



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

2021-22 PROPOSED BUDGET REPORT

PUBLIC HEARING: JUNE 15, 2021

BOARD ADOPTION: JUNE 22, 2021

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

Local Education Agencies (LEAs) are required to adopt a budget by June 30th of each year prior to the new school year commencement.

Roseland Charter School's 2021-22 Budget and Multi-Year projections for 2022-23 and 2023-24 are based on the Governor's May Revision Budget and School Services of California's (SSC) dashboard projections.

The Charter's 2021-22 budget is built on assumptions about the school's student enrollment, revenues, and expenses using current information. The school's budget will be revised throughout the year to update any changes to current assumptions. The revised budgets will be presented to the Board of Directors in August 2021 (45 Day Revise), in December 2021 (First Interim), and in March 2022 (Second Interim).

The following information is included in the Budget report:

- Narrative with Budget Assumptions
- 2021-22 Budget and Multi-year projections (MYP) for 2022-23 and 2023-24
- Local Control Funding Formula (LCFF) Calculator Worksheets
- SACS Forms:
 - ✓ Certification
 - ✓ Fund 62- Enterprise Fund
 - ✓ Form A- Average Daily Attendance (ADA) Worksheet
 - ✓ Technical Review Checks

INTRODUCTION

Roseland Charter School is a California non-profit benefit corporation and was established as a K-12 public charter school. The charter has three school sites that serve students in grades 7-12 under three program names: Roseland University Prep High School (RUP), Roseland Accelerated Middle School (RAMS), and Roseland Collegiate Prep (RCP).

Elementary students in 6th grade are enrolled in the charter school for 2021-22 and are served by Roseland School District on their elementary school campuses. Long-term Independent Study/Homeschool programs are offered to all grades.

Roseland School District's Superintendent also serves as the Roseland Charter's Executive Director, and Roseland School District's CBO also serves as CBO for Roseland Charter School. The charter school contracts with Roseland School District for its entire staff for its secondary 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 operating 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 ESCAPE for its financial system and financials are presented in the standardized account code structure (SACS) as required by the State of California.

OVERVIEW

California Charter and School District revenue and expenditures are constantly changing. The Charter must diligently update the budget based on federal, state, and local decisions and projections. *The following report provides a breakdown of revenue and expenditures based on information described in the Governor's May Revision. After the formal enactment of the 2021-22 State Budget we will revise our local budget, within the 45 days and provide the update in August.*

BUDGET ASSUMPTIONS

Enrollment and Average Daily Attendance

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

accurately as possible. Roseland Charter's secondary student attendance rate is historically over 96% of their enrollment. 96% attendance rate was used in calculating P-2 ADA for 2021-22.

Roseland Charter's projected enrollment on census day (CBEDS) and P-2 ADA for 2021-22 is shown on the following chart.

SCHOOL SITE	2021-22 Grades	Estimated CBEDS Enrollment	Estimated P-2 ADA
Sheppard and Roseland Creek Elementary Schools	4th-6th	60	56
Roseland Accelerated Middle School (RAMS)	7th-8th	356	347
Roseland Collegiate Prep (RCP)	7th-12th	464	445
Roseland University Prep (RUP)	9 th -12 th	473	450
TOTALS		1,353	1,298

Note: All Enrollment/ADA calculations will be reviewed and modified if there is a significant variance from the Adopted Budget Projection.

Future Enrollment

Enrollment projections for elementary charter students are calculated by the District and are revenue neutral to the Charter. The District is planning to reduce elementary charter classrooms by one grade per year with the intention of phasing out self-contained charter elementary classes. The Charter will continue to offer Homeschool/Long-Term Independent Study programs for all grades.

Total enrollment for the next few years is projected to decline due to the reduction of elementary classes; however, enrollment for the Charter's secondary programs are expected to remain steady or possibly increase depending on facility space. For 2021-22, the projected enrollment for Roseland Charter is estimated at 1,353. This is the same as 2020-21. This is a very uncertain estimated due to the on-going pandemic. The county as a whole is declining in enrollment.

REVENUE

The following key planning factors were used in preparing the current year's budget and MYP.

