



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

2022-23 PROPOSED ADOPTED BUDGET

PRESENTED TO THE BOARD OF DIRECTORS:

PUBLIC HEARING: JUNE 7, 2022

ADOPTION: JUNE 14, 2022

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Santa Rosa, CA 95407
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The Roseland Charter School is a California non-profit benefit corporation and was established as a K-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 to all grades.

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EXECUTIVE SUMMARY

California's Local Education Agencies (LEAs) are required to adopt a budget by June 30th of each year prior to the new school year commencement. This report reflects the Charter's adopted budget for the 2022-23 school year (fiscal year 2023).

Revenue:

Revenues are comprised of one-time and recurring (ongoing) revenues, and may be categorized as restricted and unrestricted. Restricted revenues may only be used to fund certain allowable expenditures, or may have other limitations of use. In contrast, unrestricted revenues can be used for a wide variety of expenditures that further the objectives of the agency. The Roseland Charter School anticipates receiving the following revenues during the 2022-23 school year:

Revenue Type	Amount
Unrestricted Local Control Funding Formula (LCFF)	\$16,953,056
Federal Revenues	\$2,456,905
Other State Revenues	\$1,807,915
Other Local Revenues	\$290,185
Total Revenues	\$21,508,061

Expenditures:

The Roseland Charter Schools expenditures reflect the programmatic and operations priorities of the Charter as defined in the Local Control and Accountability Plan. The vast majority (74.8%) of anticipated expenditures include core program personnel services contracted from the Roseland School District. Approximately 4.7% of expenditures are supplies; 15.11% are for services provided by vendors other than the Roseland School District, and less than 1% (0.6%) are for RUP facility debt service.

Expenditure Type	Amount
Core Staffing Personnel Services	\$16,657,042
Supplies	\$1,040,958
Services (non-core staffing)	\$3,363,352
RUP Debt Service	\$134,320
Total Expenditures (net of depreciation)	\$21,195,672
Depreciation (non-cash expenditure)	\$1,064,594
Total Expenditures	\$22,260,266

Approximately 4.8% of expenditures include costs for depreciation (\$1,064,594) – these costs are accounting transactions, and are not funded from the revenues listed above.

Positive Certification:

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

BUDGET ASSUMPTIONS & BACKGROUND INFORMATION

Introduction

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

Traditional School Districts use the governmental fund accounting model and modified accrual basis of accounting for their governmental activities. The authoritative source of Generally Accepted Accounting Principles (GAAP) for this model is Governmental Accounting Standards Board (GASB).

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

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

Roseland Charter School 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, as well as state and federal Special Education funds.

Roseland Charter School's 2022-23 Budget and Multi-Year projections for 2023-24 and 2024-25 are based on the Governor's May Revision Budget and School Services of California's (SSC) dashboard projections. The Charter's budget is built on assumptions about the school's student enrollment, revenues, and expenses using current information. The budget will be revised throughout the year to update any changes to current assumptions. The revised budgets will be presented to the Board of Directors in August 2022 (45 Day Revision), in December 2022 (First Interim), and in March 2023 (Second Interim). Books for the 2022-23 school year will be closed and the final Unaudited Actuals report will be prepared in the Summer of 2023. Subsequent to the closing of the books, an independent auditing firm will review and audit all records, and will prepare a final audited report.

Planning Factors

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

SSC School District and Charter School Financial Projection Dart 2022-23 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is base 2022-23 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We agencies and outside sources in developing these factors, but we assume responsibility for them w that they are general guidelines.

LCFF PLANNING FACTORS				
Factor	2021-22	2022-23	2023-24	2024-25
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.0
Planning COLA	5.07% ²	6.56%	5.38%	4.0

LCFF GRADE SPAN FACTORS FOR 2022-23			
Entitlement Factors per ADA*	K-3	4-6	7-8
2021-22 Base Grants	\$8,093	\$8,215	\$8,458
Statutory COLA of 6.56%	\$531	\$539	\$555
Additional LCFF Investment of \$2.1 billion ³	\$266	\$270	\$278
2022-23 Base Grants	\$8,890	\$9,024	\$9,291
Grade Span Adjustment Factors	10.4%	—	—
Grade Span Adjustment Amounts	\$925	—	—
2022-23 Adjusted Base Grants ⁴	\$9,815	\$9,024	\$9,291

