Roseland Public Schools
DESTINATION COLLEGE

ROSELAND CHARTER SCHOOL

A CALIFORNIA NON-PROFIT BENEFIT CORPORATION

2023-24
PROPOSED
ADOPTED BUDGET

PRESENTED TO THE BOARD OF DIRECTORS:
PUBLIC HEARING: JUNE 6, 2023
ADOPTION: JUNE 13, 2023

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

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

An Independent Study Program is offered at all grades.

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EXECUTIVE SUMMARY

California's Local Education Agencies (LEAs) are required to provide midyear budget updates throughout the school year. This report reflects The Charter's proposed Adopted Budget 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)	19,014,610
Federal Revenues (primarily restricted)	2,302,207
Other State Revenues	627,042
Other Local Revenues (Special Ed pass through from District; Interest revenue)	390,173
Total Revenues	**$22,334,032**

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	18,031,440
Supplies	797,226
Services (including reimbursement to District for Big Gym and student transportation)	3,709,129
Debt Service Interest on RUP, RAMS Facilities	132,374
Total Expenditures Before Depreciation	**$22,670,169**
Facility Depreciation	1,043,801
Total Expenditures	**$23,713,970**

Positive Certification:

The Roseland Charter School is financially solvent and will be able to fulfill its financial obligations, including funding a 5% reserve level, for the current and next two subsequent years.

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 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 and financials 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 included the Arts, Music and Instructional Materials Block Grant and the Learning Recovery grants.

The Charter's Adopted 2023-24 Budget and Multi-Year projections for 2024-25, 2025-26, 2026-27 are based on the School Services of California's (SSC) dartboard projections, published on May 19, 2023 after the release of the state's May Revise 2023-24 Budget. 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 (the Interim Financial Reports) will be presented to the Board of Directors in October 2023, December 2023 and March 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. Ecomomic 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.

The current state and federal economic and political activities create an environment that makes it very difficult to predict future economic trends. The Governor released his proposed budget for the 2023-24 fiscal year, and has included a large (8.22%) increase for education. However, he is proposing to fund this increase using funds that may not be available in the future. If this were to be the final budget, it would be possible that the state would need to reduce funding in future years, which could result in future decreases to the Roseland Charter School's revenues.

At this time, this volatility does not mean that there are immediate financial concerns, but the Administration should use caution when considering future plans, as the economic situation may change rapidly.

Charter Budget Planning Factors

The Charter utilizes the School Services of California Dartboard 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. Planning factors for STRS/PERS retirement costs are also included.

SSC School District and Charter School Financial Projection Dartboard
2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely 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	2022-23	2023-24[1]	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	$9,166	$9,304	$9,580	$11,102
Statutory COLA of 8.22%	$753	$765	$787	$913
2023-24 Base Grants	$9,919	$10,069	$10,367	$12,015
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,032	–	–	$312
2023-24 Adjusted Base Grants[2]	$10,951	$10,069	$10,367	$12,327
Transitional Kindergarten (TK) Add-On[3]	$3,044	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.71%	3.54%	3.02%	2.64%	2.89%
California Lottery	Unrestricted per ADA	$170	$170	$170	$170	$170
	Restricted per ADA	$67	$67	$67	$67	$67
Mandate Block Grant (District)	Grades K-8 per ADA	$34.94	$37.81	$39.30	$40.59	$41.88
	Grades 9-12 per ADA	$67.31	$72.84	$75.71	$78.20	$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	$18.34	$19.85	$20.63	$21.31	$21.99
	Grades 9-12 per ADA	$50.98	$55.17	$57.34	$59.23	$61.12
Interest Rate for Ten-Year Treasuries		3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate[4]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[4]		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate[5]		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[6]		$15.50	$16.00	$16.50	$16.90	$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
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

[1]Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.
[2]Additional 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.
[3]Funding 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.
[4]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.
[5]Unemployment rate in 2023-24 is final based on determination by the Employment Development Department 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).
[6]Minimum wage rates are effective January 1 of the respective year.

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Revenue: Local Control Funding Formula – Current and Future Years

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 calculation of LCFF revenue is made using a worksheet called the "LCFF Calculator". The LCFF Calculator utilized to determine the revenue projections for the 2023 budget is available for review in this report.

LEAs receive additional supplemental and concentration LCFF funds for their unduplicated pupils (students eligible for free/reduced meals, English language learners, and foster youth). The target LCFF supplemental funding is an additional 20% of the target base rate for the school's percentage of unduplicated pupils. Concentration funding is an additional 65% of the target base rate for the school's unduplicated pupil count over 55%. Following the adoption of the Charter's 2021-22 budget in June 2021, the Concentration funding rate increased from 50% to 65%.

The Charter's estimated unduplicated pupil percentage for 2023-24 is 81.78% This rate decreased during the prior school year, but then returned to prior levels with an increase this year. It is possible that the prior year's decrease could be more attributed to a change in recordkeeping requirements that are used to determine the unduplicated rate, and not an actual change in student demographics. The agency administration will be closely monitoring this metric in future school years.

Revenue: Planning Cost of Living Adjustments (COLA)

The final State Enacted Budget included updated cost of living adjustment (COLA) factors for the budgeted year, as well as the three future years included in the 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. COLAs for the budget year, and the next three years are projected to be as follows:

- 2023-24 – 8.22%
- 2024-25 – 3.94%
- 2025-26 – 3.29%
- 2026-27 – 3.19%

Revenue: Historical Enrollment and Average Daily Attendance

The majority of the school's funding is based on a per pupil rate for students' actual Average Daily Attendance (ADA) as reported on the Period 2 Attendance (P-2) report to the state in April. Because student attendance drives our funding, it's important to estimate enrollment and ADA as accurately as possible. Roseland School District and Roseland Charter School's attendance rate was typically over 96% of enrollment prior to the COVID-19 pandemic.

The actual ADA for the past several years has varied due to pandemic related quarantine and illness. ADA for the 2022-23 school year was 92% (1189.64) of the total 1293 enrollment). The projected ADA used for the funding projections for this year and the future years included in the Multi Year Projection is 94.3%. This is an optimistic, but not unrealistic, projection based on the lifting of pandemic related quarantine restrictions.

