



**Roseland Public Schools**  
DESTINATION COLLEGE

# **ROSELAND CHARTER SCHOOL**

A CALIFORNIA NON-PROFIT BENEFIT CORPORATION

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## **2022-23 SECOND INTERIM FINANCIAL REPORT**

**PRESENTED TO THE BOARD OF DIRECTORS:  
MARCH 8, 2023**

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The Roseland Charter School is a California non-profit benefit corporation that is 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 Second 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:

| <b>Revenue Type</b>                                                            | <b>Amount</b>        |
|--------------------------------------------------------------------------------|----------------------|
| State Revenue - Local Control Funding Formula (LCFF)                           | 17,193,567           |
| Federal Revenues (primarily restricted)                                        | 3,729,281            |
| Other State Revenues                                                           | 4,025,034            |
| Other Local Revenues (Special Ed pass through from District; Interest revenue) | 471,416              |
| <b>Total Revenues</b>                                                          | <b>\$ 25,419,298</b> |

### **Expenditures:**

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

| <b>Expenditure Type</b>                                                                  | <b>Amount</b>        |
|------------------------------------------------------------------------------------------|----------------------|
| Staffing Services Contracted from Roseland District                                      | 17,164,196           |
| Supplies                                                                                 | 1,071,819            |
| Services<br>(including reimbursement to District for Big Gym and student transportation) | 5,120,850            |
| Debt Service Interest on RUP, RAMS Facilities                                            | 138,423              |
| <b>Total Expenditures Before Depreciation</b>                                            | <b>\$ 23,495,288</b> |
| Facility Depreciation                                                                    | 1,064,594            |
| <b>Total Expenditures</b>                                                                | <b>\$ 24,559,882</b> |

### **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**

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 January 18, 2023 after the release of the Governor's 2023-24 Budget. The Charter's budget is built on assumptions about the school's student enrollment, revenues, and expenses using current information. The budget will be further revised throughout the year to update any changes to current assumptions. The next revised budgets will be presented to the Governing Board in June 2023 with the presentation of the Charter's Recommended Budget for the 2023-24 school year.

This budget reflects revenues and expenditures for the Charter sites, including all administration, and staffing costs. Roseland School District's Interim 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 educational and operational 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 Charter's funding. Economic realities for the state and federal governments have been volatile for the past several years, in large part due to wild swings in the labor market, as well as overall price inflation and the economic actions that have been taken to address the problem of inflation.

The current state and federal economic and political activities create an environment that makes it very difficult to predict future economic trends. The Governor released his proposed budget for the 2023-24 fiscal year, and has included a large (8.13%) increase for education. However, he is proposing to fund this increase using funds that may not be available in the future. If this were to be the final budget, it would be possible that the state would need to reduce funding in future years, which could result in future decreases to the Roseland Charter School's revenues.

The Governor also proposes to cut funds that have already been allocated to public educational agencies – the Arts and Music Instructional Grant. If this were to occur, the Roseland Charter School, along with all other educational agencies, would be required to eliminate approximately one third to one half of the more than \$800K in one-time funds that have already been allocated and budgeted in the Charter School's budget.

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

## Charter Budget Planning Factors

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

### SSC School District and Charter School Financial Projection Dashboard 2023-24 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2023-24 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

| LCFF PLANNING FACTORS                |         |                      |         |         |         |
|--------------------------------------|---------|----------------------|---------|---------|---------|
| Factor                               | 2022-23 | 2023-24 <sup>1</sup> | 2024-25 | 2025-26 | 2026-27 |
| Department of Finance Statutory COLA | 6.56%   | 8.13%                | 3.54%   | 3.31%   | 3.23%   |
| Planning COLA                        | 6.56%   | 8.13%                | 3.54%   | 3.31%   | 3.23%   |

| LCFF GRADE SPAN FACTORS FOR 2023-24                |          |          |          |          |
|----------------------------------------------------|----------|----------|----------|----------|
| Entitlement Factors per ADA*                       | TK-3     | 4-6      | 7-8      | 9-12     |
| 2022-23 Base Grants                                | \$9,166  | \$9,304  | \$9,580  | \$11,102 |
| Statutory COLA of 8.13%                            | \$745    | \$756    | \$779    | \$903    |
| 2023-24 Base Grants                                | \$9,911  | \$10,060 | \$10,359 | \$12,005 |
| Grade Span Adjustment Factors                      | 10.4%    | —        | —        | 2.6%     |
| Grade Span Adjustment Amounts                      | \$1,031  | —        | —        | \$312    |
| 2023-24 Adjusted Base Grants <sup>2</sup>          | \$10,942 | \$10,060 | \$10,359 | \$12,317 |
| Transitional Kindergarten (TK) Add-On <sup>3</sup> | \$3,042  | —        | —        | —        |

\*Average daily attendance (ADA)

| OTHER PLANNING FACTORS                   |                      |         |         |         |         |
|------------------------------------------|----------------------|---------|---------|---------|---------|
| Factors                                  | 2022-23              | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| California CPI                           | 6.00%                | 3.44%   | 2.77%   | 2.49%   | 2.74%   |
| California Lottery                       | Unrestricted per ADA | \$170   | \$170   | \$170   | \$170   |
|                                          | Restricted per ADA   | \$67    | \$67    | \$67    | \$67    |
| Mandate Block Grant (District)           | Grades K-8 per ADA   | \$34.94 | \$37.78 | \$39.12 | \$40.41 |
|                                          | Grades 9-12 per ADA  | \$67.31 | \$72.78 | \$75.36 | \$77.85 |
| Mandate Block Grant (Charter)            | Grades K-8 per ADA   | \$18.34 | \$19.83 | \$20.53 | \$21.21 |
|                                          | Grades 9-12 per ADA  | \$50.98 | \$55.12 | \$57.07 | \$58.96 |
| Interest Rate for Ten-Year Treasuries    | 3.78%                | 3.23%   | 2.79%   | 2.70%   | 2.80%   |
| CalSTRS Employer Rate <sup>4</sup>       | 19.10%               | 19.10%  | 19.10%  | 19.10%  | 19.10%  |
| CalPERS Employer Rate <sup>4</sup>       | 25.37%               | 27.00%  | 28.10%  | 28.80%  | 29.20%  |
| Unemployment Insurance Rate <sup>5</sup> | 0.50%                | 0.20%   | 0.20%   | 0.20%   | 0.20%   |
| Minimum Wage <sup>6</sup>                | \$15.50              | \$16.00 | \$16.40 | \$16.80 | \$17.20 |

| 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    |
| 2%                                 | 30,001 to 400,000  |
| 1%                                 | 400,001 and higher |

### Revenue: Local Control Funding Formula – Current and Future Years

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

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

The Charter's estimated unduplicated pupil percentage for 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% (1192.62 of the total 1293 enrollment). The projected ADA used for the funding projections for this year and the future years included in the Multi Year Projection is 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.

### **Staffing Expenditures: Multi-Year Projections**

Annual costs for step & column salary increases of 2% and health insurance premium increases of 3-4% 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 – the system for Classified workers) are included in the budget and multi-year projections. Pension costs for STRS are expected to remain stable in future years, but PERS costs are expected to increase.

| 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   | 27.00   | 28.10   |

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. Layoffs that will be effective as of July 1, 2023 will be reflected in the MYP that will be included in the Adopted Budget for the 2023-24 fiscal year.

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

### **Expenditures: Supply and Service**

Instructional materials, supplies, services, and other operating expenses continue to reflect the District's priorities as identified in the 2022-23 adopted Local Control and Accountability Plan (LCAP). A summary of the positions funded in the LCAP, as well as the non-personnel budgeted and midyear actual costs that are associated with the LCAP, are included in a later section of this report. A more detailed update regarding the LCAP and the associated expenditures will be shared with the Board and Community in June 2023.

### Capital Expenditures: Charter Program Housing

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

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

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

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

| Loan Information                             | Payment Start Date  | Original Loan Amount | Balance Remaining as of Feb 1, 2023 |
|----------------------------------------------|---------------------|----------------------|-------------------------------------|
| RUP                                          | December 2018       | \$ 7,069,694         | \$ 6,269,259                        |
| RCP Purchase (indirectly - Foundation)       | January 2020        | \$ 6,602,181         | \$ 5,967,177                        |
| RAMS "Modernization"                         | March 2023          | \$ 493,655           | \$ 493,655                          |
| RAMS "New Construction" ( <i>estimated</i> ) | <i>October 2024</i> | <i>\$ 7,900,000</i>  | <i>\$ 7,900,000</i>                 |
| <b>Totals</b>                                |                     | <b>\$ 22,065,530</b> | <b>\$ 20,630,091</b>                |

Because the Charter’s books reflect significant assets in Capital facilities, the Charter is required to book a large Depreciation expense from the General Fund. This expense of approximately \$1M will increase as additional buildings are constructed. This depreciation expense creates significant

pressure on the general fund, and is the largest contributor to the Charter's current \$1.5M deficit in unrestricted funding. This is a non-cash, transaction, however, as the costs of the depreciation only reduce the value of the buildings and land that are reported in the Components of the Ending Fund – the value of the depreciation does not impact the Charter's cash flow or cash assets.

### **Capital Expenditures: 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. As this Second Interim report only includes transactions that have occurred through January 31, 2023, many of these anticipated 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.

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

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

Roseland Charter School  
2022-23 Second Interim Financial Report

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

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

**Notes and Assumptions:**

1) All numbers rounded up to the next 1000s

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

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

3) RCP is leased from the Roseland Charter Foundation. The costs included in the lease are the ownership costs -- primarily mortgage and insurance. The mortgage includes escalating repayments until 2026, at which point a \$4.5M balloon payment must be made (or the loan must be refinanced). Insurance costs have escalated significantly - projections include a 15% annual escalation. These total costs are offset by the SB740 Rental Reimbursement, which varies annually based on enrollment and state funding levels. This estimate assumes a \$280K annual reimbursement

4) RCP purchase refinance loan is estimated based on total loan amount of \$4.5M, 4% interest and 30 year repayment, for an annual cost of \$300K. The assumption is also that the lease will terminate at that point, as the Charter School will need to own the facility rather than lease it to obtain the refinance. Also assuming that insurance costs will transfer to the Charter, and the costs will decrease with the shift to RESIG rather than private commercial insurance. Assuming \$200K in insurance at that point.

### **Contributions to Restricted Program: Special Education**

The Special Education program expenses for 2022-23 are estimated to be \$1.35M with an estimated \$261K revenue passed through from the Roseland School District. This deficiency of \$1.1M of revenue under expenditure is budgeted as a contribution from the unrestricted general fund.

