



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

ROSELAND CHARTER SCHOOL

A CALIFORNIA NON-PROFIT BENEFIT CORPORATION

2022-2023 UNAUDITED ACTUALS REPORT

1691 Burbank Avenue
Santa Rosa, CA 95407
www.roselandsd.org
707-545-0102

Introduction:

The Unaudited Actuals report is the year-end financial report of the Roseland Charter School (Charter), and provides a summary of the final revenues, expenditures and ending net position of the agency. This is the final report for the 2022-23 school year prepared by management, and precedes the Audited Financial Statements (Audit Report) that is prepared by the Charter's independent auditors. The Audit Report will be completed in or around December 2023 and will be presented to the Board of Directors for review and approval. The final Audit Report, including any necessary post-closing adjustments, will be the Charter's official financial statements for fiscal year 2022-23.

The Unaudited Actuals report is presented in the standardized account code structure (SACS). The following information is included in this report:

- Summary of Unaudited Actuals/Year-end Balances for 2022-23
- Variance Analysis of Actual Revenues and Expenses
- Unaudited Actuals Certification
- Form 62- Financials for Enterprise Fund 62
- Form A- Average Daily Attendance
- Form L- Lottery Report
- Form ESMOE- Every Student Succeeds Act Maintenance of Effort
- Form ICR- Indirect Cost Rate Worksheet
- Form PCR- Program Cost Report
- Form PCRAF- Schedule of Allocation Factors of PCR
- Form ASSET- Schedule of Capital Assets
- Form Debt- Schedule of Long-Term Liabilities
- Technical Review Checklist

Submitted by:

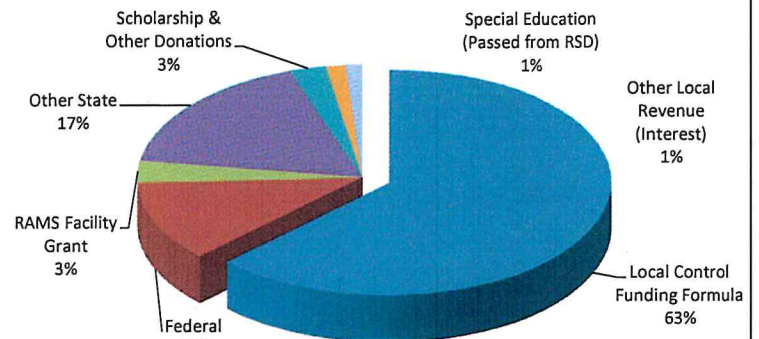
Amy Nichols, CBO
Roseland Charter School
September 13, 2023

ROSELAND CHARTER SCHOOL

2022-23 Unaudited Actuals Summary

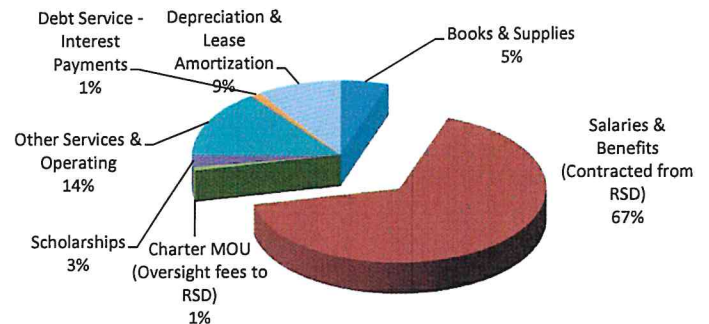
Revenues

Local Control Funding Formula	\$	17,455,160
Federal	\$	3,227,375
RAMS Facility Grant	\$	868,375
Other State	\$	4,804,880
Scholarship & Other Donations	\$	728,045
Special Education (Passed from RSD)	\$	386,324
Other Local Revenue (Interest)	\$	335,445
Subtotal before FMV Cash Adjustment	\$	27,805,604
Fair Market Value Cash Adjustment	\$	(724,449)
TOTAL	\$	27,081,155



