for 2023-24 are estimated to be \$1.03M with an estimated \$269K revenue passed through from the Roseland School District. This deficiency of \$764M of revenue under expenditure is budgeted as a contribution from the unrestricted general fund.

CONCLUSIONS

The Charter School will need to plan carefully to ensure financial stability during the longer term outlook (subsequent years 3-10 and beyond) due to the potential for declining enrollment and the anticipated costs to service its long term facility related debt.

The Roseland Charter School is currently financially solvent and anticipates being able to meet all financial obligations for this and the next two subsequent years, including funding a 5% minimum reserve level. However, significant deficit spending is being masked by large restricted grants that have been received since 2020. Without careful right-sizing to either increase revenues or decrease expenses, the Charter is at risk of not having sufficient cash funds to continue operations within the third year (2026-27) or beyond. **Efforts to increase enrollment are critical at this time. Reductions in positions or other services are inevitable.**

BUDGET ASSUMPTIONS SUMMARY

Revenue

LCFF Assumption	2023-24	2024-25	2025-26	2026-27	2027-28
COLA	8.22%	0.76%	2.73%	3.11%	3.17%
Enrollment	1250	1250	1250	1250	1250
Funded Attendance (ADA)	1170.34	1170.34	1170.34	1170.34	1170.34
Funded Attendance Rate (ADA %)	93.6%	93.6%	93.6%	93.6%	93.6%
Funded Unduplicated %	83.24%	85.79%	87.28%	87.28%	87.28%

Expenditures for all MYPs

Assumption	2023-24	2024-25	2025-26	2026-27	2027-28
Salaries – Step & Column & Benefit Increases	Actual costs	2.5%	2.5%	2.5%	2.5%
Supply Costs Increase	0.5%	0.5%	0.5%	0.5%	0.5%
Service Costs Increase	1.5%	1.5%	1.5%	1.5%	1.5%

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Anticipated Enrollment for 2024-25 (as of 2/21/2024)

Projected Enrollment for Charter 2024-25

Updated: 2/21/24

RCP

	7th	8th	9th	10th	11th	12th	Total
Current for 24-25	32	60	108	91	73	71	435
Goal/Max	60	60	126	93	90	90	486
Waitlist for 24-25	0	5	1	2	1	0	

RUP

	9th	10th	11th	12th	Total
Current for 24-25	125	125	120	104	474
Goal/Max	125	125	125	125	500
Waitlist for 24-25	73	63	49	73	

RAMS

	7th	8th	Total
Current for 24-25	180	180	360
Goal/Max	180	180	360
Waitlist for 24-25	33	55	

Total Projected Enrollment for Charter for 24-25: 1,269

2023-24 Second Interim Budget and Multiyear Projections

ROSELAND CHARTER SCHOOL
Multi-Year Projections: Second Interim 2023-24

ACCOUNT	Unaudited Actuals 2022-23			Projection Second Interim 2023-24			Projection 2024-25			Projection 2025-26			2026-27	2027-28
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Combined	Combined
Revenue														
80XX General Purpose	17,455,160		17,455,160	18,295,119		18,295,119	1	18,730,558	-	18,730,558	1	19,418,364	1	20,657,453
81-82 Federal Revenue	165,661	3,061,714	3,227,375	-	3,453,283	3,453,283		-	857,180	857,180	2	-	20,022,633	857,180
83-85 State Revenue	2,467,488	3,205,767	5,673,255	255,919	636,920	892,839		255,919	636,920	892,839		255,919	857,180	857,180
86-87 Local Revenue	(275,979)	1,001,344	725,365	246,658	468,960	715,618		246,658	468,960	715,618		246,658	892,839	892,839
Total Revenue	19,812,330	7,268,825	27,081,155	18,797,696	4,559,163	23,356,859		19,233,135	1,963,060	21,196,195		19,920,941	22,488,270	23,123,090
Expenditures														
4XXX Books and Supplies	763,880	524,311	1,288,191	514,242	369,392	883,634		516,813	237,459	754,272	2	518,660	757,306	764,880
5805 - Regular Compensation	12,029,245	2,965,249	14,994,494	13,350,169	3,732,527	17,082,696	3	13,683,923	2,037,769	15,721,692	2,3	14,026,021	14,376,672	14,736,089
5806 - Supplemental Compensation	1,189,008	78,641	1,267,649	913,444	99,982	1,013,426		913,444	92,556	1,006,000		913,444	913,444	913,444
5XXX Other Services & Oper. Expenses	2,308,886	2,085,347	4,394,233	2,463,475	2,683,405	5,146,880		2,500,427	3,338,528	5,838,955	4	2,520,553	5,909,159	5,347,876
Depreciation & Amortization	2,243,266	-	2,243,266	2,519,762	-	2,519,762		2,749,057	2,749,057	2,749,057	5	2,749,057	2,749,057	2,758,050
Other Outgo Incl. Interest Expenses	276,504	-	276,504	293,826	-	293,826		382,021	-	382,021		413,272	268,575	268,575
Transfer of Indirect Costs	-	-	-	-	-	-		-	-	-		-	-	-
Total Expenditures	18,810,789	5,653,548	24,464,337	20,054,918	6,885,306	26,940,224		20,745,685	5,706,312	26,451,997		21,141,007	24,768,259	24,788,914
Deficit/Surplus	1,001,541	1,615,277	2,616,818	(1,257,222)	(2,326,143)	(3,583,365)		(1,512,550)	(3,743,252)	(5,255,802)		(1,220,066)	(1,665,824)	(1,665,824)
Contributions to Restricted	(891,034)	891,034	-	(763,557)	763,557	-	6	(782,646)	782,646	-	6	(802,212)	-	-
Net increase (decrease) in Fund Balance	110,507	2,506,311	2,616,818	(2,020,779)	(1,562,586)	(3,583,365)		(2,295,196)	(2,960,606)	(5,255,802)		(2,022,278)	(1,789,810)	(1,665,824)
Beginning Balance	29,687,395	6,105,634	35,793,029	29,797,902	8,611,945	38,409,847		27,777,123	7,049,359	34,826,482		25,481,927	26,686,421	24,896,611
Ending Net Position, June 30	29,797,902	8,611,945	38,409,847	27,777,123	7,049,359	34,826,482		25,481,927	4,088,753	29,570,680		23,459,649	24,896,611	23,230,787
Components of Ending Net Position														
a) Designated for Economic														
Uncertainties	1,220,000	-	1,220,000	1,350,000	-	1,350,000		1,320,000	-	1,320,000		1,240,000	1,210,000	1,240,000
b) Revolving fund	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	-	8,611,945	8,611,945	-	7,049,359	7,049,359	7	-	4,088,753	4,088,753	7	-	1,613,386	806,693
e) Fixed Assets & Capital Leases, Net of Related Debt	19,350,377	-	19,350,377	21,665,036	-	21,665,036		19,791,386	-	19,791,386		18,083,438	20,620,790	18,319,203
f) Undesignated Net Assets	9,217,526	-	9,217,526	4,752,087	-	4,752,087		4,360,541	-	4,360,541		4,126,211	1,442,435	2,854,890
Undesignated Net Assets Percentage			37.7%			17.6%				16.5%			16.7%	11.5%

