



Roseland Public Schools
DESTINATION COLLEGE

ROSELAND CHARTER SCHOOL

A CALIFORNIA NON-PROFIT BENEFIT CORPORATION

2022-23 FIRST INTERIM BUDGET FINANCIAL REPORT

**PRESENTED TO THE GOVERNING BOARD:
DECEMBER 13, 2022**

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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 provide midyear budget updates throughout the school year. This report reflects The Charter's First Interim financial report for the 2022-23 school year (fiscal year 2023).

Revenue:

Revenues are comprised of one-time and recurring (ongoing) revenues. The Charter anticipates receiving the following revenues during the 2022-23 school year:

Revenue Type	Amount
State Revenue - Local Control Funding Formula (LCFF)	\$17,250,398
Federal Revenues (primarily restricted)	\$3,333,485
Other State Revenues	\$3,932,473
Other Local Revenues (Special Ed pass through from District; Interest revenue)	\$290,185
Total Revenues	\$24,806,541

Expenditures:

The Charter's expenditures reflect the programmatic and operations priorities of the agency as defined in the Local Control and Accountability Plan (LCAP). The vast majority (75%) of anticipated expenditures include costs for personnel. Approximately 4.6% of expenditures are supplies; 15% are for services provided by vendors; 4.7% of expenditures are facility and equipment depreciation.

Expenditure Type	Amount
Core Staffing Personnel	\$16,962,603
Supplies	\$1,031,954
Services (including reimbursement to District for Big Gym and student transportation)	\$3,392,044
Debt Service (COPs)	\$134,320
Facility Depreciation	\$1,064,594
Total Expenditures	\$22,585,516

Positive Certification:

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

BUDGET ASSUMPTIONS & BACKGROUND INFORMATION

Introduction

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.

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

The Charter's 2022-23 Budget and Multi-Year projections for 2023-24 and 2024-25 are based on the School Services of California's (SSC) dartboard projections, published on September 29, 2022 after the signing of the 2022-23 State Budget Act trailer bills. 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 Governing Board in March 2023 (Second Interim).

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

State and Federal Economic Outlook

The Charter receives the bulk of its funding from the State. 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 District'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.

These economic realities predict an overall economic downturn, however, the impact on the state's K-12 funding may be minimal: According to the LAO's report, *The 2023-24 Budget: California's Fiscal Outlook*¹, although the state is experiencing a funding downturn, the budget for K-12 may not see a corresponding downturn due to the stabilizing usage of the Prop 98 reserve (the Budget Stabilization Account, or BSA), as well as the expiration of a variety of one-time funding programs. Therefore, although prudence is always necessary, it is not currently expected that there will be a significant drop in state funding for education during this and the next two fiscal years that are projected in this financial report.

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.

¹ Legislative Analyst Office. (2022, November 16). *California's fiscal outlook*. The 2023-24 Budget: California's Fiscal Outlook. Retrieved November 17, 2022, from <https://lao.ca.gov/Publications/Report/4646>

SSC School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2022–23 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	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.70% ³	\$542	\$550	\$567	\$657
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$953	–	–	\$289
2022-23 Adjusted Base Grants ⁴	\$10,119	\$9,304	\$9,580	\$11,391

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per ADA	\$176.94	\$170	\$170	\$170	\$170
	Restricted per ADA	\$81.94	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$75,000	0 to 300
The greater of 4% or \$75,000	301 to 1,000
3%	1,001 to 30,000

Revenue: Local Control Funding Formula – Current and Future Years

The State’s funding model for schools, Local Control Funding Formula (LCFF), is intended to provide a funding mechanism that is simple and transparent while allowing Local Education Agencies (LEAs) flexibility in allocating resources to meet local needs. The calculation of LCFF revenue is made using a worksheet called the “LCFF Calculator”. The LCFF Calculator utilized to determine the revenue projections for the 2023 Adopted budget is available for review in this report.

LEAs receive additional supplemental and concentration LCFF funds for their unduplicated pupils (students eligible for free/reduced meals, English language learners, and foster youth). The target

LCFF supplemental funding is an additional 20% of the target base rate for the school's percentage of unduplicated pupils. Concentration funding is an additional 65% of the target base rate for the school's unduplicated pupil count over 55%. Following the adoption of the Charter's 2021-22 budget in June 2021, the Concentration funding rate increased from 50% to 65%.

The Charter's estimated unduplicated pupil percentage for 2022-23 is 83.11%. This rate decreased during the prior school year, but then returned to prior levels with an increase this year. It is possible that the prior year's decrease could be more attributed to a change in recordkeeping requirements that are used to determine the unduplicated rate, and not an actual change in student demographics. The agency administration will be closely monitoring this metric in future school years.

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

The final State Enacted 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 final State Enacted budget also proposed an increase to the base per pupil rates in the 2022-23 school year, thus increasing the effective rate of revenue increase to exceed 13% (13.26%) for this budget year.

Revenue: Historical Enrollment and Average Daily Attendance

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

The actual ADA for the past several years has varied due to pandemic related quarantine and illness. ADA for the prior school year was 92% (1257 of the 1364 enrollment). The projected ADA used for the funding projections for this year and the future years included in the Multi Year Projection is 92%, but may increase if pandemic related quarantine and illness declines.

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 for 2022-23. In addition, the Charter has also settled with the certificated bargaining unit for wage costs for the 2023-24 fiscal year; these corresponding cost increases have also been determined for the management/confidential class of employees for the 2023-24 fiscal year, as well. 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. The Administration is currently evaluating the positions that were funded using the COVID relief funds to determine which positions should be continued using newly received one-time revenue from the State that is intended to augment and continue the services provided by the COVID relief funds.

Staffing Expenditures: Multi-Year Projections

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 stabilize significantly in future years, with the peak occurring in the current 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

As staffing changes due to the expiration of pandemic related funding have not been fully determined, no modifications have been made to the MYP's projections of future salary and benefit costs. However, as some reductions are expected, this has resulted in potentially increased costs for salary and benefits being included in the projections for the future years. Significant modifications to the MYP will be reflected in the second interim report that will be published in March 2022.