Expenditures

Books & Supplies	\$	1,288,191
Salaries & Benefits (Contracted from RSD)	\$	16,262,142
Charter MOU (Oversight fees to RSD)	\$	214,920
Scholarships	\$	641,197
Other Services & Operating	\$	3,538,116
Debt Service - Interest Payments	\$	276,504
Depreciation & Lease Amortization	\$	2,243,266
TOTAL	\$	24,464,336



Excess Of Revenues Over Expenses: \$2,616,819

Fund Balance:

Beginning Adjusted Net Assets 7/1/22: \$35,793,029

Ending Net Assets 6/30/23: \$38,409,848

ROSELAND CHARTER SCHOOL

2022-23 Unaudited Actuals Summary

Beginning Net Position (July 1, 2022): \$ 35,793,029				
Excess of Revenues over Expenses \$ 2,616,819				
Ending Net Position Before Designations (June 30, 2023) \$ 38,409,848				
Components of Net Ending Balance:	Unrestricted Assigned	Restricted	Net Investment in Capital Assets	Total
Revolving Cash Accounts/Associated Student Body Accounts	\$ 119,160			\$ 119,160
Economic Uncertainties- 5% Minimum	\$ 1,223,217			\$ 1,223,217
Special Education Reserve	\$ 300,000			\$ 300,000
One-Month Operating Expenses	\$ 1,500,000			\$ 1,500,000
Future Debt Service Payments (RAMS, RUP)	\$ 490,525			\$ 490,525
Tech Equipment (Replacement Chromebooks, Network Upgrades at RCP)	\$ 500,000			\$ 500,000
2019-20 LCFF - Carryover	\$ 250,000			\$ 250,000
Capital Facilities - (Cash Set-Aside for Construction Overages RAMS)	\$ 2,750,000			\$ 2,750,000
Capital Facilities - (Cash Set-Aside for RCP/Charter Construction)	\$ 2,000,000			\$ 2,000,000
Capital Facilities- (Cash Maintenance Reserve: SAB Grant Requirement)		\$ 2,774,655		\$ 2,774,655
Restricted Resources- See Balances by Grant/Resource below		\$ 5,837,290		\$ 5,837,290
Long-Term Debt (RUP & RAMS)			\$ (14,588,757)	\$ (14,588,757)
Land			\$ 130,535	\$ 130,535
Site Improvements			\$ 4,112,269	\$ 4,112,269
Depreciation (Sites)			\$ (1,178,613)	\$ (1,178,613)
Buildings			\$ 32,592,815	\$ 32,592,815
Depreciation (Buildings)			\$ (3,407,486)	\$ (3,407,486)
Equipment			\$ 458,734	\$ 458,734
Depreciation (Equipment)			\$ (339,058)	\$ (339,058)
Work in Progress (RAMS MPR)			\$ 2,884,563	\$ 2,884,563
Total Components/Designations	\$ 9,132,902	\$ 8,611,945	\$ 20,665,002	\$ 38,409,848
Undesignated Net Position \$ (0)				

Restricted Resources - Balances by Grant/Resource	
Grant	Amount
Expanded Learning Opportunity Program (2600)	\$ 82,464
Educator Effectiveness (6266)	\$ 278,179
Lottery Textbooks (6300)	\$ 123,679
Arts, Music and Instructional Mat. (6762)	\$ 789,824
Classified Schol Employee PD (7311)	\$ 5,020
A-G Success Grant (7412)	\$ 494,082
A-G Learning Loss Grant (7413)	\$ 569,882
Expanded Learning Grant (7425)	\$ 280,654
Expanded Learning Paraeducators (7426)	\$ 114,417
Learning Recovery (7435)	\$ 2,165,188
Other Restricted (7810)	\$ 21,220
Miscellaneous Local Donations (9010)	\$ 13,905
Roseland Scholarship (9050)	\$ 210,544
Bridge Scholarship (9051)	\$ 432,826
Designated Scholarship (9052)	\$ 69,098
Mentor Donations (9060)	\$ 10,128
RESIG Safety Credit (9090)	\$ 453
RCP Fire Insurance Settlement (9160)	\$ 175,727
Total	\$ 5,837,290

Actual Revenues – Variance from Budgeted Amounts:

Estimated actual revenues for the 2022-23 school year were budgeted as a part of the 2023-24 Adopted Budget report presented to the Board in June 2023. Final revenues exceeded revenues budgeted at the June 2023 estimated actuals by approximately \$500K, or approximately 2% of the budgeted amounts.

