



Roseland Public Schools
D E S T I N A T I O N C O L L E G E

ROSELAND CHARTER SCHOOL

A CALIFORNIA NON-PROFIT BENEFIT CORPORATION

2023-24 FIRST INTERIM FINANCIAL REPORT

**PRESENTED TO THE BOARD OF DIRECTORS:
DECEMBER 12, 2023**

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

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

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

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EXECUTIVE SUMMARY

California's Local Education Agencies (LEAs) are required to provide midyear budget updates throughout the school year. This report reflects The Roseland Charter School's (Charter or The Charter) proposed First 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)	18,204,795
Federal Revenues (primarily restricted)	2,957,744
Other State Revenues	1,024,990
Other Local Revenues (Special Ed pass through from District; Interest revenue)	321,470
Total Revenues	\$22,508,999

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	18,071,144
Supplies	882,844
Services (including reimbursement to District for Big Gym and student transportation)	4,881,722
Debt Service Interest on RUP, RAMS Facilities	132,375
Total Expenditures Before Depreciation/Amortization (non-cash expenses)	\$23,968,085
Facility Depreciation/Amortization	2,182,667
Total Expenditures	26,150,752

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

The Charter's First 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 July 2023 after the release of the state's Enacted 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 will be presented to the Board of Directors in 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. 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.

The current state and federal economic and political activities create an environment that makes it very difficult to predict future economic trends. The State Enacted budget for the 2023-24 fiscal year included a large (8.22%) increase for education, and smaller – but still significant – cost of living adjustments (COLAs) for the next two years. The State Enacted Budget included COLAs of 3.94% for 2024-25, and 3.29% for 2025-26. However, the current projections for the COLAs for the next two years are trending downwards, and may ultimately be calculated at 1.0% or lower.

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. Planning factors for STRS/PERS retirement costs are also included.

**SSC School District and Charter School Financial Projection Dartboard
2023-24 Enacted State Budget**

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023-24 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. 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 ²	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 ³	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On ³	\$3,044	—	—	—

²Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2022-23	2023-24	2024-25	2025-26	2026-27
California CPI	5.69%	3.55%	3.03%	2.64%	2.90%
California Lottery	Unrestricted per ADA	\$204	\$177	\$177	\$177
	Restricted per ADA	\$100	\$72	\$72	\$72
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.83	\$20.63	\$21.31
	Grades 9-12 per ADA	\$30.98	\$33.17	\$37.34	\$39.23
Interest Rate for Ten-Year Treasuries	3.72%	3.60%	2.98%	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%	28.36%	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

¹Applies 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.

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.

⁴California 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.

⁵Unemployment 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).

⁶Minimum 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 1254, with ADA of 1175.63. 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. The Charter projected ADA of 1219.50 based on maximum charterwise enrollment of 1300. The ADA rates included in this budget include a decline of 3.6% of ADA from the Adopted Budget. 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. As a conservative measure, the primary multiyear projection included in this report assumes a decline in overall enrollment to 1230 students, with approximately 94% rates of attendance. However, this value may change in future reporting periods if the reason for the enrollment decline can be understood and reversed.

As a part of the work to understand the reasons for, and to establish a strategy to reverse the decline in enrollment, Charter administration has begun a process of assessing all facilities that could be used to support Charter classrooms, and has begun to project potential enrollment trends if student recruitment was increased and resulted in additional enrollment. One possible maximum enrollment for the Charter that could be viable from a facilities standpoint could include grade level/school enrollment as follows:

	7	8	9	10	11	12	Totals
RUP			180	180	180	180	720
RCP	60	60	60	60	60	60	360
RAMS	180	180					360
Charterwide	240	240	240	240	240	240	1440

Using current Roseland District enrollment to project enrollment for the Charter over the next several years, with the maximum enrollment model outlined on the prior page, projected enrollment for the Charter for the next four years could be as follows:

	7	8	9	10	11	12	Total
2024-25	240	240	240	216	192	181	1309
2025-26	240	240	240	240	216	192	1368
2026-27	240	240	240	240	240	216	1416
2027-28	240	240	240	240	240	240	1440

This model would be possible if all students that are currently enrolled in the Roseland District transitioned to the Charter for their secondary education. In addition to the Roseland District students, the Charter would need to recruit additional students to enter 7th grade who are not currently enrolled in the District. Estimated counts of students that would need to augment current District enrollment transitions would be as follows:

2024-25	56
2025-26	36
2026-27	61
2027-28	27

Revenue: Planning Cost of Living Adjustments (COLA)

The final State Enacted Budget (SBA) 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. COLAs for the budget year, and the next three years were projected in the Adopted Budget to be as follows:

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

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. It is possible that the COLA in the future years will actually be as follows (see next page):

- 2023-24 – 8.22%
- 2024-25 – 1.00%
- 2025-26 – 1.00%
- 2026-27 – 1.00%

The variation in revenue between COLAs in that exceed 3% and COLAs that are closer to 1% is significant – approximately \$500K per year, compounded in each year.

Multi-year Budget and Cash Flow Projections – Given the uncertainty with future enrollment and with the COLA, included in this report are four multi-year projections, multi-year cash flow, and LCFF revenue calculators, as follows:

- COLAs at 1% as estimated by LAO; Max 1440 Enrollment
- COLAs at 1% as estimated by LAO; Max 1230 Enrollment
- COLAs in the range of 3-4% as projected in the State Budget Act (SBA); Max 1440 Enrollment
- COLAs in the range of 3-4% as projected in the State Budget Act; Max 1440 Enrollment

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 First 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.

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 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.

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 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 (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.

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 \$1.17M with an estimated \$200K revenue passed through from the Roseland School District. This deficiency of \$967M 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. **New program/operating expenses and negotiated raises 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 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 unrestricted 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 next few years. **Efforts to increase enrollment are critical at this time. Reductions in positions or other services are inevitable.**

BUDGET ASSUMPTIONS SUMMARY

Revenue – MYP with Legislative Analyst Office (LAO2023) COLAs; Max 1440 Enrollment

LCFF Assumption	2023-24	2024-25	2025-26	2026-27
COLA	8.22%	3.94%	3.29%	3.19%
Enrollment	1254	1230	1230	1230
Funded Attendance (ADA)	1175.63	1229.96	1288.18	1333.25
Funded Attendance Rate (ADA %)	93.8%	93.9%	93.9%	93.9%
Funded Unduplicated %	81.74%	82.84%	82.88%	83.00%

Revenue – MYP with Legislative Analyst Office (LAO2023) COLAs; 1230 Enrollment

LCFF Assumption	2023-24	2024-25	2025-26	2026-27
COLA	8.22%	1%	1%	1%
Enrollment	1254	1230	1230	1230
Funded Attendance (ADA)	1175.63	1155.53	1155.53	1153.53
Funded Attendance Rate (ADA %)	93.8%	93.9%	93.9%	93.9%
Funded Unduplicated %	81.74%	82.91%	83.00%	83.20%

Revenue – MYP with State Budget Act (SBA2023) COLAs; Max 1440 Enrollment

LCFF Assumption	2023-24	2024-25	2025-26	2026-27
COLA	8.22%	3.94%	3.29%	3.19%
Enrollment	1254	1230	1230	1230
Funded Attendance (ADA)	1175.63	1229.96	1288.18	1333.25
Funded Attendance Rate (ADA %)	93.8%	93.9%	93.9%	93.9%
Funded Unduplicated %	81.74%	82.84%	82.88%	83.00%

Revenue – MYP with State Budget Act (SBA2023) COLAs; 1230 Enrollment

LCFF Assumption	2023-24	2024-25	2025-26	2026-27
COLA	8.22%	3.94%	3.29%	3.19%
Enrollment	1254	1230	1230	1230
Funded Attendance (ADA)	1175.63	1155.53	1155.53	1153.53
Funded Attendance Rate (ADA %)	93.8%	93.9%	93.9%	93.9%
Funded Unduplicated %	81.74%	82.91%	83.00%	83.20%

Expenditures for all MYPs

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

2023-24 Adopted Budget and Multiyear Projections:

- COLAs at 1% as estimated by LAO; Max 1440 Enrollment
- COLAs at 1% as estimated by LAO; Max 1230 Enrollment
- COLAs in the range of 3-4% as projected in the State Budget Act (SBA); Max 1440 Enrollment
- COLAs in the range of 3-4% as projected in the State Budget Act; Max 1440 Enrollment