### **CONCLUSIONS**

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

The Charter School will need to plan carefully to ensure financial stability during the longer term outlook (subsequent years 3-10 and beyond) due to the anticipated costs to service its long term housing debt. New program and operating expenses should be carefully considered before commitments are made, especially given the volatile state economic outlook that may have a detrimental impact on the Charter School's operating revenue in the coming years.

The Administration recommends that the Board of Directors approve a Positive Certification for the Second Interim budget report.

Submitted by: Amy Nichols, Chief Business Official

With the Assistance of: Marie Lemos, District Accountant

## BUDGET ASSUMPTIONS SUMMARY

### Revenue

| <b>LCFF Assumption</b>  | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
|-------------------------|----------------|----------------|----------------|
| COLA                    | 6.56%          | 5.38%          | 4.02%          |
| LCFF Base Augmentation  | 6.7%           |                |                |
| Enrollment              | 1293           | 1300           | 1300           |
| Funded Attendance (ADA) | 1192.6         | 1198.6         | 1198.6         |
| Funded Unduplicated %   | 82.54%         | 81.85%         | 82.92%         |

### Expenditures

| <b>Assumption</b>       | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
|-------------------------|----------------|----------------|----------------|
| Step & Column Increase  | 2%             | 2%             | 2%             |
| PERS Rates              | 25.37%         | 27.0%          | 28.10%         |
| STRS Rates              | 19.10%         | 19.10%         | 19.10%         |
| Health Benefit Increase | 5%             | 4%             | 3%             |
| Supply Costs Increase   | 6%             | 2%             | 2%             |
| Service Costs Increase  | 3%             | 2%             | 2%             |

**2022-23 Second Interim Budget and Multiyear Projection**

| ROSELAND CHARTER SCHOOL<br>2023 2nd Interim Budget &<br>Multi-year Projections Through 2024/25 |              |              |                                               | 2022/23 SECOND INTERIM<br>BUDGET PROJECTION                                    |                             |                                               | 2023/24 PROJECTIONS                                                            |                             |                                               | 2024/25 PROJECTIONS                                                           |                             |  |
|------------------------------------------------------------------------------------------------|--------------|--------------|-----------------------------------------------|--------------------------------------------------------------------------------|-----------------------------|-----------------------------------------------|--------------------------------------------------------------------------------|-----------------------------|-----------------------------------------------|-------------------------------------------------------------------------------|-----------------------------|--|
|                                                                                                |              |              |                                               | Projected Enrollment<br>Projected Unduplicated Pupil % (3 yr)<br>Projected ADA | 1,293<br>83.11%<br>1,192.62 |                                               | Projected Enrollment<br>Projected Unduplicated Pupil % (3 yr)<br>Projected ADA | 1,300<br>83.00%<br>1,195.40 |                                               | Projected Enrollment<br>Projected Unduplicated Pupil % (3yr)<br>Projected ADA | 1,300<br>84.65%<br>1,195.40 |  |
| LCFF COLA and GAP/Phase-In %                                                                   |              |              |                                               | 6.66% FUNDED COLA + 6.7% BASE AUG                                              |                             |                                               | 5.38 FUNDED COLA%                                                              |                             |                                               | 4.02% FUNDED COLA                                                             |                             |  |
| REVENUES                                                                                       | Object Codes | UNRESTRICTED | RESTRICTED                                    | TOTAL                                                                          | UNRESTRICTED                | RESTRICTED                                    | TOTAL                                                                          | UNRESTRICTED                | RESTRICTED                                    | TOTAL                                                                         |                             |  |
| Local Control Funding Formula (LCFF) Total                                                     | 801*-8086    | 17,193,567   |                                               | 17,193,567                                                                     | 18,134,818                  | 0                                             | 18,134,818                                                                     | 18,991,614                  | 0                                             | 18,991,614                                                                    |                             |  |
| Federal Revenues (COVID and Titles)                                                            | 8100-8289    | 75,823       | 3,653,458                                     | 3,729,281                                                                      | 0                           | 3,500,000                                     | 3,500,000                                                                      | 0                           | 750,000                                       | 750,000                                                                       |                             |  |
| Charter School Facilities Rent Grant                                                           | 8580         |              | 295,000                                       | 295,000                                                                        | 0                           | 295,000                                       | 295,000                                                                        | 0                           | 295,000                                       | 295,000                                                                       |                             |  |
| Other State (COVID, On-going MBG, Lottery)                                                     | 8300-8560    | 249,239      | 3,480,795                                     | 3,730,034                                                                      | 257,804                     | 0                                             | 257,804                                                                        | 257,804                     | 0                                             | 257,804                                                                       |                             |  |
| State Revenue for RAMS Project                                                                 | 8590         |              |                                               | 0                                                                              | 0                           | 0                                             | 0                                                                              | 0                           | 0                                             | 0                                                                             |                             |  |
| Special Education- Transfer Apport. From District                                              | 8171-8172    |              | 260,827                                       | 260,827                                                                        | 0                           | 260,827                                       | 260,827                                                                        | 0                           | 260,827                                       | 260,827                                                                       |                             |  |
| Contributions to Restricted (Special Ed)                                                       | 8680         | -1,093,769   | 1,093,769                                     | 0                                                                              | -1,200,000                  | 1,200,000                                     | 0                                                                              | -1,200,000                  | 1,200,000                                     | 0                                                                             |                             |  |
| Other Local                                                                                    | 8680-8699    | 121,250      | 89,339                                        | 210,589                                                                        | 121,250                     | 0                                             | 121,250                                                                        | 121,250                     | 0                                             | 121,250                                                                       |                             |  |
| Total Revenues                                                                                 |              | 16,546,110   | 8,873,188                                     | 25,419,298                                                                     | 17,313,872                  | 5,255,827                                     | 22,569,699                                                                     | 18,170,668                  | 2,505,827                                     | 20,676,495                                                                    |                             |  |
| EXPENDITURES                                                                                   | Object Codes | UNRESTRICTED | RESTRICTED                                    | TOTAL                                                                          | UNRESTRICTED                | RESTRICTED                                    | TOTAL                                                                          | UNRESTRICTED                | RESTRICTED                                    | TOTAL                                                                         |                             |  |
| Books and Supplies                                                                             | 4000-4999    | 605,948      | 465,871                                       | 1,071,819                                                                      | 618,067                     | 519,933                                       | 1,138,000                                                                      | 630,429                     | 130,827                                       | 761,256                                                                       |                             |  |
| Salaries and Benefits- Reimbursed to District                                                  | 5805-5806    | 14,034,346   | 3,129,850                                     | 17,164,196                                                                     | 15,396,273                  | 2,410,894                                     | 17,807,167                                                                     | 15,704,198                  | 750,000                                       | 16,454,198                                                                    |                             |  |
| Other Services and Operating                                                                   | 5000-5999    | 1,969,422    | 2,836,508                                     | 4,805,930                                                                      | 2,008,810                   | 2,300,000                                     | 4,308,810                                                                      | 2,028,889                   | 1,600,000                                     | 3,628,889                                                                     |                             |  |
| RCS/RSD MOU - Admin/ Oversight Fees & Foods Contr.                                             | 5807         | 314,920      |                                               | 314,920                                                                        | 326,685                     | 0                                             | 326,685                                                                        | 337,395                     | 0                                             | 337,395                                                                       |                             |  |
| Depreciation                                                                                   | 6000-6999    | 1,064,594    |                                               | 1,064,594                                                                      | 1,064,594                   | 0                                             | 1,064,594                                                                      | 1,064,594                   | 0                                             | 1,064,594                                                                     |                             |  |
| Indirect Costs                                                                                 | 7310         | -60,449      | 60,449                                        | 0                                                                              | -25,000                     | 25,000                                        | 0                                                                              | -25,000                     | 25,000                                        | 0                                                                             |                             |  |
| Debt Service Interest - RUP Construction                                                       |              | 134,320      |                                               | 134,320                                                                        | 134,320                     | 0                                             | 134,320                                                                        | 134,320                     | 0                                             | 134,320                                                                       |                             |  |
| Debt Service Interest - RAMS "Modernization"                                                   |              | 4,103        |                                               | 4,103                                                                          | 10,000                      |                                               |                                                                                | 10,000                      |                                               |                                                                               |                             |  |
|                                                                                                |              | 18,067,204   | 6,492,678                                     | 24,559,882                                                                     | 19,533,750                  | 5,255,827                                     | 24,779,577                                                                     | 19,884,835                  | 2,505,827                                     | 22,380,662                                                                    |                             |  |
| Beginning Balance                                                                              |              | 29,687,395   | 6,105,634                                     | 35,793,029                                                                     | 28,166,301                  | 8,486,144                                     | 36,652,445                                                                     | 25,946,423                  | 8,486,144                                     | 34,442,567                                                                    |                             |  |
| Net Excess (Deficiency)                                                                        |              | (1,521,094)  | 2,360,510                                     | 859,416                                                                        | (2,219,878)                 | 0                                             | (2,209,878)                                                                    | (1,714,167)                 | 0                                             | (1,704,167)                                                                   |                             |  |
| Net Ending Balance                                                                             |              | 28,166,301   | 8,486,144                                     | 36,652,445                                                                     | 25,946,423                  | 8,486,144                                     | 34,442,567                                                                     | 24,232,256                  | 8,486,144                                     | 32,738,400                                                                    |                             |  |
| COMPONENTS OF ENDING BALANCE                                                                   |              | ASSIGNED     | RESTRICTED,<br>COMMITTED, OR<br>NON-SPENDABLE | TOTAL                                                                          | ASSIGNED                    | RESTRICTED,<br>COMMITTED, OR<br>NON-SPENDABLE | TOTAL                                                                          | ASSIGNED                    | RESTRICTED,<br>COMMITTED, OR<br>NON-SPENDABLE | TOTAL                                                                         |                             |  |
| Revolving Cash/ASB Accounts                                                                    | Assigned     | 134,128      | 0                                             | 134,128                                                                        | 134,128                     | 0                                             | 134,128                                                                        | 134,128                     | 0                                             | 134,128                                                                       |                             |  |
| Economic Uncertainties- 5% Minimum                                                             | Assigned     | 1,227,994    | 0                                             | 1,227,994                                                                      | 1,238,979                   | 0                                             | 1,238,979                                                                      | 1,119,033                   | 0                                             | 1,119,033                                                                     |                             |  |
| Special Education Reserve                                                                      | Assigned     | 300,000      | 0                                             | 300,000                                                                        | 300,000                     | 0                                             | 300,000                                                                        | 300,000                     | 0                                             | 300,000                                                                       |                             |  |
| One-Month Operating Expenses                                                                   | Assigned     | 1,500,000    | 0                                             | 1,500,000                                                                      | 1,500,000                   | 0                                             | 1,500,000                                                                      | 1,500,000                   | 0                                             | 1,500,000                                                                     |                             |  |
| Future Debt Service Payments                                                                   | Assigned     | 966,000      | 0                                             | 966,000                                                                        | 966,000                     | 0                                             | 966,000                                                                        | 966,000                     | 0                                             | 966,000                                                                       |                             |  |
| Tech Equipment (Replacement Chromebooks, Network)                                              | Assigned     | 500,000      | 0                                             | 500,000                                                                        | 500,000                     | 0                                             | 500,000                                                                        | 500,000                     | 0                                             | 500,000                                                                       |                             |  |
| 2019-20 Supplemental/Concentration Funds Carryover                                             | Assigned     | 250,000      | 0                                             | 250,000                                                                        | 130,000                     | 0                                             | 130,000                                                                        | 130,000                     | 0                                             | 130,000                                                                       |                             |  |
| Restricted (Categoricals)                                                                      | Restricted   |              | 3,378,659                                     | 3,378,659                                                                      |                             | 3,378,659                                     | 3,378,659                                                                      |                             | 3,378,659                                     | 3,378,659                                                                     |                             |  |
| Capital Facilities Setaside RCP                                                                | Assigned     | 2,000,000    |                                               | 2,000,000                                                                      |                             | 0                                             | 0                                                                              |                             | 0                                             | 0                                                                             |                             |  |
| Capital Facilities Setaside RAMS                                                               | Assigned     | 2,750,000    |                                               | 2,750,000                                                                      |                             | 0                                             | 0                                                                              |                             | 0                                             | 0                                                                             |                             |  |
| Capital Facilities Maintenance Reserve (SAB Requirement)                                       | 9150         | 2,774,655    |                                               | 2,774,655                                                                      | 2,774,655                   |                                               | 2,774,655                                                                      | 2,774,655                   |                                               | 2,774,655                                                                     |                             |  |
| RAMS Grant Funding                                                                             | Assigned     |              | 868,375                                       | 868,375                                                                        |                             | 0                                             | 0                                                                              |                             | 0                                             | 0                                                                             |                             |  |
| Long-Term Debt (RUP 56.6M)                                                                     | Assigned     |              | -6,319,356                                    | -6,319,356                                                                     |                             | -6,185,036                                    | -6,185,036                                                                     |                             | -6,050,716                                    | -6,050,716                                                                    |                             |  |
| Long-Term Debt/RAMS \$8.4M new 2020-21 3968                                                    | Assigned     |              | -8,391,214                                    | -8,391,214                                                                     |                             | -8,391,214                                    | -8,391,214                                                                     |                             | -8,256,894                                    | -8,256,894                                                                    |                             |  |
| Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)              | Non-Cash     | 0            | 33,570,289                                    | 33,570,289                                                                     | 0                           | 37,255,695                                    | 37,255,695                                                                     | 0                           | 36,191,101                                    | 36,191,101                                                                    |                             |  |
| Total Designations                                                                             |              | 12,402,777   | 23,106,753                                    | 35,509,530                                                                     | 7,543,762                   | 26,058,104                                    | 33,601,866                                                                     | 7,423,816                   | 25,262,150                                    | 32,685,966                                                                    |                             |  |
| NET UNDESIGNATED ENDING FUND BALANCE                                                           |              |              |                                               | 1,142,915                                                                      |                             |                                               | 840,701                                                                        |                             |                                               | 52,434                                                                        |                             |  |