Many of the costs for these positions will be funded in future years using one-time funds that have been received this year. The revenue for this revenue is reflected in the current year, but then will be carried over into future years in the Charter's ending fund. For this reason, large deficits can be seen in the comparison of annual income and expense in the future years, and will be funded using the ending fund carry over. Because these positions will be funded using one time funds, long term adjustments to Charter staffing that will include identifying expiration dates for temporary positions, will be required to ensure that the agency will be able to operate in a balanced budget once the one-time funds expire.

Expenditures: Supply and Service

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

Supply and Service Expenditures: Multi-Year Projections

Due to inflationary pressures, an increase of 6% is added to supplies for 2022-23 and 2% in the multi-year projections. An increase of 3% is added to services for 2022-23, and 2% in the multi-year projections.

Capital Expenditures: Facilities and Construction

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 leasing the facility from the Foundation). This creates significant expense pressures on the Charter School to maintain ownership of these facilities. RUP and RAMS occupy buildings whose construction was funded using State Charter School Facility Program dollars that include 50% granted funds, and 50% loaned funds. The loan for RUP is currently being paid at an annual cost of \$135K. The loan to build the RAMS building will not commence payback until one year after the project is fully completed with the construction of the Multi Purpose Room.

Because the Charter's books reflect significant assets in Capital facilities, the Charter is required to book a large Depreciation expense from the General Fund. This expense of approximately \$1M will increase as additional buildings are constructed. This depreciation expense creates significant pressure on the general fund, and is the largest contributor to the Charter's current \$1.1M deficit in unrestricted funding.

Capital Expenditures: Multi Year Projections

Several significant capital improvements are planned for the upcoming years. The RAMS MPR was approved in early December 2022 for construction in 2023. In addition, a number of significant capital projects are being planned for RCP, including the addition of four new portable classrooms on the facility. Because this First Interim financial report includes updates through the period ending on October 31, 2022, many of these costs are not reflected in the current MYP, but will be incorporated into future projections.

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

Contributions to Restricted Program: Special Education

The Special Education program expenses for 2022-23 are estimated to be \$1.47M with revenue passed through from the District at just under \$170K. This deficiency of \$1.3M of revenue over expenditure is budgeted as a contribution from the unrestricted general fund.

CONCLUSIONS

The Roseland Charter School is financially solvent and anticipates being able to meet all financial obligations for this and the next two subsequent years, including funding a 5% minimum reserve level.

The Administration recommends that the Board of Directors approve a Positive Certification for the First 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 Augmentation	6.7%		
Enrollment	1295	1300	1300
Funded Attendance (ADA)	1191.4	1195.4	1195.4
Funded Unduplicated %	83.11%	83.00%	84.65%

Expenditures

Assumption	2022-23	2023-24	2024-25
Step & Column Increase	2%	2%	2%
PERS Rates	22.91%	26.10%	27.10%
STRS Rates	19.10%	19.10%	19.10%
Health Benefit Increase	1%	1%	1%
Supply Costs Increase	6%	2%	2%
Service Costs Increase	3%	2%	2%

2022-23 LCAP Funded Positions

Roseland Public Schools LCAP Positions, Goals/Actions

Goal 1: Well Rounded Educational Program	Goal 2: Academic and Social/Emotional Support	Goal 3: Climate, Culture, Operations
Actions		
- Basic Staffing - Accelerated Schools Plus - Professional Development - Implementation of the Standards - Literacy - Instructional Materials - Enrichment - Technology	- Academic Support Staff - Social/Emotional Staff and Services - Special Education - Supplemental Materials - EL Support - Site Based Intervention - After School Support - Student Engagement	- Welcoming School Culture - Safety - Family Engagement - Facilities - Nutrition Services - Transportation - Technology-Base - Operations
Required Metrics		
- Teacher Misassignment - Academic Indicators (All Students) - Implementation of the Standards (Local Indicator) - Standards Aligned Instructional materials - Course Access Local Indicator	- Academic Indicators (Subgroup Data) - EL Progress Indicator - EL Reclassification Rate - Interim/Benchmark Assessment Data (STAR Reading & Math, Lexia)	- Attendance Rates - Expulsion Rates - Chronic Absenteeism Rate Indicator - Suspension Rate Indicator - Parent Engagement Local Indicator - Local Climate Survey - Facilities in good repair
District Staffing Levels		
- Certificated REA: 66.43 FTE - Classified CSEA: 34.70 FTE - Management/Confidential: 7.05 FTE	- Certificated REA: 35.0 FTE - Classified CSEA: 27.53 FTE - Management/Confidential: 7.5 FTE	- Certificated REA: 0.10 FTE - Classified CSEA: 9.25 FTE - Management/Confidential: 0.75 FTE Child Nutrition (both District and Charter): - Classified CSEA: 8.0 FTE - Management/Confidential: 1.0 FTE
Charter Staffing Levels		
- Certificated REA: 61.46 FTE - Classified CSEA: 11.47 FTE - Management/Confidential: 11.45 FTE	- Certificated REA: 14.15 FTE - Classified CSEA: 8.53 FTE - Management/Confidential: 6.0 FTE	- Certificated REA: 0 FTE - Classified CSEA: 5.75 FTE - Management/Confidential: 3.0 FTE

Goal #1: Well Rounded Educational Program

Provide a well-rounded education with access to a robust and engaging curriculum as well as enrichment, technology and extracurricular activities.