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors		2021-22	2022-23	2023-24	2024-25
California CPI		6.55%	6.11%	3.14%	2.1
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	
	Restricted per ADA	\$65	\$65	\$65	
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.03	\$

Revenue: Local Control Funding Formula – Current and Future Years

The State's funding model for schools, Local Control Funding Formula (LCFF), is intended to provide a funding mechanism that is simple and transparent while allowing Local Education Agencies (LEAs) flexibility in allocating resources to meet local needs. The calculation of LCFF revenue is made using a worksheet called the "LCFF Calculator". The LCFF Calculator utilized to

determine the revenue projections included in the First Interim budget is available for review in this report.

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

Roseland Charter's estimated unduplicated pupil percentage for 2021-22 is 79.69%, which results in a 3-year rolling percentage funded rate of 83.99%. This reflects a decrease of 2.57% from the funded rate of 86.56% included in the original adopted budget. This percentage also decreased during the prior school year (2020-21). As this appears to be a trend, this annual rate of 79.69% has been maintained for the multiyear projections, resulting in a gradual decrease of the funded rate, which incorporates a 3 year rolling average in order to shield agencies from extreme changes in this funding factor.

Revenue: Planning Cost of Living Adjustments (COLA) and "Base Augmentation"

The Governor's May Revise Budget included updated cost of living adjustment (COLA) factors for the budgeted year, as well as the two future years included in the MYP. The MYP includes the 6.56% COLA for 2022-23, 5.38% COLA for 2023-24, 4.02% COLA for 2024-25.

In addition to these COLAs, the Governor's May Revise also proposed an increase to the base per pupil rates in the 2022-23 school year, thus increasing the effective COLA rate to be nearly 10% (9.56%) for this budget year.

Revenue: Enrollment and Average Daily Attendance

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

The actual ADA for the 2021-22 has proven to be approximately 92% of enrollment. The ADA decline is likely attributable to the Omicron and Delta surge of the COVID virus that occurred throughout this school year.

Revenue: Future Enrollment and ADA

Total enrollment for the next few years are projected to decline primarily due to the full phase-out of elementary classes. Future enrollment has been projected at 1300 students. Because this revenue

has historically been passed through to the Roseland School District, this decline in enrollment is not expected to have a significant effect on the Charter School's budget projections.

Over the past several months, a great deal of discussion has occurred in Sacramento regarding declining ADA and declining enrollment relief. The Governor's January and May budget proposals included several different proposals to mitigate these issues. Given the uncertainty in this area, the budget and future years have included an effective 94% ADA rate of the projected enrollment, but this may change once state budget is adopted in July. Updated revenue projections based on the enacted ADA/enrollment relief proposals will be provided in the First Interim report in October.

Expenditures: Staffing

Personnel costs include certificated and classified union contract agreements along with management and classified/confidential positions for 2022-23. The District has settled wages increases with the REA chapter of the CTA union for the 2022-23 school year, but has not yet settled with CSEA or Management/Confidential. For these reasons, the anticipated wage increases based on the settlement for certificated non-management staff have been incorporated into the Adopted budget and the multi-year projections. Estimated "placeholder" increases for classified and management/confidential staff have also been budgeted. These costs will be more accurately estimated and incorporated into the revised Interim budgets after settlement is reached.

Annual costs for step & column salary increases of 2% and health insurance premiums of 1% are included in the budget and MYP for all staff. Anticipated annual increases to the district's pension programs, State Teachers Retirement System (STRS), and Public Employees Retirement system (PERS) are included in the budget and multi-year projections. Pension costs are expected to rise significantly in future years, peaking in the 2022-23 budget year.

Pension	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
STRS	17.10	16.15	16.92	19.10	19.10	19.10
PERS	19.721	20.70	22.91	25.37	25.20	24.60

Expenditures: Supply and Service

Instructional materials, supplies, services, and other operating expenses continue to reflect the Charter's priorities as identified in the 2022-23 adopted LCAP.

Contributions to Restricted Program

The Special Education program expenses are approximately \$1,400,180 with revenue estimated at \$170,185. This is a deficiency of \$1,229,995 of revenue over expenditure which creates a need for a contribution from the unrestricted budget.