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 cost increases for salaries and benefits (ie. step and column, health care costs and pension costs) have been factored into the Adopted 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.

Staffing Expenditures: Multi-Year Projections

Annual cost increases of 4% for step & column salary increases, health insurance premium increases, pension and wage increases are included in the budget and MYP for all staff for all future years.

It is anticipated that some pandemic relief funded positions will be funded in future years using one-time funds that have been received during this year. The revenue for this revenue is reflected in the current year, but then will be carried over into future years in the Charter's ending fund. Because these positions will be funded using one time funds, long term adjustments to Charter staffing will be necessary to ensure that the agency will be able to operate in a balanced budget once the one-time funds expire.

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).

Expenditures: Depreciation

Because the Charter's books reflect significant assets in Capital facilities, the Charter is required to book a large Depreciation expense from the General Fund. This expense of approximately $1M will increase as additional buildings are constructed. This depreciation expense creates significant pressure on the general fund, and is the largest contributor to the Charter's current $1.5M deficit in unrestricted funding. This is a non-cash, transaction, however, as the costs of the depreciation only reduce the value of the buildings and land that are reported in the Components of the Ending Fund – the value of the depreciation does not impact the Charter's cash flow or cash assets.

Capital Expenditures: Charter Program Housing

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 until one year after the Multi-purpose Room project is fully completed and closed out.

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 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.
The table on the following page 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 Feb 1, 2023
RUP	December 2018	$ 7,069,694	$ 6,269,259
RCP Purchase (indirectly - Foundation)	January 2020	$ 6,602,181	$ 5,967,177
RAMS "Modernization"	March 2023	$ 493,655	$ 493,655
RAMS "New Construction" *(estimated)*	*October 2024*	*$ 7,900,000*	*$ 7,900,000*
	Totals	**$ 22,065,530**	**$ 20,630,091**

Capital Expenditures: Multi Year Projections

Several significant capital improvements are planned for the upcoming years. The RAMS MPR was approved in early December 2022 for construction in 2023. In addition, a number of significant capital projects are being planned for RCP, including the addition of four new portable classrooms on the facility.

The RAMS MPR project will be partially funded from the remainder of the state facility loan/grant program, and will be partially funded from a cash setaside that is currently reflected as a component in the Charter's ending fund. The administration expects to expend approximately $1.4M of the cash setaside that is reflected in the ending fund, as well as the $870K RAMS Grant funding component included in the ending fund. Funding for RCP projects (estimated at $4M) is identified as the Capital Facilities Setaside for RCP, and the Capital Facilities Maintenance Reserve.

The loan repayment for RAMS, as well as the balloon payment (or an associated refinancing of that loan) will have a significant impact on the Charter School's operating cash flow. It is unlikely that the Charter will have cash available to pay for the RCP balloon payment without setting aside significant funds, so loan refinance is currently being evaluated. These loan repayments are not yet factored into the MYP, but are expected to be included in future projections. The Charter School administration and Board should carefully consider all options in this area in order to avoid a significant negative impact on the operating program of the Charter School.

Potential loan repayment scenarios that may be included in the Charter School's future projections are outlined in the table on the following two pages.

Scenario One: Make the RCP Balloon Payment at Loan Maturity						
	Actuals	Projected				
Site	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
RUP	$ 322,000	$ 322,000	$ 322,000	$ 322,000	$ 322,000	$ 322,000
RAMS "Modernization"	$ 10,000	$ 23,000	$ 23,000	$ 23,000	$ 23,000	$ 23,000
RAMS "New Construction"			$ 360,000	$ 360,000	$ 360,000	$ 360,000
RCP Lease	$ 179,000	$ 256,000	$ 344,000	$ 404,000	$ 444,000	$ 120,000
RCP Balloon Payment					$ 4,500,000	
Total Annual Costs	**$ 511,000**	**$ 601,000**	**$ 1,049,000**	**$ 1,109,000**	**$ 5,649,000**	**$ 825,000**

Scenario Two: Refinance RCP Purchase Balloon Payment at Loan Maturity						
	Actuals	Projected				
Site	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2026-27**
RUP	$ 322,000	$ 322,000	$ 322,000	$ 322,000	$ 322,000	$ 322,000
RAMS "Modernization"	$ 10,000	$ 23,000	$ 23,000	$ 23,000	$ 23,000	$ 23,000
RAMS "New Construction"			$ 360,000	$ 360,000	$ 360,000	$ 360,000
RCP Lease	$ 179,000	$ 256,000	$ 344,000	$ 404,000	$ 444,000	
RCP Purchase Refinance					$ 150,000	$ 500,000
Total Annual Costs	**$ 511,000**	**$ 601,000**	**$ 1,049,000**	**$ 1,109,000**	**$ 1,299,000**	**$ 1,205,000**

Notes and Assumptions:

1) All numbers rounded up to the next 1000s

2) The new RAMS facility was built using two loans -- one for "Modernization" and one for "New Construction" - with different repayment schedules.

3) RAMS New Construction loan is estimated based on total loan amount of $7.9M, 2% interest and 30 year repayment, for an annual cost of $360K. This amount is only an estimate -- OPSC has not yet provided the repayment schedule. Repayment will begin approximately one year after the RAMS MPR can be occupied. Until the construction is closed out and the actual loan repayment schedule is established, these amounts are not included in the Charter's MYP.

3) RCP is leased from the Roseland Charter Foundation. The costs included in the lease are the ownership costs -- primarily mortgage and insurance. The mortgage includes escalating repayments until 2026, at which point a $4.5M balloon payment must be made (or the loan must be refinanced). Insurance costs have escalated significantly - projections include a 15% annual escalation. These total costs are offset by the SB740 Rental Reimbursement, which varies annually based on enrollment and state funding levels. This estimate assumes a $280K annual reimbursement
4) RCP purchase refinance loan is estimated based on total loan amount of $4.5M, 4% interest and 30 year repayment, for an annual cost of $300K. The assumption is also that the lease will terminate at that point, as the Charter School will need to own the facility rather than lease it to obtain the refinance. Also assuming that insurance costs will transfer to the Charter, and the costs will decrease with the shift to RESIG rather than private commercial insurance. Assuming $200K in insurance at that point.