1.1	Basic Staffing	• Provide a Highly Qualified Teaching staff to all students • Provide high quality district and site leadership team (principals & superintendent) • Provide qualified substitute coverage for teacher absences (illness, personal leave, maternity leave, charter-wide, etc.). • Provide school nursing services. • Maintain district office and school office staff. • Ensure students are safe on campus (yard duties/instructional assistant supervision/crossing guards).
1.2	Accelerated Schools Plus (ASP) <i>Sup/Con</i>	• Conduct Accelerated Schools Process (ASP) inquiry work to help determine district wide action plans to support student achievement. • Implement all action plans as determined by ASP • (Charter) Ensure WASC Action Plan is implemented
1.3	Professional Development <i>Sup/Con</i>	• Fund five calendared professional development days to support closing of the achievement gap and attainment of LCAP goals for low income, English learner, and foster youth. • Provide funding necessary to carry out professional development & staff collaboration opportunities) Topics are prioritized through the Accelerated Schools Process, WASC & by district identified needs • Fund North Coast Teacher Induction Program (NCTIP). • (Charter) Release middle school teachers for the regular, ongoing planning and preparation time necessary to increase student achievement, including time for data analysis, progress monitoring, focused instructional planning, and preparation of differentiated lessons to meet student needs. Fund two part time PE positions necessary for preparation of differentiated lessons and analysis of progress monitoring data.
1.4	Implementation of the Standards <i>Sup/Con</i>	• Ensure all students, including English Learners and students with exceptional needs, are receiving 200 minutes of physical education every ten days. (charter) Ensure all students are receiving physical education according to the charter. • Implement math and ELA assessment plans, including: administration of STAR 360 & other districtwide assessments, utilization of Illuminate Data Management system, use of updated common core aligned report cards & provide focused time for staff collaboration and data analysis. • (Elementary) Implement science ad hoc action plan/Districtwide adoption of Maker Education. • (Charter) Implement science ad hoc action plan to support the transition to the Next Generation Science Standards and WASC actions related to mathematics (numerical literacy and assessments).
1.5	Literacy <i>Sup/Con</i>	• (Elementary) Implement a plan to increase, monitor and support students' independent reading. Provide funds for the following: ◦ Accelerated Reader and related supplies ◦ Replacement books and/or new books for school or classroom libraries ◦ Library materials/supplies • (Elementary) Provide library time for all classes; fund library assistant positions • (Elementary) Implement Universal Access Action plan • (Charter) Provide independent reading materials and replacement texts for classroom libraries

1.6	Instructional Materials	● Purchase & implement district/charter adopted curriculum based on adoption plan for Common Core State Standards (CCSS)/Next Generation Science Standards (NGSS)/California State Standards, including replacement/consumable materials. ● Classroom Budgets: Provide school site/classroom budgets for basic supplies, materials and services.
1.7	Enrichment <i>Sup/Con</i>	● Provide ongoing enrichment opportunities for students during and after school throughout the year (such as music, art, drama, sports, clubs, etc) ● Classroom Budgets: Provide funds to augment district/school site and classroom budgets for materials, supplies, services & support that enrich students' education beyond the basics, help pupils attain academic goals and participate in enhanced learning opportunities, such as assemblies and field trips. ● (Charter) Implement all related WASC actions related to enrichment .
1.8	Technology <i>Sup/Con</i>	● (Elementary) Continue to fund computer lab assistants to provide technology classes and technology support. ● Replace technology devices, charging carts, and related technology services according to replacement schedule, to maintain student access to technology, which includes: ○ 1:1 access to devices (eg Chromebooks) in grades TK-12 ○ Necessary teacher & classroom technology (chromebook, printer, document camera, LCD projector, etc.) ● Provide funds for technology staff and supplemental costs related to increased technology access (technology department staff, hardware, software, lab equipment, etc.).
1.9	College and Career (Charter Only)	● Fund AVID including AVID Elective class, AVID Summer Institute, site & charter AVID Coordinator positions, AVID contract, and purchase necessary materials. ● Provide college and career guidance and support including College and Career Coordinator, Alumni Coordinator, college field trips, and mentor program. ● Provide funds to support college preparatory tests such as SAT, ACT, and Advanced Placement (AP) for low income students.

Goal #2: Academic and Social/Emotional Support

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

2.1	Academic Support Staff <i>Sup/Con</i>	• <i>Leadership and support:</i> Provide the district and school site leadership necessary to support student achievement, including: planning professional development, facilitating Accelerated Schools Process work, monitoring student progress, overseeing intervention services, overseeing implementation of districtwide action plans, and supporting English Learner progress through in-classroom coaching, student data chats, English Learner focused trainings, etc. (Academic Deans and Curriculum & Assessment coordinator). • <i>Instructional Assistants:</i> Continue to provide Highly Qualified instructional assistants to support student achievement and implementation of tier one interventions for universal access/small group instruction • <i>(Elementary)</i> Reduced class size: Ensure that students in grades Transitional Kindergarten through Third Grade benefit from a reduced class size. This provides increased academic support and individual assistance to these students. Fund additional teachers needed to support this.
2.2	Social/Emotional Support Staff and Services <i>Sup/Con</i>	• Fund student service managers, who provide behavior counseling & support, and facilitate schoolwide activities that promote student motivation and school connectedness. • Provide counseling services for students to provide conflict management and social emotional support, as well as to build college and career awareness. • Maintain additional school psychologist FTE to provide increased/ improved services for tier two behavior supports, crisis support & risk assessment, and student achievement. • Implement plan to improve student social-emotional wellness, which includes Social-Emotional Learning in the classroom as well as a Multi-Tiered System of Support. • (Charter) Fund School-based Therapist to support the social-emotional needs of secondary students.
2.3	Special Education	• Provide mandated Special Education Services, including funding for special education staff (Director of Special Education Services, Psychologists, RSP, Special Day Class, Speech, Instructional Assistants, etc.) • The Special Education Director and Special Education Staff will hold ongoing collaboration and planning meetings to monitor the academic progress of students receiving special education services, better align our special education program with the general education program and meet students' individual needs. • <i>(Elementary)</i> Implement CDE approved 2019-20 Special Education Targeted Review Plan to support improved outcomes for Students with Disabilities in the following areas: English Language Arts Achievement (State Performance Plan Indicator 3c), Least Restrictive Environment (State Performance Plan Indicator 5b) • <i>(Charter)</i> Implement CDE approved 2019-20 Special Education Targeted Review Plan to support improved outcomes for Students with Disabilities in the following areas: Mathematics Achievement (State Performance Plan Indicator 3c), Suspension Rate (State Performance Plan Indicator 4a), Post Secondary Outcomes - Higher Education (State Performance Plan Indicator 14a), Post Secondary Outcomes - Higher Education or Competitive Employment (State Performance Plan Indicator 14b)
2.4	Supplemental Materials <i>Sup/Con</i>	• Purchase supplemental materials, services and software needed to increase student achievement and student engagement, as well as enhance student learning at school and at home, as prioritized through ASP and/or district identified needs. • Provide funding to purchase individualized learning software and related materials to support student achievement in literacy, ELD, and mathematics.