ROSELAND CHARTER SCHOOL

Multi-Year Projections

ACCOUNT	Unaudited Actuals 2022-23			Projection First 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														
General Purpose	17,455,160	3,061,714	17,455,160	18,204,795	2,957,744	18,204,795	19,412,080	2,957,744	19,412,080	20,405,908	-	20,405,908	21,590,732	22,196,430
Federal Revenue	165,661	-	3,227,375	-	-	2,957,744	2	-	2,957,744	-	2,957,744	2,957,744	2,957,744	2,957,744
State Revenue	2,467,488	3,205,767	5,673,255	257,101	767,889	1,024,990	257,101	767,889	1,024,990	257,101	767,889	1,024,990	1,024,990	1,024,990
Local Revenue	(275,979)	1,001,344	725,365	120,000	201,470	321,470	120,000	201,470	321,470	120,000	201,470	321,470	321,470	321,470
Total Revenue	19,812,330	7,268,825	27,081,155	18,584,896	3,927,103	22,508,999	19,789,181	3,927,103	23,716,284	20,783,009	3,927,103	24,710,112	25,894,936	26,500,634
Expenditures														
Books and Supplies	763,880	524,311	1,288,191	603,377	279,467	882,844	606,394	280,864	887,258	607,791	282,268	890,059	894,509	898,959
Other Services & Oper. Expenses	15,527,137	5,129,237	20,656,374	17,376,302	5,576,564	22,952,866	17,983,944	6,842,286	24,826,230	18,381,440	6,975,410	25,356,850	25,699,168	24,813,637
Depreciation & Amortization	2,243,266	-	2,243,266	2,182,667	-	2,182,667	2,411,962	-	2,411,962	2,411,962	-	2,411,962	2,411,962	2,411,962
Other Outgo incl. Interest Expenses	276,504	-	276,504	132,375	-	132,375	195,106	-	195,106	252,462	-	252,462	108,182	99,613
Transfer of Indirect Costs	-	-	-	(24,650)	24,650	-	(25,266)	25,266	-	(25,898)	25,898	-	-	-
Total Expenditures	18,810,787	5,653,548	24,464,335	20,270,071	5,880,681	26,150,752	21,172,140	7,148,416	28,320,557	21,627,757	7,283,576	28,911,333	29,113,821	28,224,171
Deficit/Surplus	1,001,543	1,615,277	2,616,820	(1,688,175)	(1,953,578)	(3,641,753)	(1,382,959)	(3,221,313)	(4,604,273)	(844,748)	(3,356,473)	(4,201,221)	(3,218,885)	(1,723,537)
Contributions to Restricted	(891,034)	891,034	-	(966,307)	966,307	-	(990,465)	990,465	-	(1,015,227)	1,015,227	-	-	-
Net increase (decrease) in Fund Balance	110,509	2,506,311	2,616,820	(2,654,482)	(987,271)	(3,641,753)	(2,373,424)	(2,230,848)	(4,604,273)	(1,859,975)	(2,341,246)	(4,201,221)	(3,218,885)	(1,723,537)
Beginning Balance	29,687,395	6,105,634	35,793,029	29,797,904	8,611,945	38,409,849	27,143,422	7,624,674	34,768,096	24,769,998	5,393,825	30,163,823	25,962,602	22,743,717
Ending Net Position, June 30	29,797,904	8,611,945	38,409,849	27,143,422	7,624,674	34,768,096	24,769,998	5,393,825	30,163,823	22,910,023	3,052,580	25,962,602	22,743,717	21,020,180
Components of Ending Net Position														
a) Designated for Economic	1,220,000	-	1,220,000	1,310,000	-	1,310,000	1,420,000	-	1,420,000	1,450,000	-	1,450,000	1,460,000	1,410,000
Uncertainties	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	10,000
b) Revolving fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Prepaid assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Restricted Net Position	-	5,837,290	5,837,290	-	4,850,019	4,850,019	5	2,619,170	2,619,170	-	277,925	277,925	138,962	69,481
e) Fixed Assets & Capital Leases, Net of Related Debt	27,735,652	-	27,735,652	30,037,551	-	30,037,551	26,841,740	-	26,841,740	23,410,976	-	23,410,976	15,735,331	15,302,017
f) Funds Restricted By Loan Covenant	-	2,774,655	2,774,655	-	2,774,655	2,774,655	-	2,774,655	2,774,655	-	2,774,655	2,774,655	2,774,655	2,774,655
g) Undesignated Net Assets	832,252	-	832,252	(4,214,129)	-	(4,214,129)	(3,501,742)	-	(3,501,742)	(1,960,954)	-	(1,960,954)	2,624,769	1,454,027
Undesignated Net Assets Percentage			3.4%			-16.1%			-12.4%			-6.8%	9.0%	5.2%

ROSELAND CHARTER SCHOOL
Multi-Year Projections

- ¹ 2023/24: Enrollment 1,254 (down 39 from 2022-23); COLA increase of 8.22% per CA State budget adoption; 2024/25 Enrollment 1,254, COLA increase of 3.94%; 2025-26 Enrollment 1,254, COLA increase of 3.29%; 2026-27 Enrollment 1,254, COLA increase of 3.19%; 2027-28 Enrollment 1,254, COLA increase of 3.16%
- ² There is an allocation of about 165K in federal unrestricted funding not being projected for fiscal year 2023-24
- 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), and COLA increases.
- ⁴ Contributions are mostly to cover the costs of the Special Education Program that aren't covered by program revenue.
- ⁵ The reason for the increase in spending in FY 2024-25 is to spend the Arts & Music Block Grant and Learning Recovery and other one time funds received in FY 2022-23; hence, the decrease in restricted expenses in FY 2025-26.

ROSELAND CHARTER SCHOOL

Multi-Year Projections

ACCOUNT	Unaudited Actuals 2022-23			Projection First 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														
General Purpose	17,455,160	3,064,714	17,455,160	18,204,795	2,957,744	18,204,795	18,238,277	-	18,238,277	1	18,446,447	18,446,447	18,638,956	18,825,436
Federal Revenue	165,661	-	3,227,375	-	2,957,744	2,957,744	-	2,957,744	2,957,744	2	-	2,957,744	2,957,744	2,957,744
State Revenue	2,467,488	3,205,767	5,673,255	257,101	767,889	1,024,990	257,101	767,889	1,024,990	-	257,101	767,889	1,024,990	1,024,990
Local Revenue	(275,979)	1,004,344	725,365	120,000	201,470	321,470	120,000	201,470	321,470	-	120,000	201,470	321,470	321,470
Total Revenue	19,812,330	7,268,825	27,081,155	18,581,896	3,927,103	22,508,999	18,615,378	3,927,103	22,542,481		18,823,548	3,927,103	22,943,160	23,129,640
Expenditures														
Books and Supplies	763,880	524,311	1,288,191	603,377	279,467	882,844	606,394	280,864	887,258		607,791	282,268	890,059	898,959
Other Services & Oper. Expenses	15,527,137	5,129,237	20,656,374	17,376,302	5,576,564	22,952,866	17,983,944	6,842,286	24,826,230	3	18,381,440	6,975,410	25,356,850	24,813,637
Depreciation & Amortization	2,243,266	-	2,243,266	2,182,667	-	2,182,667	2,411,962	-	2,411,962	-	2,411,962	-	2,411,962	2,411,962
Other Outgo Incl. Interest Expenses	276,504	-	276,504	132,375	-	132,375	195,106	-	195,106	-	252,462	252,462	108,182	99,613
Transfer of Indirect Costs	-	-	-	(24,650)	24,650	-	(25,266)	25,266	-	-	(25,898)	25,898	-	-
Total Expenditures	18,810,787	5,653,548	24,464,335	20,270,071	5,880,681	26,150,752	21,172,140	7,148,416	28,320,557		21,627,757	7,283,576	29,113,821	28,224,171
Deficit/Surplus	1,001,543	1,615,277	2,616,820	(1,688,175)	(1,953,578)	(3,641,753)	(2,556,762)	(3,221,313)	(5,778,076)		(2,804,209)	(3,356,473)	(6,170,661)	(5,094,531)
Contributions to Restricted	(891,034)	891,034	-	(966,307)	966,307	-	(990,465)	990,465	-	4	(1,015,227)	1,015,227	-	-
Net increase (decrease) in Fund Balance	110,509	2,506,311	2,616,820	(2,654,482)	(987,271)	(3,641,753)	(3,547,227)	(2,230,848)	(5,778,076)		(3,819,436)	(2,341,246)	(6,170,661)	(5,094,531)
Beginning Balance	29,687,395	6,105,634	35,793,029	29,797,904	8,611,945	38,409,849	27,143,422	7,624,674	34,768,096		23,596,195	5,393,825	22,829,338	16,658,677
Ending Net Position, June 30	29,797,904	8,611,945	38,409,849	27,143,422	7,624,674	34,768,096	23,596,195	5,393,825	28,990,020		19,776,759	3,052,580	16,658,677	11,564,146
Components of Ending Net Position														
a) Designated for Economic Uncertainties	1,220,000	-	1,220,000	1,310,000	-	1,310,000	1,420,000	-	1,420,000		1,450,000	-	1,460,000	1,410,000
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	-	5,837,290	5,837,290	-	4,850,019	4,850,019	-	2,619,170	2,619,170		-	277,925	138,962	69,481
e) Fixed Assets & Capital Leases, Net of Related Debt	27,735,652	-	27,735,652	30,037,551	-	30,037,551	26,841,740	-	26,841,740		23,410,976	-	15,735,331	15,302,017
f) Funds Restricted By Loan Covenant	-	2,774,655	2,774,655	-	2,774,655	2,774,655	-	2,774,655	2,774,655		-	2,774,655	2,774,655	2,774,655
g) Undesignated Net Assets	832,252	-	832,252	(4,214,129)	-	(4,214,129)	(4,675,545)	-	(4,675,545)		(5,094,218)	-	(3,460,271)	(8,002,007)
Undesignated Net Assets Percentage			3.4%			-16.1%			-16.5%				-11.9%	-28.4%

ROSELAND CHARTER SCHOOL
Multi-Year Projections

- ¹ 2023/24: Enrollment 1,254 (down 39 from 2022-23); COLA increase of 8.22% per CA State budget adoption; 2024/25 Enrollment 1,254, COLA increase of 3.94%; 2025-26 Enrollment 1,254, COLA increase of 3.29%; 2026-27 Enrollment 1,254, COLA increase of 3.19%; 2027-28 Enrollment 1,254, COLA increase of 3.16%
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- ⁵ The reason for the increase in spending in FY 2024-25 is to spend the Arts & Music Block Grant and Learning Recovery, and other one time funds received in FY 2022-23; hence, the decrease in restricted expenses in FY 2025-26.