Contributions to Restricted Program: Special Education

The Special Education program expenses for 2022-23 are estimated to be $1.54M with an estimated $270K revenue passed through from the Roseland School District. This deficiency of $1.27M of revenue under expenditure is budgeted as a contribution from the unrestricted general fund.

CONCLUSIONS

The Roseland Charter School is 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.

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 anticipated costs to service its long term facility related debt. New program and operating expenses should be carefully considered before commitments are made, especially given the volatile state economic outlook that may have a detrimental impact on the Charter School's operating revenue in the coming years.

The Administration recommends that the Board of Directors approve a Positive Certification for the 2023-24 Adopted Budget.

Submitted by: Amy Nichols, Chief Business Official

BUDGET ASSUMPTIONS SUMMARY

Revenue

LCFF Assumption	2023-24	2024-25	2025-26	2026-27
COLA	8.22%	3.94%	3.29%	3.19
Enrollment	1300	1300	1300	1300
Funded Attendance (ADA)	1225.63	1225.63	1225.63	1225.63
Funded Attendance Rate	94.3%	94.3%	94.3%	94.3%
Funded Unduplicated %	81.78%	82.76%	82.69%	82.69%

Expenditures

Assumption	2023-24	2024-25	2025-26	2026-27
Wage & Benefit Increases	Actual costs	4%	4%	4%
Supply Costs Increase	1%	1%	1%	1%
Service Costs Increase	1%	1%	1%	1%