The Cafeteria program is currently operating as one SFA within the District - Fund 13. Although this fund should be self-sustaining, the Charter has budgeted a contribution from the Charter

unrestricted fund to pay the District for the Charter's actual unreimbursed expenses of approximately \$100K.

CONCLUSIONS

The Roseland Charter School is financially solvent and anticipates being able to meet all financial obligations for this and the next two subsequent years, including funding the required minimum reserves. The Administration recommends that the Board of Directors approve a Positive Certification for the Second Interim budget.

Submitted by: Amy Nichols
Chief Business Official

BUDGET ASSUMPTIONS SUMMARY

Revenue

LCFF Assumption	2022-23	2023-24	2024-25
COLA	6.56%	5.38%	4.02%
LCFF Base Augment.	3.28%		
Enrollment	1300	1300	1300
Funded ADA Rate	92%	94%	94%
Unduplicated Pupil %	79.69%	79.69%	79.69%
Funded Unduplicated %	81.5%	79.69%	79.69%

Expenditures

Assumption	2022-23	2023-24	2024-25
Step & Column Increase	2%	2%	2%
PERS Rates	25.37%	25.20%	24.60%
STRS Rates	19.10%	19.10%	19.10%
Health Benefit Increase	1%	1%	1%

2022-23 Adopted Budget and Multiyear Projection

ROSELAND CHARTER SCHOOL 2023 Adopted Budget & Multi-year Projections Through 2024/25			2021-22 Estimated Actuals			2022/23 ADOPTED BUDGET PROJECTION			2023/24 PROJECTIONS		
REVENUES			5.07% FUNDED COLA			6.59% FUNDED COLA + 3.39% BASE ADJ			5.38 FUNDED COLA		
Object Codes	LCFF COLA and GAP Phase-in %		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
Local Control Funding Formula (LCFF) Total			16,062,783	2,479,371	16,062,783	16,953,056	2,456,905	16,953,056	17,659,062	0	17,659,062
Federal Revenues (COVID and Titles)				332,000	2,479,371		332,000	2,456,905	0	2,407,767	2,407,767
Charter School Facilities Rent Grant					332,000			332,000	0	332,000	332,000
Other State (COVID, On-going MBG, Lottery)			242,453	1,762,173	2,004,626	245,583	1,230,332	1,475,915	231,256	1,181,119	1,412,375
State Revenue for RAMS Project			2,140,546		2,140,546			0	0	0	0
Special Education- Transfer Apport. From District			-1,480,748	76,344	76,344		170,185	170,185	0	170,185	170,185
Contributions to Restricted (Special Ed)			120,000	808,139	728,139	-1,229,995	1,229,995	0	-1,264,195	1,264,195	0
Other Local			17,085,034	6,738,775	23,823,808	16,088,644	5,419,417	21,508,062	16,746,123	5,355,266	22,101,389
Total Revenues			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
EXPENDITURES			663,688	532,822	1,196,510	686,093	374,865	1,040,958	679,415	382,362	1,061,777
Books and Supplies			11,556,556	3,106,385	14,662,941	13,112,627	3,544,415	16,657,042	14,030,511	3,300,000	17,330,511
Salaries and Benefits- Reimbursed to District			1,693,479	2,963,889	4,657,368	1,828,812	1,435,236	3,264,049	1,885,389	1,463,941	3,329,330
Other Services and Operating			882,871		882,871	99,304		99,304	100,000	0	100,000
Charter MOU - Transfer Apportionment to District			764,594		764,594	1,064,594		1,064,594	1,064,594	0	1,064,594
Depreciation			-99,008	99,008	0	-64,901	64,901	0	-25,000	25,000	0
Indirect Costs			134,320		134,320	134,320		134,320	185,000	0	185,000
Debt Service Payment			15,596,500	6,802,104	22,398,604	16,840,649	5,419,417	22,260,067	17,899,908	5,171,303	23,071,212
Total Expenditures			31,360,187	1,425,205	32,785,391	32,785,391	(752,206)	32,033,186	32,033,186	0	(969,822)
Beginning Balance											
Net Excess (Deficiency)											
Asset Adjustment											
Net Ending Balance			32,785,391		32,785,391			32,033,186			31,063,364
COMPONENTS OF ENDING BALANCE			ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL	ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL	ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL
Revolving Cash/ASE Accounts			134,748	0	134,748	134,748	0	134,748	134,748	0	134,748
Economic Uncertainties- 5% Minimum			1,119,930	0	1,119,930	1,113,013	0	1,113,013	1,153,561	0	1,153,561
Special Education Reserve			300,000	0	300,000	300,000	0	300,000	300,000	0	300,000
One-Month Operating Expenses			1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Future Debt Service Payments			966,000	0	966,000	966,000	0	966,000	966,000	0	966,000
Tech Equipment (Replacement Chromebooks, Network)			500,000	0	500,000	500,000	0	500,000	500,000	0	500,000
2019-20 Supplemental/Concentration Funds Carryover			500,000	0	500,000	250,000	0	250,000	130,000	0	130,000
Restricted (Categoricals)				157,888	157,888			0		0	0
CARES 32x74x				711,603	711,603			0		0	0
Fife - Insurance Funds				481,950	481,950			0		0	0
RRMA 9150				1,550,000	1,550,000			481,950		481,950	481,950
RAMS Grant Funding				4,317,963	4,317,963			1,550,000		1,550,000	1,550,000
Long-Term Debt (RUP \$6.6M)				-6,396,393	-6,396,393			4,317,963		4,317,963	4,317,963
Long-Term Debt (RAMS \$8.4M new 2020-21) 9668				-8,391,214	-8,391,214			-6,129,753		-6,129,753	-6,129,753
Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)				34,961,335	34,961,335			-8,391,214		-8,251,214	-8,251,214
Non-Cash			0	0	0	0	35,474,432	35,474,432	0	34,409,838	34,409,838
Total Designations			5,020,678	27,391,132	32,411,810	4,763,762	27,169,058	31,932,819	4,584,306	26,376,784	31,063,093
NET UNDESIGNATED ENDING FUND BALANCE					373,581			100,367			271