2.5	EL Support	● Implement ELD action plan. ● Provide additional staff, services, & materials for English Learner Students: ○ Support for newcomer students via digital language learning software or applications ○ Oversight & support for administration of the English Learner state test (ELPAC), including substitute teachers, ○ Oversight of the redesignation process (RFEF), ○ Teacher on Special Assignment position to support the above ○ Additional materials, services and interventions to support EL student success with English language proficiency and mastery of the CA State Standards/Common Core State Standards. ● For Redesignated English Proficient (RFEF) Pupils, monitor students' progress towards proficiency in the Common Core State Standards for four years. ● Provide bilingual district office and school office staff to meet the needs of English learner families. ● (Charter) Continue to implement a plan to address the needs of Long-term English Learners. Implementation of designated ELD classes.
2.6	Intervention <i>Sup/Con</i>	● (Elementary) Fund intervention teachers ● (Charter) Fund academic support programs/school site intervention plans in order to increase student achievement. Specific plans vary by school site needs and may include Learning Lab, reading intervention, math tutoring, before and after school support, etc ● (Charter) Implement all WASC actions related to intervention.
2.7	After School Support/ Summer Programming <i>Sup/Con/ASES</i>	● Provide Boys & Girls Club program to support academic achievement, enrichment, and afterschool care for students, including additional funds to provide more kindergarten after school support. ● Provide Summer learning experience to help address learning acceleration
2.8	Student Engagement	● Each school site will implement a plan to maintain low Chronic Absenteeism rates, including: ○ Monitoring attendance of students who are in danger of being chronically absent or are chronically absent ○ Monitoring attendance of all homeless students in order to intervene early and provide necessary support. ○ Providing additional guidance and support to chronically absent students and their families ○ Utilizing the SARB process at the district level with a district attendance coordinator ● (Charter) <i>Saturday School</i>: Provide funding for Saturday School in order to offer an alternative to suspensions, as appropriate.

Goal #3: Climate, Culture, Operations

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

3.1	Welcoming and Equitable School Culture	Equity and Anti-racism ad hoc will develop and implement an action plan to promote welcoming, equitable, and safe school cultures that includes respect for and acceptance of all ethnic, racial, religious, sexual-orientation, and gender-identity and gender expression persons.
3.2	Family Engagement	<i>Communication:</i> Utilize Parent Square as a two-way communication at the district, site and classroom level. <i>Parent Club:</i> Implement monthly Parent Club Meetings at each school site to inform parents of schoolwide events, educational goals, and information on how parents can support their child(ren)'s education. <i>Parent Conferences:</i> Add a second round of parent conferences for all parents in order to increase parent communication related to student achievement, educational goal setting, and supporting learning in the home. <i>Events:</i> Conduct schoolwide events that promote a strong school culture & increased student and family engagement (e.g. family barbeque) (Charter) Continue to conduct school wide events that promote strong school culture (Graduation, Portfolio Day, Prom, Grad Night, Family BBQ, Senior Awards Night, Scholarship Interviews, Career Day, Community Relations Coordinator, etc.). - Provide ongoing culturally responsive training and collaboration time for staff on effective family engagement strategies.
	<i>Sup/Con</i>	
3.3	Safety	- Ensure students are safe on campus (yard duties/instructional assistant supervision/crossing guards). - Implement school safety plans, including preparedness for emergency situations (training on procedures, drills, etc.).
3.4	Facilities	The facilities director and superintendent or designee will communicate with school site principals and complete campus walkthroughs to determine necessary repairs and ongoing priorities for facilities.
3.5	Nutrition Services	Offer universal breakfast & healthy lunch options. Fund cafeteria encroachment. <i>Sup/Con</i>
3.6	Transportation	- Provide additional transportation services/busing to and from school to ensure that low income pupils, foster youth and English Learners arrive safely to and from school and maintain good attendance. (Charter) Provide extended transportation services to and from school for students of Roseland Collegiate Prep who need assistance in getting to school.
	<i>Sup/Con</i>	
3.7	Technology (Base)	Provide software, hardware, materials, equipment, infrastructure and services necessary to support ongoing technology needs & implementation of district technology plan, including technology coordinator.
3.8	Operations	- Fund other ongoing necessary services and supplies to operate school sites and the district/charter, including: legal, auditing, membership fees, postage, mileage, printing, equipment rentals, negotiations costs, educational consultants, startup funds, materials & incentives, etc., as well as related employee supplemental pay. (Elementary) Provide funds to pay long-term debt for the gym/community room on RAMS/Sheppard campus. (Elementary) Provide funding to maintain the Roseland School District Board of Trustees (Health and Welfare benefits, meeting costs, trainings, supplies, and services as needed). (Charter) Provide funding to maintain the Roseland Charter School Board of Directors.

2022-23 First Interim Budget and Multiyear Projection

ROSELAND CHARTER SCHOOL 2023 1st Interim Budget & Multi-year Projections Through 2024/25		
LCFF COLA and GAP/Phase-in %		
REVENUES	Object Codes	
Local Control Funding Formula (LCFF) Total	801*-8096	
Federal Revenues (COVID and Titles)	8100-8289	
Charter School Facilities Rent Grant	8590	
Other State (COVID, On-going MBG, Lottery)	8300-8560	
State Revenue for RAMS Project	8590	
Special Education- Transfer Apport. From District	8791-8792	
Contributions to Restricted (Special Ed)	8890	
Other Local	8690-8699	
Total Revenues		
EXPENDITURES	Object Codes	
Books and Supplies	4000-4999	
Salaries and Benefits- Reimbursed to District	5905-5906	
Other Services and Operating	5000-5999	
Charter MOU - Transfer Apportionment to District	5907	
Depreciation	6000-6999	
Indirect Costs	7310	
Debt Service Payment	7438	
Beginning Balance		
Net Excess (Deficiency)		
Net Ending Balance		
COMPONENTS OF ENDING BALANCE		
Revolving Cash/ASB Accounts	Assigned	
Economic Uncertainties- 5% Minimum	Assigned	
Special Education Reserve	Assigned	
One-Month Operating Expenses	Assigned	
Future Debt Service Payments	Assigned	
Tech Equipment (Replacement Chromebooks, Network)	Assigned	
2019-20 Supplemental/Concentration Funds Carryover	Assigned	
Restricted (Categoricals)	Restricted	
Capital Facilities Seaside RCP	Assigned	
Capital Facilities Seaside RAMS	Assigned	
Capital Facilities Maintenance Reserve (SAB Requirement)	9150	
RAMS Grant Funding	Assigned	
Long-Term Debt (RUP \$6.6M)	Assigned	
Long-Term Debt (RAMS \$9.4M new 2020-21) 966B	Assigned	
Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)	Non-Cash	
Total Designations		
NET UNDESIGNATED ENDING FUND BALANCE		