2023-24 Adopted Budget and Multiyear Projection

ROSELAND CHARTER SCHOOL 2024 Adopted Budget & Multi-year Projections Through 2026/27		2022/23 ESTIMATED ACTUALS PROJECTION			2023/24 PROJECTION			2024/25 PROJECTION			2025/26 PROJECTION			2026/27 PROJECTION		
		Projected Enrollment		1,293	Projected Enrollment		1,300	Projected Enrollment		1,300	Projected Enrollment		1,300	Projected Enrollment		1,300
		Projected Unduplicated Pupil %		82.54%	Projected Unduplicated Pupil %		81.78%	Projected Unduplicated Pupil %		82.76%	Projected Unduplicated Pupil %		82.69%	Projected Unduplicated Pupil % (3		82.69%
		Projected ADA		1,189.64	Projected ADA		1,225.63	Projected ADA		1,225.63	Projected ADA		1,225.63	Projected ADA		1,225.63
		Projected ADA Rate		92.0%	Projected ADA Rate		94.3%	Projected ADA Rate		94.3%	Projected ADA Rate		94.3%	Projected ADA Rate		94.3%
LCFF YEAR OVER YEAR INCREASE		6.56% FUNDED COLA			8.22% FUNDED COLA			3.94% FUNDED COLA			3.29% FUNDED COLA			3.19% FUNDED COLA		
REVENUES	Object Codes	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
Local Control Funding Formula (LCFF) Total	801*;8096	17,144,401		17,144,401	19,014,610		19,014,610	19,886,908	0	19,886,908	20,531,235	0	20,531,235	21,186,003	0	21,186,003
Federal Revenues (COVID and Titles)	8100-8299	75,823	3,192,864	3,268,687		2,302,207	2,302,207	0	750,000	750,000	0	750,000	750,000	0	750,000	750,000
Charter School Facilities Rent Grant	8590		295,000	295,000		295,000	295,000	0	295,000	295,000	0	295,000	295,000	0	295,000	295,000
Other State (MBG, Restricted Lottery)	8300-8560	1,522,547	3,574,210	5,096,757	252,336	79,706	332,042	252,336		252,336	252,336		252,336	252,336		252,336
State Revenue for RAMS Project	8590			0			0	0	0	0	0	0	0	0	0	0
Special Education- Transfer Apport. From District	8791-8792		270,173	270,173		270,173	270,173	0	270,173	270,173	0	270,173	270,173	0	270,173	270,173
Contributions to Restricted (Special Ed)	8980	-1,059,571	1,059,571	0	-1,273,576	1,273,576	0	-1,273,576	1,273,576	0	-1,324,519	1,324,519	0	-1,377,500	1,377,500	0
Other Local	8660-8699	487,305		487,305	120,000		120,000	120,000	0	120,000	120,000	0	120,000	120,000	0	120,000
Total Revenues		18,170,505	8,391,818	26,562,323	18,113,370	4,220,662	22,334,032	18,985,668	2,588,749	21,574,417	19,579,052	2,639,692	22,218,744	20,180,839	2,692,673	22,873,512
EXPENDITURES	Object Codes	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
Books and Supplies	4000-4999	674,657	562,494	1,237,151	664,444	132,782	797,226	671,088	132,782	803,870	677,799	132,782	810,581	684,577	132,782	817,359
Salaries and Benefits- Reimbursed to District	5805-5806	14,004,373	2,951,438	16,955,811	14,995,365	3,036,075	18,031,440	15,595,180	855,000	16,450,180	16,218,987	889,200	17,108,187	16,667,746	924,768	17,792,514
Other Services and Operating	5000-5999	2,371,990	2,697,195	5,069,185	2,444,155	1,050,054	3,494,209	2,468,597	1,600,000	4,068,597	2,493,283	1,600,000	4,093,283	2,518,215	1,600,000	4,118,215
RCS/RSD MOU - Admin/Oversight Fees	5807	214,920		214,920	214,920	0	214,920	248,586	0	248,586	256,640	0	256,640	264,825	0	264,825
Depreciation Footnote 1	6000-6999	1,064,594		1,064,594	1,043,801	0	1,043,801	1,043,801	0	1,043,801	1,043,801	0	1,043,801	1,043,801	0	1,043,801
Debt Service Interest - RUP Construction	7438	116,190		116,190	122,638	0	122,638	134,320	0	134,320	134,320	0	134,320	134,320	0	134,320
Debt Service Interest - RAMS "New Construction"	7438			0			0	130,000		130,000	130,000		130,000	130,000		130,000
Debt Service Interest - RAMS "Modernization"	7438	3,282		3,282	9,736		9,736	10,000		10,000	10,000		10,000	10,000		10,000
Total Expenses		18,450,006	6,211,127	24,661,133	19,495,059	4,218,911	23,713,970	20,301,572	2,587,782	22,889,354	20,964,830	2,621,982	23,586,812	21,653,485	2,657,550	24,311,035
Beginning Balance		29,687,395	6,105,634	35,793,029	29,407,894	8,286,325	37,694,219	28,026,205	8,288,076	36,314,281	26,710,301	8,289,043	34,999,344	25,324,523	8,306,753	33,631,276
Footnote 1 Net Excess (Deficiency)		(279,501)	2,180,691	1,901,190	(1,381,689)	1,751	(1,379,938)	(1,315,904)	967	(1,314,937)	(1,385,778)	17,710	(1,368,068)	(1,472,646)	35,123	(1,437,523)
Net Ending Balance		29,407,894	8,286,325	37,694,219	28,026,205	8,288,076	36,314,281	26,710,301	8,289,043	34,999,344	25,324,523	8,306,753	33,631,276	23,851,877	8,341,876	32,193,753
COMPONENTS OF ENDING BALANCE		ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL	ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL	ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL	ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL	ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL
Revolving Cash/ASB Accounts	Assigned	134,128	0	134,128	134,128	0	134,128	134,128	0	134,128	134,128	0	134,128	134,128	0	134,128
Economic Uncertainties- 5% Minimum	Assigned	1,233,057	0	1,233,057	1,185,699	0	1,185,699	1,144,468	0	1,144,468	1,179,341	0	1,179,341	1,215,552	0	1,215,552
Special Education Reserve	Assigned	300,000	0	300,000	300,000	0	300,000	300,000	0	300,000	300,000	0	300,000	300,000	0	300,000
One-Month Operating Expenses	Assigned	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,200,000	0	1,200,000
Future Debt Service Payments	Assigned	895,508	0	895,508	895,508	0	895,508	895,508	0	895,508	895,508	0	895,508	895,508	0	895,508
Tech Equipment (Replacement Chromebooks, Network)	Assigned	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000
LCFF Carryover	Assigned	135,879		135,879	135,879		135,879	135,879		135,879	135,879		135,879	135,879		135,879
Restricted (Categoricals) - Footnote 5	Restricted		8,558,476	8,558,476		8,010,735	8,010,735		7,303,728	7,303,728		6,534,238	6,534,238		5,685,852	5,685,852
Capital Facilities Setaside RCP	Assigned	2,000,000		2,000,000		0	0		0	0		0	0		0	0
Capital Facilities Setaside RAMS	Assigned	2,750,000		2,750,000			0			0			0			0
Facilities Maintenance Reserve (SAB Requirement)	9150	2,774,655		2,774,655	2,124,655		2,124,655	2,124,655	0	2,124,655	2,124,655	0	2,124,655	2,124,655	0	2,124,655
RAMS Grant Funding	Assigned		868,375	868,375			0			0		0	0		0	0
Long-Term Debt(RUP $6.6M) - Footnote 2	9669		-6,197,543	-6,197,543		-5,998,699	-5,998,699		-5,795,844	-5,795,844		-5,588,897	-5,795,844		-5,377,775	-5,377,775
Long-Term Debt(RAMS $8.4M) - Footnote 3 & 4	9668		-8,391,214	-8,391,214		-8,378,454	-8,378,454		-8,365,438	-8,365,438		-8,352,162	-8,352,162		-8,338,620	-8,338,620
Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment) - Non Cash Assets	94*	0	30,632,899	30,632,899	0	34,989,098	34,989,098	0	33,945,297	33,945,297	0	32,901,496	32,901,496	0	31,857,695	31,857,695
Total Designations		12,223,227	25,470,993	37,694,220	6,775,869	28,622,680	35,398,549	6,734,638	27,087,743	33,822,381	6,769,511	25,494,675	32,057,239	6,505,722	23,827,152	30,332,874
NET UNDESIGNATED ENDING FUND BALANCE				0			915,733			1,176,964			1,574,038			1,860,880
Footnotes Regarding Cash Flow Within Ending Fund Balance																
1. Unrestricted cash flow (Net Deficiency less Depreciation)			785,093			(337,688)			(272,103)			(341,977)			(428,845)	
2. Cash outflow required to pay principal of RUP facility loan			(194,912)			(198,844)			(202,855)			(206,947)			(211,122)	
3. Cash outflow required to pay principal of RAMS (Modernization) loan			(5,938)			(12,760)			(13,016)			(13,276)			(13,542)	
4. Cash outflow estimated to pay principal of RAMS (NC) loan									(220,000)			(225,000)			(230,000)	
5. Total Cash Flows within Ending Fund Balance			584,243			(549,492)			(707,974)			(787,200)			(883,509)	

