



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

2021-2022 FIRST INTERIM FINANCIAL REPORT

**BOARD OF DIRECTORS MEETING:
DECEMBER 14, 2021**

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EXECUTIVE SUMMARY

The Roseland Charter School's 2021-22 First Interim report presents the charter's financial status for the reporting period of July 1, 2021 through October 31, 2022. The First Interim report is a snapshot of the charter's current fiscal condition and assumptions based on current information. This report includes adjustments made to the budget to reflect updated enrollment and average daily attendance factors determined since the original budget was adopted. This report also includes adjustments made to the budget that reflect expenditures that have been planned since the original budget was adopted.

Revenue assumptions for the current year are based on the State's enacted budget and School Services of California's (SSC) dashboard projections for the Multi-Year projection. Budget revisions to revenues and expenses are made throughout the year to reflect changes as needed.

The major changes to the 2021-22 First Interim Budget since the Adopted Budget was prepared and approved in June 2021 are summarized below:

Revenue:

- A net decrease in LCFF Revenue of \$141,429 due to a combination of factors:
 - Increase in Concentration Grant Funding rate from 50% to 65% and increase in lottery rates. This was projected at the 45 Day Revise in August 2021 as increasing revenue by approximately \$600K.
 - Decrease in actual ADA from adopted budget projections: Adopted ADA was projected at 1298 but actual ADA for the period from August 11-October 31, 2021 is 1262.26 (or 93% of enrollment). This represents a decrease of 35.74 of ADA. This reduction in ADA has resulted in a reduction in projected revenue of approximately \$456K.
 - Decrease in unduplicated pupil count from adopted budget projections. The Charter unduplicated pupil count was projected at 86.56% of enrollment, but the actual count is 83.99%. This reduction in the unduplicated pupil count has resulted in a reduction of projected revenue of approximately \$269K.
- An increase in Federal and State Revenue of \$1.6M for the COVID relief funds. These funds may be broadly used for activities that directly support academic achievement and mitigate learning loss, as well as address health and safety concerns, related to the impacts of the pandemic.
- An increase in Federal Revenue (Title I, II, III & IV) of \$439K.

- An increase in revenue of \$2.1M funds received for the RAMS construction project. The RAMS project has been funded with revenue from the state – 50% of which is a grant, and 50% of which is a loan. This revenue of \$2.1M reflects the grant portion of this funding that has been expended since the original budget was adopted in June 2021. A \$4.2M decrease in the “RAMS Grant Funding” component of the Ending Fund reflects *both* the loan and grant portion of this funding (ie. double the amount of the revenue).

Expenditures:

- An increase of \$731K in Contracted Services, which includes salary and benefits reimbursed to the District for Charter staff. This includes increased staffing costs for the mandated 2021-22 Independent Study program, a new School Based Therapist position, and the Charter portion of the new Director of Human Resources position.
- An increase of \$777K in COVID relief funded Contracted Services, which includes salary and benefits reimbursed to the District for Charter staff. This includes staffing costs for COVID support personnel added after the original budget was adopted, the Charter portion of the new Director of the Whole Child position, and an additional allocation for increased substitute teacher costs.

Positive Certification:

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

Next Steps:

The Roseland Charter School will prepare the next budget update during the Winter/Spring 2022. This report will reflect the Roseland Charter School's financial position for the period ending on January 31, 2021.

The Second Interim Budget report will be paired with the mid-year Supplemental LCAP, and is expected to include a variety of adjustments to expenditures that reflect the shifting needs and priorities of the Roseland Charter School as this school year winds to a close. These adjustments will include reductions in costs for salaries and benefits for positions that have been budgeted for the full year, but have not been filled for the duration of the year due to staffing shortage issues. Additional refinements to revenue projections based on updated average daily attendance information or other planning factors will also be included in that report.

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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 grades are enrolled in the charter school for 2021-22 and are served by Roseland School District on their elementary school campuses. The Charter School has been phasing out these elementary classrooms; this is the final year of the planned phase-out. An Independent Study Program is 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 and elementary programs.

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

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

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

Roseland Charter School receives revenue per the California Local Control Funding Formula, which incorporates planning factors to project multiyear revenues based on enrollment and average daily attendance (ADA). Revenue is received on a per pupil basis, with primary state aid being allocating using variable amounts for different student grade level spans.