2022/23 FIRST INTERIM BUDGET PROJECTION		
Projected Enrollment	1,295	
Projected Unduplicated Pupil % (3 yr)	83.11%	
Projected ADA	1,191.40	
6.58% FUNDED COLA + 6.7% BASE AUG		
UNRESTRICTED	RESTRICTED	TOTAL
17,250,398	17,250,398	
3,333,485	3,333,485	
295,000	295,000	
257,804	3,379,669	3,637,473
		0
	170,185	170,185
-1,301,920	1,301,920	0
120,000		120,000
16,326,282	8,480,259	24,806,541
UNRESTRICTED	RESTRICTED	TOTAL
664,310	367,644	1,031,954
13,746,335	3,216,268	16,962,603
1,835,501	1,457,239	3,292,740
99,304		99,304
1,064,594		1,064,594
-60,449	60,449	0
134,320		134,320
17,483,915	5,101,600	22,585,516
Beginning Balance		35,793,029
Net Excess (Deficiency)		2,221,025
38,014,054		
ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL
134,128	0	134,128
1,129,276	0	1,129,276
300,000	0	300,000
1,500,000	0	1,500,000
966,000	0	966,000
500,000	0	500,000
250,000	0	250,000
2,000,000	3,378,659	3,378,659
2,750,000	0	2,750,000
2,774,655	0	2,774,655
	868,375	868,375
	-6,319,356	-6,319,356
	-8,391,214	-8,391,214
0	33,570,289	33,570,289
12,304,059	23,106,753	35,410,812
2,603,243		

2023/24 PROJECTIONS		
Projected Enrollment	1,300	
Projected Unduplicated Pupil % (3 yr)	83.00%	
Projected ADA	1,195.40	
5.38 FUNDED COLA%		
UNRESTRICTED	RESTRICTED	TOTAL
18,224,355	0	18,224,355
0	3,377,081	3,377,081
257,804	295,000	295,000
	257,804	257,804
	0	0
	0	0
	170,185	170,185
-1,400,000	1,400,000	0
120,000	0	120,000
17,202,159	5,242,266	22,444,425
UNRESTRICTED	RESTRICTED	TOTAL
677,597	374,997	1,052,593
14,708,578	3,377,081	18,085,659
1,872,211	1,486,384	3,358,595
100,000	0	100,000
1,064,594	0	1,064,594
-25,000	25,000	0
185,000	0	185,000
18,582,980	5,263,462	23,846,442
Beginning Balance		38,014,054
Net Excess (Deficiency)		(1,402,017)
36,612,037		
ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL
134,128	0	134,128
1,192,322	0	1,192,322
300,000	0	300,000
1,500,000	0	1,500,000
966,000	0	966,000
500,000	0	500,000
130,000	0	130,000
2,000,000	1,976,642	1,976,642
2,750,000	0	2,750,000
2,774,655	0	2,774,655
	868,375	868,375
	-6,185,036	-6,185,036
	-8,391,214	-8,391,214
0	32,505,695	32,505,695
12,247,105	20,774,462	33,021,567
3,590,470		

2024/25 PROJECTIONS		
Projected Enrollment	1,300	
Projected Unduplicated Pupil % (3yr)	84.65%	
Projected ADA	1,195.40	
4.92% FUNDED COLA		
UNRESTRICTED	RESTRICTED	TOTAL
19,153,776	0	19,153,776
0	750,000	750,000
	295,000	295,000
257,804	0	257,804
	0	0
	0	0
	170,185	170,185
-1,400,000	1,400,000	0
120,000	0	120,000
18,131,580	2,615,185	20,746,765
UNRESTRICTED	RESTRICTED	TOTAL
691,149	382,497	1,073,645
15,002,750	750,000	15,752,750
1,890,933	1,502,734	3,393,667
100,000	0	100,000
1,064,594	0	1,064,594
-25,000	25,000	0
185,000	0	185,000
18,909,426	2,660,231	21,569,657
Beginning Balance		36,612,037
Net Excess (Deficiency)		(822,892)
35,789,145		
ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL
134,128	0	134,128
1,078,483	0	1,078,483
300,000	0	300,000
1,500,000	0	1,500,000
966,000	0	966,000
500,000	0	500,000
130,000	0	130,000
2,000,000	1,153,750	1,153,750
2,750,000	0	2,750,000
2,774,655	0	2,774,655
	868,375	868,375
	-6,050,716	-6,050,716
	-8,206,214	-8,206,214
0	31,441,101	31,441,101
12,133,266	19,206,296	31,339,562
4,449,583		