Local Control Funding Formula (LCFF) Calculator Worksheets

Roseland Charter (101923) - May Revise Projections; 93.8 % ADA in Sys							5/25/2022	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING													
General Assumptions													
COLA & Augmentation		5.07%		9.84%	5.38%						4.02%	3.72%	3.58%
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		\$11,859,208		\$12,478,631	\$13,149,863						\$13,678,597	\$14,187,482	\$14,695,148
Grade Span Adjustment		199,295		217,910	229,583						238,922	247,484	256,822
Supplemental Grant		2,026,793		2,069,536	2,132,416						2,216,226	2,298,623	2,380,952
Concentration Grant		2,276,163		2,186,979	2,147,200						2,227,220	2,310,028	2,392,763
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		\$16,361,459		\$16,953,056	\$17,659,062						\$18,360,965	\$19,043,617	\$19,725,685
Miscellaneous Adjustments		-		-	-						-	-	-
Economic Recovery Target		-		-	-						-	-	-
Additional State Aid		-		-	-						-	-	-
Total LCFF Entitlement		16,361,459		16,953,056	17,659,062						18,360,965	19,043,617	19,725,685
LCFF Entitlement Per ADA		\$ 12,787		\$ 13,902	\$ 14,481						\$ 15,056	\$ 15,616	\$ 16,175
Components of LCFF By Object Code													
State Aid (Object Code 8011)		\$ 9,025,812		\$ 9,961,565	\$ 10,567,571						\$ 11,369,474	\$ 12,052,126	\$ 12,734,194
EPA (for LCFF calculation purposes)		\$ 3,420,918		\$ 3,153,749	\$ 3,153,749						\$ 3,153,749	\$ 3,153,749	\$ 3,153,749
Local Revenue Sources:													
Property Taxes (Object Code 8089)		\$ -		\$ -	\$ -						\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)		\$ 3,914,729		\$ 3,837,742	\$ 3,837,742						\$ 3,837,742	\$ 3,837,742	\$ 3,837,742
Property Taxes net of In-Lieu		\$ -		\$ -	\$ -						\$ -	\$ -	\$ -
TOTAL FUNDING		16,361,459		16,953,056	17,659,062						18,360,965	19,043,617	19,725,685
Basic Aid Status		\$ -		\$ -	\$ -						\$ -	\$ -	\$ -
Excess Taxes		\$ -		\$ -	\$ -						\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -		\$ -	\$ -						\$ -	\$ -	\$ -
Total LCFF Entitlement		16,361,459		16,953,056	17,659,062						18,360,965	19,043,617	19,725,685
SUMMARY OF EPA													
% of Adjusted Revenue Limit - Annual		49.17914663%		49.17914663%	49.17914663%						49.17914663%	49.17914663%	49.17914663%
% of Adjusted Revenue Limit - P-2		49.17914663%		49.17914663%	49.17914663%						49.17914663%	49.17914663%	49.17914663%
EPA (for LCFF calculation purposes)		\$ 3,420,918		\$ 3,153,749	\$ 3,153,749						\$ 3,153,749	\$ 3,153,749	\$ 3,153,749
EPA, Current Year (Object Code 8012)		\$ 3,420,919		\$ 3,153,749	\$ 3,153,749						\$ 3,153,749	\$ 3,153,749	\$ 3,153,749
(P-2 plus Current Year Accrual)													
EPA, Prior Year Adjustment (Object Code 8019)		\$ 92,928.19		\$ -	\$ -						\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)													
Accrual (from Data Entry tab)		-		-	-						-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES													
Base Grant (Excludes add-ons for TIG and Transportation)		\$ 12,058,503		\$ 12,696,541	\$ 13,379,446						\$ 13,917,519	\$ 14,434,966	\$ 14,951,970
Supplemental and Concentration Grant funding in the LCAP year		\$ 4,302,956		\$ 4,256,515	\$ 4,279,616						\$ 4,443,446	\$ 4,608,651	\$ 4,773,715
Percentage to Increase or Improve Services		35.68%		33.52%	31.99%						31.93%	31.93%	31.93%