2023-24 Cash Flow Summary

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	*Balancing Column*
A. **BEGINNING CASH**	19,455,899	19,895,044	17,249,572	19,019,569	19,842,911	27,216,940	29,858,748	31,942,847	32,890,635	32,937,377	47,491,185	46,895,022					
B. **REVENUES**																	
LCFF Sources: StateAid/ EPA/ transfers	40,295	26,499	83,581	43,701	43,701	77,871	43,701	37,905	98,256	37,480	38,048	56,003			627,042	19,014,610	18,387,568
LCFF Sources: Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-			-		-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-			-	2,302,207	2,302,207
Other State Revenue	153,191	(2,800,418)	1,163,047	575,526	7,081,415	2,657,905	2,082,380	841,712	(74,920)	14,322,389	(669,748)	(1,454,380)			23,878,098	627,042	(23,251,056)
Other Local Revenue	488	18,793	(947)	35,481	2,509	18,518	135,845	26,456	25,634	169,070	29,922	-			461,770	390,173	(71,597)
Interfund Transfer In															-		-
TOTAL REVENUES	193,974	(2,755,127)	1,245,680	654,709	7,127,625	2,754,294	2,261,925	906,074	48,971	14,528,939	(601,778)	(1,398,377)	-	-	24,966,910	22,334,032	(2,632,878)
C. **EXPENDITURES**																	
Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Books and Supplies	-	-	-	-	-	-	-	-	-	-	-	-			-	797,226	797,226
Svcs/Other Oper Exps	4,830	(955)	682	19,867	2,596	10,986	17,827	8,285	14,229	1,631	20,885	31,511			132,374	21,973,654	21,841,280
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	1,043,801			1,043,801	1,043,801	(0)
Undefined Objects																	
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-			-	132,374	132,374
TOTAL EXPENDITURES	4,830	(955)	682	19,867	2,596	10,986	17,827	8,285	14,229	1,631	20,885	1,075,312	-	-	1,176,175	23,947,056	22,770,880
CHANGES IN CURRENT ASSETS:															**Net Change for the Year: Objects 9xxx**		
D- **INCREASE/(DECREASE)**																	
Revolving Cash															-		-
Accounts Receivable	1,400,000	1,250,000	425,000	61,500	6,000	1,500	250,000	100,000	5,000	500	500	(3,500,000)			-	(3,500,000)	(3,500,000)
Due from Other Funds															-		-
Undefined Objects															-		-
Prepaid Expenditures															-		-
TOTAL CHANGES IN ASSETS	1,400,000	1,250,000	425,000	61,500	6,000	1,500	250,000	100,000	5,000	500	500	(3,500,000)	-		-	(3,500,000)	(3,500,000)
D- **CHANGES IN LIABILITIES:**																	
Accounts Payable/ Payroll/Due to Govt	(1,650,000)	(1,355,000)	(800,000)	(125,000)	(230,000)	125,000	(65,000)	(150,000)				4,600,000			350,000	(4,600,000)	(4,950,000)
Due to Other Funds										-					-	-	-
Temporary Loans															-	-	-
Undefined Objects		(3,700)		(25,000)	(25,000)	(25,000)	(25,000)		(17,000)	(27,000)	(27,000)				(174,700)	-	174,700
Unearned Revenue			(150,000)	(100,000)								250,000			-	(250,000)	(250,000)
TOTAL CHANGE IN LIABILITIE	(1,650,000)	(1,358,700)	(950,000)	(250,000)	(255,000)	100,000	(90,000)	(150,000)	(17,000)	(27,000)	(27,000)	4,850,000	-		175,300	(4,850,000)	(5,025,300)
D- **AUDIT ADJUSTMENT**															-		
NET INCREASE (DECREASE) IN	250,000	108,700	525,000	188,500	249,000	(101,500)	(160,000)	50,000	12,000	26,500	26,500	(1,350,000)	-		(175,300)		
E. **NET CHANGE IN CASH:**	439,144	(2,645,472)	1,769,998	823,341	7,374,030	2,641,807	2,084,099	947,789	46,742	14,553,808	(596,163)	(3,823,689)			23,615,434		
F. **ENDING CASH (A +E)**	19,895,044	17,249,572	19,019,569	19,842,911	27,216,940	29,858,748	31,942,847	32,890,635	32,937,377	47,491,185	46,895,022	43,071,334		-			
G. **ENDING CASH, PLUS ACCRUALS**															43,071,334		

Local Control Funding Formula (LCFF) Calculator Worksheets

Roseland Charter (101923) - Adopted 2023-24	5/22/2023							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	*3.26%*	*0.00%*	*5.07%*	*13.26%*	*8.22%*	*3.94%*	*3.29%*	*3.19%*
Base Grant Proration Factor	-	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	-	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
LCFF Entitlement								
Base Grant	$12,266,596	$12,266,596	$12,183,985	$12,536,970	$13,973,187	$14,523,220	$15,000,920	$15,479,075
Grade Span Adjustment	186,218	186,218	203,289	218,427	241,962	252,039	259,797	268,327
Supplemental Grant	2,177,748	2,129,181	2,082,053	2,105,661	2,325,030	2,445,601	2,523,817	2,604,305
Concentration Grant	2,019,845	1,898,432	2,338,222	2,283,343	2,474,431	2,666,048	2,746,701	2,834,296
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	**$16,650,407**	**$16,480,427**	**$16,807,549**	**$17,144,401**	**$19,014,610**	**$19,886,908**	**$20,531,235**	**$21,186,003**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	16,650,407	16,480,427	16,807,549	17,144,401	19,014,610	19,886,908	20,531,235	21,186,003
LCFF Entitlement Per ADA	**$ 11,833**	**$ 11,712**	**$ 12,776**	**$ 14,411**	**$ 15,514**	**$ 16,226**	**$ 16,752**	**$ 17,286**
Components of LCFF By Object Code								
State Aid (Object Code 8011)	$ 11,232,433	$ 8,413,181	$ 8,060,906	$ 9,551,217	$ 10,926,480	$ 11,635,957	$ 12,124,064	$ 12,633,300
EPA (for LCFF Calculation purposes)	$ 1,301,893	$ 3,881,075	$ 4,832,617	$ 3,811,330	$ 4,249,400	$ 4,416,825	$ 4,562,136	$ 4,707,668
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
In-Lieu of Property Taxes (Object Code 8096)	4,116,081	4,186,171	3,914,026	3,781,854	3,838,730	3,834,126	3,845,035	3,845,035
Property Taxes net of In-Lieu	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL FUNDING	16,650,407	16,480,427	16,807,549	17,144,401	19,014,610	19,886,908	20,531,235	21,186,003
Basic Aid Status	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA in Excess to LCFF Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total LCFF Entitlement	**16,650,407**	**16,480,427**	**16,807,549**	**17,144,401**	**19,014,610**	**19,886,908**	**20,531,235**	**21,186,003**
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	$ 1,301,893	$ 3,881,075	$ 4,832,617	$ 3,811,330	$ 4,249,400	$ 4,416,825	$ 4,562,136	$ 4,707,668
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 1,301,893	$ 3,881,075	$ 4,832,617	$ 3,811,330	$ 4,249,400	$ 4,416,825	$ 4,562,136	$ 4,707,668
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ 19,370.00	$ 4,116.00	$ 92,928.00	$ 394,873.00	$ -	$ -	$ -	$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Roseland Charter (101923) - Adopted 2023-24	5/22/2023							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 12,452,814	$ 12,452,814	$ 12,387,274	$ 12,755,397	$ 14,215,149	$ 14,775,259	$ 15,260,717	$ 15,747,402
Supplemental and Concentration Grant funding in the LCAP year	$ 4,197,593	$ 4,027,613	$ 4,420,275	$ 4,389,004	$ 4,799,461	$ 5,111,649	$ 5,270,518	$ 5,438,601
Percentage to Increase or Improve Services	33.71%	32.34%	35.68%	34.41%	33.76%	34.60%	34.54%	34.54%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	1,459	1,438	1,364	1,293	1,300	1,300	1,300	1,300
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	**1,459**	**1,438**	**1,364**	**1,293**	**1,300**	**1,300**	**1,300**	**1,300**
Unduplicated Pupil Count	1,273	1,219	1,089	1,072	1,075	1,075	1,075	1,075
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	**1,273**	**1,219**	**1,089**	**1,072**	**1,075**	**1,075**	**1,075**	**1,075**
Rolling %, Supplemental Grant	87.4400%	85.4900%	84.0400%	82.5400%	81.7800%	82.7600%	82.6900%	82.6900%
Rolling %, Concentration Grant	87.4400%	85.4900%	84.0400%	82.5400%	81.7800%	82.7600%	82.6900%	82.6900%