2022-23 Cash Flow Summary

	JUL	AUG	SEP	OCT	NOV	First Interim: Budgeted Amounts From November through June						ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	Balancing Column
						DEC	JAN	FEB	MAR	APR	MAY	JUNE				
A. BEGINNING CASH	19,463,288	19,199,266	17,428,415	19,781,432	17,817,350	16,637,938	20,904,206	20,441,515	19,166,446	19,985,864	19,104,701	18,179,579				
B. REVENUES	For First Interim (through October 31) or Second Interim (through January 31): Enter actual data from															
If prior year allocation formulas are used to project amounts for the current year,																
LCFF - State Aid / EPA																
LCFF - In Lieu of Property Tax	1,491,467	491,760	1,822,109	885,169	-	2,000,000	870,000	434,809	2,000,000	710,000	710,000	1,700,000	13,115,314	13,115,314	-	-
Federal Revenue	(366,562)	234,842	469,683	313,122	313,122	313,122	313,122	313,122	475,000	364,585	364,585	750,000	3,637,742	3,637,742	(0)	(0)
Other State Revenue	434,454	1,103,126	86,677	83,935	431,501	-	-	25,000	25,000	25,000	25,000	97,340	2,337,033	2,337,033	0	0
Other Local Revenue	1,129,276	(504,691)	209,604	103,721	1,264,713	2,410,000	393,000	-	500,000	108,000	16,000	646,063	6,275,686	5,174,018	(1,101,668)	(1,101,668)
Interfund Transfer In	613	23,580	(1,188)	44,520	3,148	4,000	10,000	22,000	22,000	22,000	45,000	94,513	290,185	290,185	0	0
TOTAL REVENUES	2,669,248	1,348,617	2,586,885	1,430,467	2,012,484	4,727,122	1,586,122	794,931	3,022,000	1,229,585	1,160,585	3,287,916	25,855,960	24,754,292	(1,101,668)	(1,101,668)
C. EXPENDITURES																
Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sves/Other Oper Exps	7,681	129,667	75,868	80,448	81,000	50,000	38,000	70,000	180,000	100,000	75,000	144,290	1,031,955	1,031,954	(0)	(0)
Capital Outlay	797,078	(157,522)	112,566	3,278,572	3,100,000	400,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	3,434,033	20,964,727	20,964,726	(0)	(0)
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undeclared Objects	-	31,994	10,658	10,617	10,896	10,854	10,813	-	22,582	10,748	10,706	-	129,867	129,868	0	0
TOTAL EXPENDITURES	804,759	4,138	199,093	3,369,637	3,191,896	460,854	2,048,813	2,070,000	2,202,582	2,110,748	2,085,706	4,642,917	23,191,143	23,191,143	(0)	(0)
D-1 CHANGES IN CURRENT ASSETS:																
Revolving Cash	-	-	-	-	-	-	-	-	-	-	-	-	Net Change for the Year: Objects	-	-	-
Accounts Receivable	(442,089)	(851,660)	-	-	-	-	-	-	-	-	-	-	9xxx	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	(1,293,949)	1,293,949	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undeclared Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CHANGES IN ASSETS	(442,089)	(850,989)	11,550	1,483	-	-	-	-	-	-	-	-	13,905	(13,905)	-	-
D-2 CHANGES IN LIABILITIES:																
Accounts Payable/ Payroll/Due to Govt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	1,468,932	3,453,669	(1,838)	(1,674)	-	-	-	-	-	-	-	-	4,919,088	-	(4,919,088)	-
Temporary Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undeclared Objects	-	508,923	-	-	-	-	-	-	-	-	-	-	508,923	-	(508,923)	-
TOTAL CHANGE IN LIABILITIES	-	3,727	25,062	25,104	-	-	-	-	-	-	-	-	53,892	-	(53,892)	-
D-3 AUDIT ADJUSTMENT	1,468,932	3,966,318	23,224	23,429	-	-	-	-	-	-	-	-	5,481,903	-	(5,481,903)	-
NET INCREASE (DECREASE) IN	(1,026,843)	(3,115,330)	(34,774)	(24,912)	-	-	-	-	-	-	-	-	(4,201,859)	-	-	-
E. NET CHANGE IN CASH:	637,646	(1,770,851)	2,353,018	(1,964,082)	(1,179,412)	4,266,268	(462,691)	(1,275,069)	819,418	(881,164)	(925,122)	(1,355,001)	(1,537,041)	-	-	-
F. ENDING CASH (A + E)	20,300,934	17,428,415	19,781,432	17,817,350	16,637,938	20,904,206	20,441,515	19,166,446	19,985,864	19,104,701	18,179,579	16,824,578	16,824,578	-	-	-
G. ENDING CASH, PLUS ACCRUALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Local Control Funding Formula (LCFF) Calculator Worksheets

Roseland Charter (101923) - 1st Interim Revenue		11/15/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	13.26%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$12,182,802	\$12,568,810	\$13,288,207	\$13,822,243	
Grade Span Adjustment	203,077	219,351	231,344	240,476	
Supplemental Grant	2,081,818	2,125,648	2,244,245	2,380,819	
Concentration Grant	2,337,958	2,336,589	2,460,559	2,710,238	
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	\$16,805,655	\$17,250,398	\$18,224,355	\$19,153,776	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	16,805,655	17,250,398	18,224,355	19,153,776	
LCFF Entitlement Per ADA	\$ 12,775	\$ 14,479	\$ 15,245	\$ 16,023	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 8,059,079	\$ 9,490,851	\$ 10,053,878	\$ 10,682,354	
EPA (for LCFF Calculation purposes)	\$ 4,912,616	\$ 3,554,632	\$ 3,758,447	\$ 3,909,537	
Local Revenue Sources:					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	3,833,960	4,204,915	4,412,030	4,561,885	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	16,805,655	17,250,398	18,224,355	19,153,776	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	16,805,655	17,250,398	18,224,355	19,153,776	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 4,912,616	\$ 3,554,632	\$ 3,758,447	\$ 3,909,537	
EPA, Current Year (Object Code 8012)	\$ 4,912,616	\$ 3,554,632	\$ 3,758,447	\$ 3,909,537	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 92,928.00	\$ 474,872.00	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Roseland Charter (101923) - 1st Interim Revenue		11/15/2022			
		2021-22	2022-23	2023-24	2024-25
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant <i>(Excludes add-ons for TIIG and Transportation)</i>	\$	12,385,879	\$ 12,788,161	\$ 13,519,551	\$ 14,062,719
Supplemental and Concentration Grant funding in the LCAP year	\$	4,419,776	\$ 4,462,237	\$ 4,704,804	\$ 5,091,057
Percentage to Increase or Improve Services		35.68%	34.89%	34.80%	36.20%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		1,364	1,295	1,300	1,300
COE Enrollment		-	-	-	-
Total Enrollment		1,364	1,295	1,300	1,300
Unduplicated Pupil Count		1,089	1,097	1,100	1,100
COE Unduplicated Pupil Count		-	-	-	-
Total Unduplicated Pupil Count		1,089	1,097	1,100	1,100
Rolling %, Supplemental Grant		84.0400%	83.1100%	83.0000%	84.6500%
Rolling %, Concentration Grant		84.0400%	83.1100%	83.0000%	84.6500%