¹ 2023/24: Enrollment 1,250 (down 43 from 2022-23); COLA increase of 8.22% per CA State budget adoption; 2024/25 Enrollment 1,250, COLA increase of 0.76%; 2025-26 Enrollment 1,250, COLA increase of 2.73%; 2026-27 Enrollment 1,250, COLA increase of 3.11%; 2027-28 Enrollment 1,250, COLA increase of 3.17%

² Restricted COVID Funding set to expire - anticipate fully spending/receiving all unallocated COVID funds by end of 6/30/2024 (may extend into Summer of 2024-25 for full payout of encumbered or allocated funds)

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), no COLA increase (ie. negotiated raise) factored into this MYP

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.

⁵ Increase in Depreciation due to new RAMS building being included as a Fixed Asset

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; Expenditures recorded above in 5XXX Services lines will reduce ending fund restricted balances.

2023-24 Second Interim Budget Cash Flow Reports

- **Annual Cash Flow**
- **5 Year Cash Flow Projection**

Charter School Name:
Rockland Charter
→ School

ACTUAL AND PROJECTED MONTHLY CASH FLOW CURRENT FISCAL YEAR

CURRENT FISCAL YEAR:
DATA INPUT SECTION (ACTUAL AND
PROJECTED)

Start with
your
opening
balance on
July 1

(includes
revenue and
expenditure
accruals at
year-end and
other items
through
section D
below)

Important!
Enter year
current
working budget
totals
(projected total
per Column D
of SACS Form 1
in this column)

Use this as a
working tool to
prepare "Total" in
"Budget" for
reconciling
of SACS Form 1
other

Balancing on July 1																	
Object No.	First Interim: Budgeted Amounts From November through June												Projected Total for the Fiscal Year	Current Year Budget	Balancing Column		
	Second Interim: Budgeted Amounts From February through June																
A. BEGINNING CASH	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH			
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																	
LCFF - State Aid / EPA	801-801.2	2,490,143	555,429	1,979,892	963,772	1,979,893	963,772	765,162	1,783,531	770,485	299,633	772,763	-	-	14,268,248	14,268,248	0
LCFF - In Lieu of Property Tax	8096	(169,465)	226,837	453,674	302,449	302,449	302,449	302,449	1,006,718	281,881	322,150	392,832	-	-	4,026,871	4,026,871	(0)
Federal Revenue	8100-8299	1,044,699	(1,118,243)	-	75,012	477,759	31,193	129,780	209,441	411,410	428,207	1,857,729	-	-	3,453,283	3,453,283	(0)
Other State Revenue	8300-8599	(566,672)	348,718	8,663	304,005	12,861	790,008	(765,739)	(309,113)	1,786	401,778	248,588	-	-	892,839	892,839	(0)
Other Local Revenue	8600-8792	3,258	97,570	3,224	128,326	5,370	51,307	179,875	23,600	28,625	26,500	130,463	-	-	715,618	715,618	0
Interfund Transfer In	8900-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	3,001,963	90,312	2,445,453	1,973,563	1,762,311	3,154,850	810,137	991,542	2,862,099	1,908,851	955,402	3,402,375	-	-	23,356,859	23,356,859	0
C. EXPENDITURES																	
Certificated Salaries	1000-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	3000-3999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies	4000-4999	1,561	137,968	94,145	61,144	36,784	47,082	50,993	62,493	70,691	35,345	205,090	9,733	-	883,633	883,633	0
Travel/Other Oper Exps	5000-5999	949,547	569,706	1,775,361	2,306,741	1,761,182	253,210	3,834,739	2,006,741	2,373,910	2,373,910	2,373,909	290,136	-	23,243,002	23,243,002	0
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outlay	7000-7999	-	33,479	11,152	11,169	11,067	11,025	10,964	-	10,895	10,895	10,895	161,451	-	293,826	293,826	(0)
Undefined Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	951,108	741,153	1,880,657	2,378,994	1,809,033	3,113,177	3,896,608	2,069,236	2,455,495	2,455,496	2,420,150	2,589,894	461,320	-	24,420,461	24,420,461	0
D-1 CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)																	
Revolving Cash	9130	-	-	-	-	16,000	-	-	-	-	-	(16,000)	-	-	-	-	-
Accounts Receivable	9210-9299	(572,879)	(1,012,544)	-	-	350,887	(913,432)	(360,000)	-	-	-	1,507,968	-	-	(1,000,000)	-	1,000,000
Due from Other Funds	9310-9319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	932X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects	-	85,500	1,024,726	427,377	245,768	144,701	593,287	487,587	182,645	-	-	-	-	-	3,191,592	-	(3,191,592)
TOTAL CHANGES IN ASSETS	(487,379)	12,182	427,377	245,768	144,701	960,175	(425,845)	(177,555)	-	-	-	1,491,968	-	-	2,191,592	-	(2,191,592)
D-2 CHANGES IN LIABILITIES: INCREASE/(DECREASE)																	
Accounts Payable/ Payroll/Due to Govt	9500-9599	6,218,420	239,191	23,706	100	(124)	120	(163,655)	8,140	-	-	(6,000,000)	-	-	325,898	-	(325,898)
Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Loans	9615	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	9650-9659	99,202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects	966*	4,741	27,068	27,110	27,153	27,195	27,256	-	16,383	27,327	27,391	(211,625)	-	-	468,862	-	(468,862)
TOTAL CHANGE IN LIABILITIES	6,317,622	243,952	50,774	391,447	27,029	27,315	(136,599)	8,140	16,383	27,327	27,391	(6,206,202)	-	-	794,760	-	(794,760)
D-3 AUDIT ADJUSTMENT	97XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj	(5,830,243)	(256,114)	(478,151)	(637,215)	(171,730)	(987,490)	562,244	169,215	(16,383)	(27,327)	(27,391)	4,714,234	-	-	(2,986,352)	-	(2,986,352)
NET CHANGE IN CASH: INCREASE/(DECREASE)	(3,779,388)	(906,955)	86,645	(1,042,646)	(218,451)	1,856,044	(2,524,227)	(908,479)	390,221	(573,972)	(1,494,139)	5,526,715	-	-	(3,588,634)	-	(3,588,634)
ENDING CASH (A + E)	16,929,578	16,022,623	16,109,268	15,066,622	14,848,171	16,704,214	14,179,987	13,271,508	13,661,729	13,087,757	11,593,618	17,120,332	-	-	17,120,332	-	-
ENDING CASH, PLUS ACCRUALS																	