Roseland Charter (101923) - Adopted 2023-24				5/22/2023				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
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	-	-	-	-	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
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	-	-	-	1.82	1.82	1.82	1.82	1.82
Grades 4-6	176.80	176.80	55.53	0.81	0.81	0.81	0.81	0.81
Grades 7-8	464.01	464.01	439.38	437.21	453.50	453.50	453.50	453.50
Grades 9-12	766.33	766.33	761.22	749.80	769.50	769.50	769.50	769.50
LCFF Subtotal	1,407.14	1,407.14	1,256.13	1,189.64	1,225.63	1,225.63	1,225.63	1,225.63
NSS	-	-	-	-	-	-	-	
Combined Subtotal	1,407.14	1,407.14	1,256.13	1,189.64	1,225.63	1,225.63	1,225.63	1,225.63
Change in LCFF ADA (excludes NSS ADA)	1,407.14 Increase	1,407.14 Increase	1,256.13 Increase	1,189.64 Increase	1,225.63 Increase	1,225.63 Increase	1,225.63 Increase	1,225.63 Increase

Roseland Charter (101923) - Adopted 2023-24				5/22/2023				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.								
Yield Calculation								
Total ADA	1,407.14		1,256.13					
Total Enrollment	1,459.00		1,364.00					
Attendance Yield	96.4455%		92.0916%					
Quotient			1.0473					
2021-22 Proxy ADA								
Grades TK-3			-					
Grades 4-6			58.16					
Grades 7-8			460.15					
Grades 9-12			797.21					
Subtotal			1,315.52					
NSS								
Combined Subtotal								
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	-	-	-	1.82	1.82	1.82	1.82	1.82
Grades 4-6	176.80	176.80	58.16	0.81	0.81	0.81	0.81	0.81
Grades 7-8	464.01	464.01	460.15	437.21	453.50	453.50	453.50	453.50
Grades 9-12	766.33	766.33	797.21	749.80	769.50	769.50	769.50	769.50
Subtotal	1,407.14	1,407.14	1,315.52	1,189.64	1,225.63	1,225.63	1,225.63	1,225.63
	Current	*Current*	*Current*	*Current*	*Current*	*Current*	*Current*	*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	1.82	1.82	1.82	1.82
Grades 4-6	176.80	176.80	55.53	0.81	0.81	0.81	0.81	0.81
Grades 7-8	464.01	464.01	439.38	437.21	453.50	453.50	453.50	453.50
Grades 9-12	766.33	766.33	761.22	749.80	769.50	769.50	769.50	769.50
Total Actual ADA	1,407.14	1,407.14	1,256.13	1,189.64	1,225.63	1,225.63	1,225.63	1,225.63
TOTAL FUNDED ADA								
Grades TK-3	-	-	-	1.82	1.82	1.82	1.82	1.82
Grades 4-6	176.80	176.80	58.16	0.81	0.81	0.81	0.81	0.81
Grades 7-8	464.01	464.01	460.15	437.21	453.50	453.50	453.50	453.50
Grades 9-12	766.33	766.33	797.21	749.80	769.50	769.50	769.50	769.50
Total	**1,407.14**	**1,407.14**	**1,315.52**	**1,189.64**	**1,225.63**	**1,225.63**	**1,225.63**	**1,225.63**
Funded Difference (Funded ADA less Actual ADA)	-	-	*59.39*	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA				-	-	-	-	-