Roseland Charter (101923) - 1st Interim Revenue		11/15/2022			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-
NSS	-	-	-	-	-
Combined Subtotal	-	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal			-	-	-
NSS			-	-	-
Combined Subtotal			-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-	-
Current Year ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	55.53	-	-	-	-
Grades 7-8	440.70	432.40	434.40	434.40	
Grades 9-12	761.24	759.00	761.00	761.00	
LCFF Subtotal	1,257.47	1,191.40	1,195.40	1,195.40	
NSS	-	-	-	-	-
Combined Subtotal	1,257.47	1,191.40	1,195.40	1,195.40	
Change in LCFF ADA (excludes NSS ADA)	1,257.47	1,191.40	1,195.40	1,195.40	
	Increase	Increase	Increase	Increase	

Roseland Charter (101923) - 1st Interim Revenue		11/15/2022			
	2021-22	2022-23	2023-24	2024-25	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and applied to the district's total funding.					
Yield Calculation					
Total ADA	1,257.47				
Total Enrollment	1,364.00				
Attendance Yield	92.1899%				
Quotient	1.0462				
2021-22 Proxy ADA					
Grades TK-3	-				
Grades 4-6	58.09				
Grades 7-8	461.04				
Grades 9-12	796.38				
Subtotal	1,315.51				
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	-	-	-	-	
Grades 4-6	58.09	-	-	-	
Grades 7-8	461.04	432.40	434.40	434.40	
Grades 9-12	796.38	759.00	761.00	761.00	
Subtotal	1,315.51	1,191.40	1,195.40	1,195.40	
	Current	Current	Current	Current	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	-	-	-	-	
Grades 4-6	55.53	-	-	-	
Grades 7-8	440.70	432.40	434.40	434.40	
Grades 9-12	761.24	759.00	761.00	761.00	
Total Actual ADA	1,257.47	1,191.40	1,195.40	1,195.40	
TOTAL FUNDED ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	58.09	-	-	-	
Grades 7-8	461.04	432.40	434.40	434.40	
Grades 9-12	796.38	759.00	761.00	761.00	
Total	1,315.51	1,191.40	1,195.40	1,195.40	
Funded Difference (Funded ADA less Actual ADA)					
	58.04	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		-	-	-	

Roseland Charter (101923) - 1st Interim Revenue		11/15/2022			
		2021-22	2022-23	2023-24	2024-25
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	12,123	\$ 13,650	\$ 14,375	\$ 15,108
Grades 4-6	\$	11,146	\$ 12,550	\$ 13,217	\$ 13,891
Grades 7-8	\$	11,476	\$ 12,923	\$ 13,608	\$ 14,303
Grades 9-12	\$	13,646	\$ 15,366	\$ 16,180	\$ 17,005
Base Grants					
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,659	\$ 10,047
Grades 4-6	\$	8,215	\$ 9,304	\$ 9,805	\$ 10,199
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,095	\$ 10,501
Grades 9-12	\$	9,802	\$ 11,102	\$ 11,699	\$ 12,169
Grade Span Adjustment					
Grades TK-3	\$	842	\$ 953	\$ 1,005	\$ 1,045
Grades 9-12	\$	255	\$ 289	\$ 304	\$ 316
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,935	\$ 10,119	\$ 10,664	\$ 11,092
Grades 4-6	\$	8,215	\$ 9,304	\$ 9,805	\$ 10,199
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,095	\$ 10,501
Grades 9-12	\$	10,057	\$ 11,391	\$ 12,003	\$ 12,485
Prorated Base Grants					
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,659	\$ 10,047
Grades 4-6	\$	8,215	\$ 9,304	\$ 9,805	\$ 10,199
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,095	\$ 10,501
Grades 9-12	\$	9,802	\$ 11,102	\$ 11,699	\$ 12,169
Prorated Grade Span Adjustment					
Grades TK-3	\$	842	\$ 953	\$ 1,005	\$ 1,045
Grades 9-12	\$	255	\$ 289	\$ 304	\$ 316
Supplemental Grant		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	1,787	\$ 2,024	\$ 2,133	\$ 2,218
Grades 4-6	\$	1,643	\$ 1,861	\$ 1,961	\$ 2,040
Grades 7-8	\$	1,692	\$ 1,916	\$ 2,019	\$ 2,100
Grades 9-12	\$	2,011	\$ 2,278	\$ 2,401	\$ 2,497
Actual - 1.00 ADA, Local UPP as follows:		84.04%	83.11%	83.00%	84.65%
Grades TK-3	\$	1,502	\$ 1,682	\$ 1,770	\$ 1,878
Grades 4-6	\$	1,381	\$ 1,547	\$ 1,628	\$ 1,727
Grades 7-8	\$	1,422	\$ 1,592	\$ 1,676	\$ 1,778
Grades 9-12	\$	1,690	\$ 1,893	\$ 1,992	\$ 2,114
Concentration Grant (>55% population)		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	5,808	\$ 6,577	\$ 6,932	\$ 7,210
Grades 4-6	\$	5,340	\$ 6,048	\$ 6,373	\$ 6,629
Grades 7-8	\$	5,498	\$ 6,227	\$ 6,562	\$ 6,826
Grades 9-12	\$	6,537	\$ 7,404	\$ 7,802	\$ 8,115
Actual - 1.00 ADA, Local UPP >55% as follows:		29.0400%	28.1100%	28.0000%	29.6500%
Grades TK-3	\$	1,687	\$ 1,849	\$ 1,941	\$ 2,138
Grades 4-6	\$	1,551	\$ 1,700	\$ 1,785	\$ 1,966
Grades 7-8	\$	1,597	\$ 1,750	\$ 1,837	\$ 2,024
Grades 9-12	\$	1,898	\$ 2,081	\$ 2,185	\$ 2,406