ROSELAND CHARTER SCHOOL	2022/23 ESTIMATED ACTUALS PROJECTION			2022/23 UNAUDITED ACTUALS			VARIANCE		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
REVENUES									
Local Control Funding Formula (LCFF)	17,144,401		17,144,401	17,455,160		17,455,160	2%		2%
Federal Revenues (COVID and Titles)	75,823	3,192,864	3,268,687	165,661	3,061,714	3,227,375	118%	-4%	-1%
Charter School Facilities Rent Grant		295,000	295,000			0		-100%	-100%
Other State Revenues	1,522,547	3,574,210	5,096,757	1,599,114	3,205,767	4,804,880	5%	-10%	-6%
State Revenue for RAMS Project			0	868,375		868,375			
Special Education- RSD Passthru		270,173	270,173		364,367	364,367		35%	35%
Contributions to Restricted (Special Ed)	-1,059,571	1,059,571	0	-891,034	891,034	0	-16%	-16%	
Other Local	487,305		487,305	-275,979	636,976	360,997	-157%		-26%
Total Revenues	18,170,505	8,391,818	26,562,323	18,921,296	8,159,858	27,081,154	4%	-3%	2%

LCFF revenues, the largest single category of revenues, were approximately 2% greater than budgeted (\$310K) due to a slight increase in total average daily attendance than was anticipated. Other restricted state revenues declined by approximately 10% from the budgeted amounts (350K) as a result of the statewide reductions in the Learning Recovery and Arts and Music Grants that were allocated at the start of the year. (See the 45 Day Revise report, published in August 2023 for more information about these reductions.)

Revenues that were anticipated to be received (\$295K) as a result of the SB740 Charter Facility Rental Reimbursement for the RCP campus were not actually received. The Charter's application for this funding was denied due to a decline in the free/reduced program percentage for the 2021-22 school year. Administration has appealed this denial, but is still waiting for the response to the appeal. This revenue has been removed from the books pending the outcome of the appeal process.

In August 2023, the Sonoma County SELPA approved a retroactive Board and Care reimbursement request for additional Special Education funding for costs incurred for students who received their educational services at Non Public School facilities. This also resulted in a decrease from the budgeted amount to the overall unrestricted contribution to the Special Education program.

Several accounting adjustments to revenues are reflected in the financial statements as a result of the end of year closing process:

- Public school districts and charter schools typically reserve their cash in the County Treasurer's external investment pool. FASB ASC820 defines a framework for valuing the cash held in these investment pools at the fair market value when reporting financial statements. This adjustment is reflected as a decrease in Other Local revenues from the budgeted amount.
- Cash for the RAMS building project was received in 2020 from the state. These funds have been held in the "Ending Fund" until they are actually spent, at which time they are recognized as revenues.

Actual Expenses – Variance from Budgeted Amounts:

Estimated actual expenses for the 2022-23 school year were budgeted as a part of the 2023-24 Adopted Budget report presented to the Board in June 2023. Final expenses were lower than budgeted at the June 2023 estimated actuals by approximately \$197K, or approximately 0.8% of the budgeted amounts.