ROSELAND CHARTER SCHOOL

CASH FLOW FIVE YEAR PROJECTION SUMMARY

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Combined	Combined	Combined	Combined	Combined	Combined
Revenue						
General Purpose	17,455,160	18,295,119	18,730,558	19,418,364	20,022,633	20,657,453
Federal Revenue	3,227,375	3,453,283	857,180	857,180	857,180	857,180
State Revenue	5,673,255	892,839	892,839	892,839	892,839	892,839
Local Revenue	725,365	715,618	715,618	715,618	715,618	715,618
Total Revenue	27,081,155	23,356,859	21,196,195	21,884,001	22,488,270	23,123,090
Expenditures						
Books and Supplies	1,288,191	883,634	754,272	757,306	761,093	764,880
Other Services & Oper. Expenses	20,656,376	23,243,002	22,566,647	20,848,624	20,499,355	20,997,409
Depreciation & Amortization	2,243,266	2,519,762	2,749,057	2,749,057	2,749,057	2,758,050
Other Outgo	276,504	293,826	382,021	413,272	268,575	268,575
Facility Loan(s) Interest Expense	-	-	-	-	-	-
Total Expenditures	24,464,337	26,940,224	26,451,997	24,768,259	24,278,080	24,788,914
Deficit/Surplus	2,616,818	(3,583,365)	(5,255,802)	(2,884,258)	(1,789,810)	(1,665,824)
Cash Reconciliation						
BEGINNING CASH	19,597,415	20,822,186	17,200,353	13,793,201	12,591,890	8,239,728
Net Increase in AP/AR/PP:	(353,108)	-	-	-	-	-
Depreciation Adjustment	2,243,266	2,519,762	2,749,057	2,749,057	2,749,057	2,758,050
Princ Portion Facility Loan Pmt	(495,167)	(640,017)	(875,407)	(1,041,110)	(5,286,409)	(456,464)
Princ Portion Facility Loan Proceeds	-	-	-	-	-	-
Equipment Purchases ≥ 5K	(49,124)	(28,963)	(25,000)	(25,000)	(25,000)	(25,000)
Leashold Improv / Facility Repairs ≥ 5K	-	-	-	-	-	-
Constr Projects ≥ 5K	(2,737,914)	(1,889,250)	-	-	-	-
ENDING CASH	20,822,186	17,200,353	13,793,201	12,591,890	8,239,728	8,850,490

Local Control Accountability Plan Midyear Expenditure Summary (through Jan 31, 2024)

2023-24 Second Interim LCAP Goals/Actions – Positions and Non-Personnel Expenses

Goal 1: Well Rounded Educational Program	Goal 2: Academic and Social/Emotional Support	Goal 3: Climate, Culture, Operations
Actions		
● Basic Staffing ● Accelerated Schools Plus ● Professional Development ● Implementation of the Standards ● Literacy ● Instructional Materials ● Enrichment ● Technology	● Academic Support Staff ● Social/Emotional Staff and Services ● Special Education ● Supplemental Materials ● EL Support ● Site Based Intervention ● After School Support ● Student Engagement	● Welcoming School Culture ● Safety ● Family Engagement ● Facilities ● Nutrition Services ● Transportation ● Technology-Base ● Operations
Roseland Charter School Staffing Levels		
● Certificated REA: FTE ● Classified CSEA: FTE ● Management/Confidential: FTE	● Certificated REA: FTE ● Classified CSEA: FTE ● Management/Confidential: FTE	● Certificated REA: FTE ● Classified CSEA: FTE ● Management/Confidential: FTE
Budget: \$10,842,344 Actuals: \$5,262,450.32	Budget: \$3,487,948.35 Actuals: \$1,300,146.92	Budget: \$1,061,239.00 Actuals: \$531,484.78
GRAND TOTAL ALL BUDGET PERSONNEL: \$15,391,531.35 GRAND TOTAL ALL ACTUALS PERSONNEL: \$7,094,082.02 Includes all Regular Salaries and Benefits, Excludes Timesheets and Extra Compensation		

Goal #1: Well Rounded Educational Program Provide a well-rounded education with access to a robust and engaging curriculum as well as enrichment, technology and extracurricular activities.	
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Action	Non Personnel Expenses (Obj 4-6; no 5805,5806)	Services
1.1 Basic Staffing	Budget Supplies & Services: \$263,006 Actual Supplies & Services: \$39,737.25 Budget Timesheets/Stipends: \$747,188 Actual Timesheets/Stipends: \$268,136.03	• Provide a Highly Qualified Teaching staff to all students (includes timesheets) • Provide high quality district and site leadership team (principals & superintendent) • Provide qualified substitute coverage for teacher absences (illness, personal leave, maternity leave, charter-wide, etc.). • Provide school nursing services. • Maintain district office and school office staff. • Ensure students are safe on campus (yard duties/instructional assistant supervision/crossing guards).
1.2 Accelerated Schools Plus (ASP)	Budget Supplies & Services: \$0 Actual Supplies & Services: \$0 Budget Timesheets/Stipends: \$5,048 Actual Timesheets/Stipends: \$2,229.25	• Conduct Accelerated Schools Process (ASP) inquiry work to help determine district wide action plans to support student achievement. • Implement all action plans as determined by ASP • (Charter) Ensure WASC Action Plan is implemented • Staff Timesheets/Stipends
1.3 Professional Development	Budget Supplies & Services: \$40,466.22 Actual Supplies & Services: \$53,945.73 Budget Timesheets/Stipends: \$16,338	• Fund five calendared professional development days to support closing of the achievement gap and attainment of LCAP goals for low income, English learner, and foster youth. • Provide funding necessary to carry out professional development & staff collaboration opportunities) Topics are prioritized through the Accelerated Schools Process, WASC & by district identified needs • Fund North Coast Teacher Induction Program (NCTIP). • (Charter) Release middle school teachers for the regular, ongoing planning and preparation time necessary to increase student achievement, including time for data analysis, progress monitoring, focused instructional planning, and preparation of differentiated lessons to meet student needs. Fund two part time PE positions necessary for preparation of differentiated lessons and analysis of progress monitoring data. • Staff Timesheets