- **First Interim 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):

2022-23 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:

Title:

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	1,219.50	1,219.50	1,191.40	1,191.40	(28.10)	-2.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
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)	1,219.50	1,219.50	1,191.40	1,191.40	(28.10)	-2.0%
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	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
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)	1,219.50	1,219.50	1,191.40	1,191.40	(28.10)	-2.0%

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	16,953,056.00	16,953,056.00	5,321,590.17	17,250,398.00	297,342.00	1.8%
2) Federal Revenue		8100-8299	2,456,905.23	2,456,905.23	1,708,191.71	3,253,661.22	796,755.99	32.4%
3) Other State Revenue		8300-8599	1,807,915.39	1,807,915.39	(163,757.53)	4,012,296.50	2,204,381.11	121.9%
4) Other Local Revenue		8600-8799	290,185.00	290,185.00	67,523.74	290,185.00	0.00	0.0%
5) TOTAL, REVENUES			21,508,061.62	21,508,061.62	6,933,548.09	24,806,540.72		
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	1,040,958.00	1,040,958.00	293,664.57	1,031,954.37	9,003.63	0.9%
5) Services and Other Operating Expenses		5000-5999	20,020,394.54	20,020,394.54	4,030,693.76	20,354,647.34	(334,252.80)	-1.7%
6) Depreciation and Amortization		6000-6999	1,064,594.00	1,064,594.00	0.00	1,064,594.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	134,320.00	134,320.00	53,268.42	134,320.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			22,260,266.54	22,260,266.54	4,377,626.75	22,585,515.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(752,204.92)	(752,204.92)	2,555,921.34	2,221,025.01		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(752,204.92)	(752,204.92)	2,555,921.34	2,221,025.01		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	32,785,390.53	35,793,029.03		35,793,029.03	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)			32,785,390.53	35,793,029.03		35,793,029.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			32,785,390.53	35,793,029.03		35,793,029.03		
2) Ending Net Position, June 30 (E + F1e)			32,033,185.61	35,040,824.11		38,014,054.04		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		8,647,614.95		
b) Restricted Net Position		9797	0.00	0.00		836,678.00		
c) Unrestricted Net Position		9790	32,033,185.61	35,040,824.11		28,529,761.09		
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	9,961,565.00	9,961,565.00	3,367,004.00	9,490,851.00	(470,714.00)	-4.7%
Education Protection Account State Aid - Current Year		8012	3,153,749.00	3,153,749.00	936,940.00	3,554,632.00	400,883.00	12.7%
State Aid - Prior Years		8019	0.00	0.00	386,561.00	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	3,837,742.00	3,837,742.00	631,085.17	4,204,915.00	367,173.00	9.6%
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			16,953,056.00	16,953,056.00	5,321,590.17	17,250,398.00	297,342.00	1.8%
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	767,625.18	767,625.18	311,370.00	919,196.17	151,570.99	19.7%
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	129,065.52	129,065.52	7,304.00	129,065.52	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	149,071.00	149,071.00	0.00	149,071.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	60,556.53	60,556.53	16,013.00	60,556.53	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,350,587.00	1,350,587.00	1,373,504.71	1,995,772.00	645,185.00	47.8%
TOTAL, FEDERAL REVENUE			2,456,905.23	2,456,905.23	1,708,191.71	3,253,661.22	796,755.99	32.4%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	50,857.89	50,857.89	0.00	46,624.00	(4,233.89)	-8.3%

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)
Lottery - Unrestricted and Instructional Materials		8560	258,334.50	258,334.50	92,223.20	291,003.50	32,669.00	12.6%
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	332,000.00	332,000.00	0.00	295,000.00	(37,000.00)	-11.1%
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	1,166,723.00	1,166,723.00	(255,980.73)	3,379,669.00	2,212,946.00	189.7%
TOTAL, OTHER STATE REVENUE			1,807,915.39	1,807,915.39	(163,757.53)	4,012,296.50	2,204,381.11	121.9%
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	45,132.26	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	0.00	0.00	22,391.48	0.00	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	170,185.00	170,185.00	0.00	170,185.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			290,185.00	290,185.00	67,523.74	290,185.00	0.00	0.0%
TOTAL, REVENUES			21,508,061.62	21,508,061.62	6,933,548.09	24,806,540.72		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	73,136.00	73,136.00	91,473.23	73,136.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	836,473.00	836,473.00	196,119.17	823,469.37	13,003.63	1.6%
Noncapitalized Equipment		4400	131,349.00	131,349.00	6,072.17	135,349.00	(4,000.00)	-3.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,040,958.00	1,040,958.00	293,664.57	1,031,954.37	9,003.63	0.9%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	109,246.00	109,246.00	12,887.87	111,674.53	(2,428.53)	-2.2%
Dues and Memberships		5300	42,785.50	42,785.50	21,711.09	42,825.50	(40.00)	-0.1%
Insurance		5400-5450	185,505.00	185,505.00	0.00	185,505.00	0.00	0.0%
Operations and Housekeeping Services		5500	261,607.50	261,607.50	97,221.55	261,607.50	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	448,127.00	448,127.00	474,447.03	411,127.00	37,000.00	8.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,949,621.54	18,949,621.54	3,411,461.84	19,314,405.81	(364,784.27)	-1.9%
Communications		5900	23,502.00	23,502.00	12,964.38	27,502.00	(4,000.00)	-17.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,020,394.54	20,020,394.54	4,030,693.76	20,354,647.34	(334,252.80)	-1.7%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	1,064,594.00	1,064,594.00	0.00	1,064,594.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, DEPRECIATION AND AMORTIZATION			1,064,594.00	1,064,594.00	0.00	1,064,594.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	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	134,320.00	134,320.00	53,268.42	134,320.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,320.00	134,320.00	53,268.42	134,320.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			22,260,266.54	22,260,266.54	4,377,626.75	22,585,515.71		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

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 - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	836,678.00
Total, Restricted Net Position		836,678.00

First Interim
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

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). **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must 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**

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

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

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

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

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

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

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

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**

SUPPLEMENTAL CHECKS

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**