KEY PLANNING FACTORS	2020-21	2021-22	2021-22	2022-23
COLA	2.31%	5.07%	2.48%	3.11%
Lottery – Unrestricted per Annual ADA	\$150	\$150	\$150	\$150
Lottery – Prop. 20 Restricted per ADA	\$49	\$49	\$49	\$49
Mandated Block Grant for Charters K-8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19
Mandated Block Grant for Charters 9-12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55

Local Control Funding Formula

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 LEAs flexibility in allocating resources to meet local needs.

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 50% of the target base rate for the school's unduplicated pupil count over 55%. The 3-year rolling average for Roseland Charter's unduplicated pupil percentage for 2021-22 is 89.13%.

The following are Roseland Charter's estimated per ADA Base, Grade Span Add-on (GSA), Supplemental, and Concentration Funding rates for 2021-22:

The LCFF Calculator reflects the increase of 5.07%

Grade Level	Base Grant	GSA	Supplemental	Concentration	TOTAL
TK-3	\$8,092	\$842	\$1,547	\$1,410	\$11,891
4-6	\$8,214		\$1,422	\$1,296	\$10,932
7-8	\$8,458		\$1,464	\$1,335	\$11,257
9-12	\$9,802	\$255	\$1,741	\$1,587	\$13,385

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Roseland Charter (101923) - Adopted Budget							
LOCAL CONTROL FUNDING FORMULA							2021-22
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentati 3.70%	COLA & Augmentation 5.07%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 86.56% 86.56%			
	ADA	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	50.62	0.96	\$ 8,092	\$ 842	\$ 1,547	\$ 1,410	\$ 11,415
Grades 4-6	180.99	56.64	8,214		1,422	1,296	619,199
Grades 7-8	495.60	462.72	8,458		1,464	1,335	5,208,803
Grades 9-12	705.99	777.84	9,802	255	1,741	1,587	10,411,437
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$12,011,083	\$ 199,158	\$ 2,113,837	\$ 1,926,776	\$16,250,854
NSS Allowance			-	-	-	-	-
TOTAL BASE	1,433.20	1,298.16	\$12,011,083	\$ 199,158	\$ 2,113,837	\$ 1,926,776	\$16,250,854
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ -
Home-to-School Transportation							-
Small School District Bus Replacement Program							-
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF ENTITLEMENT							\$16,250,854
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement							16,250,854
Minimum State Aid plus Property Taxes including RDA							8,485,186
Offset							-
Minimum State Aid Prior to Offset							4,168,226
Total Minimum State Aid with Offset							4,168,226
TOTAL STATE AID							\$11,933,894
ADDITIONAL STATE AID (Additional SA)							\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$16,250,854
Change Over Prior Year				-1.43%	(235,675)		
LCFF Entitlement Per ADA							12,518
Per-ADA Change Over Prior Year				6.85%	802		
Basic Aid Status (school districts only)							-
LCFF SOURCES INCLUDING EXCESS TAXES							
State Aid				-2.24%	Increase (209,459)		2021-22 \$ 9,128,833
Education Protection Account							2,805,061
Property Taxes Net of In-Lieu Transfers				0.00%	-		-
Charter In-Lieu Taxes				5.10%	209,476		4,316,960
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				0.00%	17		\$16,250,854

Other State, Federal, and Local Revenue

- Federal categorical programs are flat-lined at the current per pupil rates. Total federal funding for 2021-22 and 2022-23 includes \$712,500 for ESSER Funds.
- Unrestricted and restricted Lottery funds are projected flat 2021-22 and rates remain flat for 2021-22 and 2022-23.
- Other State Revenue includes \$271,210 for AB86 COVID Relief and School Reopening.
- Grants & donations for college scholarships are budgeted at \$150,000 for 2021-22 and subsequent two years.
- The Charter applies for SB740 Rent Reimbursement grant funds each year for its privately leased facilities. Rent reimbursement funds are estimated at \$322,000.

- Revenue for elementary grades are reduced annually to align with projected declining enrollment of elementary self-contained classrooms until all grades are phased out.