BUDGET ASSUMPTIONS

Planning Factors

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

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance Statutory COLA	2.31%	1.70% ¹	2.48% ²	3.11% ²	3.54% ²
Planning COLA	0.00%	5.07% ³	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$391	\$397	\$408	\$473
2021–22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants ⁴	\$8,935	\$8,215	\$8,458	\$10,057

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2020–21	2021–22	2022–23	2023–24	2024–25
California CPI	2.40%	3.96%	2.65%	2.36%	2.51%
California Lottery	Unrestricted per ADA	\$169.72	\$163.00	\$163.00	\$163.00
	Restricted per ADA	\$73.63	\$65.00	\$65.00	\$65.00
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55
Interest Rate for Ten-Year Treasuries	1.26%	2.14%	2.60%	2.70%	2.80%
CalSTRS Employer Rate ⁵	16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶	0.05%	0.50%	0.50%	0.20%	0.20%

Revenue: Enrollment and Average Daily Attendance

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

The actual ADA for the 2021-22 school year through October 31, 2021 has proven to be approximately 93% of enrollment. The enrollment of 1364 projected in this report reflects the official certified student count as of CBEDS day on October 6, 2021. The ADA projected in this

report is 1262.26 – calculated as 93% of the enrollment of 1364. This reflects a decrease in ADA of 35.74 from the adopted budget ADA of 1298.

Roseland Charter’s enrollment on census day (CBEDS) 2021-22 is shown on the chart below.

SCHOOL SITE	2021-22 Grades	2021-22 Projected CBEDS Enrollment
Sheppard and Roseland Creek Elementary Schools	6 th	60
Independent Study	7 th -12 th	27
Roseland Accelerated Middle School (RAMS)	7 th -8 th	355
Roseland Collegiate Prep (RCP)	7 th -12 th	454
Roseland University Prep (RUP)	9 th -12 th	468
TOTALS		1364

Revenue: Future Enrollment and ADA

Total enrollment for the next few years are projected to decline primarily due to the full phase-out of elementary classes. Future enrollment has been projected at 1300 students, with the same 93% ADA rate applied to determine a funded ADA of 1207.26 for each of the next two years (2022-23 and 2023-24).

Local Control Funding Formula – Current and Future Years

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

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

Roseland Charter’s estimated unduplicated pupil percentage for 2021-22 is 79.69%, which results in a 3-year rolling percentage funded rate of 83.99%. This reflects a decrease of 2.57% from the

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

COVID Relief Funding and Expenditures

The Roseland Charter School has been allocated almost \$7M in state and federal funding for pandemic relief. These funds may be used for a wide variety of expenditures that should address the various impacts of the pandemic, including mitigating learning loss and student social emotional issues, ensuring that our facilities employ evidence based strategies to prevent transmission of COVID-19, and maintaining overall agency operations. This funding may be utilized through the 2023-24 school year.

The Roseland Charter School has prepared a multiyear plan for the use of these dollars that includes expenditures for personnel (including increased substitute teacher costs), supplies and services. This plan may be viewed in the COVID Funding Expenditure Plan worksheet that is included later in this report. For the 2021-22 school year, the Roseland Charter School has budgeted \$2.6M in revenue and expenditures from this multiyear plan.

Staffing Expenditures

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

Personnel costs include certificated and classified union contract agreements along with management and classified/confidential positions for 2021-22. Annual costs for step & column salary increases of 2% and health insurance premiums of 4% are included in the MYP as well as the annual increases to the district's pension programs, State Teachers Retirement System (STRS), and Public Employees Retirement system (PERS).

Since the original budget adoption, the Roseland School District has added a new instructional program and several key staff positions that are funded out of the General Fund (ie non-COVID related positions). These include the following:

- 2021-22 AB-130 Independent Study Program (including 2.95 FTE in new teacher positions)
- Director of Human Resources (0.50 FTE)
- School Based Therapist (1.0 FTE)

Supply and Service Expenditures

Instructional materials, supplies, services, and other operating expenses continue to reflect the Charter's priorities as identified in the 2021-22 adopted LCAP. An increase of 2% is added to supplies, services and other operating expenses for 2022-23 and 1% in 2023-24.