Roseland Charter (101923) - May Revise Projections: 93.81% ADA in Sys							5/25/2022	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF STUDENT POPULATION													
Unduplicated Pupil Population													
Enrollment	1,364	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
COE Enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Enrollment	1,364	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Unduplicated Pupil Count													
COE Unduplicated Pupil Count	1,089	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035
Total Unduplicated Pupil Count	1,089	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035
Rolling %, Supplemental Grant	84.0400%	81.5000%	81.5000%	79.6900%	79.6200%	79.6200%	79.6200%	79.6200%	79.6200%	79.6200%	79.6200%	79.6200%	79.6200%
Rolling %, Concentration Grant	84.0400%	81.5000%	81.5000%	79.6900%	79.6200%	79.6200%	79.6200%	79.6200%	79.6200%	79.6200%	79.6200%	79.6200%	79.6200%
SUMMARY OF LCFF ADA													
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)													
Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)													
Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average													
Current Year ADA													
Grades TK-3	55.39	-	-	-	-	-	-	-	-	-	-	-	-
Grades 4-6	442.59	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25
Grades 7-8	781.55	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25
Grades 9-12	1,279.53	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50
LCFF Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS	1,279.53	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50
Combined Subtotal	1,279.53	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50
Change in LCFF ADA (excludes NSS ADA)													
Grades TK-3	1,279.53	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50
Grades 4-6	442.59	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25
Grades 7-8	781.55	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25
Grades 9-12	1,279.53	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50
Subtotal	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current
Funded LCFF ADA for the Hold Harmless													
Grades TK-3	55.39	-	-	-	-	-	-	-	-	-	-	-	-
Grades 4-6	442.59	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25	441.25
Grades 7-8	781.55	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25	778.25
Grades 9-12	1,279.53	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50
Subtotal	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current
Funded NSS ADA													
Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior

Roseland Charter (101923) - May Revise Projections; 93.81% ADA in Sys						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
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	-	-	-	-	-	-
Grades 4-6	55.39	-	-	-	-	-
Grades 7-8	442.59	441.25	441.25	441.25	441.25	441.25
Grades 9-12	781.55	778.25	778.25	778.25	778.25	778.25
Total Actual ADA	1,279.53	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50
TOTAL FUNDED ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	55.39	-	-	-	-	-
Grades 7-8	442.59	441.25	441.25	441.25	441.25	441.25
Grades 9-12	781.55	778.25	778.25	778.25	778.25	778.25
Total	1,279.53	1,219.50	1,219.50	1,219.50	1,219.50	1,219.50
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on						
Current Year TK ADA	-	-	-	-	-	-
Funded ADA	-	-	-	-	-	-