ROSELAND CHARTER SCHOOL

Multi-Year Projections

ACCOUNT	Unaudited Actuals 2022-23			Projection First 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														
General Purpose	17,455,160	3,064,714	17,455,160	18,204,795	2,957,744	18,204,795	19,976,204	-	19,976,204	21,514,097	-	21,514,097	23,213,439	24,375,577
Federal Revenue	165,661	-	3,227,375	-	2,957,744	2,957,744	-	2,957,744	2,957,744	-	2,957,744	2,957,744	2,957,744	2,957,744
State Revenue	2,467,488	3,205,767	5,673,255	257,101	767,889	1,024,990	257,101	767,889	1,024,990	257,101	767,889	1,024,990	1,024,990	1,024,990
Local Revenue	(275,979)	1,004,344	725,365	120,000	201,470	321,470	120,000	201,470	321,470	120,000	201,470	321,470	321,470	321,470
Total Revenue	19,812,330	7,268,825	27,081,155	18,581,896	3,927,103	22,508,999	20,353,305	3,927,103	24,280,408	21,891,198	3,927,103	25,818,301	27,517,643	28,679,781
Expenditures														
Books and Supplies	763,880	524,311	1,288,191	603,377	279,467	882,844	606,394	280,864	887,258	607,791	282,268	890,059	894,509	898,959
Other Services & Oper. Expenses	15,527,137	5,129,237	20,656,374	17,376,302	5,576,564	22,952,866	17,983,944	6,842,286	24,826,230	18,381,440	6,975,410	25,356,850	25,699,168	24,813,637
Depreciation & Amortization	2,243,266	-	2,243,266	2,182,667	-	2,182,667	2,411,962	-	2,411,962	2,411,962	-	2,411,962	2,411,962	2,411,962
Other Outgo incl. Interest Expenses	276,504	-	276,504	132,375	-	132,375	195,106	-	195,106	252,462	-	252,462	108,182	99,613
Transfer of Indirect Costs	-	-	-	(24,650)	24,650	-	(25,266)	25,266	-	(25,898)	25,898	-	-	-
Total Expenditures	18,810,787	5,653,548	24,464,335	20,270,071	5,880,681	26,150,752	21,172,140	7,148,416	28,320,557	21,627,757	7,283,576	28,911,333	29,113,821	28,224,171
Deficit/Surplus	1,001,543	1,615,277	2,616,820	(1,688,175)	(1,953,578)	(3,641,753)	(818,835)	(3,221,313)	(4,040,149)	263,441	(3,356,473)	(3,093,032)	(1,596,178)	455,610
Contributions to Restricted	(891,034)	891,034	-	(966,307)	966,307	-	(990,465)	990,465	-	(1,015,227)	1,015,227	-	-	-
Net increase (decrease) in Fund Balance	110,509	2,506,311	2,616,820	(2,654,482)	(987,271)	(3,641,753)	(1,809,300)	(2,230,848)	(4,040,149)	(751,786)	(2,341,246)	(3,093,032)	(1,596,178)	455,610
Beginning Balance	29,687,395	6,105,634	35,793,029	29,797,904	8,611,945	38,409,849	27,143,422	7,624,674	34,768,096	25,334,122	5,393,825	30,727,947	27,634,915	26,038,737
Ending Net Position, June 30	29,797,904	8,611,945	38,409,849	27,143,422	7,624,674	34,768,096	25,334,122	5,393,825	30,727,947	24,582,336	3,052,580	27,634,915	26,038,737	26,494,347
Components of Ending Net Position														
a) Designated for Economic Uncertainties	1,220,000	-	1,220,000	1,310,000	-	1,310,000	1,420,000	-	1,420,000	1,450,000	-	1,450,000	1,460,000	1,410,000
b) Revolving fund	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	10,000
c) Prepaid assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Restricted Net Position	-	5,837,290	5,837,290	-	4,850,019	4,850,019	-	2,619,170	2,619,170	-	277,925	277,925	138,962	69,481
e) Fixed Assets & Capital Leases, Net of Related Debt	27,735,652	-	27,735,652	30,037,551	-	30,037,551	26,841,740	-	26,841,740	23,410,976	-	23,410,976	15,735,331	15,302,017
f) Funds Restricted By Loan Covenant	-	2,774,655	2,774,655	-	2,774,655	2,774,655	-	2,774,655	2,774,655	-	2,774,655	2,774,655	2,774,655	2,774,655
g) Undesignated Net Assets	832,252	-	832,252	(4,214,129)	-	(4,214,129)	(2,937,618)	-	(2,937,618)	(288,641)	-	(288,641)	5,919,789	6,928,194
Undesignated Net Assets Percentage			3.4%			-16.1%			-10.4%			-1.0%	20.3%	24.5%

ROSELAND CHARTER SCHOOL

Multi-Year Projections

- ¹ 2023/24: Enrollment 1,254 (down 39 from 2022-23); COLA increase of 8.22% per CA State budget adoption; 2024/25 Enrollment 1,254, COLA increase of 3.94%; 2025-26 Enrollment 1,254, COLA increase of 3.29%; 2026-27 Enrollment 1,254, COLA increase of 3.19%; 2027-28 Enrollment 1,254, COLA increase of 3.16%
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ROSELAND CHARTER SCHOOL

Multi-Year Projections

ACCOUNT	Unaudited Actuals 2022-23			Projection First 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														
General Purpose	17,455,160	3,061,714	17,455,160	18,204,795	2,957,744	18,204,795	18,768,290	-	18,768,290	1	19,412,094	-	20,039,755	20,673,531
Federal Revenue	165,661	3,227,375	3,227,375	-	2,957,744	2,957,744	-	2,957,744	2,957,744	2	-	2,957,744	2,957,744	2,957,744
State Revenue	2,467,488	3,205,767	5,673,255	257,101	767,889	1,024,990	257,101	767,889	1,024,990		257,101	767,889	1,024,990	1,024,990
Local Revenue	(275,979)	1,001,344	725,365	120,000	201,470	321,470	120,000	201,470	321,470		120,000	201,470	321,470	321,470
Total Revenue	19,812,330	7,268,825	27,081,155	18,581,896	3,927,103	22,508,999	19,145,391	3,927,103	23,072,494		19,789,195	3,927,103	24,343,959	24,977,735
Expenditures														
Books and Supplies	763,880	524,311	1,288,191	603,377	279,467	882,844	606,394	280,864	887,258		607,791	282,268	890,059	898,959
Other Services & Oper. Expenses	15,527,137	5,129,237	20,656,374	17,376,302	5,576,564	22,952,866	17,983,944	6,842,286	24,826,230	3	18,381,440	6,975,410	25,356,850	24,813,637
Depreciation & Amortization	2,243,266	-	2,243,266	2,182,667	-	2,182,667	2,411,962	-	2,411,962		2,411,962	-	2,411,962	2,411,962
Other Outgo incl. Interest Expenses	276,504	-	276,504	132,375	-	132,375	195,106	-	195,106		252,462	-	252,462	99,613
Transfer of Indirect Costs	-	-	-	(24,650)	24,650	-	(25,266)	25,266	-		(25,898)	25,898	-	-
Total Expenditures	18,810,787	5,653,548	24,464,335	20,270,071	5,880,681	26,150,752	21,172,140	7,148,416	28,320,557		21,627,757	7,283,576	28,911,333	28,224,171
Deficit/Surplus	1,001,543	1,615,277	2,616,820	(1,688,175)	(1,953,578)	(3,641,753)	(2,026,749)	(3,221,313)	(5,248,063)		(1,838,562)	(3,356,473)	(4,769,862)	(3,246,436)
Contributions to Restricted	(891,034)	891,034	-	(966,307)	966,307	-	(990,465)	990,465	-	4	(1,015,227)	1,015,227	-	-
Net increase (decrease) in Fund Balance	110,509	2,506,311	2,616,820	(2,654,482)	(987,271)	(3,641,753)	(3,017,214)	(2,230,848)	(5,248,063)		(2,853,789)	(2,341,246)	(4,769,862)	(3,246,436)
Beginning Balance	29,687,395	6,105,634	35,793,029	29,797,904	8,611,945	38,409,849	27,143,422	7,624,674	34,768,096		24,126,208	5,393,825	24,324,998	19,555,136
Ending Net Position, June 30	29,797,904	8,611,945	38,409,849	27,143,422	7,624,674	34,768,096	24,126,208	5,393,825	29,520,033		21,272,419	3,052,580	19,555,136	16,308,700
Components of Ending Net Position														
a) Designated for Economic														
Uncertainties	1,220,000	-	1,220,000	1,310,000	-	1,310,000	1,420,000	-	1,420,000		1,450,000	-	1,450,000	1,410,000
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	-	5,837,290	5,837,290	-	4,850,019	4,850,019	-	2,619,170	2,619,170	5	-	277,925	138,962	69,481
e) Fixed Assets & Capital Leases, Net of Related Debt	27,735,652	-	27,735,652	30,037,551	-	30,037,551	26,841,740	-	26,841,740		23,410,976	-	15,735,331	15,302,017
f) Funds Restricted By Loan Covenant	-	2,774,655	2,774,655	-	2,774,655	2,774,655	-	2,774,655	2,774,655		-	2,774,655	2,774,655	2,774,655
g) Undesignated Net Assets	832,252	-	832,252	(4,214,129)	-	(4,214,129)	(4,145,532)	-	(4,145,532)		(3,598,558)	-	(563,812)	(3,257,453)
Undesignated Net Assets Percentage			3.4%			-16.1%			-14.6%				-1.9%	-11.5%

ROSELAND CHARTER SCHOOL
Multi-Year Projections

- ¹ 2023/24: Enrollment 1,254 (down 39 from 2022-23); COLA increase of 8.22% per CA State budget adoption; 2024/25 Enrollment 1,254, COLA increase of 3.94%; 2025-26 Enrollment 1,254, COLA increase of 3.29%; 2026-27 Enrollment 1,254, COLA increase of 3.19%; 2027-28 Enrollment 1,254, COLA increase of 3.16%
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2023-24 MYP Cash Flow Summary

- COLAs at 1% as estimated by LAO; Max 1440 Enrollment
- COLAs at 1% as estimated by LAO; Max 1230 Enrollment
- COLAs in the range of 3-4% as projected in the State Budget Act (SBA); Max 1440 Enrollment
- COLAs in the range of 3-4% as projected in the State Budget Act; Max 1440 Enrollment

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	18,204,795	19,412,080	20,405,908	21,590,732	22,196,430
Federal Revenue	3,227,375	2,957,744	2,957,744	2,957,744	2,957,744	2,957,744
State Revenue	5,673,255	1,024,990	1,024,990	1,024,990	1,024,990	1,024,990
Local Revenue	725,365	321,470	321,470	321,470	321,470	321,470
Total Revenue	27,081,155	22,508,999	23,716,284	24,710,112	25,894,936	26,500,634
Expenditures						
Books and Supplies	1,288,191	882,844	887,258	890,059	894,509	898,959
Other Services & Oper. Expenses	20,656,374	22,952,866	24,826,230	25,356,850	25,699,168	24,813,637
Depreciation & Amortization	2,243,266	2,182,667	2,411,962	2,411,962	2,411,962	2,411,962
Other Outgo	276,504	132,375	195,106	252,462	108,182	99,613
Facility Loan(s) Interest Expense	-	-	-	-	-	-
Total Expenditures	24,464,335	26,150,752	28,320,557	28,911,333	29,113,821	28,224,171
Deficit/Surplus	2,616,820	(3,641,753)	(4,604,273)	(4,201,221)	(3,218,885)	(1,723,537)
Cash Reconciliation						
BEGINNING CASH	19,597,415	20,828,126	16,823,570	13,822,411	10,989,351	4,893,745
Net Increase in AP/AR/PP:	(353,108)	-	-	-	-	-
Depreciation Adjustment	2,243,266	2,182,667	2,411,962	2,411,962	2,411,962	2,411,962
Princ Portion Facility Loan Pmt	(489,228)	(627,257)	(783,849)	(1,018,801)	(5,263,683)	(433,314)
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	20,828,126	16,823,570	13,822,411	10,989,351	4,893,745	5,123,856