EXPENDITURES

Local Control Accountability Plan

Programs and services funded by the LCFF are reported on the Local Control Accountability Plan (LCAP). Through the development of the LCAP, Charters are expected to articulate and share the performance data, needs, actions, and anticipated outcomes that are guiding the use of state funding. The LCAP must also include how supplemental and concentration funds are targeted to provide improved or additional services.

Salaries & Benefits and Other On-going Expenses

Roseland Charter contracts with Roseland School District for its entire staff for its secondary programs. Payments are recorded in the 5000 object codes.

Negotiations for Roseland Educators Association (REA) and California School Employee Association (CSEA) are settled for the 2021-22 fiscal year. The budget reflects a 5% salary increase. Annual costs for step & column salary increases on average of 2% are included in the MYP as well as annual increases to the district's pension programs, State Teachers Retirement System (STRS), and Public Employees Retirement system (PERS). Health insurance premiums are expected to increase by an average of 2% beginning October 1, 2021. The 2021-22 proposed budget reflects this increase. The budget contains a reduction of 2 FTE for the loss of 5th grade.

Listed below are the Mandatory Benefit Rates used to develop the 2021-22 Budget

	Mandatory Employer Rates					
	2020-21		2021-22		2021-22	
	Certificated	Classified	Certificated	Classified	Certificated	Classified
CalSTRS	16.15%		16.92%		0.08%	
CalPERS		20.70%		22.91%		2.21%
OASDI		6.00%		6.00%		
Medicare	1.45%	1.45%	1.45%	1.45%		
SUI	0.50%	5.00%	1.23%	1.23%	0.73%	0.73%
Workers Comp	1.42%	1.42%	1.42%	1.42%		
Total Mandatory%	19.07%	29.82%	21.02%	33.06%	0.81%	2.94%

Instructional materials, supplies, services, and other operating expenses are budgeted based on the district's adopted Local Control Accountability Plan (LCAP).

Cafeteria Program

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The Cafeteria program is managed and operated by the District. The Charter will pay the District for the Charter's excess expenses of approximately \$200,000 in 2020-21 and will remain at the same level for 2021-22 and two subsequent years. This program will continue to be evaluated by the District with the hopes to reduce the encroachment for the Charter.

Special Education Program

The Special Education program expenses are approximately \$1,110,884 for the current year. Special Education revenue (passed through by Roseland District) is estimated at \$76,344. This is a deficiency of -\$1,039,540 of revenues over expenses and is an encroachment to the unrestricted budget.

The Special Education program expenses are estimated at \$1,340,539 for 2021-22. Special Education revenue (passed through by Roseland District) is estimated at \$76,344. This is a deficiency of -\$1,264,195 of revenues over expenses and is an encroachment to the unrestricted budget.

SUMMARY OF THE 2021-22 BUDGET

2021-221 Roseland Charter Adopted Budget (Fund 62)			
Description	Unrestricted	Restricted	Total
REVENUE & EXPENDITURES			
TOTAL REVENUE	\$ 16,675,355	\$ 2,248,910	\$ 18,924,265
TOTAL EXPENDITURES	\$ 15,384,505	\$ 3,954,349	\$ 19,338,854
EXCESS/(DEFICIENCY)	\$ 1,290,850	\$ (1,705,439)	\$ (414,589)
TOTAL, OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT	\$ -	\$ -	\$ -
CONTRIBUTIONS	\$ (1,264,195)	\$ 1,264,195	\$ -
NET INCREASE/(DECREASE)	\$ 26,655	\$ (441,244)	\$ (414,589)
FUND BALANCE, RESERVES			
Estimated Beginning Fund Balance July 1, 2020			\$ 27,447,484
Estimated Ending Fund Balance June 30, 2021	\$ 26,655	\$ (441,244)	\$ 27,032,895
COMPONENTS OF ENDING FUND BALANCE			
NonSpendable			
Revolving Cash/ASB	\$ 136,503	\$ -	\$ 136,503
Prepaid Expenditures	\$ -	\$ -	\$ -
Restricted	\$ -	\$ 10,356,920	\$ 10,356,920
Committed	\$ -	\$ -	\$ -
Assigned			
Special Education Reserve	\$ 300,000		\$ 300,000
One Month Operating Expense	\$ 1,500,000		\$ 1,500,000
Future Debt Service Payments - 3 Years	\$ 966,000		\$ 966,000
Tech Equipment (Chromebooks/Network)	\$ 500,000		\$ 500,000
2019-20 Supplemental/Concentration Carryover	\$ 250,000		\$ 250,000
Long Term Debt (RUP)& RAMS	\$ -	\$ (14,803,268)	\$ (14,803,268)
Capital Assets (Land, Building, Equipment, Work in Progress)		\$ 26,339,710	\$ 26,339,710
Reserve for Economic Uncertainties - 5%	\$ 966,943	\$ -	\$ 966,943
Unassigned/Unappropriated Amount			\$ 520,087