**2022-23 LCAP  
Funded Positions and Non-Personnel Expenditures**

## Roseland Public Schools LCAP Goals/Actions – Positions and Non-Personnel Expenses

| Goal 1:<br>Well Rounded Educational Program                                                                                                                                                                                                                                     |  | Goal 2:<br>Academic and Social/Emotional Support                                                                                                                                                                                                                                                       |  | Goal 3:<br>Climate, Culture, Operations                                                                                                                                                                                                                                                                                                     |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Actions                                                                                                                                                                                                                                                                         |  |                                                                                                                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                                                             |  |
| <ul style="list-style-type: none"><li>● Basic Staffing</li><li>● Accelerated Schools Plus</li><li>● Professional Development</li><li>● Implementation of the Standards</li><li>● Literacy</li><li>● Instructional Materials</li><li>● Enrichment</li><li>● Technology</li></ul> |  | <ul style="list-style-type: none"><li>● Academic Support Staff</li><li>● Social/Emotional Staff and Services</li><li>● Special Education</li><li>● Supplemental Materials</li><li>● EL Support</li><li>● Site Based Intervention</li><li>● After School Support</li><li>● Student Engagement</li></ul> |  | <ul style="list-style-type: none"><li>● Welcoming School Culture</li><li>● Safety</li><li>● Family Engagement</li><li>● Facilities</li><li>● Nutrition Services</li><li>● Transportation</li><li>● Technology-Base</li><li>● Operations</li></ul>                                                                                           |  |
| Roseland School District Staffing Levels                                                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                                                             |  |
| <ul style="list-style-type: none"><li>● Certificated REA: 56.01 FTE</li><li>● Classified CSEA: 22.30 FTE</li><li>● Management/Confidential: 7.75 FTE</li></ul>                                                                                                                  |  | <ul style="list-style-type: none"><li>● Certificated REA: 28.72 FTE</li><li>● Classified CSEA: 23.55 FTE</li><li>● Management/Confidential: 11.2 FTE</li></ul>                                                                                                                                         |  | <ul style="list-style-type: none"><li>● Certificated REA: .10 FTE</li><li>● Classified CSEA: 9.05 FTE</li><li>● Management/Confidential: .75 FTE</li></ul> <p><b>Child Nutrition (both District and Charter):</b></p> <ul style="list-style-type: none"><li>● Classified CSEA: 8.0 FTE</li><li>● Management/Confidential: 1.0 FTE</li></ul> |  |
| Roseland Charter School Staffing Levels                                                                                                                                                                                                                                         |  |                                                                                                                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                                                             |  |
| <ul style="list-style-type: none"><li>● Certificated REA: 58.06 FTE</li><li>● Classified CSEA: 9.04 FTE</li><li>● Management/Confidential: 11.75 FTE</li></ul>                                                                                                                  |  | <ul style="list-style-type: none"><li>● Certificated REA: 9.8 FTE</li><li>● Classified CSEA: 9.56 FTE</li><li>● Management/Confidential: 6.3 FTE</li></ul>                                                                                                                                             |  | <ul style="list-style-type: none"><li>● Certificated REA: 0 FTE</li><li>● Classified CSEA: 6.30 FTE</li><li>● Management/Confidential: 2.0 FTE</li></ul>                                                                                                                                                                                    |  |

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

**Goal #1: Well Rounded Educational Program**

| Action |                                 | Non Personnel Expenses                  | Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------|---------------------------------|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.1    | Basic Staffing                  | Budget: \$347,227<br>Actuals: \$308,230 | <ul style="list-style-type: none"> <li>● Provide a Highly Qualified Teaching staff to all students</li> <li>● Provide high quality district and site leadership team (principals &amp; superintendent)</li> <li>● Provide qualified substitute coverage for teacher absences (illness, personal leave, maternity leave, charter-wide, etc.).</li> <li>● Provide school nursing services.</li> <li>● Maintain district office and school office staff.</li> <li>● Ensure students are safe on campus (yard duties/instructional assistant supervision/crossing guards).</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                       |
| 1.2    | Accelerated Schools Plus (ASP)  | Budget: \$0<br>Actuals: \$0             | <ul style="list-style-type: none"> <li>● Conduct Accelerated Schools Process (ASP) inquiry work to help determine district wide action plans to support student achievement.</li> <li>● Implement all action plans as determined by ASP</li> <li>● (Charter) Ensure WASC Action Plan is implemented</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 1.3    | Professional Development        | Budget: \$92,712<br>Actuals: \$48,046   | <ul style="list-style-type: none"> <li>● 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.</li> <li>● Provide funding necessary to carry out professional development &amp; staff collaboration opportunities) Topics are prioritized through the Accelerated Schools Process, WASC &amp; by district identified needs</li> <li>● Fund North Coast Teacher Induction Program (NCTIP).</li> <li>● (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.</li> </ul> |
| 1.4    | Implementation of the Standards | Budget: \$55,538<br>Actuals: \$20,465   | <ul style="list-style-type: none"> <li>● 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.</li> <li>● Implement math and ELA assessment plans, including: administration of STAR 360 &amp; other districtwide assessments, utilization of Illuminate Data Management system, use of updated common core aligned report cards &amp; provide focused time for staff collaboration and data analysis.</li> <li>● (Elementary) Implement science ad hoc action plan/Districtwide adoption of Maker Education.</li> <li>● (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).</li> </ul>                                             |
| 1.5    | Literacy                        | Budget: \$0<br>Actuals: \$0             | <ul style="list-style-type: none"> <li>● (Elementary) Implement a plan to increase, monitor and support students' independent reading. Provide funds for the following:               <ul style="list-style-type: none"> <li>○ Accelerated Reader and related supplies</li> <li>○ Replacement books and/or new books for school or classroom libraries</li> <li>○ Library materials/supplies</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

|            |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            |                                          | <ul style="list-style-type: none"> <li>• (Elementary) Provide library time for all classes; fund library assistant positions</li> <li>• (Elementary) Implement Universal Access Action plan</li> <li>• (Charter) Provide independent reading materials and replacement texts for classroom libraries</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>1.6</b> | <b>Instructional Materials</b>           | <p><b>Budget: \$243,289</b><br/><b>Actuals: \$302,504</b></p> <ul style="list-style-type: none"> <li>• Purchase &amp; 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.</li> <li>• Classroom Budgets: Provide school site/classroom budgets for basic supplies, materials and services.</li> </ul>                                                                                                                                                                                                                                                                                                                                                       |
| <b>1.7</b> | <b>Enrichment</b>                        | <p><b>Budget: \$291,153</b><br/><b>Actuals: \$329,655</b></p> <ul style="list-style-type: none"> <li>• Provide ongoing enrichment opportunities for students during and after school throughout the year (such as music, art, drama, sports, clubs, etc)</li> <li>• Classroom Budgets: Provide funds to augment district/school site and classroom budgets for materials, supplies, services &amp; 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.</li> <li>• (Charter) Implement all related WASC actions related to enrichment.</li> </ul>                                                                                                                                                   |
| <b>1.8</b> | <b>Technology</b>                        | <p><b>Budget: \$95,025</b><br/><b>Actuals: \$15,054</b></p> <ul style="list-style-type: none"> <li>• (Elementary) Continue to fund computer lab assistants to provide technology classes and technology support.</li> <li>• Replace technology devices, charging carts, and related technology services according to replacement schedule, to maintain student access to technology, which includes: <ul style="list-style-type: none"> <li>○ 1:1 access to devices (eg Chromebooks) in grades TK-12</li> <li>○ Necessary teacher &amp; classroom technology (chromebook, printer, document camera, LCD projector, etc.)</li> </ul> </li> <li>• Provide funds for technology staff and supplemental costs related to increased technology access (technology department staff, hardware, software, lab equipment, etc.).</li> </ul> |
| <b>1.9</b> | <b>College and Career (Charter Only)</b> | <p><b>Budget: \$128,320</b><br/><b>Actuals: \$71,706</b></p> <ul style="list-style-type: none"> <li>• Fund AVID including AVID Elective class, AVID Summer Institute, site &amp; charter AVID Coordinator positions, AVID contract, and purchase necessary materials.</li> <li>• Provide college and career guidance and support including College and Career Coordinator, Alumni Coordinator, college field trips, and mentor program.</li> <li>• Provide funds to support college preparatory tests such as SAT, ACT, and Advanced Placement (AP) for low income students.</li> </ul>                                                                                                                                                                                                                                             |