Roseland Charter (101923) - May Revise Projections: 93.81% ADA in Sys																							
5/25/2022																							
2021-22				2022-23				2023-24				2024-25				2025-26				2026-27			
PER-ADA FUNDING LEVELS																							
Base, Supplemental and Concentration Rate per ADA																							
Grades TK-3		\$	12,123	\$	13,103	\$	13,649	\$	14,191	\$	14,719	\$	15,247										
Grades 4-6		\$	11,146	\$	12,048	\$	12,549	\$	13,048	\$	13,533	\$	14,017										
Grades 7-8		\$	11,476	\$	12,404	\$	12,921	\$	13,435	\$	13,935	\$	14,434										
Grades 9-12		\$	13,646	\$	14,751	\$	15,365	\$	15,975	\$	16,569	\$	17,162										
Base Grants																							
Grades TK-3		\$	8,093	\$	8,889	\$	9,367	\$	9,744	\$	10,106	\$	10,468										
Grades 4-6		\$	8,215	\$	9,023	\$	9,508	\$	9,890	\$	10,258	\$	10,625										
Grades 7-8		\$	8,458	\$	9,290	\$	9,790	\$	10,184	\$	10,563	\$	10,941										
Grades 9-12		\$	9,802	\$	10,767	\$	11,346	\$	11,802	\$	12,241	\$	12,679										
Grade Span Adjustment																							
Grades TK-3		\$	842	\$	924	\$	974	\$	1,013	\$	1,051	\$	1,089										
Grades 9-12		\$	255	\$	280	\$	295	\$	307	\$	318	\$	330										
Prorated Base, Supplemental and Concentration Rate per ADA																							
Grades TK-3		\$	8,935	\$	9,813	\$	10,341	\$	10,757	\$	11,157	\$	11,557										
Grades 4-6		\$	8,215	\$	9,023	\$	9,508	\$	9,890	\$	10,258	\$	10,625										
Grades 7-8		\$	8,458	\$	9,290	\$	9,790	\$	10,184	\$	10,563	\$	10,941										
Grades 9-12		\$	10,057	\$	11,047	\$	11,641	\$	12,109	\$	12,559	\$	13,009										
Prorated Base Grants																							
Grades TK-3		\$	8,093	\$	8,889	\$	9,367	\$	9,744	\$	10,106	\$	10,468										
Grades 4-6		\$	8,215	\$	9,023	\$	9,508	\$	9,890	\$	10,258	\$	10,625										
Grades 7-8		\$	8,458	\$	9,290	\$	9,790	\$	10,184	\$	10,563	\$	10,941										
Grades 9-12		\$	9,802	\$	10,767	\$	11,346	\$	11,802	\$	12,241	\$	12,679										
Prorated Grade Span Adjustment																							
Grades TK-3		\$	842	\$	924	\$	974	\$	1,013	\$	1,051	\$	1,089										
Grades 9-12		\$	255	\$	280	\$	295	\$	307	\$	318	\$	330										
Supplemental Grant																							
Maximum - 1.00 ADA, 100% UPP			20%		20%		20%		20%		20%		20%										
Grades TK-3		\$	1,787	\$	1,963	\$	2,068	\$	2,151	\$	2,231	\$	2,311										
Grades 4-6		\$	1,643	\$	1,805	\$	1,902	\$	1,978	\$	2,052	\$	2,125										
Grades 7-8		\$	1,692	\$	1,858	\$	1,958	\$	2,037	\$	2,113	\$	2,188										
Grades 9-12		\$	2,011	\$	2,209	\$	2,328	\$	2,422	\$	2,512	\$	2,602										
Actual - 1.00 ADA, Local UPP as follows:																							
Grades TK-3		\$	84.04%	\$	81.50%	\$	79.69%	\$	79.62%	\$	79.62%	\$	79.62%										
Grades 4-6		\$	1,502	\$	1,600	\$	1,648	\$	1,713	\$	1,777	\$	1,840										
Grades 7-8		\$	1,381	\$	1,471	\$	1,515	\$	1,575	\$	1,633	\$	1,692										
Grades 9-12		\$	1,422	\$	1,514	\$	1,560	\$	1,622	\$	1,682	\$	1,742										
Grades 9-12		\$	1,690	\$	1,801	\$	1,855	\$	1,928	\$	2,000	\$	2,072										
Concentration Grant (>55% population)																							
Maximum - 1.00 ADA, 100% UPP			65%		65%		65%		65%		65%		65%										
Grades TK-3		\$	5,808	\$	6,378	\$	6,722	\$	6,992	\$	7,252	\$	7,512										
Grades 4-6		\$	5,340	\$	5,865	\$	6,180	\$	6,429	\$	6,668	\$	6,906										
Grades 7-8		\$	5,498	\$	6,039	\$	6,364	\$	6,620	\$	6,866	\$	7,112										
Grades 9-12		\$	6,537	\$	7,181	\$	7,567	\$	7,871	\$	8,163	\$	8,456										
Actual - 1.00 ADA, Local UPP >55% as follows:																							
Grades TK-3		\$	29.0400%	\$	26.5000%	\$	24.6900%	\$	24.6200%	\$	24.6200%	\$	24.6200%										
Grades 4-6		\$	1,687	\$	1,690	\$	1,660	\$	1,721	\$	1,785	\$	1,849										
Grades 7-8		\$	1,551	\$	1,554	\$	1,526	\$	1,583	\$	1,642	\$	1,700										
Grades 9-12		\$	1,597	\$	1,600	\$	1,571	\$	1,630	\$	1,690	\$	1,751										
Grades 9-12		\$	1,898	\$	1,903	\$	1,868	\$	1,938	\$	2,010	\$	2,082										