FUND BALANCE ASSETS/LIABILITIES

Roseland Charter's financial statements include capital assets, fixed assets, and long-term debt. Total projected revenue for 2021-22 is \$18,924,265 and total expenses are \$19,338,854 for a deficiency of \$414,589 projected at 6-30-2021.

The Charter's estimated beginning 2021-22 fund balance is \$27,447,484 and estimated ending fund balance is \$27,032,896. Components of the ending fund balance are included on the 2021-22 Budget/MYP. It is important to understand that Capital Assets (Land, Buildings, Equipment & Work in Progress) are the largest portion of this balance. **The estimated undesignated ending net assets for 2021-22 is \$520,088.**

RESERVE LEVELS

Strong reserve levels are critical during periods of uncertainty. LEAs often cannot respond well to mid-year downward budget adjustments. While reserves do not solve problems created by funding gaps, they do buy limited time to allow an LEA to respond to economic and operational changes. Entering the 2021-22 fiscal year with strong reserves is a key component of the flexibility that an LEA must consider when building its budget. ***It will be imperative that we works towards balancing our budget if enrollment does not materialize.***

CASH FLOW

The cash flow analysis is a critical tool to help determine whether or not it will have enough cash to meet its obligations. Frequent monitoring of the revenue sources and expenditures is required.

The charter school should maintain an overall cash fund balance of 25-30% of the charter's total operating budget to ensure sufficient cash-flow. ***Maintaining a positive cash balance is required to avoid fiscal insolvency.***

MULTI-YEAR PROJECTION

Multi-Year Projections (MYPs) show the impact of today's decisions on future budgets. The MYP also indicates the Charter's ability to maintain the required reserve for economic uncertainties for the current and subsequent two years. Reasonable assumptions are made by utilizing information from multiple sources (School Services of California Financial Projection Dartboard gap percentages have been used for the LCFF revenues), trends and historical data. ***It is important to remember that projections are only estimates based on the most current information available at a point in time.***

	2020-21%	2021-22%	2022-23%	2023-24%
Statutory COLA	0.00%	5.07%	2.48%	3.11%
Enrollment	1439	1353	1271	1271
ADA	1381	1298	1220	1220
Unduplicated Pupil count	85.56%	86.56%	86.56%	86.56%
Step & Column	2.00%	2.00%	2.00%	2.00%
STRS Employer Rate	16.15%	16.92%	19.10%	19.10%
PERS Employer Rate	20.70%	22.91%	26.10%	27.10%
Health & Welfare		2.00%	4.00%	4.00%

FACILITIES

Roseland University Prep (RUP) New High School Construction Project

The new RUP high school opened at the end of November 2017. Total project cost for the building, field improvements, and equipment & furniture is estimated at approximately \$17.4m. The Charter received a total of \$15,769,296 from the State, of which, \$7,083,716 is recorded as long-term debt liability. Long-term debt payments began in December 2018. The annual interest rate is 2.0% and annual payments are \$322,152 for 30-years. Debt service payments are included in the budget and MYP.

- All construction and soft costs while building the school were recorded in the school's fund balance as WIP/assets.
- The building (capital asset) will be depreciated for 50 years. The depreciation expense is included in the budget and MYP.
- Equipment and furniture over \$5,000 is on a separate depreciation schedule depending on the estimated useful life.
- Equipment and furniture under \$5,000 purchased for the new building was expensed in the year purchased.
- The project to renovate the field in front of RUP has been completed.
- Roseland Charter purchased property next to the new RUP campus with the intention of building an additional parking lot. This property is a separate parcel since the land is owned by the Charter and not by the District. This project has been completed.