ROSELAND CHARTER SCHOOL

CASH FLOW FIVE YEAR PROJECTION SUMMARY

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Revenue	Combined	Combined	Combined	Combined	Combined	Combined
General Purpose	17,455,160	18,204,795	18,238,277	18,446,447	18,638,956	18,825,436
Federal Revenue	3,227,375	2,957,744	2,957,744	2,957,744	2,957,744	2,957,744
State Revenue	5,673,255	1,024,990	1,024,990	1,024,990	1,024,990	1,024,990
Local Revenue	725,365	321,470	321,470	321,470	321,470	321,470
Total Revenue	27,081,155	22,508,999	22,542,481	22,750,651	22,943,160	23,129,640
Expenditures						
Books and Supplies	1,288,191	882,844	887,258	890,059	894,509	898,959
Other Services & Oper. Expenses	20,656,374	22,952,866	24,826,230	25,356,850	25,699,168	24,813,637
Depreciation & Amortization	2,243,266	2,182,667	2,411,962	2,411,962	2,411,962	2,411,962
Other Outgo	276,504	132,375	195,106	252,462	108,182	99,613
Facility Loan(s) Interest Expense	-	-	-	-	-	-
Total Expenditures	24,464,335	26,150,752	28,320,557	28,911,333	29,113,821	28,224,171
Deficit/Surplus	2,616,820	(3,641,753)	(5,778,076)	(6,160,682)	(6,170,661)	(5,094,531)
Cash Reconciliation						
BEGINNING CASH	19,597,415	20,828,126	16,823,570	12,648,608	7,856,087	(1,191,295)
Net Increase in AP/AR/PP:	(353,108)	-	-	-	-	-
Depreciation Adjustment	2,243,266	2,182,667	2,411,962	2,411,962	2,411,962	2,411,962
Princ Portion Facility Loan Pmt	(489,228)	(627,257)	(783,849)	(1,018,801)	(5,263,683)	(433,314)
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	20,828,126	16,823,570	12,648,608	7,856,087	(1,191,295)	(4,332,178)

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	18,204,795	18,768,290	19,412,094	20,039,755	20,673,531
Federal Revenue	3,227,375	2,957,744	2,957,744	2,957,744	2,957,744	2,957,744
State Revenue	5,673,255	1,024,990	1,024,990	1,024,990	1,024,990	1,024,990
Local Revenue	725,365	321,470	321,470	321,470	321,470	321,470
Total Revenue	27,081,155	22,508,999	23,072,494	23,716,298	24,343,959	24,977,735
Expenditures						
Books and Supplies	1,288,191	882,844	887,258	890,059	894,509	898,959
Other Services & Oper. Expenses	20,656,374	22,952,866	24,826,230	25,356,850	25,699,168	24,813,637
Depreciation & Amortization	2,243,266	2,182,667	2,411,962	2,411,962	2,411,962	2,411,962
Other Outgo	276,504	132,375	195,106	252,462	108,182	99,613
Facility Loan(s) Interest Expense	-	-	-	-	-	-
Total Expenditures	24,464,335	26,150,752	28,320,557	28,911,333	29,113,821	28,224,171
Deficit/Surplus	2,616,820	(3,641,753)	(5,248,063)	(5,195,035)	(4,769,862)	(3,246,436)
Cash Reconciliation						
BEGINNING CASH	19,597,415	20,828,126	16,823,570	13,178,621	9,351,747	1,705,164
Net Increase in AP/AR/PP:	(353,108)	-	-	-	-	-
Depreciation Adjustment	2,243,266	2,182,667	2,411,962	2,411,962	2,411,962	2,411,962
Princ Portion Facility Loan Pmt	(489,228)	(627,257)	(783,849)	(1,018,801)	(5,263,683)	(433,314)
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	20,828,126	16,823,570	13,178,621	9,351,747	1,705,164	412,376

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	18,204,795	18,768,290	19,412,094	20,039,755	20,673,531
Federal Revenue	3,227,375	2,957,744	2,957,744	2,957,744	2,957,744	2,957,744
State Revenue	5,673,255	1,024,990	1,024,990	1,024,990	1,024,990	1,024,990
Local Revenue	725,365	321,470	321,470	321,470	321,470	321,470
Total Revenue	27,081,155	22,508,999	23,072,494	23,716,298	24,343,959	24,977,735
Expenditures						
Books and Supplies	1,288,191	882,844	887,258	890,059	894,509	898,959
Other Services & Oper. Expenses	20,656,374	22,952,866	24,826,230	25,356,850	25,699,168	24,813,637
Depreciation & Amortization	2,243,266	2,182,667	2,411,962	2,411,962	2,411,962	2,411,962
Other Outgo	276,504	132,375	195,106	252,462	108,182	99,613
Facility Loan(s) Interest Expense	-	-	-	-	-	-
Total Expenditures	24,464,335	26,150,752	28,320,557	28,911,333	29,113,821	28,224,171
Deficit/Surplus	2,616,820	(3,641,753)	(5,248,063)	(5,195,035)	(4,769,862)	(3,246,436)
Cash Reconciliation						
BEGINNING CASH	19,597,415	20,828,126	16,823,570	13,178,621	9,351,747	1,705,164
Net Increase in AP/AR/PP:	(353,108)	-	-	-	-	-
Depreciation Adjustment	2,243,266	2,182,667	2,411,962	2,411,962	2,411,962	2,411,962
Princ Portion Facility Loan Pmt	(489,228)	(627,257)	(783,849)	(1,018,801)	(5,263,683)	(433,314)
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	20,828,126	16,823,570	13,178,621	9,351,747	1,705,164	412,376

Local Control Funding Formula (LCFF) Calculator Worksheets

- COLAs at 1% as estimated by LAO; Max 1440 Enrollment
- COLAs at 1% as estimated by LAO; Max 1230 Enrollment
- COLAs in the range of 3-4% as projected in the State Budget Act (SBA); Max 1440 Enrollment
- COLAs in the range of 3-4% as projected in the State Budget Act; Max 1440 Enrollment

Roseland Charter (101923) - First Interim 2023-24 LAO2023 COLAs 1% and
 Max1440 Enrollment

12/6/2023

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation				8.22%	1.00%	1.00%	1.00%	1.00%
Base Grant Proration Factor	0.00%	5.07%	13.26%	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	\$12,182,802	\$12,536,970	\$13,384,498	\$14,168,206	\$15,023,267	\$15,731,922	\$16,171,273
Grade Span Adjustment	186,218	203,077	218,427	228,702	246,990	267,906	284,941	294,921
Supplemental Grant	2,129,181	2,081,818	2,105,661	2,225,485	2,388,310	2,534,665	2,658,799	2,733,389
Concentration Grant	1,898,432	2,337,958	2,283,343	2,366,110	2,608,574	2,771,066	2,915,070	2,996,847
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	\$16,480,427	\$16,805,655	\$17,144,401	\$18,204,795	\$19,412,080	\$20,596,904	\$21,590,732	\$22,196,430
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	16,480,427	16,805,655	17,144,401	18,204,795	19,412,080	20,596,904	21,590,732	22,196,430
LCFF Entitlement Per ADA	\$ 11,712	\$ 12,775	\$ 14,411	\$ 15,485	\$ 15,783	\$ 15,989	\$ 16,194	\$ 16,372
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 8,413,181	\$ 8,059,039	\$ 12,289,328	\$ 10,157,968	\$ 11,191,499	\$ 12,128,391	\$ 12,918,668	\$ 13,397,311
EPA for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 3,881,075	\$ 4,430,401	\$ 1,074,457	\$ 4,016,615	\$ 4,244,271	\$ 4,489,617	\$ 4,693,168	\$ 4,820,223
<i>Local Revenue Sources:</i>								
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 4,186,171	\$ 4,316,215	\$ 3,780,616	\$ 4,030,212	\$ 3,976,310	\$ 3,978,896	\$ 3,978,896	\$ -
<i>Property Taxes net of In-Lieu</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL FUNDING	16,480,427	16,805,655	17,144,401	18,204,795	19,412,080	20,596,904	21,590,732	22,196,430
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (3,881,075)	\$ (4,430,401)	\$ (1,074,457)	\$ (4,016,615)	\$ (4,244,271)	\$ (4,489,617)	\$ (4,693,168)	\$ (4,820,223)
EPA in Excess to LCFF Funding	\$ 3,881,075	\$ 4,430,401	\$ 1,074,457	\$ 4,016,615	\$ 4,244,271	\$ 4,489,617	\$ 4,693,168	\$ 4,820,223
Total LCFF Entitlement	16,480,427	16,805,655	17,144,401	18,204,795	19,412,080	20,596,904	21,590,732	22,196,430
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 3,881,075	\$ 4,430,401	\$ 1,074,457	\$ 4,016,615	\$ 4,244,271	\$ 4,489,617	\$ 4,693,168	\$ 4,820,223
EPA, Current Year (Object Code 8012)	\$ 3,881,075	\$ 4,430,361	\$ 1,074,457	\$ 4,016,615	\$ 4,244,271	\$ 4,489,617	\$ 4,693,168	\$ 4,820,223
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 4,116.00	\$ 92,928.00	\$ (7,343.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)								

Roseland Charter (101923) - First Interim 2023-24 LAO2023 COLAs 1% and Max1440 Enrollment									
12/6/2023									
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 12,452,814	\$ 12,385,879	\$ 12,755,397	\$ 13,613,200	\$ 14,415,196	\$ 15,291,173	\$ 16,016,863	\$ 16,466,194	
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,027,613	\$ 4,419,776	\$ 4,389,004	\$ 4,591,595	\$ 4,996,884	\$ 5,305,731	\$ 5,573,869	\$ 5,730,236	
Percentage to Increase or Improve Services	32.34%	35.68%	34.41%	33.73%	34.66%	34.70%	34.80%	34.80%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	1,438	1,364	1,293	1,254	1,306	1,368	1,416	1,440	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	1,438	1,364	1,293	1,254	1,306	1,368	1,416	1,440	
Unduplicated Pupil Count									
COE Unduplicated Pupil Count	1,219	1,089	1,072	1,036	1,084	1,135	1,175	1,195	
Total Unduplicated Pupil Count	1,219	1,089	1,072	1,036	1,084	1,135	1,175	1,195	
Rolling %, Supplemental Grant	85.4900%	84.0400%	82.5400%	81.7400%	82.8400%	82.8800%	83.0000%	83.0000%	
Rolling %, Concentration Grant	85.4900%	84.0400%	82.5400%	81.7400%	82.8400%	82.8800%	83.0000%	83.0000%	