ROSELAND CHARTER SCHOOL	2022/23 ESTIMATED ACTUALS PROJECTION			2022/23 UNAUDITED ACTUALS			VARIANCE		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
EXPENDITURES									
Books and Supplies	674,657	562,494	1,237,151	763,880	524,311	1,288,191	13%	-7%	4%
Salaries and Benefits- Reimbursed to District	14,004,373	2,951,438	16,955,811	13,218,252	3,043,890	16,262,142	-6%	3%	-4%
Other Services and Operating	2,371,990	2,697,195	5,069,185	2,093,966	2,085,347	4,179,313	-12%	-23%	-18%
RCS/RSD MOU - Admin/Oversight Fees	214,920		214,920	214,920		214,920	0%		0%
Depreciation/Amortization	1,064,594		1,064,594	2,243,266		2,243,266	111%		111%
Debt Service Interest - RUP Building	116,190		116,190	126,570		126,570	9%		9%
RCP Lease Amortization (ASC842)			0	145,832		145,832			
Debt Service Interest - RAMS Building	3,282		3,282	4,102		4,102	25%		25%
Total Expenses	18,450,006	6,211,127	24,661,133	18,810,788	5,653,548	24,464,336	2%	-9%	-1%

Contracted Salary/Benefit costs paid to the Roseland School District for Charter workers were approximately 4% less than budgeted (\$693K). This variance is due to year end adjustments to the total costs that were incurred throughout the year compared to the budgeted amounts. Because the Charter does not run payroll using an integrated position control financial system, and instead performs manual calculations and processes to budget and record these expenses, there is a great deal of room for error. In order to reduce this variance in future years, improving these budgeting and expense records is a key goal of the Business Office for the 2023-24 school year. The Business Office has begun to implement new procedures for processing these costs during the July and August pay periods during this school.

Contracted costs for Other Services and Operating were approximately 18% less than budgeted (\$890K). There are two unique reasons for this variance:

- About half of these costs were budgeted as a result of purchase order and contracts that were entered into, but were not fully utilized. Planned services included in this category include health services, transportation services, construction/maintenance services and other operational services. Staffing shortages and other logistical issues created operational challenges for the community partners from whom we intended to obtain these services, which resulted in lower than anticipated costs.
- New accounting standards that went into effect with the 2022-23 school year (FASB ASC 842) require that leases be reflected in accounting records as capital assets rather than monthly/annual rental expenses. The RCP campus is leased from the Roseland Charter Foundation. An adjustment was made to reduce the budgeted rental expense. About half of the reduction in this category is made as a result of this change. In this case, however, the costs were just accounted for in a different manner, but were not actually reduced from the overall ending net position of the Charter.