		Actual Timesheets/Stipends: \$6,253.18	
1.4	Implementation of the Standards	Budget Supplies & Services: \$15,990 Actual Supplies & Services: \$3,077.63 Budget Timesheets/Stipends: \$0 Actual Timesheets/Stipends: \$0	• Ensure all students, including English Learners and students with exceptional needs, are receiving 200 minutes of physical education every ten days. (charter) Ensure all students are receiving physical education according to the charter. • Implement math and ELA assessment plans, including: administration of STAR 360 & other districtwide assessments, utilization of Illuminate Data Management system, use of updated common core aligned report cards & provide focused time for staff collaboration and data analysis. • (Elementary) Implement science ad hoc action plan/Districtwide adoption of Maker Education. • (Charter) Implement science ad hoc action plan to support the transition to the Next Generation Science Standards and WASC actions related to mathematics (numerical literacy and assessments). • Staff Timesheets/Stipends
1.5	Literacy	Budget Supplies & Services: \$0 Actual Supplies & Services: \$0 Budget Timesheets/Stipends: \$0 Actual Timesheets/Stipends: \$0	• (Elementary) Implement a plan to increase, monitor and support students' independent reading. Provide funds for the following: ○ Accelerated Reader and related supplies ○ Replacement books and/or new books for school or classroom libraries ○ Library materials/supplies • (Elementary) Provide library time for all classes; fund library assistant positions • (Elementary) Implement Universal Access Action plan • (Charter) Provide independent reading materials and replacement texts for classroom libraries
1.6	Instructional Materials	Budget Supplies & Services: \$335,587.44 Actual Supplies & Services: \$332,254.15 Budget Timesheets/Stipends: \$27,402.00 Actual Timesheets/Stipends: \$23,003.55	• Purchase & implement district/charter adopted curriculum based on adoption plan for Common Core State Standards (CCSS)/Next Generation Science Standards (NGSS)/California State Standards, including replacement/consumable materials. • Classroom Budgets: Provide school site/classroom budgets for basic supplies, materials and services.
1.7	Enrichment	Budget Supplies & Services: \$206,643 Actual Supplies & Services: \$127,716.66	• Provide ongoing enrichment opportunities for students during and after school throughout the year (such as music, art, drama, sports, clubs, etc) • Classroom Budgets: Provide funds to augment district/school site and classroom budgets for materials, supplies, services & support that enrich students' education beyond the basics, help pupils attain academic goals and participate in enhanced learning opportunities, such as assemblies and field trips.

		• (Charter) Implement all related WASC actions related to enrichment . • Staff Timesheets/Stipends	Budget Timesheets/Stipends: \$0 Actual Timesheets/Stipends: \$164,071.64
1.8	Technology	• (Elementary) Continue to fund computer lab assistants to provide technology classes and technology support. • Replace technology devices, charging carts, and related technology services according to replacement schedule, to maintain student access to technology, which includes: - o 1:1 access to devices (eg Chromebooks) in grades TK-12 - o Necessary teacher & classroom technology (chromebook, printer, document camera, LCD projector, etc.) • Provide funds for technology staff and supplemental costs related to increased technology access (technology department staff, hardware, software, lab equipment, etc.).	Budget Supplies & Services: \$33,564 Actual Supplies & Services: \$23,330.63 Budget Timesheets/Stipends: \$0 Actual Timesheets/Stipends: \$0
1.9	College and Career (Charter Only)	• Fund AVID including AVID Elective class, AVID Summer Institute, site & charter AVID Coordinator positions, AVID contract, and purchase necessary materials. • Provide college and career guidance and support including College and Career Coordinator, Alumni Coordinator, college field trips, and mentor program. • Provide funds to support college preparatory tests such as SAT, ACT, and Advanced Placement (AP) for low income students. • Staff Timesheets/Stipends	Budget Supplies & Services: \$77,642.92 Actual Supplies & Services: \$32,985.44 Budget Timesheets/Stipends: \$30,196 Actual Timesheets/Stipends: \$30,358.66
TOTAL FOR ACTION GOAL 1			Total Budget S/S: \$972,899.58 Total Actuals S/S: \$613,047.49 Total Budget Timesheets/Stipends: \$826,172 Total Actuals Timesheets/Stipends: \$355,123.38

Increase student achievement and social/emotional well-being for all students, with an emphasis on closing the achievement gap and attaining equity for English language learners, students from socioeconomically disadvantaged backgrounds, students with exceptional needs and students experiencing learning loss due to COVID-19 pandemic.

Action	Non Personnel Expenses	Services
2.2 Social/Emotional Support Staff and Services	Budget Supplies & Services: \$9,550 Actual Supplies & Services: \$6,755.62 Budget Timesheets/Stipends: \$66,834 Actual Timesheets/Stipends: \$6,942.94	• Fund student service managers, who provide behavior counseling & support, and facilitate schoolwide activities that promote student motivation and school connectedness. • Provide counseling services for students to provide conflict management and social emotional support, as well as to build college and career awareness. • Maintain additional school psychologist FTE to provide increased/ improved services for tier two behavior supports, crisis support & risk assessment, and student achievement. • Implement plan to improve student social-emotional wellness, which includes Social-Emotional Learning in the classroom as well as a Multi-Tiered System of Support. • (Charter) Fund School-based Therapist to support the social-emotional needs of secondary students. • Staff Timesheets/Stipends
2.3 Special Education	Budget Supplies & Services: \$59,073.37 Actual Supplies & Services: \$24,417.25 Budget Timesheets/Stipends: \$39,627 Actual Timesheets/Stipends: \$384.88	• Provide mandated Special Education Services, including funding for special education staff (Director of Special Education Services, Psychologists, RSP, Special Day Class, Speech, Instructional Assistants, etc.) • The Special Education Director and Special Education Staff will hold ongoing collaboration and planning meetings to monitor the academic progress of students receiving special education services, better align our special education program with the general education program and meet students' individual needs. • (Elementary) Implement CDE approved 2019-20 Special Education Targeted Review Plan to support improved outcomes for Students with Disabilities in the following areas • (Charter)Implement CDE approved 2019-20 Special Education Targeted Review Plan to support improved outcomes for Students with Disabilities in the following areas: • Staff Timesheets/Stipends
2.4 Supplemental Materials	Budget Supplies & Services: \$68,348.60 Actual Supplies & Services: \$46,033.81 Budget Timesheets/Stipends: \$0 Actual Timesheets/Stipends: \$0	• Purchase supplemental materials, services and software needed to increase student achievement and student engagement, as well as enhance student learning at school and at home, as prioritized through ASP and/or district identified needs. • Provide funding to purchase individualized learning software and related materials to support student achievement in literacy, ELD, and mathematics.