Roseland Charter (101923) - First Interim 2023-24 LAO2023 COLAs 1% and Max1440 Enrollment									
12/6/2023									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
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)									
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
Subtotal									
Funded NSS ADA									
Grades TK-3									
Grades 4-6									

Roseland Charter (101923) - First Interim 2023-24 LAO2023 COLAs 1% and Max1440 Enrollment									
12/6/2023									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-

Roseland Charter (101923) - First Interim 2023-24 LAO2023 COLAs 1% and Max1440 Enrollment									
12/6/2023									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
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	1.82	1.82
Grades 4-6	176.80	58.09	0.81	1.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	464.01	461.04	437.21	445.00	450.72	450.72	450.72	450.72	450.72
Grades 9-12	766.33	796.38	749.80	727.00	775.61	833.83	878.90	901.44	901.44
Total Actual ADA	1,407.14	1,315.51	1,189.64	1,175.63	1,229.96	1,288.18	1,333.25	1,355.79	
TOTAL FUNDED ADA									
Grades TK-3	-	-	1.82	1.82	1.82	1.82	1.82	1.82	1.82
Grades 4-6	176.80	58.09	0.81	1.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	464.01	461.04	437.21	445.00	450.72	450.72	450.72	450.72	450.72
Grades 9-12	766.33	796.38	749.80	727.00	775.61	833.83	878.90	901.44	901.44
Total Funded ADA	1,407.14	1,315.51	1,189.64	1,175.63	1,229.96	1,288.18	1,333.25	1,355.79	
<i>Funded Difference (Funded ADA less Actual ADA)</i>									
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA	-	-	-	-	-	-	-	-	-

Roseland Charter (101923) - First Interim 2023-24 LAO2023 COLAs 1% and Max1440 Enrollment																
12/6/2023																
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28								
PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	11,253	\$	12,123	\$	13,601	\$	14,645	\$	14,894	\$	15,046	\$	15,208	\$	15,359
Grades 4-6	\$	10,347	\$	11,146	\$	12,505	\$	13,465	\$	13,695	\$	13,836	\$	13,986	\$	14,126
Grades 7-8	\$	10,654	\$	11,476	\$	12,876	\$	13,864	\$	14,101	\$	14,246	\$	14,399	\$	14,544
Grades 9-12	\$	12,668	\$	13,646	\$	15,311	\$	16,485	\$	16,767	\$	16,938	\$	17,121	\$	17,292
Base Grants																
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	10,018	\$	10,118	\$	10,219	\$	10,321
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,170	\$	10,272	\$	10,375	\$	10,479
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,471	\$	10,576	\$	10,682	\$	10,789
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,135	\$	12,256	\$	12,379	\$	12,503
Grade Span Adjustment																
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,042	\$	1,052	\$	1,063	\$	1,073
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	316	\$	319	\$	322	\$	325
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	8,503	\$	8,935	\$	10,119	\$	10,851	\$	11,060	\$	11,170	\$	11,282	\$	11,394
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,170	\$	10,272	\$	10,375	\$	10,479
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,471	\$	10,576	\$	10,682	\$	10,789
Grades 9-12	\$	9,572	\$	10,057	\$	11,391	\$	12,327	\$	12,451	\$	12,575	\$	12,701	\$	12,828
Prorated Base Grants																
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	10,018	\$	10,118	\$	10,219	\$	10,321
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,170	\$	10,272	\$	10,375	\$	10,479
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,471	\$	10,576	\$	10,682	\$	10,789
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,135	\$	12,256	\$	12,379	\$	12,503
Prorated Grade Span Adjustment																
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,042	\$	1,052	\$	1,063	\$	1,073
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	316	\$	319	\$	322	\$	325
Supplemental Grant																
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	1,701	\$	1,787	\$	2,024	\$	2,190	\$	2,212	\$	2,234	\$	2,256	\$	2,279
Grades 4-6	\$	1,564	\$	1,643	\$	1,861	\$	2,014	\$	2,034	\$	2,054	\$	2,075	\$	2,096
Grades 7-8	\$	1,610	\$	1,692	\$	1,916	\$	2,073	\$	2,094	\$	2,115	\$	2,136	\$	2,158
Grades 9-12	\$	1,914	\$	2,011	\$	2,278	\$	2,465	\$	2,490	\$	2,515	\$	2,540	\$	2,566
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	85.49%	\$	84.04%	\$	82.54%	\$	81.74%	\$	82.84%	\$	82.88%	\$	83.00%	\$	83.00%
Grades 4-6	\$	1,454	\$	1,502	\$	1,670	\$	1,790	\$	1,832	\$	1,852	\$	1,873	\$	1,891
Grades 7-8	\$	1,337	\$	1,381	\$	1,536	\$	1,646	\$	1,685	\$	1,703	\$	1,722	\$	1,740
Grades 9-12	\$	1,376	\$	1,422	\$	1,581	\$	1,695	\$	1,735	\$	1,773	\$	1,791	\$	1,809
Concentration Grant (>55% population)																
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	4,252	\$	5,808	\$	6,577	\$	7,118	\$	7,189	\$	7,261	\$	7,333	\$	7,406
Grades 4-6	\$	3,909	\$	5,340	\$	6,048	\$	6,545	\$	6,611	\$	6,677	\$	6,744	\$	6,811
Grades 7-8	\$	4,025	\$	5,498	\$	6,227	\$	6,739	\$	6,806	\$	6,874	\$	6,943	\$	7,013
Grades 9-12	\$	4,786	\$	6,537	\$	7,404	\$	8,013	\$	8,093	\$	8,174	\$	8,256	\$	8,338
Actual - 1.00 ADA, Local UPP >55% as follows:																
Grades TK-3	\$	30.4900%	\$	29.0400%	\$	27.5400%	\$	26.7400%	\$	27.8400%	\$	27.8800%	\$	28.0000%	\$	28.0000%
Grades 4-6	\$	1,296	\$	1,687	\$	1,811	\$	1,903	\$	2,001	\$	2,024	\$	2,053	\$	2,074
Grades 7-8	\$	1,192	\$	1,551	\$	1,666	\$	1,750	\$	1,840	\$	1,861	\$	1,888	\$	1,907
Grades 9-12	\$	1,227	\$	1,597	\$	1,715	\$	1,802	\$	1,895	\$	1,917	\$	1,944	\$	1,964
	\$	1,459	\$	1,898	\$	2,039	\$	2,143	\$	2,253	\$	2,279	\$	2,312	\$	2,335

Roseland Charter (101923) - First Interim 2023-24 with LAO 2023 COLAs at 1% and 1230-Projected Enrollment															12/1/2023	
SUMMARY OF FUNDING																
General Assumptions																
COLA & Augmentation																
Base Grant Proration Factor																
Add-on, ERT & MSA Proration Factor																
LCFF Entitlement																
Base Grant																
Grade Span Adjustment																
Supplemental Grant																
Concentration Grant																
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																
Miscellaneous Adjustments																
Economic Recovery Target																
Additional State Aid																
Total LCFF Entitlement																
LCFF Entitlement Per ADA																
Components of LCFF By Object Code																
State Aid (Object Code 8011)																
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)																
Local Revenue Sources:																
Property Taxes (Object 8021 to 8089)																
In-Lieu of Property Taxes (Object Code 8096)																
Property Taxes net of In-Lieu																
TOTAL FUNDING																
Basic Aid Status																
Excess Taxes																
EPA in Excess to LCFF Funding																
Total LCFF Entitlement																
SUMMARY OF EPA																
% of Adjusted Revenue Limit - Annual																
% of Adjusted Revenue Limit - P-2																
EPA (for LCFF calculation purposes)																
EPA, Current Year (Object Code 8012)																
(P-2 plus Current Year Accrual)																
EPA, Prior Year Adjustment (Object Code 8019)																
(P-A less Prior Year Accrual)																
Accrual (from Data Entry tab)																

Rosalind Charter (101923) - First Interim 2023-24 with LAO 2023 COLAs at 1% and 1230 Projected Enrollment						
12/1/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 12,755,397	\$ 13,613,200	\$ 13,537,562	\$ 13,672,689	\$ 13,809,702	\$ 13,947,867
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,389,004	\$ 4,591,595	\$ 4,700,715	\$ 4,758,097	\$ 4,829,254	\$ 4,877,569
Percentage to Increase or Improve Services	34.41%	33.73%	34.72%	34.80%	34.97%	34.97%
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	1,293	1,254	1,230	1,230	1,230	1,230
COE Enrollment	-	-	-	-	-	-
Total Enrollment	1,293	1,254	1,230	1,230	1,230	1,230
Unduplicated Pupil Count	1,072	1,036	1,023	1,023	1,023	1,023
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	1,072	1,036	1,023	1,023	1,023	1,023
Rolling %, Supplemental Grant	82.5400%	81.7400%	82.9100%	83.0000%	83.2000%	83.2000%
Rolling %, Concentration Grant	82.5400%	81.7400%	82.9100%	83.0000%	83.2000%	83.2000%

Rosedale Charter (101923) - First Interim 2023-24 with LAO 2023 COLAs at 1% and 1230 Projected Enrollment						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
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	0%	0%	0%	0%	0%	0%
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	1.82	1.82	1.82	1.82	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	425.90	425.90	425.90	425.90
Grades 9-12	749.80	727.00	726.00	726.00	726.00	726.00
LCFF Subtotal	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53
NSS	-	-	-	-	-	-
Combined Subtotal	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53
Change in LCFF ADA (excludes NSS ADA)						
	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53
	Increase	Increase	Increase	Increase	Increase	Increase
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	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	425.90	425.90	425.90	425.90
Grades 9-12	749.80	727.00	726.00	726.00	726.00	726.00
Subtotal	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53
	Current	Current	Current	Current	Current	Current
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-

Rosedale Charter (101923) - First Interim 2023-24 with LAO 2023 COLAs at 1% and 1230 Projected Enrollment						
12/1/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-