Roseland Charter (101923) - Adopted 2023-24	5/22/2023							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 11,369	$ 11,253	$ 12,123	$ 13,601	$ 14,648	$ 15,320	$ 15,816	$ 16,322
Grades 4-6	$ 10,453	$ 10,347	$ 11,146	$ 12,505	$ 13,469	$ 14,087	$ 14,543	$ 15,008
Grades 7-8	$ 10,763	$ 10,654	$ 11,476	$ 12,876	$ 13,867	$ 14,503	$ 14,973	$ 15,450
Grades 9-12	$ 12,799	$ 12,668	$ 13,646	$ 15,311	$ 16,489	$ 17,246	$ 17,805	$ 18,372
Base Grants								
Grades TK-3	$ 7,702	$ 7,702	$ 8,093	$ 9,166	$ 9,919	$ 10,310	$ 10,649	$ 10,989
Grades 4-6	$ 7,818	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155
Grades 7-8	$ 8,050	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484
Grades 9-12	$ 9,329	$ 9,329	$ 9,802	$ 11,102	$ 12,015	$ 12,488	$ 12,899	$ 13,310
Grade Span Adjustment								
Grades TK-3	$ 801	$ 801	$ 842	$ 953	$ 1,032	$ 1,072	$ 1,107	$ 1,143
Grades 9-12	$ 243	$ 243	$ 255	$ 289	$ 312	$ 325	$ 335	$ 346
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 8,503	$ 8,503	$ 8,935	$ 10,119	$ 10,951	$ 11,382	$ 11,756	$ 12,132
Grades 4-6	$ 7,818	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155
Grades 7-8	$ 8,050	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484
Grades 9-12	$ 9,572	$ 9,572	$ 10,057	$ 11,391	$ 12,327	$ 12,813	$ 13,234	$ 13,656
Prorated Base Grants								
Grades TK-3	$ 7,702	$ 7,702	$ 8,093	$ 9,166	$ 9,919	$ 10,310	$ 10,649	$ 10,989
Grades 4-6	$ 7,818	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155
Grades 7-8	$ 8,050	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484
Grades 9-12	$ 9,329	$ 9,329	$ 9,802	$ 11,102	$ 12,015	$ 12,488	$ 12,899	$ 13,310
Prorated Grade Span Adjustment								
Grades TK-3	$ 801	$ 801	$ 842	$ 953	$ 1,032	$ 1,072	$ 1,107	$ 1,143
Grades 9-12	$ 243	$ 243	$ 255	$ 289	$ 312	$ 325	$ 335	$ 346
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 1,701	$ 1,701	$ 1,787	$ 2,024	$ 2,190	$ 2,276	$ 2,351	$ 2,426
Grades 4-6	$ 1,564	$ 1,564	$ 1,643	$ 1,861	$ 2,014	$ 2,093	$ 2,162	$ 2,231
Grades 7-8	$ 1,610	$ 1,610	$ 1,692	$ 1,916	$ 2,073	$ 2,155	$ 2,226	$ 2,297
Grades 9-12	$ 1,914	$ 1,914	$ 2,011	$ 2,278	$ 2,465	$ 2,563	$ 2,647	$ 2,731
Actual - 1.00 ADA, Local UPP as follows:	*87.44%*	*85.49%*	*84.04%*	*82.54%*	*81.78%*	*82.76%*	*82.69%*	*82.69%*
Grades TK-3	$ 1,487	$ 1,454	$ 1,502	$ 1,670	$ 1,791	$ 1,884	$ 1,944	$ 2,006
Grades 4-6	$ 1,367	$ 1,337	$ 1,381	$ 1,536	$ 1,647	$ 1,732	$ 1,788	$ 1,845
Grades 7-8	$ 1,408	$ 1,376	$ 1,422	$ 1,581	$ 1,696	$ 1,783	$ 1,841	$ 1,899
Grades 9-12	$ 1,674	$ 1,637	$ 1,690	$ 1,880	$ 2,016	$ 2,121	$ 2,189	$ 2,258
Concentration Grant (>55% population)	50%	50%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 4,252	$ 4,252	$ 5,808	$ 6,577	$ 7,118	$ 7,398	$ 7,641	$ 7,886
Grades 4-6	$ 3,909	$ 3,909	$ 5,340	$ 6,048	$ 6,545	$ 6,803	$ 7,027	$ 7,251
Grades 7-8	$ 4,025	$ 4,025	$ 5,498	$ 6,227	$ 6,739	$ 7,004	$ 7,234	$ 7,465
Grades 9-12	$ 4,786	$ 4,786	$ 6,537	$ 7,404	$ 8,013	$ 8,328	$ 8,602	$ 8,876
Actual - 1.00 ADA, Local UPP >55% as follows:	*32.4400%*	*30.4900%*	*29.0400%*	*27.5400%*	*26.7800%*	*27.7600%*	*27.6900%*	*27.6900%*
Grades TK-3	$ 1,379	$ 1,296	$ 1,687	$ 1,811	$ 1,906	$ 2,054	$ 2,116	$ 2,184
Grades 4-6	$ 1,268	$ 1,192	$ 1,551	$ 1,666	$ 1,753	$ 1,888	$ 1,946	$ 2,008
Grades 7-8	$ 1,306	$ 1,227	$ 1,597	$ 1,715	$ 1,805	$ 1,944	$ 2,003	$ 2,067
Grades 9-12	$ 1,553	$ 1,459	$ 1,898	$ 2,039	$ 2,146	$ 2,312	$ 2,382	$ 2,458

- Adopted Budget SACS Forms:
  - Certification
  - Form A – Average Daily Attendance / Enrollment Summary
  - Fund 62 – General Fund
  - Technical Review Checks

Charter Number: 101923

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

2023-24 CHARTER SCHOOL BUDGET 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: Ricardo Navarrette Title: President of Board of Directors

For additional information on the budget report, please contact:

Charter School Contact:

Amy Nichols

Name

Chief Business Official

Title

707-545-0102

Telephone

anichols@roselandsd.org

E-mail Address

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	1,189.64	1,189.64	1,189.64	1,225.63	1,225.63	1,225.63
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,189.64	1,189.64	1,189.64	1,225.63	1,225.63	1,225.63
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,189.64	1,189.64	1,189.64	1,225.63	1,225.63	1,225.63