Roseland Accelerated Middle School (RAMS) Construction Project

Roseland Charter received \$1,022,985 for planning funds in 2015-16 for construction of a new middle school for RAMS, and \$70,917 for rehabilitation of two existing portables. Total estimated state funding (50% grant/50% loan) is \$16,782,428. \$8,391,214, has been recorded as long-term debt liability. During the project, expenses will be recorded as WIP assets and unused funds as restricted fund balance until spent.

Roseland Collegiate Prep (RCP)

RCP opened with its first seventh grade class in 2012-13. RCP leased its facility from the Santa Rosa Ursuline Corporation (SRUC) for the last six years. Due to the October 2017 fire damage to the campus, the school temporarily relocated to 100 Sebastopol Road through June 2020.

Roseland Charter Foundation successfully purchased the property located at 80 Ursuline Road from SRUC in March, 2020. RCP will lease from the Foundation during the 2021-22 school year and currently the barrier removal construction project has begun to be able to move students back to their original campus this coming school year.

FUTURE CONSIDERATIONS

On May 14, 2021 the Governor presented an overview of the May Revise which is reflected in Roseland Charter's 2021-22 Budget. Clearly the full fiscal impact of COVID-19 is unknown. We know that we will receive Federal Stimulus funds that will help offset additional costs associated with reopening schools. We will wait for further details once the 2021-22 State Budget Act is signed as well as budget trailer bills that are not subject to the same deadline. We will provide an update in August that will include any major changes to the revenue and expenditures as a result of the State Budget Act along with enrollment information and the overall financial status of the budget.

Roseland Charter School is financially solvent and will be able to meet its financial obligations in 2021-22 and subsequent two years.