The ASC 842 change also resulted in a large increase in the Depreciation/Amortization category of expense, as the overall lease value is spread over the life of the lease as an expense. This resulted in an increased cost of approximately \$1M per year in that category.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,455,160.17	19,014,610.00	8.9%
2) Federal Revenue		8100-8299	3,227,375.13	2,302,207.28	-28.7%
3) Other State Revenue		8300-8599	5,673,255.22	627,042.00	-88.9%
4) Other Local Revenue		8600-8799	725,364.63	390,173.00	-46.2%
5) TOTAL, REVENUES			27,081,155.15	22,334,032.28	-17.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,288,190.57	797,226.21	-38.1%
5) Services and Other Operating Expenses		5000-5999	20,656,375.25	21,740,568.47	5.2%
6) Depreciation and Amortization		6000-6999	2,243,266.12	1,043,800.73	-53.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	276,504.06	132,374.18	-52.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			24,464,336.00	23,713,969.59	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,616,819.15	(1,379,937.31)	-152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,616,819.15	(1,379,937.31)	-152.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,793,029.03	38,409,848.18	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,793,029.03	38,409,848.18	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,793,029.03	38,409,848.18	7.3%
2) Ending Net Position, June 30 (E + F1e)			38,409,848.18	37,029,910.87	-3.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	20,665,002.00	0.00	-100.0%
b) Restricted Net Position		9797	8,611,944.43	0.00	-100.0%
c) Unrestricted Net Position		9790	9,132,901.75	37,029,910.87	305.5%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	20,708,966.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	119,160.06		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	791,835.69		
4) Due from Grantor Government		9290	2,164,937.47		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	130,535.00		
b) Land Improvements		9420	4,112,269.22		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	(1,178,612.92)		
d) Buildings		9430	32,592,815.40		
e) Accumulated Depreciation - Buildings		9435	(3,407,484.89)		
f) Equipment		9440	458,734.16		
g) Accumulated Depreciation - Equipment		9445	(339,057.62)		
h) Work in Progress		9450	2,883,729.98		
i) Lease Assets		9460	5,694,331.92		
j) Accumulated Amortization-Lease Assets		9465	(1,138,866.38)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			63,593,293.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,311,400.83		
2) Due to Grantor Governments		9590	433,201.85		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	468,862.34		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	5,381,223.45		
g) Lease Revenue Bonds Payable		9668	8,391,214.00		
h) Other General Long-Term Liabilities		9669	6,197,542.80		
7) TOTAL, LIABILITIES			25,183,445.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			38,409,848.18		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	11,673,773.00	10,926,480.00	-6.4%
Education Protection Account State Aid - Current Year		8012	1,074,457.00	4,249,400.00	295.5%
State Aid - Prior Years		8019	741,262.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,965,668.17	3,838,730.00	-3.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,455,160.17	19,014,610.00	8.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	561,137.03	660,338.94	17.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	133,814.53	46,260.52	-65.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	25,543.97	29,415.08	15.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	48,939.74	48,939.74	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,457,939.86	1,517,253.00	-38.3%
TOTAL, FEDERAL REVENUE			3,227,375.13	2,302,207.28	-28.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	47,884.00	50,097.00	4.6%
Lottery - Unrestricted and Instructional Materials		8560	453,873.76	281,945.00	-37.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	295,000.00	New
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,171,497.46	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,673,255.22	627,042.00	-88.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	335,445.21	120,000.00	-64.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(724,449.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	750,001.42	1,470.00	-99.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	205,654.00	0.00	-100.0%
From County Offices	6500	8792	158,713.00	268,703.00	69.3%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			725,364.63	390,173.00	-46.2%
TOTAL, REVENUES			27,081,155.15	22,334,032.28	-17.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	367,730.00	79,706.00	-78.3%
Books and Other Reference Materials		4200	487.91	0.00	-100.0%
Materials and Supplies		4300	735,926.35	635,630.25	-13.6%
Noncapitalized Equipment		4400	184,046.31	81,889.96	-55.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,288,190.57	797,226.21	-38.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	27,411.05	75,110.24	174.0%
Travel and Conferences		5200	96,307.53	57,320.70	-40.5%
Dues and Memberships		5300	34,004.12	23,784.96	-30.1%
Insurance		5400-5450	249,228.00	249,228.00	0.0%
Operations and Housekeeping Services		5500	493,529.29	506,390.84	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,231.55	543,555.60	1,027.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,683,104.85	20,260,149.93	2.9%
Communications		5900	24,558.86	25,028.20	1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,656,375.25	21,740,568.47	5.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	1,104,399.74	1,043,800.73	-5.5%
Amortization Expense-Lease Assets		6910	1,138,866.38	0.00	-100.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			2,243,266.12	1,043,800.73	-53.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	276,504.06	132,374.18	-52.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			276,504.06	132,374.18	-52.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			24,464,336.00	23,713,969.59	-3.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,455,160.17	19,014,610.00	8.9%
2) Federal Revenue		8100-8299	3,227,375.13	2,302,207.28	-28.7%
3) Other State Revenue		8300-8599	5,673,255.22	627,042.00	-88.9%
4) Other Local Revenue		8600-8799	725,364.63	390,173.00	-46.2%
5) TOTAL, REVENUES			27,081,155.15	22,334,032.28	-17.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		14,145,508.25	16,739,216.91	18.3%
2) Instruction - Related Services	2000-2999		1,991,289.69	1,362,982.25	-31.6%
3) Pupil Services	3000-3999		922,604.49	694,463.76	-24.7%
4) Ancillary Services	4000-4999		301,504.74	277,729.53	-7.9%
5) Community Services	5000-5999		642,814.21	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,151,543.95	2,153,344.53	87.0%
8) Plant Services	8000-8999		5,032,566.61	2,353,858.43	-53.2%
9) Other Outgo	9000-9999	Except 7600-7699	276,504.06	132,374.18	-52.1%
10) TOTAL, EXPENSES			24,464,336.00	23,713,969.59	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,616,819.15	(1,379,937.31)	-152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,616,819.15	(1,379,937.31)	-152.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,793,029.03	38,409,848.18	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,793,029.03	38,409,848.18	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,793,029.03	38,409,848.18	7.3%
2) Ending Net Position, June 30 (E + F1e)			38,409,848.18	37,029,910.87	-3.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	20,665,002.00	0.00	-100.0%
b) Restricted Net Position		9797	8,611,944.43	0.00	-100.0%
c) Unrestricted Net Position		9790	9,132,901.75	37,029,910.87	305.5%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	82,464.30	0.00
6266	Educator Effectiveness, FY 2021-22	278,179.00	0.00
6300	Lottery: Instructional Materials	123,679.38	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	789,824.03	0.00
7311	Classified School Employee Professional Development Block Grant	5,020.00	0.00
7412	A-G Access/Success Grant	494,082.00	0.00
7413	A-G Learning Loss Mitigation Grant	569,882.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	280,654.14	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	114,416.60	0.00
7435	Learning Recovery Emergency Block Grant	2,165,187.80	0.00
7810	Other Restricted State	21,220.00	0.00
9010	Other Restricted Local	3,687,335.18	0.00
Total, Restricted Net Position		8,611,944.43	0.00