Contributions to Restricted Program

The Special Education program expenses are approximately \$1,340,539 with revenue estimated at \$76,344. This is a deficiency of \$1,264,195 of revenue over expenditure which creates a need for a contribution from the unrestricted budget.

The Cafeteria program is currently operating as one SFA within the District - Fund 13. Although this fund should be self-sustaining, the Charter has budgeted a contribution from the Charter unrestricted fund to pay the District for the Charter's actual unreimbursed expenses of approximately \$100,000.

CONCLUSIONS

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

Submitted by: Amy Nichols
Chief Business Official

2021-22 First Interim Budget and Multiyear Projection

ROSELAND CHARTER SCHOOL 2021-22 First Interim Budget & Multi-year Projections Through 2023/24

2020/21 Unaudited Actuals

Projected Enrollment
Projected Unduplicated Pupil %
Projected ADA
Funded ADA - Hold Harmless
5% COLA Funded - Hold Harmless ADA

1,439
88.43%
1,381.00
1,407.14

2021/22 FIRST INTERIM PROJECTION

Projected Enrollment
Projected Unduplicated Pupil % (3 yr)
Projected ADA
5.07% FUNDED COLA

1,364
83.99%
1,282.26

2022/23 PROJECTIONS

Projected Enrollment
Projected Unduplicated Pupil % (3 yr)
Projected ADA
2.48% FUNDED COLA

1,300
81.45%
1,207.26

2023/24 PROJECTIONS

Projected Enrollment
Projected Unduplicated Pupil % (3yr)
Projected ADA
3.11% FUNDED COLA

1,300
79.64%
1,207.26

LCFF COLA and GAP/Phase-In %

REVENUES	Costed Codes
Local Control Funding Formula (LCFF) Total	8011-8012
Federal (Title I, III, IV)	8100-8299
State/Federal COVID Funding Revenues	8290-8590
Charter School Facilities Rent Grant	8690
Other State (On-going MBG, Lottery)	8800-8999
State Revenue for RAMS Project	8990
Special Education- Transfer Apport. From District	8791-8792
Contributions to Restricted (Special Ed)	8890
Other Local	8690-8899
Total Revenues	16,669,932

EXPENDITURES	Costed Codes
Books and Supplies	4000-4999
COVID Books and Supplies	4000-4999
Salaries and Benefits- Reimbursed to District	5005-5006
COVID Salaries and Benefits - Reimb to District	5005-5006
Other Services and Operating	5000-5999
Elementary Charter- Transfer Apport. To District	4000-5999
COVID Other Services and Operating	5000-5999
Depreciation	6000-6999
Indirect Costs	7310
Debt Service Payment	7330
Total Expenditures	13,780,216

Beginning Balance
Net Excess (Deficiency)
Audit Adjustment

24,624,263
7,268,852
31,360,186

24,624,263
7,268,852
31,360,186

24,624,263
7,268,852
31,360,186

24,624,263
7,268,852
31,360,186

24,624,263
7,268,852
31,360,186

Net Ending Balance

31,360,186

31,360,186

31,360,186

31,360,186

31,360,186

COMPONENTS OF ENDING BALANCE

COMPONENTS OF ENDING BALANCE	ASSIGNED	RESTRICTED, COMMITTED, OR NON-SPENDABLE	TOTAL
Revolving Cash/ASB Accounts	136,503	0	136,503
Economic Uncertainties- 5% Minimum	914,666	0	914,666
Special Education Reserve	300,000	0	300,000
One-Month Operating Expenses	1,500,000	0	1,500,000
Future Debt Service Payments	966,000	0	966,000
Tech Equipment (Replacement Chromebooks, Network)	500,000	0	500,000
2019-20 Supplemental/Concentration Funds Carryover	500,000	0	500,000
Restricted (Categories)	157,888	157,888	315,776
CARES	711,603	711,603	1,423,206
Scholarships	542,000	542,000	1,084,000
Fire - Insurance Funds	618,354	618,354	1,236,708
RAMA	1,550,000	1,550,000	3,100,000
RAMS Grant Funding	4,317,963	4,317,963	8,635,926
Long-Term Debt (RUP \$6.6M)	-6,589,771	-6,589,771	-13,179,542
Long-Term Debt/RAMS \$8.4M new 2020/21 9668	-8,391,214	-8,391,214	-16,782,428
Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)	0	36,539,027	36,539,027