**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.

| Action |                                             | Non Personnel Expenses                      | Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------|---------------------------------------------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.2    | Social/Emotional Support Staff and Services | Budget: \$2,453<br><br>Actuals: \$9,582     | <ul style="list-style-type: none"> <li>• Fund student service managers, who provide behavior counseling &amp; support, and facilitate schoolwide activities that promote student motivation and school connectedness.</li> <li>• Provide counseling services for students to provide conflict management and social emotional support, as well as to build college and career awareness.</li> <li>• Maintain additional school psychologist FTE to provide increased/ improved services for tier two behavior supports, crisis support &amp; risk assessment, and student achievement.</li> <li>• 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.</li> <li>• (Charter) Fund School-based Therapist to support the social-emotional needs of secondary students.</li> </ul>                                                                            |
| 2.3    | Special Education                           | Budget: \$394,656<br><br>Actuals: \$412,610 | <ul style="list-style-type: none"> <li>• 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.)</li> <li>• 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.</li> <li>• (Elementary ) Implement CDE approved 2019-20 Special Education Targeted Review Plan to support improved outcomes for Students with Disabilities in the following areas</li> <li>• (Charter) Implement CDE approved 2019-20 Special Education Targeted Review Plan to support improved outcomes for Students with Disabilities in the following areas:</li> </ul> |
| 2.4    | Supplemental Materials                      | Budget: \$187,012<br><br>Actuals: \$49,504  | <ul style="list-style-type: none"> <li>• 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.</li> <li>• Provide funding to purchase individualized learning software and related materials to support student achievement in literacy, ELD, and mathematics.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2.5    | EL Support                                  | Budget: \$79,152<br><br>Actuals: \$28,155   | <ul style="list-style-type: none"> <li>• Implement ELD action plan.</li> <li>• Provide additional staff, services, &amp; materials for English Learner Students:               <ul style="list-style-type: none"> <li>○ Support for newcomer students via digital language learning software or applications</li> <li>○ Oversight &amp; support for administration of the English Learner state test (ELPAC), including substitute teachers,</li> <li>○ Oversight of the redesignation process (RFEF),</li> <li>○ Teacher on Special Assignment position to support the above</li> <li>○ 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.</li> </ul> </li> <li>• For Redesignated English Proficient (RFEF) Pupils, monitor students' progress towards proficiency in the Common Core State Standards for four years.</li> </ul>       |

|     |                                          |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----|------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                          |                                      | <ul style="list-style-type: none"> <li>● Provide bilingual district office and school office staff to meet the needs of English learner families.</li> <li>● (Charter) Continue to implement a plan to address the needs of Long-term English Learners. Implementation of designated ELD classes.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2.6 | Intervention                             | Budget: \$29,509<br><br>Actuals: \$0 | <ul style="list-style-type: none"> <li>● (Elementary ) Fund intervention teachers</li> <li>● (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</li> <li>● (Charter)Implement all WASC actions related to intervention.</li> </ul>                                                                                                                                                                                                                                                                                                                                   |
| 2.7 | After School Support/ Summer Programming | Budget: \$19,000<br><br>Actuals: \$0 | <ul style="list-style-type: none"> <li>● Provide Boys &amp; Girls Club program to support academic achievement, enrichment, and afterschool care for students, including additional funds to provide more kindergarten after school support.</li> <li>● Provide Summer learning experience to help address learning acceleration</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 2.8 | Student Engagement                       | Budget: \$0<br><br>Actuals: \$0      | <ul style="list-style-type: none"> <li>● Each school site will implement a plan to maintain low Chronic Absenteeism rates, including:               <ul style="list-style-type: none"> <li>○ Monitoring attendance of students who are in danger of being chronically absent</li> <li>○ Monitoring attendance of all homeless students in order to intervene early and provide necessary support.</li> <li>○ Providing additional guidance and support to chronically absent students and their families</li> <li>○ Utilizing the SARB process at the district level with a district attendance coordinator</li> </ul> </li> <li>● (Charter) <i>Saturday School</i>: Provide funding for Saturday School in order to offer an alternative to suspensions, as appropriate.</li> </ul> |

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

**Goal #3: Climate, Culture, Operations**

| Action |                                        | Non Personnel Expenses                      | Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------|----------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.1    | Welcoming and Equitable School Culture | Budget: \$31,299<br>Actuals: \$26,250       | <ul style="list-style-type: none"> <li>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.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 3.2    | Family Engagement                      | Budget: \$43,632<br><br>Actuals: \$33,299   | <ul style="list-style-type: none"> <li><i>Communication</i>: Utilize Parent Square as a two-way communication at the district, site and classroom level.</li> <li><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.</li> <li><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.</li> <li><i>Events</i>: Conduct schoolwide events that promote a strong school culture &amp; 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.).</li> <li>Provide ongoing culturally responsive training and collaboration time for staff on effective family engagement strategies.</li> </ul> |
| 3.3    | Safety                                 | Budget: \$9,489<br>Actuals: \$12,936        | <ul style="list-style-type: none"> <li>Ensure students are safe on campus (yard duties/instructional assistant supervision/crossing guards).</li> <li>Implement school safety plans, including preparedness for emergency situations (training on procedures, drills)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 3.4    | Facilities                             | Budget: \$1,331,027<br>Actuals: \$1,271,544 | <ul style="list-style-type: none"> <li>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.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 3.5    | Nutrition Services                     | Budget: \$100,000<br>Actuals: \$0           | <ul style="list-style-type: none"> <li>Offer universal breakfast &amp; healthy lunch options. Fund cafeteria encroachment.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 3.6    | Transportation                         | Budget: \$256,000<br>Actuals: \$256,204     | <ul style="list-style-type: none"> <li>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.</li> <li>(Charter) Provide extended transportation services to and from school for students of Roseland Collegiate Prep</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 3.7    | Technology                             | Budget: \$36,012<br>Actuals: \$45,377       | <ul style="list-style-type: none"> <li>Provide software, hardware, materials, equipment, infrastructure and services necessary to support ongoing technology needs &amp; implementation of district technology plan, including technology coordinator.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 3.8    | Operations                             | Budget: \$772,108<br>Actuals: \$722,820     | <ul style="list-style-type: none"> <li>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 &amp; incentives, etc., as well as related employee supplemental pay.</li> <li>Provide funds to pay long-term debt for the gym/community room on RAMS/Sheppard campus.</li> <li>Provide funding to maintain the Charter Board of Directors and District Board of Trustees</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |



**2022-23 Cash Flow Summary**

|  |  |  |  |  |  |  |  |  |  |  |  |  | First Interim: Budgeted Amounts From November through June |  | Second Interim: Budgeted Amounts From February through June |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | </ |  |
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**Local Control Funding Formula (LCFF) Calculator Worksheets**