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,144,401.00	19,014,610.00	10.9%
2) Federal Revenue		8100-8299	3,268,687.38	2,302,207.28	-29.6%
3) Other State Revenue		8300-8599	5,391,756.00	627,042.00	-88.4%
4) Other Local Revenue		8600-8799	757,478.60	390,173.00	-48.5%
5) TOTAL, REVENUES			26,562,322.98	22,334,032.28	-15.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,237,151.88	797,226.21	-35.6%
5) Services and Other Operating Expenses		5000-5999	22,239,916.00	21,740,568.47	-2.2%
6) Depreciation and Amortization		6000-6999	1,064,594.00	1,043,800.73	-2.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	119,470.74	132,374.18	10.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			24,661,132.62	23,713,969.59	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,901,190.36	(1,379,937.31)	-172.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,901,190.36	(1,379,937.31)	-172.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,793,029.03	37,694,219.39	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,793,029.03	37,694,219.39	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,793,029.03	37,694,219.39	5.3%
2) Ending Net Position, June 30 (E + F1e)			37,694,219.39	36,314,282.08	-3.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,558,476.09	8,560,227.09	0.0%
c) Unrestricted Net Position		9790	29,135,743.30	27,754,054.99	-4.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,647,575.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	134,128.01		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	225,129.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	130,535.00		
b) Land Improvements		9420	4,112,269.22		
c) Accumulated Depreciation - Land Improvements		9425	(766,536.00)		
d) Buildings		9430	32,592,815.40		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	(2,745,940.00)		
f) Equipment		9440	464,971.22		
g) Accumulated Depreciation - Equipment		9445	(308,279.69)		
h) Work in Progress		9450	1,360,438.50		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			55,847,105.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(38,986.86)		
2) Due to Grantor Governments		9590	255,557.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	715,901.14		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	8,391,214.00		
h) Other General Long-Term Liabilities		9669	6,197,542.80		
7) TOTAL, LIABILITIES			15,521,228.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(G11 + H2) - (I7 + J2)			40,325,877.84		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	9,551,217.00	10,926,480.00	14.4%
Education Protection Account State Aid - Current Year		8012	3,811,330.00	4,249,400.00	11.5%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,781,854.00	3,838,730.00	1.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,144,401.00	19,014,610.00	10.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	660,338.94	660,338.94	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	60,977.62	46,260.52	-24.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	29,415.08	29,415.08	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	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	48,939.74	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,469,016.00	1,517,253.00	-38.5%
TOTAL, FEDERAL REVENUE			3,268,687.38	2,302,207.28	-29.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	47,884.00	50,097.00	4.6%
Lottery - Unrestricted and Instructional Materials		8560	292,553.00	281,945.00	-3.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	295,000.00	295,000.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,756,319.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,391,756.00	627,042.00	-88.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	210,710.00	120,000.00	-43.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	278,065.60	1,470.00	-99.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	268,703.00	268,703.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			757,478.60	390,173.00	-48.5%
TOTAL, REVENUES			26,562,322.98	22,334,032.28	-15.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	366,744.00	79,706.00	-78.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	727,326.54	635,630.25	-12.6%
Noncapitalized Equipment		4400	143,081.34	81,889.96	-42.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,237,151.88	797,226.21	-35.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	75,110.24	75,110.24	0.0%
Travel and Conferences		5200	69,505.91	57,320.70	-17.5%
Dues and Memberships		5300	30,745.61	23,784.96	-22.6%
Insurance		5400-5450	249,228.00	249,228.00	0.0%
Operations and Housekeeping Services		5500	506,390.84	506,390.84	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	516,259.78	543,555.60	5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,753,697.42	20,260,149.93	-2.4%
Communications		5900	38,978.20	25,028.20	-35.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,239,916.00	21,740,568.47	-2.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	1,064,594.00	1,043,800.73	-2.0%
Amortization Expense--Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense--Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			1,064,594.00	1,043,800.73	-2.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	119,470.74	132,374.18	10.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,470.74	132,374.18	10.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			24,661,132.62	23,713,969.59	-3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,144,401.00	19,014,610.00	10.9%
2) Federal Revenue		8100-8299	3,268,687.38	2,302,207.28	-29.6%
3) Other State Revenue		8300-8599	5,391,756.00	627,042.00	-88.4%
4) Other Local Revenue		8600-8799	757,478.60	390,173.00	-48.5%
5) TOTAL, REVENUES			26,562,322.98	22,334,032.28	-15.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		15,838,246.82	16,739,216.91	5.7%
2) Instruction - Related Services	2000-2999		1,110,175.36	1,362,982.25	22.8%
3) Pupil Services	3000-3999		999,911.90	694,463.76	-30.5%
4) Ancillary Services	4000-4999		360,083.04	277,729.53	-22.9%
5) Community Services	5000-5999		657,280.26	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,241,185.98	2,153,344.53	-3.9%
8) Plant Services	8000-8999		3,334,778.52	2,353,858.43	-29.4%
9) Other Outgo	9000-9999	Except 7600-7699	119,470.74	132,374.18	10.8%
10) TOTAL, EXPENSES			24,661,132.62	23,713,969.59	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,901,190.36	(1,379,937.31)	-172.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,901,190.36	(1,379,937.31)	-172.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,793,029.03	37,694,219.39	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,793,029.03	37,694,219.39	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,793,029.03	37,694,219.39	5.3%
2) Ending Net Position, June 30 (E + F1e)			37,694,219.39	36,314,282.08	-3.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,558,476.09	8,560,227.09	0.0%
c) Unrestricted Net Position		9790	29,135,743.30	27,754,054.99	-4.7%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	104,445.60	104,445.60
6266	Educator Effectiveness, FY 2021-22	278,179.00	278,179.00
6300	Lottery: Instructional Materials	39,911.10	39,911.10
6500	Special Education	.30	1,751.30
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	824,207.44	824,207.44
7311	Classified School Employee Professional Development Block Grant	5,020.00	5,020.00
7412	A-G Access/Success Grant	494,082.00	494,082.00
7413	A-G Learning Loss Mitigation Grant	569,882.00	569,882.00
7425	Expanded Learning Opportunities (ELO) Grant	295,033.50	295,033.50
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	114,416.60	114,416.60
7435	Learning Recovery Emergency Block Grant	2,529,425.00	2,529,425.00
7810	Other Restricted State	21,220.00	21,220.00
9010	Other Restricted Local	3,282,653.55	3,282,653.55
Total, Restricted Net Position		8,558,476.09	8,560,227.09