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,189.64	1,184.64	1,189.64	1,225.63	1,225.63	1,225.63
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,189.64	1,184.64	1,189.64	1,225.63	1,225.63	1,225.63
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,189.64	1,184.64	1,189.64	1,225.63	1,225.63	1,225.63

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	578,595.07		319,249.22	897,844.29
2. State Lottery Revenue	8560	286,993.48		166,880.28	453,873.76
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		865,588.55	0.00	486,129.50	1,351,718.05
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	146,551.64		362,450.12	509,001.76
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	51,157.78			51,157.78
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		197,709.42	0.00	362,450.12	560,159.54
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	667,879.13	0.00	123,679.38	791,558.51
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	24,464,336.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,061,713.75
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	642,814.21
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,104,399.74
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	276,504.06
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,023,718.01
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				19,378,904.24
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				1,184.64
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,358.48
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	17,241,131.96	13,717.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	17,241,131.96	13,717.51
B. Required effort (Line A.2 times 90%)	15,517,018.76	12,345.76
C. Current year expenditures (Line I.E and Line II.B)	19,378,904.24	16,358.48
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	MOE Met	
	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 0.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 1,057,892.84
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

All Charter staffing contracted from Roseland School District. Contracted FTE for positions funded in Functions 7200-7700, goals 0000 and 9000 is as follows: Charter Curriculum Director (0.68 FTE), District Admin Asst (0.50), Bilingual District Clerk (0.50), Business Technicians (1.0), CBO (0.50), Director of HR (0.50), District Accountant (0.50), HR Manager (0.50), Payroll Technician (0.50), Technology Assistant (1.0), Director of Technology (0.50).