| Roseland Charter (101923) - RCS - 2nd Interim                         |  |  |  |              |  |               |  |               |  | 2/22/2023     |  |               |  |               |  |         |  |         |  |         |  |
|-----------------------------------------------------------------------|--|--|--|--------------|--|---------------|--|---------------|--|---------------|--|---------------|--|---------------|--|---------|--|---------|--|---------|--|
|                                                                       |  |  |  |              |  |               |  |               |  | 2021-22       |  | 2022-23       |  | 2023-24       |  | 2024-25 |  | 2025-26 |  | 2026-27 |  |
| SUMMARY OF FUNDING                                                    |  |  |  |              |  |               |  |               |  |               |  |               |  |               |  |         |  |         |  |         |  |
| General Assumptions                                                   |  |  |  |              |  |               |  |               |  |               |  |               |  |               |  |         |  |         |  |         |  |
| COLA & Augmentation                                                   |  |  |  | 5.07%        |  | 13.26%        |  | 5.38%         |  | 4.02%         |  | 3.72%         |  | 3.47%         |  |         |  |         |  |         |  |
| Base Grant Proration Factor                                           |  |  |  | 0.00%        |  | 0.00%         |  | 0.00%         |  | 0.00%         |  | 0.00%         |  | 0.00%         |  |         |  |         |  |         |  |
| Add-on, ERT & MSA Proration Factor                                    |  |  |  | 0.00%        |  | 0.00%         |  | 0.00%         |  | 0.00%         |  | 0.00%         |  | 0.00%         |  |         |  |         |  |         |  |
| LCFF Entitlement                                                      |  |  |  |              |  |               |  |               |  |               |  |               |  |               |  |         |  |         |  |         |  |
| Base Grant                                                            |  |  |  | \$12,183,985 |  | \$12,572,336  |  | \$13,318,528  |  | \$13,853,784  |  | \$14,369,540  |  | \$14,868,198  |  |         |  |         |  |         |  |
| Grade Span Adjustment                                                 |  |  |  | 203,289      |  | 219,640       |  | 232,869       |  | 242,061       |  | 251,254       |  | 260,440       |  |         |  |         |  |         |  |
| Supplemental Grant                                                    |  |  |  | 2,082,053    |  | 2,111,700     |  | 2,218,364     |  | 2,337,655     |  | 2,424,712     |  | 2,508,934     |  |         |  |         |  |         |  |
| Concentration Grant                                                   |  |  |  | 2,338,222    |  | 2,289,891     |  | 2,365,057     |  | 2,558,114     |  | 2,653,381     |  | 2,745,546     |  |         |  |         |  |         |  |
| 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 |  |  |  | \$16,807,549 |  | \$17,193,567  |  | \$18,134,818  |  | \$18,991,614  |  | \$19,698,887  |  | \$20,383,118  |  |         |  |         |  |         |  |
| Miscellaneous Adjustments                                             |  |  |  | -            |  | -             |  | -             |  | -             |  | -             |  | -             |  |         |  |         |  |         |  |
| Economic Recovery Target                                              |  |  |  | -            |  | -             |  | -             |  | -             |  | -             |  | -             |  |         |  |         |  |         |  |
| Additional State Aid                                                  |  |  |  | -            |  | -             |  | -             |  | -             |  | -             |  | -             |  |         |  |         |  |         |  |
| Total LCFF Entitlement                                                |  |  |  | 16,807,549   |  | 17,193,567    |  | 18,134,818    |  | 18,991,614    |  | 19,698,887    |  | 20,383,118    |  |         |  |         |  |         |  |
| LCFF Entitlement Per ADA                                              |  |  |  | \$ 12,776    |  | \$ 14,417     |  | \$ 15,130     |  | \$ 15,845     |  | \$ 16,435     |  | \$ 17,005     |  |         |  |         |  |         |  |
| Components of LCFF By Object Code                                     |  |  |  |              |  |               |  |               |  |               |  |               |  |               |  |         |  |         |  |         |  |
| State Aid (Object Code 8011)                                          |  |  |  | \$ 8,060,906 |  | \$ 9,555,509  |  | \$ 10,202,241 |  | \$ 10,891,190 |  | \$ 11,406,440 |  | \$ 11,949,582 |  |         |  |         |  |         |  |
| EPA (for LCFF Calculation purposes)                                   |  |  |  | \$ 4,910,825 |  | \$ 3,558,272  |  | \$ 3,768,571  |  | \$ 3,920,069  |  | \$ 4,065,897  |  | \$ 4,206,986  |  |         |  |         |  |         |  |
| Local Revenue Sources:                                                |  |  |  |              |  |               |  |               |  |               |  |               |  |               |  |         |  |         |  |         |  |
| Property Taxes (Object 8021 to 8089)                                  |  |  |  | \$ -         |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  |         |  |         |  |         |  |
| In-Lieu of Property Taxes (Object Code 8096)                          |  |  |  | 3,835,818    |  | 4,079,786     |  | 4,164,006     |  | 4,180,355     |  | 4,226,550     |  | 4,226,550     |  |         |  |         |  |         |  |
| Property Taxes net of In-Lieu                                         |  |  |  | \$ -         |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  |         |  |         |  |         |  |
| TOTAL FUNDING                                                         |  |  |  | 16,807,549   |  | 17,193,567    |  | 18,134,818    |  | 18,991,614    |  | 19,698,887    |  | 20,383,118    |  |         |  |         |  |         |  |
| Basic Aid Status                                                      |  |  |  | \$ -         |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  |         |  |         |  |         |  |
| Excess Taxes                                                          |  |  |  | \$ -         |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  |         |  |         |  |         |  |
| EPA in Excess to LCFF Funding                                         |  |  |  | \$ -         |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  |         |  |         |  |         |  |
| Total LCFF Entitlement                                                |  |  |  | 16,807,549   |  | 17,193,567    |  | 18,134,818    |  | 18,991,614    |  | 19,698,887    |  | 20,383,118    |  |         |  |         |  |         |  |
| SUMMARY OF EPA                                                        |  |  |  |              |  |               |  |               |  |               |  |               |  |               |  |         |  |         |  |         |  |
| % of Adjusted Revenue Limit - Annual                                  |  |  |  | 73.31789035% |  | 73.31789035%  |  | 73.31789035%  |  | 73.31789035%  |  | 73.31789035%  |  | 73.31789035%  |  |         |  |         |  |         |  |
| % of Adjusted Revenue Limit - P-2                                     |  |  |  | 73.31789035% |  | 42.11134218%  |  | 42.11134218%  |  | 42.11134218%  |  | 42.11134218%  |  | 42.11134218%  |  |         |  |         |  |         |  |
| EPA (for LCFF Calculation purposes)                                   |  |  |  | \$ 4,910,825 |  | \$ 3,558,272  |  | \$ 3,768,571  |  | \$ 3,920,069  |  | \$ 4,065,897  |  | \$ 4,206,986  |  |         |  |         |  |         |  |
| EPA, Current Year (Object Code 8012)                                  |  |  |  | \$ 4,910,825 |  | \$ 3,558,272  |  | \$ 3,768,571  |  | \$ 3,920,069  |  | \$ 4,065,897  |  | \$ 4,206,986  |  |         |  |         |  |         |  |
| (P-2 plus Current Year Actual)                                        |  |  |  |              |  |               |  |               |  |               |  |               |  |               |  |         |  |         |  |         |  |
| EPA, Prior Year Adjustment (Object Code 8019)                         |  |  |  | \$ 92,928.00 |  | \$ 473,081.00 |  | \$ -          |  | \$ -          |  | \$ -          |  | \$ -          |  |         |  |         |  |         |  |
| (P-4 less Prior Year Actual)                                          |  |  |  |              |  |               |  |               |  |               |  |               |  |               |  |         |  |         |  |         |  |
| Actual (from Data Entry tab)                                          |  |  |  | -            |  | -             |  | -             |  | -             |  | -             |  | -             |  |         |  |         |  |         |  |

| Roseland Charter (101923) - RCS - 2nd Interim                 |  |  |  | 2/22/2023 |            |         |            |         |            |    |            |    |            |    |            |
|---------------------------------------------------------------|--|--|--|-----------|------------|---------|------------|---------|------------|----|------------|----|------------|----|------------|
|                                                               |  |  |  | 2021-22   | 2022-23    | 2023-24 | 2024-25    | 2025-26 | 2026-27    |    |            |    |            |    |            |
| LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES               |  |  |  |           |            |         |            |         |            |    |            |    |            |    |            |
| Base Grant (Excludes add-ons for Title and Transportation)    |  |  |  | \$        | 12,387,274 | \$      | 12,791,976 | \$      | 13,551,397 | \$ | 14,095,845 | \$ | 14,620,794 | \$ | 15,128,638 |
| Supplemental and Concentration Grant funding in the LCAP year |  |  |  | \$        | 4,420,275  | \$      | 4,401,591  | \$      | 4,583,421  | \$ | 4,895,769  | \$ | 5,078,093  | \$ | 5,254,480  |
| Percentage to Increase or Improve Services                    |  |  |  |           | 35.68%     |         | 34.41%     |         | 33.82%     |    | 34.73%     |    | 34.73%     |    | 34.73%     |
| SUMMARY OF STUDENT POPULATION                                 |  |  |  |           |            |         |            |         |            |    |            |    |            |    |            |
| Unduplicated Pupil Population                                 |  |  |  |           |            |         |            |         |            |    |            |    |            |    |            |
| Enrollment                                                    |  |  |  |           | 1,364      |         | 1,293      |         | 1,300      |    | 1,300      |    | 1,300      |    | 1,300      |
| COE Enrollment                                                |  |  |  |           | -          |         | -          |         | -          |    | -          |    | -          |    | -          |
| Total Enrollment                                              |  |  |  |           | 1,364      |         | 1,293      |         | 1,300      |    | 1,300      |    | 1,300      |    | 1,300      |
| Unduplicated Pupil Count                                      |  |  |  |           | 1,089      |         | 1,072      |         | 1,078      |    | 1,078      |    | 1,078      |    | 1,078      |
| COE Unduplicated Pupil Count                                  |  |  |  |           | -          |         | -          |         | -          |    | -          |    | -          |    | -          |
| Total Unduplicated Pupil Count                                |  |  |  |           | 1,089      |         | 1,072      |         | 1,078      |    | 1,078      |    | 1,078      |    | 1,078      |
| Rolling %, Supplemental Grant                                 |  |  |  |           | 84.0400%   |         | 82.5400%   |         | 81.8500%   |    | 82.9200%   |    | 82.9200%   |    | 82.9200%   |
| Rolling %, Concentration Grant                                |  |  |  |           | 84.0400%   |         | 82.5400%   |         | 81.8500%   |    | 82.9200%   |    | 82.9200%   |    | 82.9200%   |

| Roseland Charter (101923) - RCS - 2nd Interim                                         |          | 2/22/2023 |          |          |          |          |          |
|---------------------------------------------------------------------------------------|----------|-----------|----------|----------|----------|----------|----------|
|                                                                                       |          | 2021-22   | 2022-23  | 2023-24  | 2024-25  | 2025-26  | 2026-27  |
| SUMMARY OF LCFF ADA                                                                   |          |           |          |          |          |          |          |
| Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)  |          |           |          |          |          |          |          |
| Grades TK-3                                                                           |          | -         | -        | -        | -        | -        | -        |
| Grades 4-6                                                                            |          | -         | -        | -        | -        | -        | -        |
| Grades 7-8                                                                            |          | -         | -        | -        | -        | -        | -        |
| Grades 9-12                                                                           |          | -         | -        | -        | -        | -        | -        |
| LCFF Subtotal                                                                         |          | -         | -        | -        | -        | -        | -        |
| NSS                                                                                   |          | -         | -        | -        | -        | -        | -        |
| Combined Subtotal                                                                     |          | -         | -        | -        | -        | -        | -        |
| Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift) |          |           |          |          |          |          |          |
| Grades TK-3                                                                           |          | -         | -        | -        | -        | -        | -        |
| Grades 4-6                                                                            |          | -         | -        | -        | -        | -        | -        |
| Grades 7-8                                                                            |          | -         | -        | -        | -        | -        | -        |
| Grades 9-12                                                                           |          | -         | -        | -        | -        | -        | -        |
| LCFF Subtotal                                                                         |          | -         | -        | -        | -        | -        | -        |
| NSS                                                                                   |          | -         | -        | -        | -        | -        | -        |
| Combined Subtotal                                                                     |          | -         | -        | -        | -        | -        | -        |
| Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)        |          |           |          |          |          |          |          |
| Grades TK-3                                                                           |          | -         | -        | -        | -        | -        | -        |
| Grades 4-6                                                                            |          | -         | -        | -        | -        | -        | -        |
| Grades 7-8                                                                            |          | -         | -        | -        | -        | -        | -        |
| Grades 9-12                                                                           |          | -         | -        | -        | -        | -        | -        |
| LCFF Subtotal                                                                         |          | -         | -        | -        | -        | -        | -        |
| NSS                                                                                   |          | -         | -        | -        | -        | -        | -        |
| Combined Subtotal                                                                     |          | -         | -        | -        | -        | -        | -        |
| Prior 3-Year Average ADA (adjusted for +/- current year charter shift)                |          |           |          |          |          |          |          |
| Grades TK-3                                                                           |          | -         | -        | -        | -        | -        | -        |
| Grades 4-6                                                                            |          | -         | -        | -        | -        | -        | -        |
| Grades 7-8                                                                            |          | -         | -        | -        | -        | -        | -        |
| Grades 9-12                                                                           |          | -         | -        | -        | -        | -        | -        |
| LCFF Subtotal                                                                         |          | -         | -        | -        | -        | -        | -        |
| NSS                                                                                   |          | -         | -        | -        | -        | -        | -        |
| Combined Subtotal                                                                     |          | -         | -        | -        | -        | -        | -        |
| Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average         |          |           |          |          |          |          |          |
| Current Year ADA                                                                      |          | -         | -        | -        | -        | -        | -        |
| Grades TK-3                                                                           |          | -         | 1.72     | 1.72     | 1.72     | 1.72     | 1.72     |
| Grades 4-6                                                                            | 55.53    | 1.24      | 1.24     | 1.24     | 1.24     | 1.24     | 1.24     |
| Grades 7-8                                                                            | 439.38   | 435.33    | 435.33   | 435.33   | 435.33   | 435.33   | 435.33   |
| Grades 9-12                                                                           | 761.22   | 754.33    | 760.33   | 760.33   | 760.33   | 760.33   | 760.33   |
| LCFF Subtotal                                                                         | 1,256.13 | 1,192.62  | 1,198.62 | 1,198.62 | 1,198.62 | 1,198.62 | 1,198.62 |
| NSS                                                                                   | -        | -         | -        | -        | -        | -        | -        |
| Combined Subtotal                                                                     | 1,256.13 | 1,192.62  | 1,198.62 | 1,198.62 | 1,198.62 | 1,198.62 | 1,198.62 |
| Change in LCFF ADA (excludes NSS ADA)                                                 |          |           |          |          |          |          |          |
|                                                                                       | 1,256.13 | 1,192.62  | 1,198.62 | 1,198.62 | 1,198.62 | 1,198.62 | 1,198.62 |
|                                                                                       | Increase | Increase  | Increase | Increase | Increase | Increase | Increase |