Roseland Charter (101923) - First Interim 2023-24 with LAO 2023 COLAs at 1% and 1230 Projected Enrollment							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
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	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	425.90	425.90	425.90	425.90	425.90
Grades 9-12	749.80	727.00	726.00	726.00	726.00	726.00	726.00
Total Actual ADA	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53	1,155.53
TOTAL FUNDED ADA							
Grades TK-3	1.82	1.82	1.82	1.82	1.82	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	425.90	425.90	425.90	425.90	425.90
Grades 9-12	749.80	727.00	726.00	726.00	726.00	726.00	726.00
Total Funded ADA	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53	1,155.53
<i>Funded Difference (Funded ADA less Actual ADA)</i>							
FUNDED ADA for the Transitional Kindergarten Add-on	-	-	-	-	-	-	-
Current Year TK ADA	-	-	-	-	-	-	-

Roseland Charter (101923) - First Interim 2023-24 with LAO 2023 COLAs at 1% and 1230 Projected Enrollment						
12/1/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 13,601	\$ 14,645	14,900	\$ 15,057	\$ 15,227	\$ 15,378
Grades 4-6	\$ 12,505	\$ 13,465	13,701	\$ 13,847	\$ 14,003	\$ 14,144
Grades 7-8	\$ 12,876	\$ 13,864	14,107	\$ 14,256	\$ 14,417	\$ 14,562
Grades 9-12	\$ 15,311	\$ 16,485	16,774	\$ 16,951	\$ 17,143	\$ 17,314
Base Grants						
Grades TK-3	\$ 9,166	\$ 9,919	10,018	\$ 10,118	\$ 10,219	\$ 10,321
Grades 4-6	\$ 9,304	\$ 10,069	10,170	\$ 10,272	\$ 10,375	\$ 10,479
Grades 7-8	\$ 9,580	\$ 10,367	10,471	\$ 10,576	\$ 10,682	\$ 10,789
Grades 9-12	\$ 11,102	\$ 12,015	12,135	\$ 12,256	\$ 12,379	\$ 12,503
Grade Span Adjustment						
Grades TK-3	\$ 953	\$ 1,032	1,042	\$ 1,052	\$ 1,063	\$ 1,073
Grades 9-12	\$ 289	\$ 312	316	\$ 319	\$ 322	\$ 325
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 10,119	\$ 10,951	11,060	\$ 11,170	\$ 11,282	\$ 11,394
Grades 4-6	\$ 9,304	\$ 10,069	10,170	\$ 10,272	\$ 10,375	\$ 10,479
Grades 7-8	\$ 9,580	\$ 10,367	10,471	\$ 10,576	\$ 10,682	\$ 10,789
Grades 9-12	\$ 11,391	\$ 12,327	12,451	\$ 12,575	\$ 12,701	\$ 12,828
Prorated Base Grants						
Grades TK-3	\$ 9,166	\$ 9,919	10,018	\$ 10,118	\$ 10,219	\$ 10,321
Grades 4-6	\$ 9,304	\$ 10,069	10,170	\$ 10,272	\$ 10,375	\$ 10,479
Grades 7-8	\$ 9,580	\$ 10,367	10,471	\$ 10,576	\$ 10,682	\$ 10,789
Grades 9-12	\$ 11,102	\$ 12,015	12,135	\$ 12,256	\$ 12,379	\$ 12,503
Prorated Grade Span Adjustment						
Grades TK-3	\$ 953	\$ 1,032	1,042	\$ 1,052	\$ 1,063	\$ 1,073
Grades 9-12	\$ 289	\$ 312	316	\$ 319	\$ 322	\$ 325
Supplemental Grant						
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 2,024	\$ 2,190	2,212	\$ 2,234	\$ 2,256	\$ 2,279
Grades 4-6	\$ 1,861	\$ 2,014	2,034	\$ 2,054	\$ 2,075	\$ 2,096
Grades 7-8	\$ 1,916	\$ 2,073	2,094	\$ 2,115	\$ 2,136	\$ 2,158
Grades 9-12	\$ 2,278	\$ 2,465	2,490	\$ 2,515	\$ 2,540	\$ 2,566
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$ 82.54%	\$ 81.74%	82.91%	\$ 83.00%	\$ 83.20%	\$ 83.20%
Grades 4-6	\$ 1,670	\$ 1,790	1,834	\$ 1,854	\$ 1,877	\$ 1,896
Grades 4-6	\$ 1,536	\$ 1,646	1,686	\$ 1,705	\$ 1,726	\$ 1,744
Grades 7-8	\$ 1,581	\$ 1,695	1,736	\$ 1,756	\$ 1,777	\$ 1,795
Grades 9-12	\$ 1,880	\$ 2,015	2,065	\$ 2,087	\$ 2,113	\$ 2,135
Concentration Grant (>55% population)						
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 6,577	\$ 7,118	7,189	\$ 7,261	\$ 7,333	\$ 7,406
Grades 4-6	\$ 6,048	\$ 6,545	6,611	\$ 6,677	\$ 6,744	\$ 6,811
Grades 7-8	\$ 6,227	\$ 6,739	6,806	\$ 6,874	\$ 6,943	\$ 7,013
Grades 9-12	\$ 7,404	\$ 8,013	8,093	\$ 8,174	\$ 8,256	\$ 8,338
Actual - 1.00 ADA, Local UPP >55% as follows:						
Grades TK-3	\$ 27.5400%	\$ 26.7400%	27.9100%	\$ 28.0000%	\$ 28.2000%	\$ 28.2000%
Grades TK-3	\$ 1,811	\$ 1,903	2,006	\$ 2,033	\$ 2,068	\$ 2,089
Grades 4-6	\$ 1,666	\$ 1,750	1,845	\$ 1,870	\$ 1,902	\$ 1,921
Grades 7-8	\$ 1,715	\$ 1,802	1,900	\$ 1,925	\$ 1,958	\$ 1,978
Grades 9-12	\$ 2,039	\$ 2,143	2,259	\$ 2,289	\$ 2,328	\$ 2,351

Rosedale Charter (101923) - First Interim 2023-24 SBA2023 COLAs at 3-4% and Max1440 Enrollment						
12/6/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation						
Base Grant Proration Factor	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement						
Base Grant	\$12,536,970	\$13,384,498	\$14,580,083	\$15,810,609	\$16,914,471	\$17,758,813
Grade Span Adjustment	218,427	228,702	254,025	281,349	306,181	323,959
Supplemental Grant	2,105,661	2,225,485	2,457,715	2,667,403	2,858,628	3,001,740
Concentration Grant	2,283,343	2,366,110	2,684,381	2,916,185	3,134,159	3,291,065
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	\$17,144,401	\$18,204,795	\$19,976,204	\$21,675,546	\$23,213,439	\$24,375,577
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	17,144,401	18,204,795	19,976,204	21,675,546	23,213,439	24,375,577
LCFF Entitlement Per ADA	\$ 14,411	\$ 15,485	\$ 16,241	\$ 16,826	\$ 17,411	\$ 17,979
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 12,289,328	\$ 10,157,968	\$ 11,632,077	\$ 12,971,590	\$ 14,188,155	\$ 15,102,831
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 1,074,457	\$ 4,016,615	\$ 4,367,817	\$ 4,725,060	\$ 5,046,388	\$ 5,293,850
Local Revenue Sources:						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 3,780,616	\$ 4,030,212	\$ 3,976,310	\$ 3,978,896	\$ 3,978,896	\$ 3,978,896
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	17,144,401	18,204,795	19,976,204	21,675,546	23,213,439	24,375,577
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (1,074,457)	\$ (4,016,615)	\$ (4,367,817)	\$ (4,725,060)	\$ (5,046,388)	\$ (5,293,850)
EPA in Excess to LCFF Funding	\$ 1,074,457	\$ 4,016,615	\$ 4,367,817	\$ 4,725,060	\$ 5,046,388	\$ 5,293,850
Total LCFF Entitlement	17,144,401	18,204,795	19,976,204	21,675,546	23,213,439	24,375,577
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 1,074,457	\$ 4,016,615	\$ 4,367,817	\$ 4,725,060	\$ 5,046,388	\$ 5,293,850
EPA, Current Year (Object Code 8012)	\$ 1,074,457	\$ 4,016,615	\$ 4,367,817	\$ 4,725,060	\$ 5,046,388	\$ 5,293,850
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ (7,343,001)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)						

12/6/2023						
Roseland Charter (101923) - First Interim 2023-24 SBA2023 COLAs at 3.4% and Max1440 Enrollment						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 12,755,397	\$ 13,613,200	\$ 14,834,108	\$ 16,091,958	\$ 17,220,652	\$ 18,082,772
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,389,004	\$ 4,591,595	\$ 5,142,096	\$ 5,583,588	\$ 5,992,787	\$ 6,292,805
Percentage to Increase or Improve Services	34.41%	33.73%	34.66%	34.70%	34.80%	34.80%
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	1,293	1,254	1,306	1,368	1,416	1,440
COE Enrollment	-	-	-	-	-	-
Total Enrollment	1,293	1,254	1,306	1,368	1,416	1,440
Unduplicated Pupil Count	1,072	1,036	1,084	1,135	1,175	1,195
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	1,072	1,036	1,084	1,135	1,175	1,195
Rolling %, Supplemental Grant	82.5400%	81.7400%	82.8400%	82.8800%	83.0000%	83.0000%
Rolling %, Concentration Grant	82.5400%	81.7400%	82.8400%	82.8800%	83.0000%	83.0000%

Roseland Charter (101923) - First Interim 2023-24 SBA2023 COLAs at 3-4% and Max1440 Enrollment						
12/6/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
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	0%	0%	0%	0%	0%	0%
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	1.82	1.82	1.82	1.82	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	450.72	450.72	450.72	450.72
Grades 9-12	749.80	727.00	775.61	833.83	878.90	901.44
LCFF Subtotal	1,189.64	1,175.63	1,229.96	1,288.18	1,333.25	1,355.79
NSS	-	-	-	-	-	-
Combined Subtotal	1,189.64	1,175.63	1,229.96	1,288.18	1,333.25	1,355.79
Change in LCFF ADA (excludes NSS ADA)						
Grades TK-3	1.82	1.82	1.82	1.82	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	450.72	450.72	450.72	450.72
Grades 9-12	749.80	727.00	775.61	833.83	878.90	901.44
Subtotal	1,189.64	1,175.63	1,229.96	1,288.18	1,333.25	1,355.79
Funded NSS ADA	Current	Current	Current	Current	Current	Current
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)	1,189.64	1,175.63	1,229.96	1,288.18	1,333.25	1,355.79
Grades TK-3	1.82	1.82	1.82	1.82	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	450.72	450.72	450.72	450.72
Grades 9-12	749.80	727.00	775.61	833.83	878.90	901.44
Subtotal	1,189.64	1,175.63	1,229.96	1,288.18	1,333.25	1,355.79
Funded NSS ADA	Current	Current	Current	Current	Current	Current
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-