2.5	EL Support	Budget Supplies & Services: \$23,820 Actual Supplies & Services: \$23,720 Budget Timesheets/Stipends: \$8,305 Actual Timesheets/Stipends: \$5,901.12	• Implement ELD action plan. • Provide additional staff, services, & materials for English Learner Students: ◦ Support for newcomer students via digital language learning software or applications ◦ Oversight & support for administration of the English Learner state test (ELPAC), including substitute teachers, ◦ Oversight of the redesignation process (RFEP), ◦ Teacher on Special Assignment position to support the above ◦ Additional materials, services and interventions to support EL student success with English language proficiency and mastery of the CA State Standards/Common Core State Standards. • For Redesignated English Proficient (RFEP) Pupils, monitor students' progress towards proficiency in the Common Core State Standards for four years. • Provide bilingual district office and school office staff to meet the needs of English learner families. • (Charter) Continue to implement a plan to address the needs of Long-term English Learners. Implementation of designated ELD classes. • Staff Timesheets/Stipends
2.6	Intervention	Budget Supplies & Services: \$43,715 Actual Supplies & Services: \$1,523.27 Budget Timesheets/Stipends: \$9,117 Actual Timesheets/Stipends: \$6,918.31	• (Elementary) Fund intervention teachers • (Charter) Fund academic support programs/school site intervention plans in order to increase student achievement. Specific plans vary by school site needs and may include Learning Lab, reading intervention, math tutoring, before and after school support, etc • (Charter) Implement all WASC actions related to intervention. • Staff Timesheets/Stipends
2.7	After School Support/ Summer Programming	Budget Supplies & Services: \$5,000 Actual Supplies & Services: \$0 Budget Timesheets/Stipends: \$4,628 Actual Timesheets/Stipends: \$0	• Provide Boys & Girls Club program to support academic achievement, enrichment, and afterschool care for students, including additional funds to provide more kindergarten after school support. • Provide Summer learning experience to help address learning acceleration • Staff Timesheets/Stipends
2.8	Student Engagement	Budget Supplies & Services: \$0	• Each school site will implement a plan to maintain low Chronic Absenteeism rates, including: ◦ Monitoring attendance of students who are in danger of being chronically absent or are chronically

		Actual Supplies & Services: \$0 Budget Timesheets/Stipends: \$0 Actual Timesheets/Stipends: \$0	absent - o Monitoring attendance of all homeless students in order to intervene early and provide necessary support. - o Providing additional guidance and support to chronically absent students and their families - o Utilizing the SARB process at the district level with a district attendance coordinator • (Charter) <i>Saturday School</i>: Provide funding for Saturday School in order to offer an alternative to suspensions, as appropriate.
TOTAL FOR ACTION GOAL 2		Total Budget S/S: \$209,506.97 Total Actuals S/S: \$102,449.95 Total Budget Timesheets/Stipends: \$128,511 Total Actuals Timesheets/Stipends: \$11,426.68	

Goal #3: Climate, Culture, Operations

Ensure a safe, equitable and inclusive learning environment, welcoming school culture and other services that support daily operations.

Action	Non Personnel Expenses	Services
3.1 Welcoming and Equitable School Culture	Budget Supplies & Services: \$21,775.00 Actual Supplies & Services: \$6,794.65 Budget Timesheets/Stipends: \$0 Actual Timesheets/Stipends: \$0	- Equity and Anti-racism ad hoc will develop and implement an action plan to promote welcoming, equitable, and safe school cultures that includes respect for and acceptance of all ethnic, racial, religious, sexual-orientation, and gender-identity and gender expression persons. - Staff Timesheets/Stipends
3.2 Family Engagement	Budget Supplies & Services: \$68,240 Actual Supplies & Services: \$58,396.11 Budget Timesheets/Stipends: \$2,666 Actual Timesheets/Stipends: \$1,520.95	<i>Communication:</i> Utilize Parent Square as a two-way communication at the district, site and classroom level. <i>Parent Club:</i> Implement monthly Parent Club Meetings at each school site to inform parents of schoolwide events, educational goals, and information on how parents can support their child(ren)'s education. <i>Parent Conferences:</i> Add a second round of parent conferences for all parents in order to increase parent communication related to student achievement, educational goal setting, and supporting learning in the home. <i>Events:</i> Conduct schoolwide events that promote a strong school culture & increased student and family engagement (e.g. family barbeque) (Charter) Continue to conduct school wide events that promote strong school culture (Graduation, Portfolio Day, Prom, Grad Night, Family BBQ, Senior Awards Night, Scholarship Interviews, Career Day, Community Relations Coordinator, etc.). - Provide ongoing culturally responsive training and collaboration time for staff on effective family engagement strategies. - Staff Timesheets/Stipends
3.3 Safety	Budget Supplies & Services: \$19,838 Actual Supplies & Services: \$3,989.49 Budget Timesheets/Stipends: \$570.00	- Ensure students are safe on campus (yard duties/instructional assistant supervision/crossing guards). - Implement school safety plans, including preparedness for emergency situations (training on procedures, drills) - Staff Timesheets/Stipends

		Actual Timesheets/Stipends: \$568.14	
3.4	Facilities	Budget Supplies & Services: \$2,930,853.00 Actual Supplies & Services: \$1,544,302.44 Budget Timesheets/Stipends: \$49,894.00 Actual Timesheets/Stipends: \$14,030.48	- The facilities director and superintendent or designee will communicate with school site principals and complete campus walkthroughs to determine necessary repairs and ongoing priorities for facilities. - Staff Timesheets/Stipends
3.5	Nutrition Services	Budget Supplies & Services: \$0 Actual Supplies & Services: \$0 Budget Timesheets/Stipends: \$0 Actual Timesheets/Stipends: \$0	Offer universal breakfast & healthy lunch options. Fund cafeteria encroachment.
3.6	Transportation	Budget Supplies & Services: \$256,204 Actual Supplies & Services: \$0 Budget Timesheets/Stipends: \$0 Actual Timesheets/Stipends: \$0	- Provide additional transportation services/busing to and from school to ensure that low income pupils, foster youth and English Learners arrive safely to and from school and maintain good attendance. (Charter) Provide extended transportation services to and from school for students of Roseland Collegiate Prep
3.7	Technology	Budget Supplies &	Provide software, hardware, materials, equipment, infrastructure and services necessary to support ongoing

		Services: \$78,196 Actual Supplies & Services: \$58,131.71 Budget Timesheets/Stipends: \$285.00 Actual Timesheets/Stipends: \$285.02	technology needs & implementation of district technology plan, including technology coordinator.
3.8	Operations	Budget Supplies & Services: \$870,155.00 Actual Supplies & Services: \$689,143.26 Budget Timesheets/Stipends: \$0 Actual Timesheets/Stipends: \$0	- Fund other ongoing necessary services and supplies to operate school sites and the district/charter, including: legal, auditing, membership fees, postage, mileage, printing, equipment rentals, negotiations costs, educational consultants, startup funds, materials & incentives, etc., as well as related employee supplemental pay. - Provide funds to pay long-term debt for the gym/community room on RAMS/Sheppard campus. (Elementary) Provide funding to maintain the Roseland School District Board of Trustees (Charter) Provide funding to maintain the Roseland Charter School Board of Directors.
TOTAL FOR ACTION GOAL 3		Total Budget S/S: \$4,245,261 Total Actuals S/S: \$2,360,757.66 Total Budget Timesheets/Stipends: \$53,415 Total Actuals Timesheets/Stipends: \$14,946.03	
GRAND TOTAL ALL ACTIONS		Total Budget S/S: \$5,427,667.55 Total Actuals S/S: \$3,076,255.10 Total Budget Timesheets/Stipends: \$1,008,098 Total Actuals Timesheets/Stipends:	