Adopted Budget SACS Forms:

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

Charter Number:

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

2022-23 CHARTER
SCHOOL BUDGET
REPORT: This report is
hereby filed by the charter
school pursuant to Education
Code Section 47604.33(a).

Signed:	_____	Date:	_____
	Charter School Official		
	(Original signature required)		
Printed Name:	Dr. Héctor Rico	Title:	Executive Director

For additional information on
the budget report, please
contact:

Charter
School
Contact: _____
Amy Nichols
Name
CBO
Title
707-545-0102
Telephone
anichols@roselandsd.org
E-mail
Address

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,062,783.00	16,953,056.00	5.5%
2) Federal Revenue		8100-8299	2,479,371.23	2,456,905.23	-0.9%
3) Other State Revenue		8300-8599	4,477,171.50	1,807,915.39	-59.6%
4) Other Local Revenue		8600-8799	804,482.95	290,185.00	-63.9%
5) TOTAL, REVENUES			23,823,808.68	21,508,061.62	-9.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,296,509.74	1,040,958.00	-19.7%
5) Services and Other Operating Expenses		5000-5999	20,203,180.92	20,020,394.54	-0.9%
6) Depreciation and Amortization		6000-6999	764,594.00	1,064,594.00	39.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	134,320.00	134,320.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			22,398,604.66	22,260,266.54	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,425,204.02	(752,204.92)	-152.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,425,204.02	(752,204.92)	-152.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	31,360,186.51	32,785,390.53	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,360,186.51	32,785,390.53	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			31,360,186.51	32,785,390.53	4.5%
2) Ending Net Position, June 30 (E + F1e)			32,785,390.53	32,033,185.61	-2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	3,498,306.59	3,498,306.59	0.0%
c) Unrestricted Net Position		9790	29,287,083.94	28,534,879.02	-2.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,117,590.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	134,748.25		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,179.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	130,535.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	4,112,269.22		
c) Accumulated Depreciation - Land Improvements		9425	(375,966.00)		
d) Buildings		9430	17,386,155.32		
e) Accumulated Depreciation - Buildings		9435	(2,247,406.00)		
f) Equipment		9440	467,813.28		
g) Accumulated Depreciation - Equipment		9445	(272,506.26)		
h) Work in Progress		9450	15,760,440.34		
10) TOTAL, ASSETS			52,214,852.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	366,228.49		
2) Due to Grantor Governments		9590	255,557.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,008,641.97		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	8,391,214.00		
g) Other General Long-Term Liabilities		9669	6,398,393.27		
7) TOTAL, LIABILITIES			16,420,034.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(G10 + H2) - (I7 + J2)			35,794,818.13		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	8,862,035.00	9,961,565.00	12.4%
Education Protection Account State Aid - Current Year		8012	3,059,534.00	3,153,749.00	3.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,141,214.00	3,837,742.00	-7.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,062,783.00	16,953,056.00	5.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	792,535.18	767,625.18	-3.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	129,065.52	129,065.52	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	149,071.00	149,071.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	60,556.53	60,556.53	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,348,143.00	1,350,587.00	0.2%
TOTAL, FEDERAL REVENUE			2,479,371.23	2,456,905.23	-0.9%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	47,727.00	50,857.89	6.6%
Lottery - Unrestricted and Instructional Materials		8560	258,334.50	258,334.50	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	332,000.00	332,000.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,839,110.00	1,166,723.00	-69.6%
TOTAL, OTHER STATE REVENUE			4,477,171.50	1,807,915.39	-59.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	608,138.95	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	76,344.00	170,185.00	122.9%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			804,482.95	290,185.00	-63.9%
TOTAL, REVENUES			23,823,808.68	21,508,061.62	-9.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	107,467.21	73,136.00	-31.9%
Books and Other Reference Materials		4200	24,910.00	0.00	-100.0%
Materials and Supplies		4300	1,023,123.53	836,473.00	-18.2%
Noncapitalized Equipment		4400	141,009.00	131,349.00	-6.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,296,509.74	1,040,958.00	-19.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	109,491.00	109,246.00	-0.2%