Submitted by: Denise Calvert
Interim Chief Business Official

ROSELAND CHARTER SCHOOL
2021-22 ADOPTED BUDGET
& MULTI-YEAR PROJECTIONS THROUGH 2023/24

2020/21 SECOND INTERIM										2021/22 ADOPTED BUDGET PROJECTION										2022/23 PROJECTIONS										2023/24 PROJECTIONS									
Projected Enrollment Projected Unduplicated Pupil % Projected ADA										1,439 85.43% 1,381.00										1,353 86.56% 1,298.00										1,271 86.56% 1,220.00									
Funded ADA - Hold Harmless 1,407.14										6.07% FUNDED COLA										2.48% FUNDED COLA										3.11% FUNDED COLA									
UNRESTRICTED										UNRESTRICTED										UNRESTRICTED										UNRESTRICTED									
16,480,427										16,250,854										15,730,224										16,420,863									
0										0										0										0									
1,067,711										706,856										692,719										678,865									
2,121,966										983,710										983,710										0									
327,925										332,000										300,000										300,000									
213,930										304,501										298,411										292,443									
0										0										0										0									
1,614,140										0										0										0									
76,344										76,344										76,344										76,344									
560,573										150,000										150,000										150,000									
0										0										0										0									
0										0										0										0									
120,000										120,000										120,000										120,000									
18,573										120,000										1,000										1,000									
660-669										22,869,682										16,148,635										16,833,306									
6,001,162										2,248,910										1,220,063										1,206,209									
UNRESTRICTED										UNRESTRICTED										UNRESTRICTED										UNRESTRICTED									
651,227										440,109										444,510										448,955									
1,569,502										455,992										460,552										465,157									
2,220,729										896,101										905,082										914,113									
10,468,901										11,892,311										11,930,157										12,168,760									
532,000										1,196,022										1,219,942										1,244,341									
701,082										150,000										150,000										150,000									
1,994,643										1,324,416										1,324,416										1,324,416									
309,169										2,350,476										2,374,735										2,399,246									
6,482										755,064										11,698										11,698									
590,675										630,614										764,594										764,594									
0										0										0										0									
-21,137										72,855										25,000										25,000									
134,482										134,320										275,000										275,000									
15,569,340										15,384,505										15,012,325										15,271,487									
20,046,661										19,336,854										17,631,189										17,927,752									
24,624,263										27,447,484										27,032,896										26,770,405									
2,823,221										(414,588)										(262,491)										111,762									
0										27,032,896										26,770,405										26,882,167									
UNRESTRICTED										UNRESTRICTED										UNRESTRICTED										UNRESTRICTED									
136,503										136,503										136,503										136,503									
1,002,333										966,943										881,559										896,388									
300,000										300,000										300,000										300,000									
1,500,000										1,500,000										1,500,000										1,500,000									
966,000										966,000										966,000										966,000									
500,000										500,000										500,000										500,000									
500,000										250,000										250,000										250,000									
157,888										157,888										157,888										157,888									
711,603										711,603										711,603										711,603									
542,000										542,000										542,000										542,000									
618,354										618,354										618,354										618,354									
1,550,000										1,550,000										1,550,000										1,550,000									
6,777,075										6,777,075										6,777,075										6,777,075									
-6,603,512										-6,412,054										-8,216,736										-8,491,736									
-8,391,214										-8,391,214										-8,391,214										-8,391,214									
26,339,710										26,339,710										26,339,710										26,339,710									
4,904,836										4,619,446										4,534,063										4,548,891									
21,701,904										21,893,362										22,088,680										21,813,680									
26,606,740										26,512,808										26,622,743										26,362,571									
840,745										520,088										147,682										519,696									
COMPONENTS OF ENDING BALANCE										RESTRICTED, COMMITTED, OR NON-SPENDABLE										RESTRICTED, COMMITTED, OR NON-SPENDABLE										RESTRICTED, COMMITTED, OR NON-SPENDABLE									
Assigned										Assigned										Assigned										Assigned									
Economic Uncertainties- 5% Minimum										Economic Uncertainties- 5% Minimum										Economic Uncertainties- 5% Minimum										Economic Uncertainties- 5% Minimum									
Special Education Reserve										Special Education Reserve										Special Education Reserve										Special Education Reserve									
One-Month Operating Expenses										One-Month Operating Expenses										One-Month Operating Expenses										One-Month Operating Expenses									
Future Debt Service Payments										Future Debt Service Payments										Future Debt Service Payments										Future Debt Service Payments									
Tech Equipment (Replacement Chromebooks, Network)										Tech Equipment (Replacement Chromebooks, Network)										Tech Equipment (Replacement Chromebooks, Network)										Tech Equipment (Replacement Chromebooks, Network)									
2019-20 Supplemental/Concentration Funds Carryover										2019-20 Supplemental/Concentration Funds Carryover										2019-20 Supplemental/Concentration Funds Carryover										2019-20 Supplemental/Concentration Funds Carryover									
Restricted (Categoricals)										Restricted (Categoricals)										Restricted (Categoricals)										Restricted (Categoricals)									
CARES										CARES										CARES										CARES									
Scholarships										Scholarships										Scholarships										Scholarships									
Fire - Insurance Funds										Fire - Insurance Funds										Fire - Insurance Funds										Fire - Insurance Funds									
RRMA										RRMA										RRMA										RRMA									
RAMS Grant Funding										RAMS Grant Funding										RAMS Grant Funding										RAMS Grant Funding									
Long-Term Debt (RUP \$6.6M)										Long-Term Debt (RUP \$6.6M)										Long-Term Debt (RUP \$6.6M)										Long-Term Debt (RUP \$6.6M)									
Long-Term Debt (RAMS \$8.4M new 2020-21)										Long-Term Debt (RAMS \$8.4M new 2020-21)										Long-Term Debt (RAMS \$8.4M new 2020-21)										Long-Term Debt (RAMS \$8.4M new 2020-21)									
Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)										Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)										Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)										Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)									
Non-Cash										Non-Cash										Non-Cash										Non-Cash									
Total Designations										Total Designations										Total Designations										Total Designations									
NET UNDESIGNATED ENDING FUND BALANCE										NET UNDESIGNATED ENDING FUND BALANCE										NET UNDESIGNATED ENDING FUND BALANCE										NET UNDESIGNATED ENDING FUND BALANCE									