| Roseland Charter (101923) - RCS - 2nd Interim                                                                                                                                                                             |          | 2/22/2023 |          |          |          |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|----------|----------|----------|----------|
|                                                                                                                                                                                                                           |          | 2021-22   | 2022-23  | 2023-24  | 2024-25  | 2025-26  |
| 2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding. |          |           |          |          |          |          |
| <b>Yield Calculation</b>                                                                                                                                                                                                  |          |           |          |          |          |          |
| Total ADA                                                                                                                                                                                                                 | 1,256.13 |           |          |          |          |          |
| Total Enrollment                                                                                                                                                                                                          | 1,364.00 |           |          |          |          |          |
| Attendance Yield                                                                                                                                                                                                          | 92.0916% |           |          |          |          |          |
| Quotient                                                                                                                                                                                                                  | 1.0473   |           |          |          |          |          |
| <b>2021-22 Proxy ADA</b>                                                                                                                                                                                                  |          |           |          |          |          |          |
| Grades TK-3                                                                                                                                                                                                               | -        |           |          |          |          |          |
| Grades 4-6                                                                                                                                                                                                                | 58.16    |           |          |          |          |          |
| Grades 7-8                                                                                                                                                                                                                | 460.15   |           |          |          |          |          |
| Grades 9-12                                                                                                                                                                                                               | 797.21   |           |          |          |          |          |
| Subtotal                                                                                                                                                                                                                  | 1,315.52 |           |          |          |          |          |
| NSS                                                                                                                                                                                                                       |          |           |          |          |          |          |
| Combined Subtotal                                                                                                                                                                                                         |          |           |          |          |          |          |
| <b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>                                                                                                                                      |          |           |          |          |          |          |
| Grades TK-3                                                                                                                                                                                                               | -        | 1.72      | 1.72     | 1.72     | 1.72     | 1.72     |
| Grades 4-6                                                                                                                                                                                                                | 58.16    | 1.24      | 1.24     | 1.24     | 1.24     | 1.24     |
| Grades 7-8                                                                                                                                                                                                                | 460.15   | 435.33    | 435.33   | 435.33   | 435.33   | 435.33   |
| Grades 9-12                                                                                                                                                                                                               | 797.21   | 754.33    | 760.33   | 760.33   | 760.33   | 760.33   |
| Subtotal                                                                                                                                                                                                                  | 1,315.52 | 1,192.62  | 1,198.62 | 1,198.62 | 1,198.62 | 1,198.62 |
| <b>Funded NSS ADA</b>                                                                                                                                                                                                     |          |           |          |          |          |          |
| Grades TK-3                                                                                                                                                                                                               | -        | -         | -        | -        | -        | -        |
| Grades 4-6                                                                                                                                                                                                                | -        | -         | -        | -        | -        | -        |
| Grades 7-8                                                                                                                                                                                                                | -        | -         | -        | -        | -        | -        |
| Grades 9-12                                                                                                                                                                                                               | -        | -         | -        | -        | -        | -        |
| Subtotal                                                                                                                                                                                                                  | -        | -         | -        | -        | -        | -        |
| <b>NPS, COS, &amp; COE Operated</b>                                                                                                                                                                                       |          |           |          |          |          |          |
| Grades TK-3                                                                                                                                                                                                               | -        | -         | -        | -        | -        | -        |
| Grades 4-6                                                                                                                                                                                                                | -        | -         | -        | -        | -        | -        |
| Grades 7-8                                                                                                                                                                                                                | -        | -         | -        | -        | -        | -        |
| Grades 9-12                                                                                                                                                                                                               | -        | -         | -        | -        | -        | -        |
| Subtotal                                                                                                                                                                                                                  | -        | -         | -        | -        | -        | -        |
| <b>ACTUAL ADA (Current Year Only)</b>                                                                                                                                                                                     |          |           |          |          |          |          |
| Grades TK-3                                                                                                                                                                                                               | -        | 1.72      | 1.72     | 1.72     | 1.72     | 1.72     |
| Grades 4-6                                                                                                                                                                                                                | 55.53    | 1.24      | 1.24     | 1.24     | 1.24     | 1.24     |
| Grades 7-8                                                                                                                                                                                                                | 439.38   | 435.33    | 435.33   | 435.33   | 435.33   | 435.33   |
| Grades 9-12                                                                                                                                                                                                               | 761.22   | 754.33    | 760.33   | 760.33   | 760.33   | 760.33   |
| Total Actual ADA                                                                                                                                                                                                          | 1,256.13 | 1,192.62  | 1,198.62 | 1,198.62 | 1,198.62 | 1,198.62 |
| <b>TOTAL FUNDED ADA</b>                                                                                                                                                                                                   |          |           |          |          |          |          |
| Grades TK-3                                                                                                                                                                                                               | -        | 1.72      | 1.72     | 1.72     | 1.72     | 1.72     |
| Grades 4-6                                                                                                                                                                                                                | 58.16    | 1.24      | 1.24     | 1.24     | 1.24     | 1.24     |
| Grades 7-8                                                                                                                                                                                                                | 460.15   | 435.33    | 435.33   | 435.33   | 435.33   | 435.33   |
| Grades 9-12                                                                                                                                                                                                               | 797.21   | 754.33    | 760.33   | 760.33   | 760.33   | 760.33   |
| Total                                                                                                                                                                                                                     | 1,315.52 | 1,192.62  | 1,198.62 | 1,198.62 | 1,198.62 | 1,198.62 |
| <b>Funded Difference (Funded ADA less Actual ADA)</b>                                                                                                                                                                     |          |           |          |          |          |          |
|                                                                                                                                                                                                                           | 59.39    | -         | -        | -        | -        | -        |
| <b>FUNDED ADA for the Transitional Kindergarten Add-on</b>                                                                                                                                                                |          |           |          |          |          |          |
| Current Year TK ADA                                                                                                                                                                                                       | -        | -         | -        | -        | -        | -        |