Total Designations

4,917,169 29,455,850 34,273,019

4,917,169 29,455,850 34,273,019

4,917,169 29,455,850 34,273,019

4,917,169 29,455,850 34,273,019

4,917,169 29,455,850 34,273,019

NET UNDESIGNATED ENDING FUND BALANCE

-2,379,904

-2,379,904

-2,379,904

-2,379,904

-2,379,904

COVID Funding Expenditure Plan

[illegible]

Local Control Funding Formula (LCFF) Calculator Worksheets

Roseland Charter (101923) - First Interim 2021-22

	2021-22	2022-23	2023-24
SUMMARY OF FUNDING			
General Assumptions			
COLA & Augmentation	5.07%	2.48%	3.11%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
LCFF Entitlement			
Base Grant	\$11,682,926	\$11,509,673	\$11,867,511
Grade Span Adjustment	193,545	198,099	204,171
Supplemental Grant	1,995,011	1,907,196	1,922,778
Concentration Grant	2,237,943	2,012,859	1,933,401
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-
Add-ons: Home-to-School Transportation	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$16,109,425	\$15,627,827	\$15,927,861
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
Total LCFF Entitlement	16,109,425	15,627,827	15,927,861
LCFF Entitlement Per ADA	\$ 12,762	\$ 12,945	\$ 13,193
Components of LCFF By Object Code			
State Aid (Object Code 8011)	\$ 8,872,787	\$ 8,706,509	\$ 9,006,543
EPA (for LCFF Calculation purposes)	\$ 3,143,465	\$ 2,828,145	\$ 2,828,145
<i>Local Revenue Sources:</i>			
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	4,093,173	4,093,173	4,093,173
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -
TOTAL FUNDING	16,109,425	15,627,827	15,927,861
Basic Aid Status	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -
Total LCFF Entitlement	16,109,425	15,627,827	15,927,861
SUMMARY OF EPA			
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 3,143,465	\$ 2,828,145	\$ 2,828,145
EPA, Current Year (Object Code 8012)	\$ 3,143,465	\$ 2,828,145	\$ 2,828,145
(P-2 plus Current Year Accrual)			
EPA, Prior Year Adjustment (Object Code 8019)	\$ 0.19	\$ -	\$ -
(P-A less Prior Year Accrual)			
Accrual (from Data Entry tab)	-	-	-

Roseland Charter (101923) - First Interim 2021-22

	2021-22	2022-23	2023-24
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
Base Grant <i>(Excludes add-ons for TIIG and Transportation)</i>	\$ 11,876,471	\$ 11,707,772	\$ 12,071,682
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,232,954	\$ 3,920,055	\$ 3,856,179
Percentage to Increase or Improve Services	35.64%	33.48%	31.94%
SUMMARY OF STUDENT POPULATION			
Unduplicated Pupil Population			
Enrollment	1,364	1,300	1,300
COE Enrollment	-	-	-
Total Enrollment	1,364	1,300	1,300
Unduplicated Pupil Count	1,087	1,035	1,035
COE Unduplicated Pupil Count	-	-	-
Total Unduplicated Pupil Count	1,087	1,035	1,035
Rolling %, Supplemental Grant	83.9900%	81.4500%	79.6400%
Rolling %, Concentration Grant	83.9900%	81.4500%	79.6400%

Roseland Charter (101923) - First Interim 2021-22

	2021-22	2022-23	2023-24
SUMMARY OF LCFF ADA			
Prior Year ADA for the Hold Harmless - (net of current year charter shift)			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
LCFF Subtotal	-	-	-
NSS	-	-	-
Combined Subtotal	-	-	-
Current Year ADA			
Grades TK-3	-	-	-
Grades 4-6	55.00	-	-
Grades 7-8	448.26	448.26	448.26
Grades 9-12	759.00	759.00	759.00
LCFF Subtotal	1,262.26	1,207.26	1,207.26
NSS	-	-	-
Combined Subtotal	1,262.26	1,207.26	1,207.26
Change in LCFF ADA (excludes NSS ADA)	1,262.26	1,207.26	1,207.26
ACTUAL ADA (Current Year Only)			
Grades TK-3	-	-	-
Grades 4-6	55.00	-	-
Grades 7-8	448.26	448.26	448.26
Grades 9-12	759.00	759.00	759.00
Total Actual ADA	1,262.26	1,207.26	1,207.26
TOTAL FUNDED ADA			
Grades TK-3	-	-	-
Grades 4-6	55.00	-	-
Grades 7-8	448.26	448.26	448.26
Grades 9-12	759.00	759.00	759.00
Total	1,262.26	1,207.26	1,207.26
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-