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 0.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.00%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 762,611.33
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 227,189.20

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	17,050.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,006,850.53
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,006,850.53
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,119,369.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,991,289.69
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	921,332.15
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	301,504.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	642,814.21
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	75,087.50
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	69,605.92
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,763,465.79
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	25,834.70
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	20,910,304.24
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.82%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.82%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	1,006,850.53
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	11,735.04
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.07%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 7.07%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
------	----------	--	--	-----------

Instructional Goals	Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule DC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
			Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	1110	Regular Education, K-12	15,808,924.59	5,083,182.94	20,892,107.53	1,044,360.10		21,936,467.63
	3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
	3300	Independent Study Centers	221,849.01	0.00	221,849.01	11,089.85		232,938.86
	3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4760	Bilingual	0.00	0.00	0.00	0.00		0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999	Special Education	1,279,517.24	0.00	1,279,517.24	63,960.84		1,343,478.08
	6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals	7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100	Community Services	642,814.21	0.00	642,814.21	32,133.16		674,947.37
	8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Other Costs							
	—	Food Services					0.00	0.00
	—	Enterprise					0.00	0.00
	—	Facilities Acquisition & Construction					0.00	0.00
	—	Other Outgo					276,504.06	276,504.06
Other Funds —		Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C) (lines CAC, line E)		0.00	0.00	0.00		0.00
	—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
	—	Total General Fund and Charter Schools Funds Expenditures	17,953,105.05	5,083,182.94	23,036,287.99	1,151,543.95	276,504.06	24,464,336.00

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Support and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	1110 Regular Education, K-12	12,738,286.86	227,765.53	70,880.11	1,654,580.65	625,682.55	180,204.15	301,504.74			0.00	0.00	15,808,924.59
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3300 Independent Study Centers	221,849.01	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	221,849.01
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4860 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	1,185,372.28	0.00	0.00	0.00	88,311.19	4,833.67	0.00			0.00	0.00	1,278,517.24
	6000 ROC/CP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110 Nonagency - Educational		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7160 Nonagency - Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100 Community Services			0.00	0.00	0.00	0.00	0.00		642,814.21	0.00	0.00	0.00	642,814.21
8500 Child Care and Development Services		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		14,145,508.25	227,765.53	70,880.11	1,654,580.65	714,993.74	185,037.82	301,504.74	642,814.21	0.00	0.00	0.00	17,953,105.05

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00		0.00
	1110 Regular Education, K-12	50,616.33	5,032,566.61	0.00		5,083,182.94
	3100 Alternative Schools	0.00	0.00	0.00		0.00
	3200 Continuation Schools	0.00	0.00	0.00		0.00
	3300 Independent Study Centers	0.00	0.00	0.00		0.00
	3400 Opportunity Schools	0.00	0.00	0.00		0.00
	3550 Community Day Schools	0.00	0.00	0.00		0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00		0.00
	3800 Career Technical Education	0.00	0.00	0.00		0.00
	4110 Regular Education, Adult	0.00	0.00	0.00		0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00		0.00
	4620 Adult Correctional Education	0.00	0.00	0.00		0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00		0.00
	4760 Bilingual	0.00	0.00	0.00		0.00
	4850 Migrant Education	0.00	0.00	0.00		0.00
	5000-5999 Special Education (allocated to 5001)	0.00	0.00	0.00		0.00
	6000 ROC/P	0.00	0.00	0.00		0.00
Other Goals	7110 Nonagency - Educational	0.00	0.00	0.00		0.00
	7150 Nonagency - Other	0.00	0.00	0.00		0.00
	8100 Community Services	0.00	0.00	0.00		0.00
	8500 Child Care and Development Svcs.	0.00	0.00	0.00		0.00
Other Funds	--					
	--					
	--					
Total Allocated Support Costs		50,616.33	5,032,566.61	0.00		5,083,182.94

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

49 70904 0101923
Form PCR
DAPFA29HD(2022-23)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 82, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	75,087.50
2	External Financial Audits (Funds 01, 09, and 82, Functions 7180-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	17,050.00
3	Other General Administration (Funds 01, 09, and 82, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	832,217.25
4	Centralized Data Processing (Funds 01, 09, and 82, Function 7700, Goal 0000, Objects 1000-7999)	227,189.20
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,151,543.95
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	17,953,105.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	5,083,182.94
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	23,036,287.99
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		23,036,287.99
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.00%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				276,504.06	276,504.06
Total Other Costs	0.00	0.00	0.00	276,504.06	276,504.06