| Roseland Charter (101923) - RCS - 2nd Interim              |    |          |    |          |    |          |    |          |    |          |    |          |
|------------------------------------------------------------|----|----------|----|----------|----|----------|----|----------|----|----------|----|----------|
| 2/22/2023                                                  |    |          |    |          |    |          |    |          |    |          |    |          |
| PER-ADA FUNDING LEVELS                                     |    |          |    |          |    |          |    |          |    |          |    |          |
| 2021-22                                                    |    |          |    |          |    |          |    |          |    |          |    |          |
| 2022-23                                                    |    |          |    |          |    |          |    |          |    |          |    |          |
| 2023-24                                                    |    |          |    |          |    |          |    |          |    |          |    |          |
| 2024-25                                                    |    |          |    |          |    |          |    |          |    |          |    |          |
| 2025-26                                                    |    |          |    |          |    |          |    |          |    |          |    |          |
| 2026-27                                                    |    |          |    |          |    |          |    |          |    |          |    |          |
| Base, Supplemental and Concentration Rate per ADA          |    |          |    |          |    |          |    |          |    |          |    |          |
| Grades TK-3                                                | \$ | 12,123   | \$ | 13,601   | \$ | 14,271   | \$ | 14,944   | \$ | 15,501   | \$ | 16,038   |
| Grades 4-6                                                 | \$ | 11,146   | \$ | 12,505   | \$ | 13,121   | \$ | 13,741   | \$ | 14,252   | \$ | 14,746   |
| Grades 7-8                                                 | \$ | 11,476   | \$ | 12,876   | \$ | 13,509   | \$ | 14,148   | \$ | 14,675   | \$ | 15,184   |
| Grades 9-12                                                | \$ | 13,646   | \$ | 15,311   | \$ | 16,063   | \$ | 16,821   | \$ | 17,448   | \$ | 18,054   |
| Base Grants                                                |    |          |    |          |    |          |    |          |    |          |    |          |
| Grades TK-3                                                | \$ | 8,093    | \$ | 9,166    | \$ | 9,659    | \$ | 10,047   | \$ | 10,421   | \$ | 10,783   |
| Grades 4-6                                                 | \$ | 8,215    | \$ | 9,304    | \$ | 9,805    | \$ | 10,199   | \$ | 10,578   | \$ | 10,945   |
| Grades 7-8                                                 | \$ | 8,458    | \$ | 9,580    | \$ | 10,095   | \$ | 10,501   | \$ | 10,892   | \$ | 11,270   |
| Grades 9-12                                                | \$ | 9,802    | \$ | 11,102   | \$ | 11,699   | \$ | 12,169   | \$ | 12,622   | \$ | 13,060   |
| Grade Span Adjustment                                      |    |          |    |          |    |          |    |          |    |          |    |          |
| Grades TK-3                                                | \$ | 842      | \$ | 953      | \$ | 1,005    | \$ | 1,045    | \$ | 1,084    | \$ | 1,121    |
| Grades 9-12                                                | \$ | 255      | \$ | 289      | \$ | 304      | \$ | 316      | \$ | 328      | \$ | 340      |
| Prorated Base, Supplemental and Concentration Rate per ADA |    |          |    |          |    |          |    |          |    |          |    |          |
| Grades TK-3                                                | \$ | 8,935    | \$ | 10,119   | \$ | 10,664   | \$ | 11,092   | \$ | 11,505   | \$ | 11,904   |
| Grades 4-6                                                 | \$ | 8,215    | \$ | 9,304    | \$ | 9,805    | \$ | 10,199   | \$ | 10,578   | \$ | 10,945   |
| Grades 7-8                                                 | \$ | 8,458    | \$ | 9,580    | \$ | 10,095   | \$ | 10,501   | \$ | 10,892   | \$ | 11,270   |
| Grades 9-12                                                | \$ | 10,057   | \$ | 11,391   | \$ | 12,003   | \$ | 12,485   | \$ | 12,950   | \$ | 13,400   |
| Prorated Base Grants                                       |    |          |    |          |    |          |    |          |    |          |    |          |
| Grades TK-3                                                | \$ | 8,093    | \$ | 9,166    | \$ | 9,659    | \$ | 10,047   | \$ | 10,421   | \$ | 10,783   |
| Grades 4-6                                                 | \$ | 8,215    | \$ | 9,304    | \$ | 9,805    | \$ | 10,199   | \$ | 10,578   | \$ | 10,945   |
| Grades 7-8                                                 | \$ | 8,458    | \$ | 9,580    | \$ | 10,095   | \$ | 10,501   | \$ | 10,892   | \$ | 11,270   |
| Grades 9-12                                                | \$ | 9,802    | \$ | 11,102   | \$ | 11,699   | \$ | 12,169   | \$ | 12,622   | \$ | 13,060   |
| Prorated Grade Span Adjustment                             |    |          |    |          |    |          |    |          |    |          |    |          |
| Grades TK-3                                                | \$ | 842      | \$ | 953      | \$ | 1,005    | \$ | 1,045    | \$ | 1,084    | \$ | 1,121    |
| Grades 9-12                                                | \$ | 255      | \$ | 289      | \$ | 304      | \$ | 316      | \$ | 328      | \$ | 340      |
| Supplemental Grant                                         |    |          |    |          |    |          |    |          |    |          |    |          |
| Maximum - 1.00 ADA, 100% UPP                               |    |          |    |          |    |          |    |          |    |          |    |          |
| Grades TK-3                                                | \$ | 1,787    | \$ | 2,024    | \$ | 2,133    | \$ | 2,218    | \$ | 2,301    | \$ | 2,381    |
| Grades 4-6                                                 | \$ | 1,643    | \$ | 1,861    | \$ | 1,961    | \$ | 2,040    | \$ | 2,116    | \$ | 2,189    |
| Grades 7-8                                                 | \$ | 1,692    | \$ | 1,916    | \$ | 2,019    | \$ | 2,100    | \$ | 2,178    | \$ | 2,254    |
| Grades 9-12                                                | \$ | 2,011    | \$ | 2,278    | \$ | 2,401    | \$ | 2,497    | \$ | 2,590    | \$ | 2,680    |
| Actual - 1.00 ADA, Local UPP as follows:                   |    |          |    |          |    |          |    |          |    |          |    |          |
| Grades TK-3                                                | \$ | 84.04%   | \$ | 82.54%   | \$ | 81.85%   | \$ | 82.92%   | \$ | 82.92%   | \$ | 82.92%   |
| Grades 4-6                                                 | \$ | 1,502    | \$ | 1,670    | \$ | 1,746    | \$ | 1,839    | \$ | 1,908    | \$ | 1,974    |
| Grades 7-8                                                 | \$ | 1,381    | \$ | 1,536    | \$ | 1,605    | \$ | 1,691    | \$ | 1,754    | \$ | 1,815    |
| Grades 9-12                                                | \$ | 1,422    | \$ | 1,581    | \$ | 1,653    | \$ | 1,741    | \$ | 1,806    | \$ | 1,869    |
| Grades 9-12                                                | \$ | 1,690    | \$ | 1,880    | \$ | 1,965    | \$ | 2,071    | \$ | 2,148    | \$ | 2,222    |
| Concentration Grant (>55% population)                      |    |          |    |          |    |          |    |          |    |          |    |          |
| Maximum - 1.00 ADA, 100% UPP                               |    |          |    |          |    |          |    |          |    |          |    |          |
| Grades TK-3                                                | \$ | 5,808    | \$ | 6,577    | \$ | 6,932    | \$ | 7,210    | \$ | 7,478    | \$ | 7,738    |
| Grades 4-6                                                 | \$ | 5,340    | \$ | 6,048    | \$ | 6,373    | \$ | 6,629    | \$ | 6,876    | \$ | 7,114    |
| Grades 7-8                                                 | \$ | 5,498    | \$ | 6,227    | \$ | 6,562    | \$ | 6,826    | \$ | 7,080    | \$ | 7,326    |
| Grades 9-12                                                | \$ | 6,537    | \$ | 7,404    | \$ | 7,802    | \$ | 8,115    | \$ | 8,418    | \$ | 8,710    |
| Actual - 1.00 ADA, Local UPP >55% as follows:              |    |          |    |          |    |          |    |          |    |          |    |          |
| Grades TK-3                                                | \$ | 29.0400% | \$ | 27.5400% | \$ | 26.8500% | \$ | 27.9200% | \$ | 27.9200% | \$ | 27.9200% |
| Grades 4-6                                                 | \$ | 1,687    | \$ | 1,811    | \$ | 1,861    | \$ | 2,013    | \$ | 2,088    | \$ | 2,160    |
| Grades 7-8                                                 | \$ | 1,551    | \$ | 1,666    | \$ | 1,711    | \$ | 1,851    | \$ | 1,920    | \$ | 1,986    |
| Grades 9-12                                                | \$ | 1,597    | \$ | 1,715    | \$ | 1,762    | \$ | 1,906    | \$ | 1,977    | \$ | 2,045    |
| Grades 9-12                                                | \$ | 1,898    | \$ | 2,039    | \$ | 2,095    | \$ | 2,266    | \$ | 2,350    | \$ | 2,432    |

- **Second 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<br>FUNDED<br>ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED<br>ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2<br>REPORT<br>ADA<br>Projected<br>Year Totals<br>(C) | ESTIMATED<br>FUNDED<br>ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------|-------------------------------------------------|
| <b>C. CHARTER SCHOOL ADA</b>                                                                                                                          |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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.    |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>                                                          |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>1. Total Charter School Regular ADA</b>                                                                                                            | 1,219.50                                                | 1,219.50                                                                      | 1,192.62                                                             | 1,192.62                                                      | (26.88)                           | -2.0%                                           |
| <b>2. Charter School County Program Alternative Education ADA</b>                                                                                     |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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%                                            |
| <b>d. Total, Charter School County Program Alternative Education ADA</b><br>(Sum of Lines C2a through C2c)                                            | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>3. Charter School Funded County Program ADA</b>                                                                                                    |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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%                                            |
| <b>f. Total, Charter School Funded County Program ADA</b><br>(Sum of Lines C3a through C3e)                                                           | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>4. TOTAL CHARTER SCHOOL ADA</b><br>(Sum of Lines C1, C2d, and C3f)                                                                                 | 1,219.50                                                | 1,219.50                                                                      | 1,192.62                                                             | 1,192.62                                                      | (26.88)                           | -2.0%                                           |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>                                         |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>5. Total Charter School Regular ADA</b>                                                                                                            | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>6. Charter School County Program Alternative Education ADA</b>                                                                                     |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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%                                            |
| <b>d. Total, Charter School County Program Alternative Education ADA</b><br>(Sum of Lines C6a through C6c)                                            | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>7. Charter School Funded County Program ADA</b>                                                                                                    |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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%                                            |
| <b>f. Total, Charter School Funded County Program ADA</b>                                                                                             |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |

| Description                                                                               | ESTIMATED<br>FUNDED<br>ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED<br>ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2<br>REPORT<br>ADA<br>Projected<br>Year Totals<br>(C) | ESTIMATED<br>FUNDED<br>ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|-------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------|-------------------------------------------------|
| Program ADA<br>(Sum of Lines C7a through C7e)                                             | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| 8. TOTAL CHARTER SCHOOL ADA<br>(Sum of Lines C5, C6d, and C7f)                            | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| 9. TOTAL CHARTER SCHOOL ADA<br>Reported in Fund 01, 09, or 62<br>(Sum of Lines C4 and C8) | 1,219.50                                                | 1,219.50                                                                      | 1,192.62                                                             | 1,192.62                                                      | (26.88)                           | -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) |
|-----------------------------------------------------------------------------------------------------------|----------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>                                                                                        |                      |              |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources                                                                                           |                      | 8010-8099    | 16,953,056.00       | 17,250,398.00                       | 9,853,403.17        | 17,193,567.00             | (56,831.00)                | -0.3%                   |
| 2) Federal Revenue                                                                                        |                      | 8100-8299    | 2,456,905.23        | 3,253,661.22                        | 3,047,394.71        | 3,729,281.22              | 475,620.00                 | 14.6%                   |
| 3) Other State Revenue                                                                                    |                      | 8300-8599    | 1,807,915.39        | 4,012,296.50                        | 1,688,475.22        | 4,025,033.92              | 12,737.42                  | 0.3%                    |
| 4) Other Local Revenue                                                                                    |                      | 8600-8799    | 290,185.00          | 290,185.00                          | 174,521.90          | 471,416.33                | 181,231.33                 | 62.5%                   |
| 5) TOTAL, REVENUES                                                                                        |                      |              | 21,508,061.62       | 24,806,540.72                       | 14,763,795.00       | 25,419,298.47             |                            |                         |
| <b>B. EXPENSES</b>                                                                                        |                      |              |                     |                                     |                     |                           |                            |                         |
| 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        | 1,031,954.37                        | 497,277.82          | 1,071,818.98              | (39,864.61)                | -3.9%                   |
| 5) Services and Other Operating Expenses                                                                  |                      | 5000-5999    | 20,020,394.54       | 20,354,647.34                       | 9,213,821.62        | 22,285,046.14             | (1,930,398.80)             | -9.5%                   |
| 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                          | 84,866.72           | 138,423.00                | (4,103.00)                 | -3.1%                   |
| 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       | 22,585,515.71                       | 9,795,966.16        | 24,559,882.12             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                      |              | (752,204.92)        | 2,221,025.01                        | 4,967,828.84        | 859,416.35                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                    |                      |              |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>                                                |                      |              | (752,204.92)        | 2,221,025.01                        | 4,967,828.84        | 859,416.35                |                            |                         |
| <b>F. NET POSITION</b>                                                                                    |                      |              |                     |                                     |                     |                           |                            |                         |
| 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       | 38,014,054.04                       |                     | 36,652,445.38             |                            |                         |
| Components of Ending Net Position                                                                         |                      |              |                     |                                     |                     |                           |                            |                         |
| a) Net Investment in Capital Assets                                                                       |                      | 9796         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted Net Position                                                                                |                      | 9797         | 0.00                | 0.00                                |                     | 8,486,144.28              |                            |                         |
| c) Unrestricted Net Position                                                                              |                      | 9790         | 32,033,185.61       | 38,014,054.04                       |                     | 28,166,301.10             |                            |                         |
| <b>LCFF SOURCES</b>                                                                                       |                      |              |                     |                                     |                     |                           |                            |                         |
| 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        | 9,490,851.00                        | 6,022,511.00        | 9,555,509.00              | 64,658.00                  | 0.7%                    |
| Education Protection Account State Aid - Current Year  |                                                                                                                  | 8012         | 3,153,749.00        | 3,554,632.00                        | 1,873,880.00        | 3,558,272.00              | 3,640.00                   | 0.1%                    |
| 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        | 4,204,915.00                        | 1,570,451.17        | 4,079,786.00              | (125,129.00)               | -3.0%                   |
| Property Taxes Transfers                               |                                                                                                                  | 8097         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| LCFF/Revenue Limit Transfers - Prior Years             |                                                                                                                  | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, LCFF SOURCES                                    |                                                                                                                  |              | 16,953,056.00       | 17,250,398.00                       | 9,853,403.17        | 17,193,567.00             | (56,831.00)                | -0.3%                   |
| <b>FEDERAL REVENUE</b>                                 |                                                                                                                  |              |                     |                                     |                     |                           |                            |                         |
| 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          | 919,196.17                          | 1,030,863.00        | 857,809.17                | (61,387.00)                | -6.7%                   |
| 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                          | 22,458.00           | 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                          | 26,467.00           | 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,<br>3060,<br>3061,<br>3150,<br>3155,<br>3180,<br>3182,<br>4037,<br>4124,<br>4126,<br>4127,<br>4128,<br>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        | 1,995,772.00                        | 1,951,593.71        | 2,532,779.00              | 537,007.00                 | 26.9%                   |
| TOTAL, FEDERAL REVENUE                                 |                                                                                                                  |              | 2,456,905.23        | 3,253,661.22                        | 3,047,394.71        | 3,729,281.22              | 475,620.00                 | 14.6%                   |
| <b>OTHER STATE REVENUE</b>                             |                                                                                                                  |              |                     |                                     |                     |                           |                            |                         |
| Other State Apportionments                             |                                                                                                                  |              |                     |                                     |                     |                           |                            |                         |
| Special Education Master Plan                          |                                                                                                                  |              |                     |                                     |                     |                           |                            |                         |
| Current Year                                           | 6500                                                                                                             | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Prior Years                                            | 6500                                                                                                             | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Apportionments - Current Year          | All Other                                                                                                        | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Apportionments - Prior Years           | All Other                                                                                                        | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description                                              | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|----------------------------------------------------------|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Child Nutrition Programs                                 |                | 8520         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Mandated Costs Reimbursements                            |                | 8550         | 50,857.89            | 46,624.00                           | 47,884.00            | 46,493.98                 | (130.02)                   | -0.3%                   |
| Lottery - Unrestricted and Instructional Materials       |                | 8560         | 258,334.50           | 291,003.50                          | 176,169.95           | 282,650.94                | (8,352.56)                 | -2.9%                   |
| 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           | 295,000.00                          | 0.00                 | 295,000.00                | 0.00                       | 0.0%                    |
| Drug/Alcohol/Tobacco Funds                               | 6690, 6695     | 8590         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| California Clean Energy Jobs Act                         | 6230           | 8590         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Career Technical Education Incentive Grant Program       | 6387           | 8590         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Specialized Secondary                                    | 7370           | 8590         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Revenue                                  | All Other      | 8590         | 1,166,723.00         | 3,379,669.00                        | 1,464,421.27         | 3,400,889.00              | 21,220.00                  | 0.6%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>1,807,915.39</b>  | <b>4,012,296.50</b>                 | <b>1,688,475.22</b>  | <b>4,025,033.92</b>       | <b>12,737.42</b>           | <b>0.3%</b>             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                      |                                     |                      |                           |                            |                         |
| 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                          | 116,423.60           | 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                                | 58,098.30            | 90,589.33                 | 90,589.33                  | New                     |
| 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                 | 260,827.00                | 90,642.00                  | 53.3%                   |
| 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%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>290,185.00</b>    | <b>290,185.00</b>                   | <b>174,521.90</b>    | <b>471,416.33</b>         | <b>181,231.33</b>          | <b>62.5%</b>            |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>21,508,061.62</b> | <b>24,806,540.72</b>                | <b>14,763,795.00</b> | <b>25,419,298.47</b>      |                            |                         |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                      |                                     |                      |                           |                            |                         |
| Certificated Teachers' Salaries                          |                | 1100         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |

| Description                                               | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|-----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Certificated Pupil Support Salaries                       |                | 1200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries    |                | 1300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Certificated Salaries                               |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CERTIFICATED SALARIES                              |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CLASSIFIED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials           |                | 4100         | 73,136.00           | 73,136.00                           | 91,473.23           | 78,416.00                 | (5,280.00)                 | -7.2%                   |
| 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          | 823,469.37                          | 323,404.06          | 858,950.98                | (35,481.61)                | -4.3%                   |
| Noncapitalized Equipment                                  |                | 4400         | 131,349.00          | 135,349.00                          | 82,400.53           | 134,452.00                | 897.00                     | 0.7%                    |
| Food                                                      |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 1,040,958.00        | 1,031,954.37                        | 497,277.82          | 1,071,818.98              | (39,864.61)                | -3.9%                   |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>              |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                |                | 5100         | 0.00                | 0.00                                | 11,994.33           | 75,110.00                 | (75,110.00)                | New                     |
| Travel and Conferences                                    |                | 5200         | 109,246.00          | 111,674.53                          | 21,123.89           | 108,888.53                | 2,786.00                   | 2.5%                    |
| Dues and Memberships                                      |                | 5300         | 42,785.50           | 42,825.50                           | 22,220.35           | 49,476.50                 | (6,651.00)                 | -15.5%                  |
| Insurance                                                 |                | 5400-5450    | 185,505.00          | 185,505.00                          | 0.00                | 249,228.00                | (63,723.00)                | -34.4%                  |
| Operations and Housekeeping Services                      |                | 5500         | 261,607.50          | 261,607.50                          | 307,861.32          | 422,411.50                | (160,804.00)               | -61.5%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 448,127.00          | 411,127.00                          | 480,439.93          | 495,967.00                | (84,840.00)                | -20.6%                  |
| 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       | 19,314,405.81                       | 8,352,349.13        | 20,842,522.61             | (1,528,116.80)             | -7.9%                   |
| Communications                                            |                | 5900         | 23,502.00           | 27,502.00                           | 17,832.67           | 41,442.00                 | (13,940.00)                | -50.7%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES              |                |              | 20,020,394.54       | 20,354,647.34                       | 9,213,821.62        | 22,285,046.14             | (1,930,398.80)             | -9.5%                   |

| 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) |
|-------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>DEPRECIATION AND AMORTIZATION</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| TOTAL, DEPRECIATION AND AMORTIZATION                              |                |              | 1,064,594.00        | 1,064,594.00                        | 0.00                | 1,064,594.00              | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                     |                                     |                     |                           |                            |                         |
| 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                          | 84,866.72           | 138,423.00                | (4,103.00)                 | -3.1%                   |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)        |                |              | 134,320.00          | 134,320.00                          | 84,866.72           | 138,423.00                | (4,103.00)                 | -3.1%                   |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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       | 22,585,515.71                       | 9,795,966.16        | 24,559,882.12             |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>                                                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>                                                       |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>                                              |                |              |                     |                                     |                     |                           |                            |                         |

| Description                              | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Contributions 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      |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + c - d + e)                      |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                       | Description                                                         | 2022-23<br>Projected<br>Totals |
|--------------------------------|---------------------------------------------------------------------|--------------------------------|
| 6266                           | Educator Effectiveness, FY 2021-22                                  | 278,179.00                     |
| 6300                           | Lottery: Instructional Materials                                    | 335,545.76                     |
| 6762                           | Arts, Music, and Instructional Materials Discretionary Block Grant  | 836,678.00                     |
| 7311                           | Classified School Employee Professional Development Block Grant     | 5,020.00                       |
| 7388                           | SB 117 COVID-19 LEA Response Funds                                  | 21,599.15                      |
| 7412                           | A-G Access/Success Grant                                            | 494,882.00                     |
| 7413                           | A-G Learning Loss Mitigation Grant                                  | 569,882.00                     |
| 7422                           | In-Person Instruction (IPI) Grant                                   | 13,566.00                      |
| 7425                           | Expanded Learning Opportunities (ELO) Grant                         | 295,033.50                     |
| 7426                           | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 114,416.60                     |
| 7435                           | Learning Recovery Emergency Block Grant                             | 2,529,425.00                   |
| 7810                           | Other Restricted State                                              | 21,220.00                      |
| 9010                           | Other Restricted Local                                              | 2,970,697.27                   |
| Total, Restricted Net Position |                                                                     | 8,486,144.28                   |

Second Interim  
Projected Totals 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

|                                                                                                                                                                                                           |                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.                                                                                                                                                | <b><u>Passed</u></b> |
| <b>CHK-FUND09-ACTIVITY</b> - (Fatal) - There is no activity in Fund 09.                                                                                                                                   | <b><u>Passed</u></b> |
| <b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.                                                                                                                                      | <b><u>Passed</u></b> |
| <b>CHK-RS-LOCAL-DEFINED</b> - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.                                                                                   | <b><u>Passed</u></b> |
| <b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.                                                                                                                                                | <b><u>Passed</u></b> |
| <b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.                                                                                                                                        | <b><u>Passed</u></b> |
| <b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.                                                                                                                                            | <b><u>Passed</u></b> |
| <b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.                                                                                                           | <b><u>Passed</u></b> |
| <b>CHK-FDXRS7690xOB8590</b> - (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. | <b><u>Passed</u></b> |
| <b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.                                                                                                   | <b><u>Passed</u></b> |
| <b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.                                                                                                           | <b><u>Passed</u></b> |
| <b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.                                                       | <b><u>Passed</u></b> |
| <b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.                                            | <b><u>Passed</u></b> |
| <b>CHK-RESOURCExOBJECTA</b> - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.                                 | <b><u>Passed</u></b> |

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

**Exception**

| ACCOUNT<br>FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE          |
|----------------------------------------|----------|--------|----------------|
| 62-3010-0-0000-0000-9791               | 3010     | 9791   | \$337,444.44   |
| 62-3010-1-0000-0000-9791               | 3010     | 9791   | \$48,140.62    |
| 62-3010-2-0000-0000-9791               | 3010     | 9791   | (\$385,585.06) |

**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**

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

**Passed**

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

**Passed**

**INTRAFD-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**