Roseland Charter (101923) - First Interim 2023-24 SBA2023 COLAs at 5:47a and Max1440 Enrollment						
12/6/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-

Roseland Charter (101923) - First Interim 2023-24 SBA2023 COLAs at 3-4% and Max1440 Enrollment						
12/6/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
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	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	450.72	450.72	450.72	450.72
Grades 9-12	749.80	727.00	775.61	833.83	878.90	901.44
Total Actual ADA	1,189.64	1,175.63	1,229.96	1,288.18	1,333.25	1,355.79
TOTAL FUNDED ADA						
Grades TK-3	1.82	1.82	1.82	1.82	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	450.72	450.72	450.72	450.72
Grades 9-12	749.80	727.00	775.61	833.83	878.90	901.44
Total Funded ADA	1,189.64	1,175.63	1,229.96	1,288.18	1,333.25	1,355.79
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on						
Current Year TK ADA	-	-	-	-	-	-

Roseland Charter (101923) - First Interim 2023-24 SBA2023 COLAs at 3-4% and Max 1440 Enrollment						
12/6/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$	13,601 \$	14,645 \$	15,327 \$	15,835 \$	16,354 \$
Grades 4-6	\$	12,505 \$	13,465 \$	14,094 \$	14,561 \$	15,037 \$
Grades 7-8	\$	12,876 \$	13,864 \$	14,510 \$	14,991 \$	15,480 \$
Grades 9-12	\$	15,311 \$	16,485 \$	17,254 \$	17,826 \$	18,408 \$
Base Grants						
Grades TK-3	\$	9,166 \$	9,919 \$	10,310 \$	10,649 \$	10,989 \$
Grades 4-6	\$	9,304 \$	10,069 \$	10,466 \$	10,810 \$	11,155 \$
Grades 7-8	\$	9,580 \$	10,367 \$	10,775 \$	11,129 \$	11,484 \$
Grades 9-12	\$	11,102 \$	12,015 \$	12,488 \$	12,899 \$	13,310 \$
Grade Span Adjustment						
Grades TK-3	\$	953 \$	1,032 \$	1,072 \$	1,107 \$	1,143 \$
Grades 9-12	\$	289 \$	312 \$	325 \$	335 \$	346 \$
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$	10,119 \$	10,951 \$	11,382 \$	11,756 \$	12,132 \$
Grades 4-6	\$	9,304 \$	10,069 \$	10,466 \$	10,810 \$	11,155 \$
Grades 7-8	\$	9,580 \$	10,367 \$	10,775 \$	11,129 \$	11,484 \$
Grades 9-12	\$	11,391 \$	12,327 \$	12,813 \$	13,234 \$	13,656 \$
Prorated Base Grants						
Grades TK-3	\$	9,166 \$	9,919 \$	10,310 \$	10,649 \$	10,989 \$
Grades 4-6	\$	9,304 \$	10,069 \$	10,466 \$	10,810 \$	11,155 \$
Grades 7-8	\$	9,580 \$	10,367 \$	10,775 \$	11,129 \$	11,484 \$
Grades 9-12	\$	11,102 \$	12,015 \$	12,488 \$	12,899 \$	13,310 \$
Prorated Grade Span Adjustment						
Grades TK-3	\$	953 \$	1,032 \$	1,072 \$	1,107 \$	1,143 \$
Grades 9-12	\$	289 \$	312 \$	325 \$	335 \$	346 \$
Supplemental Grant						
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$	2,024 \$	2,190 \$	2,276 \$	2,351 \$	2,426 \$
Grades 4-6	\$	1,861 \$	2,014 \$	2,093 \$	2,162 \$	2,231 \$
Grades 7-8	\$	1,916 \$	2,073 \$	2,155 \$	2,226 \$	2,297 \$
Grades 9-12	\$	2,278 \$	2,465 \$	2,563 \$	2,647 \$	2,731 \$
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$	82.54%	81.74%	82.84%	82.88%	83.00%
Grades 4-6	\$	1,670 \$	1,790 \$	1,886 \$	1,949 \$	2,014 \$
Grades 7-8	\$	1,536 \$	1,646 \$	1,734 \$	1,792 \$	1,852 \$
Grades 9-12	\$	1,581 \$	1,695 \$	1,785 \$	1,845 \$	1,906 \$
	\$	1,880 \$	2,015 \$	2,123 \$	2,194 \$	2,267 \$
Concentration Grant (>55% population)						
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$	6,577 \$	7,118 \$	7,398 \$	7,641 \$	7,886 \$
Grades 4-6	\$	6,048 \$	6,545 \$	6,803 \$	7,027 \$	7,251 \$
Grades 7-8	\$	6,227 \$	6,739 \$	7,004 \$	7,234 \$	7,465 \$
Grades 9-12	\$	7,404 \$	8,013 \$	8,328 \$	8,602 \$	8,876 \$
Actual - 1.00 ADA, Local UPP >55% as follows:						
Grades TK-3	\$	27.5400%	26.7400%	27.8400%	27.8800%	28.0000%
Grades 4-6	\$	1,811 \$	1,903 \$	2,060 \$	2,130 \$	2,278 \$
Grades 7-8	\$	1,666 \$	1,750 \$	1,894 \$	1,959 \$	2,094 \$
Grades 9-12	\$	1,715 \$	1,802 \$	1,950 \$	2,017 \$	2,156 \$
	\$	2,039 \$	2,143 \$	2,319 \$	2,398 \$	2,485 \$

Roseland Charter (101923) - First Interim 2023-24 SBA2023 COLAs at 3-4%
 and 1230 Enrollment

12/1/2023

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	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%
LCFF Entitlement						
Base Grant	\$12,536,970	\$13,384,498	\$13,693,068	\$14,143,462	\$14,594,287	\$15,055,803
Grade Span Adjustment	218,427	228,702	237,901	245,225	253,276	261,327
Supplemental Grant	2,105,661	2,225,485	2,310,033	2,388,523	2,470,634	2,548,771
Concentration Grant	2,283,343	2,366,110	2,527,288	2,618,741	2,721,558	2,807,630
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	\$17,144,401	\$18,204,795	\$18,768,290	\$19,395,951	\$20,039,755	\$20,673,531
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	17,144,401	18,204,795	18,768,290	19,395,951	20,039,755	20,673,531
LCFF Entitlement Per ADA	\$ 14,411	\$ 15,485	\$ 16,242	\$ 16,785	\$ 17,342	\$ 17,891
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 12,289,328	\$ 10,157,968	\$ 10,688,491	\$ 11,178,564	\$ 11,687,159	\$ 12,182,725
EPA for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 1,074,457	\$ 4,016,615	\$ 4,103,489	\$ 4,238,491	\$ 4,373,700	\$ 4,511,910
<i>Local Revenue Sources:</i>						
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 3,780,616	\$ 4,030,212	\$ 3,976,310	\$ 3,978,896	\$ 3,978,896	\$ 3,978,896
<i>Property Taxes net of In-Lieu</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL FUNDING	17,144,401	18,204,795	18,768,290	19,395,951	20,039,755	20,673,531
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (1,074,457)	\$ (4,016,615)	\$ (4,103,489)	\$ (4,238,491)	\$ (4,373,700)	\$ (4,511,910)
EPA in Excess to LCFF Funding	\$ 1,074,457	\$ 4,016,615	\$ 4,103,489	\$ 4,238,491	\$ 4,373,700	\$ 4,511,910
Total LCFF Entitlement	17,144,401	18,204,795	18,768,290	19,395,951	20,039,755	20,673,531
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 1,074,457	\$ 4,016,615	\$ 4,103,489	\$ 4,238,491	\$ 4,373,700	\$ 4,511,910
EPA, Current Year (Object Code 8012)	\$ 1,074,457	\$ 4,016,615	\$ 4,103,489	\$ 4,238,491	\$ 4,373,700	\$ 4,511,910
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ (7,343.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(PA less Prior Year Accrual)						
Accrual (from Data Entry tab)						

Roseland Charter (101923) - First interim 2023-24 SBA2023 COLAs at 3-4% and 1230 Enrollment						
12/1/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant <i>(Excludes add-ons for TILG and Transportation)</i>	\$ 12,755,397	\$ 13,613,200	\$ 13,930,969	\$ 14,388,687	\$ 14,847,563	\$ 15,317,130
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,389,004	\$ 4,591,595	\$ 4,837,321	\$ 5,007,264	\$ 5,192,192	\$ 5,356,401
Percentage to Increase or Improve Services	34.41%	33.73%	34.72%	34.80%	34.97%	34.97%
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	1,293	1,254	1,230	1,230	1,230	1,230
COE Enrollment	-	-	-	-	-	-
Total Enrollment	1,293	1,254	1,230	1,230	1,230	1,230
Unduplicated Pupil Count						
COE Unduplicated Pupil Count	1,072	1,036	1,023	1,023	1,023	1,023
Total Unduplicated Pupil Count	1,072	1,036	1,023	1,023	1,023	1,023
Rolling %, Supplemental Grant	82.5400%	81.7400%	82.9100%	83.0000%	83.2000%	83.2000%
Rolling %, Concentration Grant	82.5400%	81.7400%	82.9100%	83.0000%	83.2000%	83.2000%

Roseland Charter (101923) - First Interim 2023-24 SBA2023 COLAs at 3-4% and 1230 Enrollment						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
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	0%	0%	0%	0%	0%	0%
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	1.82	1.82	1.82	1.82	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	425.90	425.90	425.90	425.90
Grades 9-12	749.80	727.00	726.00	726.00	726.00	726.00
LCFF Subtotal	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53
NSS	-	-	-	-	-	-
Combined Subtotal	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53
Change in LCFF ADA (excludes NSS ADA)						
Grades TK-3	1.82	1.82	1.82	1.82	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	425.90	425.90	425.90	425.90
Grades 9-12	749.80	727.00	726.00	726.00	726.00	726.00
Subtotal	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53
NSS	-	-	-	-	-	-
Combined Subtotal	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53
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	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	425.90	425.90	425.90	425.90
Grades 9-12	749.80	727.00	726.00	726.00	726.00	726.00
Subtotal	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53
NSS	-	-	-	-	-	-
Combined Subtotal	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-