Roseland Charter (101923) - First Interim 2021-22

	2021-22	2022-23	2023-24
PER-ADA FUNDING LEVELS			
Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	\$ 12,120	\$ 12,223	\$ 12,457
Grades 4-6	\$ 11,143	\$ 11,238	\$ 11,454
Grades 7-8	\$ 11,473	\$ 11,570	\$ 11,793
Grades 9-12	\$ 13,641	\$ 13,757	\$ 14,020
Base Grants			
Grades TK-3	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,802	\$ 10,045	\$ 10,357
Grade Span Adjustment			
Grades TK-3	\$ 842	\$ 863	\$ 889
Grades 9-12	\$ 255	\$ 261	\$ 269
Prorated Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	\$ 8,935	\$ 9,157	\$ 9,441
Grades 4-6	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 10,057	\$ 10,306	\$ 10,626
Prorated Base Grants			
Grades TK-3	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,802	\$ 10,045	\$ 10,357
Prorated Grade Span Adjustment			
Grades TK-3	\$ 842	\$ 863	\$ 889
Grades 9-12	\$ 255	\$ 261	\$ 269
Supplemental Grant			
	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	\$ 1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$ 1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$ 1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$ 2,011	\$ 2,061	\$ 2,125
Actual - 1.00 ADA, Local UPP as follows:			
	83.99%	81.45%	79.64%
Grades TK-3	\$ 1,501	\$ 1,492	\$ 1,504
Grades 4-6	\$ 1,380	\$ 1,371	\$ 1,383
Grades 7-8	\$ 1,421	\$ 1,412	\$ 1,424
Grades 9-12	\$ 1,689	\$ 1,679	\$ 1,693
Concentration Grant (>55% population)			
	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	\$ 5,808	\$ 5,952	\$ 6,137
Grades 4-6	\$ 5,340	\$ 5,472	\$ 5,643
Grades 7-8	\$ 5,498	\$ 5,634	\$ 5,810
Grades 9-12	\$ 6,537	\$ 6,699	\$ 6,907
Actual - 1.00 ADA, Local UPP >55% as follows:			
	28.9900%	26.4500%	24.6400%
Grades TK-3	\$ 1,684	\$ 1,574	\$ 1,512
Grades 4-6	\$ 1,548	\$ 1,447	\$ 1,390
Grades 7-8	\$ 1,594	\$ 1,490	\$ 1,432
Grades 9-12	\$ 1,895	\$ 1,772	\$ 1,702

First Interim SACS Forms:

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

Charter Number: 101923

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

2021-22 CHARTER SCHOOL INTERIM 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: Dr. Hector Rico