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):

2021-22 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: _____

Title: _____

For additional information on the budget report, please contact:

Charter School Contact:

Denise Calvert
Name

Interim CBO
Title

707-545-0102 ext4222
Telephone

dcalvert@roselandsd.org
E-mail Address

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,480,427.00	16,250,854.04	-1.4%
2) Federal Revenue		8100-8299	3,189,677.13	1,419,356.00	-55.5%
3) Other State Revenue		8300-8599	3,270,752.00	907,711.08	-72.2%
4) Other Local Revenue		8600-8799	756,917.00	346,344.00	-54.2%
5) TOTAL, REVENUES			23,697,773.13	18,924,265.12	-20.1%
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	2,489,121.12	896,101.00	-64.0%
5) Services and Other Operating Expenses		5000-5999	17,193,769.27	17,543,838.90	2.0%
6) Depreciation and Amortization		6000-6999	590,675.00	764,594.00	29.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	134,482.00	134,320.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,408,047.39	19,338,853.90	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,289,725.74	(414,588.78)	-112.6%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,289,725.74	(414,588.78)	-112.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,624,263.52	27,913,989.26	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,624,263.52	27,913,989.26	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,624,263.52	27,913,989.26	13.4%
2) Ending Net Position, June 30 (E + F1e)			27,913,989.26	27,499,400.48	-1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	3,601.50	New
b) Restricted Net Position		9797	3,659,115.16	3,577,878.26	-2.2%
c) Unrestricted Net Position		9790	24,254,874.10	23,917,920.72	-1.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,096,265.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	136,503.07		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	3,593.37		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	130,535.00		
b) Land Improvements		9420	4,112,269.22		
c) Accumulated Depreciation - Land Improvements		9425	(67,971.00)		
d) Buildings		9430	17,386,155.32		
e) Accumulated Depreciation - Buildings		9435	(1,900,939.00)		
f) Equipment		9440	383,308.38		
g) Accumulated Depreciation - Equipment		9445	(199,306.00)		
h) Work in Progress		9450	6,768,380.70		
10) TOTAL, ASSETS			48,848,795.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	366,238.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	6,230,122.60		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	8,391,214.00		
g) Other General Long-Term Liabilities		9669	6,589,771.37		
7) TOTAL, LIABILITIES			21,577,346.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			27,271,448.78		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	9,421,995.00	9,128,833.04	-3.1%
Education Protection Account State Aid - Current Year		8012	2,942,351.00	2,805,061.00	-4.7%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,116,081.00	4,316,960.00	4.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,480,427.00	16,250,854.04	-1.4%
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	725,749.44	561,879.00	-22.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	97,106.82	57,087.00	-41.2%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	128,575.05	45,783.00	-64.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126,				
Other NCLB / Every Student Succeeds Act	4127, 4128, 5510, 5630	8290	116,259.82	42,107.00	-63.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,121,986.00	712,500.00	-66.4%
TOTAL, FEDERAL REVENUE			3,189,677.13	1,419,356.00	-55.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	47,792.00	46,166.58	-3.4%
Lottery - Unrestricted and Instructional Materials		8560	292,531.00	258,334.50	-11.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	327,925.00	332,000.00	1.2%
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	2,602,504.00	271,210.00	-89.6%
TOTAL, OTHER STATE REVENUE			3,270,752.00	907,711.08	-72.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	560,573.00	150,000.00	-73.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	76,344.00	76,344.00	0.0%
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			756,917.00	346,344.00	-54.2%
TOTAL, REVENUES			23,697,773.13	18,924,265.12	-20.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%
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	133,441.01	63,609.00	-52.3%
Books and Other Reference Materials		4200	44,950.00	44,950.00	0.0%
Materials and Supplies		4300	1,781,321.02	676,413.00	-62.0%
Noncapitalized Equipment		4400	529,409.09	111,129.00	-79.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,489,121.12	896,101.00	-64.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	118,088.00	91,248.00	-22.7%
Dues and Memberships		5300	11,667.00	18,942.50	62.4%
Insurance		5400-5450	159,448.00	159,448.00	0.0%
Operations and Housekeeping Services		5500	255,532.00	106,000.00	-58.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	595,622.00	466,697.00	-21.6%
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	15,940,318.54	16,655,503.40	4.5%
Communications		5900	113,093.73	46,000.00	-59.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,193,769.27	17,543,838.90	2.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	590,675.00	764,594.00	29.4%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			590,675.00	764,594.00	29.4%
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	134,482.00	134,320.00	-0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,482.00	134,320.00	-0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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			20,408,047.39	19,338,853.90	-5.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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%