Dues and Memberships		5300	42,785.50	42,785.50	0.0%
Insurance		5400-5450	185,505.00	185,505.00	0.0%
Operations and Housekeeping Services		5500	269,226.50	261,607.50	-2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	448,127.00	448,127.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,113,293.92	18,949,621.54	-0.9%
Communications		5900	34,752.00	23,502.00	-32.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,203,180.92	20,020,394.54	-0.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	764,594.00	1,064,594.00	39.2%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			764,594.00	1,064,594.00	39.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	134,320.00	134,320.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,320.00	134,320.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			22,398,604.66	22,260,266.54	-0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,062,783.00	16,953,056.00	5.5%
2) Federal Revenue		8100-8299	2,479,371.23	2,456,905.23	-0.9%
3) Other State Revenue		8300-8599	4,477,171.50	1,807,915.39	-59.6%
4) Other Local Revenue		8600-8799	804,482.95	290,185.00	-63.9%
5) TOTAL, REVENUES			23,823,808.68	21,508,061.62	-9.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		11,502,324.54	13,889,718.57	20.8%
2) Instruction - Related Services	2000-2999		3,460,660.97	2,450,485.97	-29.2%
3) Pupil Services	3000-3999		1,746,029.00	614,041.00	-64.8%
4) Ancillary Services	4000-4999		125,009.00	111,933.00	-10.5%
5) Community Services	5000-5999		777,070.15	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,544,559.50	2,702,881.50	6.2%
8) Plant Services	8000-8999		2,108,631.50	2,356,886.50	11.8%
9) Other Outgo	9000-9999	Except 7600-7699	134,320.00	134,320.00	0.0%
10) TOTAL, EXPENSES			22,398,604.66	22,260,266.54	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,425,204.02	(752,204.92)	-152.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,425,204.02	(752,204.92)	-152.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	31,360,186.51	32,785,390.53	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,360,186.51	32,785,390.53	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			31,360,186.51	32,785,390.53	4.5%
2) Ending Net Position, June 30 (E + F1e)			32,785,390.53	32,033,185.61	-2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	3,498,306.59	3,498,306.59	0.0%
c) Unrestricted Net Position		9790	29,287,083.94	28,534,879.02	-2.6%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	176,841.00	176,841.00
6300	Lottery: Instructional Materials	219,521.63	219,521.63
7311	Classified School Employee Professional Development Block Grant	5,020.00	5,020.00
7388	SB 117 COVID-19 LEA Response Funds	21,599.15	21,599.15
7425	Expanded Learning Opportunities (ELO) Grant	639,092.08	639,092.08
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	57,525.40	57,525.40
9010	Other Restricted Local	2,378,707.33	2,378,707.33
Total, Restricted Net Position		3,498,306.59	3,498,306.59

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,256.13	1,256.13	1,256.13	1,219.50	1,219.50	1,219.50
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,256.13	1,256.13	1,256.13	1,219.50	1,219.50	1,219.50
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,256.13	1,256.13	1,256.13	1,219.50	1,219.50	1,219.50

Budget, July 1
Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Roseland Charter

Sonoma County

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

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

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

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

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
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).	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
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).	<u>Passed</u>
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 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
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).	<u>Passed</u>

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**

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**

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**

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**

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

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

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

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

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

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**

EXPORT VALIDATION CHECKS

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**

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

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