	\$381,496.09	
PERSONNEL COSTS + TIMESHEETS & STIPENDS	GOAL 1 Budget: \$11,668,516 GOAL 1 Actuals: \$5,617,573.70 GOAL 2 Budget: \$3,616,459.35 GOAL 2 Actuals: \$1,311,573.60 GOAL 3 Budget: \$1,114,654 GOAL 3 Actuals: \$546,430.81 Total Budget: \$16,399,629.35 Total Actuals: \$7,475,578.11	

Local Control Funding Formula (LCFF) Calculator Worksheets

Roseland Charter (101923) - RCS Second Interim 2024										2027/2024	
										2026-27	2027-28
SUMMARY OF FUNDING											
General Assumptions											
COLA & Augmentation										3.11%	3.17%
Base Grant Proration Factor										0.00%	0.00%
Add-on, ERT & MSA Proration Factor										0.00%	0.00%
LCFF Entitlement											
Base Grant										\$14,219,497	\$14,670,008
Grade Span Adjustment										243,753	251,800
Supplemental Grant										2,524,705	2,604,751
Concentration Grant										3,034,678	3,130,894
Add-ons: Targeted Instructional Improvement Block Grant										-	-
Add-ons: Home-to-School Transportation										-	-
Add-ons: Small School District Bus Replacement Program										-	-
Add-ons: Transitional Kindergarten										-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid										\$20,022,633	\$20,657,453
Miscellaneous Adjustments										-	-
Economic Recovery Target										-	-
Additional State Aid										-	-
Total LCFF Entitlement										20,022,633	20,657,453
LCFF Entitlement Per ADA										17,108	17,651
Components of LCFF By Object Code											
State Aid (Object Code 8011)										\$11,798,001	\$12,297,539
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)										4,267,642	4,402,924
<i>Local Revenue Sources:</i>											
Property Taxes (Object 8021 to 8089)										-	-
In-Lieu of Property Taxes (Object Code 8096)										-	-
Property Taxes net of In-Lieu										3,956,990	3,956,990
TOTAL FUNDING										20,022,633	20,657,453
Basic Aid Status										-	-
Excess Taxes										-	-
EPA in Excess to LCFF Funding										-	-
Total LCFF Entitlement										20,022,633	20,657,453
SUMMARY OF EPA											
% of Adjusted Revenue Limit - Annual										44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2										44.55990366%	44.55990366%
EPA (for LCFF calculation purposes)										4,267,642	4,402,924
EPA, Current Year (Object Code 8012)										4,138,919	4,267,642
(P-2 plus Current Year Actual)										4,138,919	4,267,642
EPA, Prior Year Adjustment (Object Code 8019)										-	-
(P-A less Prior Year Actual)										-	-
Actual (from Data Entry tab)										-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES											
Base Grant (Excludes add-ons for TILG and Transportation)										14,463,250	14,921,808
Supplemental and Concentration Grant funding in the LCAP year										5,559,383	5,735,645
Percentage to Increase or Improve Services										38.44%	38.44%

Roseland Charter (101923) - RCS Second Interim 2024									
2/27/2024									
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment									
COE Enrollment									
Total Enrollment									
Unduplicated Pupil Count									
COE Unduplicated Pupil Count									
Total Unduplicated Pupil Count									
Rolling %, Supplemental Grant									
Rolling %, Concentration Grant									
2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
1,438	1,364	1,293	1,250	1,250	1,250	1,250	1,250	1,250	1,250
-	-	-	-	-	-	-	-	-	-
1,438	1,364	1,293	1,250	1,250	1,250	1,250	1,250	1,250	1,250
1,219	1,089	1,072	1,091	1,091	1,091	1,091	1,091	1,091	1,091
-	-	-	-	-	-	-	-	-	-
1,219	1,089	1,072	1,091	1,091	1,091	1,091	1,091	1,091	1,091
85.4900%	84.0400%	82.5400%	83.2400%	85.7900%	87.2800%	87.2800%	87.2800%	87.2800%	87.2800%
85.4900%	84.0400%	82.5400%	83.2400%	85.7900%	87.2800%	87.2800%	87.2800%	87.2800%	87.2800%

Roseland Charter (101923) - RCS Second Interim 2024									
2/27/2024									
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
LCFF Subtotal									
NSS									
Combined Subtotal									
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
LCFF Subtotal									
NSS									
Combined Subtotal									
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
LCFF Subtotal									
NSS									
Combined Subtotal									
Net Adjustment to Prior Year ADA for Charter Shift									
Second prior year charter school shift percentage									
Prior year charter school shift percentage									
Prior 3-Year Average ADA (if charter shift percentage > 50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
LCFF Subtotal									
NSS									
Combined Subtotal									
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
Current Year ADA									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
LCFF Subtotal									
NSS									
Combined Subtotal									
Change in LCFF ADA (excludes NSS ADA)									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
LCFF Subtotal									
NSS									
Combined Subtotal									

Roseland Charter (101923) - RCS Second Interim 2024									
2/27/2024									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	-	-	1.82	2.71	2.71	2.71	2.71	2.71	2.71
Grades 4-6	176.80	58.09	0.81	0.33	0.33	0.33	0.33	0.33	0.33
Grades 7-8	464.01	461.04	437.21	444.27	444.27	444.27	444.27	444.27	444.27
Grades 9-12	766.33	796.38	749.80	723.03	723.03	723.03	723.03	723.03	723.03
Subtotal	1,407.14	1,315.51	1,189.64	1,170.34	1,170.34	1,170.34	1,170.34	1,170.34	Current
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)									
Grades TK-3	-	-	1.82	2.71	2.71	2.71	2.71	2.71	2.71
Grades 4-6	176.80	58.09	0.81	0.33	0.33	0.33	0.33	0.33	0.33
Grades 7-8	464.01	461.04	437.21	444.27	444.27	444.27	444.27	444.27	444.27
Grades 9-12	766.33	796.38	749.80	723.03	723.03	723.03	723.03	723.03	723.03
Total Actual ADA	1,407.14	1,315.51	1,189.64	1,170.34	1,170.34	1,170.34	1,170.34	1,170.34	1,170.34
TOTAL FUNDED ADA									
Grades TK-3	-	-	1.82	2.71	2.71	2.71	2.71	2.71	2.71
Grades 4-6	176.80	58.09	0.81	0.33	0.33	0.33	0.33	0.33	0.33
Grades 7-8	464.01	461.04	437.21	444.27	444.27	444.27	444.27	444.27	444.27
Grades 9-12	766.33	796.38	749.80	723.03	723.03	723.03	723.03	723.03	723.03
Total Funded ADA	1,407.14	1,315.51	1,189.64	1,170.34	1,170.34	1,170.34	1,170.34	1,170.34	1,170.34
Funded Difference (Funded ADA less Actual ADA)									
FUNDED ADA for the Transitional Kindergarten Add-on	-	-	-	-	-	-	-	-	-
Current Year TK ADA	-	-	-	-	-	-	-	-	-