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	38,043.40	12,572.93	5,006,731.91	25,834.70	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals								
0001	Pre-Kindergarten							
1110	Regular Education, K-12			71.20	71.20	73.00	73.00	
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P							
Other Goals								
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds								
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	71.20	71.20	73.00	73.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land	130,535.00		130,535.00			130,535.00
Work in Progress	9,365,225.00	(9,219,409.00)	145,816.00	2,738,746.69		2,884,562.69
Total capital assets not being depreciated	9,495,760.00	(9,219,409.00)	276,351.00	2,738,746.69	0.00	3,015,097.69
Capital assets being depreciated:						
Land Improvements	4,112,269.00		4,112,269.00			4,112,269.00
Buildings	17,386,155.00	15,206,660.00	32,592,815.00			32,592,815.00
Equipment	409,610.00		409,610.00	49,123.81		458,733.81
Total capital assets being depreciated	21,908,034.00	15,206,660.00	37,114,694.00	49,123.81	0.00	37,163,817.81
Accumulated Depreciation for:						
Land Improvements	(375,966.00)	(390,570.00)	(766,536.00)	(412,077.00)		(1,178,613.00)
Buildings	(2,247,406.00)	(498,535.00)	(2,745,941.00)	(661,545.00)		(3,407,486.00)
Equipment	(272,506.00)	(35,774.00)	(308,280.00)	(30,778.00)		(339,058.00)
Total accumulated depreciation	(2,895,878.00)	(924,879.00)	(3,820,757.00)	(1,104,400.00)	0.00	(4,925,157.00)
Total capital assets being depreciated, net excluding lease and subscription assets	19,012,156.00	14,281,781.00	33,293,937.00	(1,055,276.19)	0.00	32,238,660.81
Lease Assets			0.00	5,694,331.92		5,694,331.92
Accumulated amortization for lease assets			0.00	(1,138,866.38)		(1,138,866.38)
Total lease assets, net	0.00	0.00	0.00	4,555,465.54	0.00	4,555,465.54
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	28,507,916.00	5,062,372.00	33,570,288.00	6,238,936.04	0.00	39,809,224.04

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00	5,381,223.45		5,381,223.45	458,940.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	14,789,606.00		14,789,606.00		200,849.20	14,588,756.80	331,533.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-Type activities long-term liabilities	14,789,606.00	0.00	14,789,606.00	5,381,223.45	200,849.20	19,969,980.25	790,473.00

Unaudited Actuals
Unaudited Actuals 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

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. **Passed**

BALANCE-FDxRS-AGENCY - (Fatal) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
62-3010-0-0000-0000-9791	3010	9791	\$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-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **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

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by 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**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.				<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.				<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.				<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).				<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.				<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).				<u>Passed</u>
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).				<u>Passed</u>
EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)				<u>Exception</u>
FUND	RESOURCE	FUNCTION	VALUE	
62	7422	7200-7600	(\$65,103.40)	
Explanation: Prior period adjustment for Resource 7422 - processed with auditor concurrence				
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.				<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).				<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.				<u>Passed</u>

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
62	0000	9465	(\$1,138,866.38)
Explanation: New account established for compliance with ASC842 - contra account for Lease Accumulated Amortization per SACS validation tables released April 2021			
62	7422	8590	(\$65,103.40)
Explanation: Prior period adjustment for Resource 7422 - processed with auditor concurrence			
62	7422	5800	(\$65,103.40)
Explanation: Prior period adjustment for Resource 7422 - processed with auditor concurrence			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
62	7422	(\$65,103.40)
Explanation: Prior period adjustment for Resource 7422 - processed with auditor concurrence		

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

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

Passed

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

Passed

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

Passed

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

Passed

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Warning) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. **Exception**

Percentage of plant services costs attributable to general administration (Part I, Line C) is % \$0.00
Explanation: All Charter staffing is contracted through the Roseland School District. No payroll costs in objects 1-3 are incurred by the Charter entity.

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Informational) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

Passed

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.

Passed

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

Passed