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July 1 Budget
2021-22 Budget
Technical Review Checks

Roseland Charter
Roseland Elementary

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

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

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
62-7422-0-0000-0000-9791	7422	9791	77,702.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

LCFF Calculator Universal Assumptions						
Roseland Charter (101923) - 2020-21 Sec				1/20/2021		
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:						
COLA & Augmentation	3.26%	0.00%	3.84%	2.98%	3.05%	0.00%
Base Grant Proration Factor	-	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%
Base Grant	12,266,596	12,266,596	11,870,294	11,539,191	-	-
Grade Span Adjustment	186,218	186,218	196,815	197,434	-	-
Supplemental Grant	2,177,748	2,129,181	2,087,368	2,031,141	-	-
Concentration Grant	2,019,846	1,898,432	1,899,966	1,850,278	-	-
Add-ons	-	-	-	-	-	-
Total Target	16,650,408	16,480,427	16,054,443	15,618,044	-	-
Transition Components:						
Target	\$ 16,650,408	\$ 16,480,427	\$ 16,054,443	\$ 15,618,044	\$ -	\$ -
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	16,084,539	16,084,539	14,843,950	13,953,294	66,164	66,164
Remaining Need after Gap (informational only)	-	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 16,650,408	\$ 16,480,427	\$ 16,054,443	\$ 15,618,044	\$ -	\$ -
Components of LCFF By Object Code						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 11,573,658	\$ 9,421,995	\$ 10,683,585	\$ 10,426,765	\$ -	\$ -
8011 - Fair Share						
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	1,297,777	2,942,351	1,414,066	1,328,841	-	-
Local Revenue Sources:						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	3,778,973	4,116,081	3,956,792	3,862,438	-	-
Property Taxes net of in-lieu	-	-	-	-	-	-
TOTAL FUNDING	\$ 16,650,408	\$ 16,480,427	\$ 16,054,443	\$ 15,618,044	\$ -	\$ -
Basic Aid Status	-	-	-	-	\$ -	\$ -
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 16,650,408	\$ 16,480,427	\$ 16,054,443	\$ 15,618,044	\$ -	\$ -
EPA Details						
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 1,297,777	\$ 2,942,351	\$ 1,414,066	\$ 1,328,841	\$ -	\$ -
8012 - EPA, Current Year Receipt						
(P-2 plus Current Year Accrual)	1,297,777	2,942,351	1,414,066	1,328,841	-	-
8019 - EPA, Prior Year Adjustment						
(P-A less Prior Year Accrual)	19,370	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

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Roseland Charter (101923) - Adopted Budget									
5/20/2021									
v22.1b									
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LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
2022-23									
2023-24									
Calculation Factors									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
Subtotal Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant									
NSS Allowance									
TOTAL BASE									
ADD ONS:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation									
Small School District Bus Replacement Program									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT									
STATE AID CALCULATION									
Miscellaneous Adjustments									
Adjusted LCFF Entitlement									
Local Revenue (Including RDA)									
Gross State Aid									
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (deficit)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Subtotal State Aid for Historical RL/Charter General BG									
Categorical funding from 2012-13 net of fair share reduction									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
TOTAL STATE AID									
ADDITIONAL STATE AID (Additional SA)									
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year									
LCFF Entitlement Per ADA									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									

Description	2020-21 Estimated Actuals			2021-22 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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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	1,345.00	1,407.14	1,407.14	1,407.14	1,407.14	1,407.14
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)	1,345.00	1,407.14	1,407.14	1,407.14	1,407.14	1,407.14
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,345.00	1,407.14	1,407.14	1,407.14	1,407.14	1,407.14