Roseland Charter (101923) - First Interim 2023-24 SPA2023 COLAs at 3.4% and 1230 Enrollment						
12/1/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-

Roxeland Charter (101923) - First Interim 2023-24 SBA2023 COLAs at 3.4% and 1230 Enrollment							
	2022-23	2023-24	2024-25	2025-26	2025-27	2027-28	
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	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	425.90	425.90	425.90	425.90	425.90
Grades 9-12	749.80	727.00	726.00	726.00	726.00	726.00	726.00
Total Actual ADA	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53	1,155.53
TOTAL FUNDED ADA							
Grades TK-3	1.82	1.82	1.82	1.82	1.82	1.82	1.82
Grades 4-6	0.81	1.81	1.81	1.81	1.81	1.81	1.81
Grades 7-8	437.21	445.00	425.90	425.90	425.90	425.90	425.90
Grades 9-12	749.80	727.00	726.00	726.00	726.00	726.00	726.00
Total Funded ADA	1,189.64	1,175.63	1,155.53	1,155.53	1,155.53	1,155.53	1,155.53
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on	-	-	-	-	-	-	-
Current Year TK ADA	-	-	-	-	-	-	-

Rosedale Charter (101923) - First Interim 2023-24 \$BA 2023 COLAs at 3-4% and 1230 Enrollment						
12/1/2023						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 13,601	\$ 14,645	\$ 15,334	\$ 15,847	\$ 16,375	\$ 16,891
Grades 4-6	\$ 12,505	\$ 13,465	\$ 14,100	\$ 14,572	\$ 15,056	\$ 15,531
Grades 7-8	\$ 12,876	\$ 13,864	\$ 14,516	\$ 15,002	\$ 15,500	\$ 15,990
Grades 9-12	\$ 15,311	\$ 16,485	\$ 17,262	\$ 17,839	\$ 18,432	\$ 19,015
Base Grants						
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
Grade Span Adjustment						
Grades TK-3	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088
Prorated Base Grants						
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
Prorated Grade Span Adjustment						
Grades TK-3	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
Supplemental Grant						
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$ 82.54%	\$ 81.74%	\$ 82.91%	\$ 83.00%	\$ 83.20%	\$ 83.20%
Grades 4-6	\$ 1,670	\$ 1,790	\$ 1,887	\$ 1,951	\$ 2,019	\$ 2,082
Grades 7-8	\$ 1,536	\$ 1,646	\$ 1,735	\$ 1,794	\$ 1,856	\$ 1,915
Grades 9-12	\$ 1,581	\$ 1,695	\$ 1,787	\$ 1,847	\$ 1,911	\$ 1,971
	\$ 1,880	\$ 2,015	\$ 2,125	\$ 2,197	\$ 2,272	\$ 2,344
Concentration Grant (>55% population)						
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480
Grades 7-8	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157
Actual - 1.00 ADA, Local UPP >55% as follows:						
Grades TK-3	\$ 27.5400%	\$ 26.7400%	\$ 27.9100%	\$ 28.0000%	\$ 28.2000%	\$ 28.2000%
Grades 4-6	\$ 1,811	\$ 1,903	\$ 2,065	\$ 2,140	\$ 2,224	\$ 2,294
Grades 7-8	\$ 1,666	\$ 1,750	\$ 1,899	\$ 1,967	\$ 2,045	\$ 2,109
Grades 9-12	\$ 1,715	\$ 1,802	\$ 1,955	\$ 2,025	\$ 2,105	\$ 2,172
	\$ 2,099	\$ 2,143	\$ 2,324	\$ 2,409	\$ 2,503	\$ 2,582

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 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:

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	1,225.63	1,225.63	1,175.63	1,175.63	(50.00)	-4.0%
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)	1,225.63	1,225.63	1,175.63	1,175.63	(50.00)	-4.0%
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					0.00	
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)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,225.63	1,225.63	1,175.63	1,175.63	(50.00)	-4.0%

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	19,014,610.00	6,782,731.00	18,204,795.00	(809,815.00)	-4.3%
2) Federal Revenue		8100-8299	2,302,207.28	2,256,049.94	1,468.30	2,957,743.94	701,694.00	31.1%
3) Other State Revenue		8300-8599	627,042.00	627,042.00	494,713.72	1,024,989.47	397,947.47	63.5%
4) Other Local Revenue		8600-8799	390,173.00	390,173.00	232,378.41	321,470.00	(68,703.00)	-17.6%
5) TOTAL, REVENUES			22,334,032.28	22,287,874.94	7,511,291.43	22,508,998.41		
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	945,888.15	294,818.15	882,844.25	63,043.90	6.7%
5) Services and Other Operating Expenses		5000-5999	21,740,568.47	21,476,831.24	5,601,354.58	22,952,865.70	(1,476,034.46)	-6.9%
6) Depreciation and Amortization		6000-6999	1,043,800.73	1,043,800.73	0.00	2,182,667.00	(1,138,866.27)	-109.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	132,374.18	132,374.18	55,739.82	132,375.00	(.82)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,713,969.59	23,598,894.30	5,951,912.55	26,150,751.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,379,937.31)	(1,311,019.36)	1,559,378.88	(3,641,753.54)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	.37	.37	New
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	.37		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,379,937.31)	(1,311,019.36)	1,559,378.88	(3,641,753.17)		
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	37,098,828.82		34,768,095.01		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	7,736,021.00	8,490,016.05		7,624,674.05		
c) Unrestricted Net Position		9790	28,578,263.02	28,608,812.77		27,143,420.96		
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	10,926,480.00	2,998,402.00	10,157,968.00	(768,512.00)	-7.0%
Education Protection Account State Aid - Current Year		8012	4,249,400.00	4,249,400.00	1,016,120.00	4,016,615.00	(232,785.00)	-5.5%
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	3,838,730.00	813,495.00	4,030,212.00	191,482.00	5.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,014,610.00	19,014,610.00	6,782,731.00	18,204,795.00	(809,815.00)	-4.3%
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	525,081.91	99,201.91	525,081.91	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	46,260.52	45,397.00	0.00	45,397.00	0.00	0.0%
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	134,986.03	0.00	134,986.03	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180,							
Other NCLB / Every Student Succeeds Act	3182, 4037, 4124, 4126, 4127, 4128, 5630	8290					0.00	
			48,939.74	33,332.00	20,598.00	33,332.00		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	1,517,253.00	(118,331.61)	2,218,947.00	701,694.00	46.2%
TOTAL, FEDERAL REVENUE			2,302,207.28	2,256,049.94	1,468.30	2,957,743.94	701,694.00	31.1%
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%
All Other State Apportionments - Prior Years	All Other	8319	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)
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	50,097.00	50,097.00	0.00	49,013.90	(1,083.10)	-2.2%
Lottery - Unrestricted and Instructional Materials		8560	281,945.00	281,945.00	48,440.55	280,975.57	(969.43)	-0.3%
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	295,000.00	0.00	295,000.00	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	0.00	446,273.17	400,000.00	400,000.00	New
TOTAL, OTHER STATE REVENUE			627,042.00	627,042.00	494,713.72	1,024,989.47	397,947.47	63.5%
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	123,432.01	120,000.00	0.00	0.0%
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	108,946.40	1,470.00	0.00	0.0%
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	268,703.00	0.00	200,000.00	(68,703.00)	-25.6%
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	390,173.00	232,378.41	321,470.00	(68,703.00)	-17.6%
TOTAL, REVENUES			22,334,032.28	22,287,874.94	7,511,291.43	22,508,998.41		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	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)
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	79,706.00	0.00	66,568.44	13,137.56	16.5%
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	790,808.96	274,270.24	716,735.81	74,073.15	9.4%
Noncapitalized Equipment		4400	81,889.96	75,373.19	20,547.91	99,540.00	(24,166.81)	-32.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			797,226.21	945,888.15	294,818.15	882,844.25	63,043.90	6.7%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	75,110.24	75,110.24	0.00	75,110.00	.24	0.0%
Travel and Conferences		5200	57,320.70	46,286.90	26,672.85	66,864.99	(20,578.09)	-44.5%
Dues and Memberships		5300	23,784.96	60,418.00	81,287.73	106,343.99	(45,925.99)	-76.0%
Insurance		5400-5450	249,228.00	249,228.00	0.00	249,228.00	0.00	0.0%
Operations and Housekeeping Services		5500	506,390.84	506,390.84	137,249.61	443,864.00	62,526.84	12.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	543,555.60	542,221.20	555,806.67	575,264.00	(33,042.80)	-6.1%
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	19,974,647.86	4,795,924.22	21,413,660.72	(1,439,012.86)	-7.2%
Communications		5900	25,028.20	22,528.20	4,413.50	22,530.00	(1.80)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,740,568.47	21,476,831.24	5,601,354.58	22,952,865.70	(1,476,034.46)	-6.9%

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)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	1,043,800.73	1,043,800.73	0.00	1,043,800.00	.73	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	1,138,867.00	(1,138,867.00)	New
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	1,043,800.73	0.00	2,182,667.00	(1,138,866.27)	-109.1%
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	132,374.18	55,739.82	132,375.00	(.82)	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			132,374.18	132,374.18	55,739.82	132,375.00	(.82)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			23,713,969.59	23,598,894.30	5,951,912.55	26,150,751.95		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	(.70)
6266	Educator Effectiveness, FY 2021-22	269,542.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	789,824.03
7311	Classified School Employee Professional Development Block Grant	5,020.00
7412	A-G Access/Success Grant	489,082.00
7413	A-G Learning Loss Mitigation Grant	569,882.00
7425	Expanded Learning Opportunities (ELO) Grant	280,654.14
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	114,416.60
7435	Learning Recovery Emergency Block Grant	2,165,187.80
7810	Other Restricted State	21,220.00
9010	Other Restricted Local	2,919,846.18
Total, Restricted Net Position		7,624,674.05

First 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)

WWC - 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)
Explanation: Years 0 and 1 net to zero.			
62-3010-1-0000-0000-9791	3010	9791	\$33,079.62
Explanation: Years 0 and 1 net to zero.			

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) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

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**

SACS Web System - SACS V7
49-70904-0101923 - Roseland Charter - First Interim - Projected Totals 2023-24
11/27/2023 9:58:07 AM

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

Passed