Roseland Charter (101923) - RCS Second Interim 2024											
2/27/2024											
PER-ADA FUNDING LEVELS											
Base, Supplemental and Concentration Rate per ADA											
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28			
Base Grants											
Grades TK-3	\$ 11,253	\$ 12,123	\$ 13,601	\$ 14,784	\$ 15,134	\$ 15,692	\$ 16,179	\$ 16,693			
Grades 4-6	\$ 10,347	\$ 11,146	\$ 12,505	\$ 13,594	\$ 13,917	\$ 14,429	\$ 14,878	\$ 15,350			
Grades 7-8	\$ 10,654	\$ 11,476	\$ 12,876	\$ 13,996	\$ 14,329	\$ 14,856	\$ 15,318	\$ 15,804			
Grades 9-12	\$ 12,668	\$ 13,646	\$ 15,311	\$ 16,642	\$ 17,038	\$ 17,663	\$ 18,213	\$ 18,790			
Grade Span Adjustment											
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 9,994	\$ 10,267	\$ 10,586	\$ 10,922			
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,423	\$ 10,747	\$ 11,088			
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,731	\$ 11,065	\$ 11,416			
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,106	\$ 12,436	\$ 12,823	\$ 13,229			
Prorated Base, Supplemental and Concentration Rate per ADA											
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,039	\$ 1,068	\$ 1,101	\$ 1,136			
Grades 4-6	\$ 243	\$ 255	\$ 289	\$ 312	\$ 315	\$ 323	\$ 333	\$ 344			
Grades 7-8	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,033	\$ 11,335	\$ 11,687	\$ 12,058			
Grades 9-12	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,423	\$ 10,747	\$ 11,088			
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,731	\$ 11,065	\$ 11,416			
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,421	\$ 12,759	\$ 13,156	\$ 13,573			
Prorated Grade Span Adjustment											
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 9,994	\$ 10,267	\$ 10,586	\$ 10,922			
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,423	\$ 10,747	\$ 11,088			
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,731	\$ 11,065	\$ 11,416			
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,106	\$ 12,436	\$ 12,823	\$ 13,229			
Supplemental Grant											
Maximum - 1.00 ADA, 100% UPP											
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,039	\$ 1,068	\$ 1,101	\$ 1,136			
Grades 4-6	\$ 243	\$ 255	\$ 289	\$ 312	\$ 315	\$ 323	\$ 333	\$ 344			
Grades 7-8	20%	20%	20%	20%	20%	20%	20%	20%			
Grades 9-12	20%	20%	20%	20%	20%	20%	20%	20%			
Actual - 1.00 ADA, Local UPP as follows:											
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,207	\$ 2,267	\$ 2,337	\$ 2,412			
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,029	\$ 2,085	\$ 2,149	\$ 2,218			
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,089	\$ 2,146	\$ 2,213	\$ 2,283			
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,484	\$ 2,552	\$ 2,631	\$ 2,715			
Concentration Grant (>55% population)											
Maximum - 1.00 ADA, 100% UPP											
Grades TK-3	\$ 85,49%	\$ 84,04%	\$ 82,54%	\$ 83,24%	\$ 85,79%	\$ 87,28%	\$ 87,28%	\$ 87,28%			
Grades 4-6	\$ 1,454	\$ 1,502	\$ 1,670	\$ 1,823	\$ 1,893	\$ 1,979	\$ 2,040	\$ 2,105			
Grades 7-8	\$ 1,337	\$ 1,381	\$ 1,536	\$ 1,676	\$ 1,741	\$ 1,819	\$ 1,876	\$ 1,936			
Grades 9-12	\$ 1,376	\$ 1,422	\$ 1,581	\$ 1,726	\$ 1,792	\$ 1,873	\$ 1,932	\$ 1,993			
Actual - 1.00 ADA, Local UPP >55% as follows:											
Grades TK-3	\$ 1,296	\$ 1,687	\$ 1,811	\$ 2,010	\$ 2,208	\$ 2,378	\$ 2,452	\$ 2,530			
Grades 4-6	\$ 1,192	\$ 1,551	\$ 1,666	\$ 1,848	\$ 2,031	\$ 2,187	\$ 2,255	\$ 2,326			
Grades 7-8	\$ 1,227	\$ 1,597	\$ 1,715	\$ 1,903	\$ 2,091	\$ 2,252	\$ 2,322	\$ 2,395			
Grades 9-12	\$ 1,459	\$ 1,898	\$ 2,039	\$ 2,263	\$ 2,486	\$ 2,677	\$ 2,760	\$ 2,848			

Second Interim Budget SACS Forms

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

Charter Number: _____

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):

2023-24 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____

Date: _____

Charter School Official
(Original signature required)

Printed Name: Raúl Guerrero

Title: Superintendent/Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Amy Nichols

Name

Chief Business Official

Title

707-545-0102

Telephone

anichols@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)
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	0.00	0.00	0.00	0.00	0.0%
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	1,225.63	1,225.63	1,170.34	1,170.34	(55.29)	-5.0%
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)	1,225.63	1,225.63	1,170.34	1,170.34	(55.29)	-5.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,225.63	1,225.63	1,170.34	1,170.34	(55.29)	-5.0%

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	19,014,610.00	18,204,795.00	11,597,515.00	18,295,119.00	90,324.00	0.5%
2) Federal Revenue		8100-8299	2,302,207.28	2,974,634.94	640,200.33	3,453,282.91	478,647.97	16.1%
3) Other State Revenue		8300-8599	627,042.00	1,110,494.89	531,943.79	892,838.75	(217,656.14)	-19.6%
4) Other Local Revenue		8600-8799	390,173.00	321,470.00	468,930.19	715,618.39	394,148.39	122.6%
5) TOTAL, REVENUES			22,334,032.28	22,611,394.83	13,238,589.31	23,356,859.05		
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	797,226.21	877,699.25	429,588.47	883,633.61	(5,934.36)	-0.7%
5) Services and Other Operating Expenses		5000-5999	21,740,568.47	23,102,897.70	11,450,486.25	23,243,001.74	(140,104.04)	-0.6%
6) Depreciation and Amortization		6000-6999	1,043,800.73	2,182,667.00	0.00	2,519,762.00	(337,095.00)	-15.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	132,374.18	132,375.00	88,795.18	293,826.00	(161,451.00)	-122.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,713,969.59	26,295,638.95	11,968,869.90	26,940,223.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,379,937.31)	(3,684,244.12)	1,269,719.41	(3,583,364.30)		
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	.37	0.00	0.00	(.37)	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	.37	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,379,937.31)	(3,684,243.75)	1,269,719.41	(3,583,364.30)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	37,694,221.33	38,409,848.18		38,409,848.18	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)			37,694,221.33	38,409,848.18		38,409,848.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			37,694,221.33	38,409,848.18		38,409,848.18		
2) Ending Net Position, June 30 (E + F1e)			36,314,284.02	34,725,604.43		34,826,483.88		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	21,665,036.00	21,665,036.00		21,665,036.00		
b) Restricted Net Position		9797	8,560,228.00	7,557,749.22		7,049,359.03		
c) Unrestricted Net Position		9790	6,089,020.02	5,502,819.21		6,112,088.85		
LCFF SOURCES								
Principal Apportionment								

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)
State Aid - Current Year		8011	10,926,480.00	10,157,968.00	5,889,718.00	10,269,707.00	111,739.00	1.1%
Education Protection Account State Aid - Current Year		8012	4,249,400.00	4,016,615.00	2,032,241.00	3,998,541.00	(18,074.00)	-0.4%
State Aid - Prior Years		8019	0.00	0.00	1,954,714.00	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%
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	3,838,730.00	4,030,212.00	1,720,842.00	4,026,871.00	(3,341.00)	-0.1%
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			19,014,610.00	18,204,795.00	11,597,515.00	18,295,119.00	90,324.00	0.5%
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	660,338.94	536,740.91	225,615.91	536,920.91	180.00	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	46,260.52	45,350.00	0.00	73,350.00	28,000.00	61.7%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	29,415.08	135,224.03	45,905.03	208,536.00	73,311.97	54.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	48,939.74	38,373.00	9,355.00	38,373.00	0.00	0.0%
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	1,517,253.00	2,218,947.00	359,324.39	2,596,103.00	377,156.00	17.0%
TOTAL, FEDERAL REVENUE			2,302,207.28	2,974,634.94	640,200.33	3,453,282.91	478,647.97	16.1%
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%

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 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	50,097.00	49,013.90	49,860.00	48,768.67	(245.23)	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	281,945.00	280,975.57	140,405.62	291,414.66	10,439.09	3.7%
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	295,000.00	361,184.25	0.00	361,184.25	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	0.00	419,321.17	341,678.17	191,471.17	(227,850.00)	-54.3%
TOTAL, OTHER STATE REVENUE			627,042.00	1,110,494.89	531,943.79	892,838.75	(217,656.14)	-19.6%
OTHER LOCAL REVENUE								
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	120,000.00	120,000.00	246,658.87	246,658.00	126,658.00	105.5%
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	1,470.00	1,470.00	222,271.32	200,257.39	198,787.39	13,523.0%
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	268,703.00	200,000.00	0.00	268,703.00	68,703.00	34.4%
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			390,173.00	321,470.00	468,930.19	715,618.39	394,148.39	122.6%
TOTAL, REVENUES			22,334,032.28	22,611,394.83	13,238,589.31	23,356,859.05		
CERTIFICATED SALARIES								

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)
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%
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	79,706.00	66,568.44	0.00	66,569.00	(.56)	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	635,630.25	711,590.81	381,645.61	648,683.61	62,907.20	8.8%
Noncapitalized Equipment		4400	81,889.96	99,540.00	47,942.86	168,381.00	(68,841.00)	-69.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			797,226.21	877,699.25	429,588.47	883,633.61	(5,934.36)	-0.7%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	75,110.24	75,110.00	0.00	0.00	75,110.00	100.0%
Travel and Conferences		5200	57,320.70	65,817.99	37,356.72	81,701.62	(15,883.63)	-24.1%
Dues and Memberships		5300	23,784.96	125,343.99	113,222.54	153,148.99	(27,805.00)	-22.2%
Insurance		5400-5450	249,228.00	249,228.00	185,657.00	249,228.00	0.00	0.0%
Operations and Housekeeping Services		5500	506,390.84	443,864.00	240,345.68	455,955.00	(12,091.00)	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	543,555.60	617,014.00	605,075.38	458,113.00	158,901.00	25.8%
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	20,260,149.93	21,503,989.72	10,260,360.33	21,821,825.13	(317,835.41)	-1.5%
Communications		5900	25,028.20	22,530.00	8,468.60	23,030.00	(500.00)	-2.2%

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, SERVICES AND OTHER OPERATING EXPENSES			21,740,568.47	23,102,897.70	11,450,486.25	23,243,001.74	(140,104.04)	-0.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	1,043,800.73	1,043,800.00	0.00	1,380,895.00	(337,095.00)	-32.3%
Amortization Expense—Lease Assets		6910	0.00	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			1,043,800.73	2,182,667.00	0.00	2,519,762.00	(337,095.00)	-15.4%
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	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	132,374.18	132,375.00	88,795.18	293,826.00	(161,451.00)	-122.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			132,374.18	132,375.00	88,795.18	293,826.00	(161,451.00)	-122.0%
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%
TOTAL, EXPENSES			23,713,969.59	26,295,638.95	11,968,869.90	26,940,223.35		
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%

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)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	.37	0.00	0.00	(.37)	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	.37	0.00	0.00	(.37)	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	.37	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	249,250.00
6300	Lottery: Instructional Materials	11,374.86
6546	Mental Health-Related Services	52,941.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	806,913.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	214,091.00
7311	Classified School Employee Professional Development Block Grant	4,520.00
7412	A-G Access/Success Grant	489,082.00
7413	A-G Learning Loss Mitigation Grant	13,338.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	4,139.60
7435	Learning Recovery Emergency Block Grant	2,167,366.00
7810	Other Restricted State	21,220.00
9010	Other Restricted Local	3,015,123.57
Total, Restricted Net Position		7,049,359.03

Second Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

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)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
62-3010-0-0000-0000-9791	3010	9791	(\$33,079.62)
62-3010-1-0000-0000-9791	3010	9791	\$33,079.62

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
62	7413	8590	(\$494,882.00)

Explanation: Adjusting receivable for revenue that will not be realized.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
62	7413	(\$494,882.00)

Explanation: Adjusting receivable for revenue that will not be realized.

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**