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Amy Nichols
Name

Chief Business Official
Title

707-545-0102 x 4222
Telephone

anichols@roselandsd.org
E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	16,250,854.04	16,250,854.04	4,463,224.00	16,109,425.04	(141,429.00)	-0.9%
2) Federal Revenue		8100-8299	1,419,356.00	1,648,530.00	704,953.00	2,513,630.43	865,100.43	52.5%
3) Other State Revenue		8300-8599	907,711.08	907,711.08	88,744.40	3,990,215.08	3,082,504.00	339.6%
4) Other Local Revenue		8600-8799	346,344.00	346,344.00	395,830.96	196,344.00	(150,000.00)	-43.3%
5) TOTAL, REVENUES			18,924,265.12	19,153,439.12	5,652,752.36	22,809,614.55		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	896,101.00	1,131,735.00	236,544.46	1,051,143.76	80,591.24	7.1%
5) Services and Other Operating Expenses		5000-5999	17,543,838.90	17,578,431.90	1,603,215.41	19,392,354.97	(1,813,923.07)	-10.3%
6) Depreciation and Amortization		6000-6999	764,594.00	764,594.00	0.00	764,594.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	134,320.00	134,320.00	54,543.73	134,320.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	13,038.00	0.00	0.00	13,038.00	100.0%
9) TOTAL, EXPENSES			19,338,853.90	19,622,118.90	1,894,303.60	21,342,412.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(414,588.78)	(468,679.78)	3,758,448.76	1,467,201.82		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(414,588.78)	(468,679.78)	3,758,448.76	1,467,201.82		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	27,836,287.26	31,360,186.51		27,542,690.56	(3,817,495.95)	-12.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,836,287.26	31,360,186.51		27,542,690.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			27,836,287.26	31,360,186.51		27,542,690.56		
2) Ending Net Position, June 30 (E + F1e)			27,421,698.48	30,891,506.73		29,009,892.38		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	3,503,777.76	3,183,999.86		3,633,292.33		
c) Unrestricted Net Position		9790	23,917,920.72	27,707,506.87		25,376,600.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,128,833.04	9,128,833.04	2,920,737.00	8,872,787.04	(256,046.00)	-2.8%
Education Protection Account State Aid - Current Year		8012	2,805,061.00	2,805,061.00	941,035.00	3,143,465.00	338,404.00	12.1%
State Aid - Prior Years		8019	0.00	0.00	(604,042.00)	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,316,960.00	4,316,960.00	1,205,494.00	4,093,173.00	(223,787.00)	-5.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,250,854.04	16,250,854.04	4,463,224.00	16,109,425.04	(141,429.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	561,879.00	785,551.00	203,956.00	852,246.62	66,695.62	8.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	57,087.00	57,087.00	25,183.00	129,065.52	71,978.52	126.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	5,502.00	0.00	0.00	(5,502.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	45,783.00	45,783.00	0.00	104,082.76	58,299.76	127.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	42,107.00	42,107.00	58,563.00	60,556.53	18,449.53	43.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	712,500.00	712,500.00	417,251.00	1,367,679.00	655,179.00	92.0%
TOTAL, FEDERAL REVENUE			1,419,356.00	1,648,530.00	704,953.00	2,513,630.43	865,100.43	52.5%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	46,166.58	46,166.58	0.00	46,166.58	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	258,334.50	258,334.50	88,744.40	258,334.50	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	332,000.00	332,000.00	0.00	332,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	271,210.00	271,210.00	0.00	3,353,714.00	3,082,504.00	1136.6%
TOTAL, OTHER STATE REVENUE			907,711.08	907,711.08	88,744.40	3,990,215.08	3,082,504.00	339.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	27,363.86	120,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	150,000.00	150,000.00	368,467.10	0.00	(150,000.00)	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	76,344.00	76,344.00	0.00	76,344.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			346,344.00	346,344.00	395,830.96	196,344.00	(150,000.00)	-43.3%
TOTAL, REVENUES			18,924,265.12	19,153,439.12	5,652,752.36	22,809,614.55		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	63,609.00	63,609.00	24,318.21	63,609.00	0.00	0.0%
Books and Other Reference Materials		4200	44,950.00	44,950.00	0.00	24,910.00	20,040.00	44.6%
Materials and Supplies		4300	676,413.00	912,047.00	179,407.72	851,495.76	60,551.24	6.6%
Noncapitalized Equipment		4400	111,129.00	111,129.00	32,818.53	111,129.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			896,101.00	1,131,735.00	236,544.46	1,051,143.76	80,591.24	7.1%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	91,248.00	96,750.00	11,802.14	89,248.00	7,502.00	7.8%
Dues and Memberships		5300	18,942.50	18,942.50	19,552.87	24,442.50	(5,500.00)	-29.0%
Insurance		5400-5450	159,448.00	159,448.00	0.00	185,505.00	(26,057.00)	-16.3%
Operations and Housekeeping Services		5500	106,000.00	106,000.00	59,365.16	106,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	466,697.00	466,697.00	428,215.13	466,697.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,655,503.40	16,684,594.40	1,078,248.36	18,474,462.47	(1,789,868.07)	-10.7%
Communications		5900	46,000.00	46,000.00	6,031.75	46,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,543,838.90	17,578,431.90	1,603,215.41	19,392,354.97	(1,813,923.07)	-10.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	764,594.00	764,594.00	0.00	764,594.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			764,594.00	764,594.00	0.00	764,594.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	134,320.00	134,320.00	54,543.73	134,320.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,320.00	134,320.00	54,543.73	134,320.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	13,038.00	0.00	0.00	13,038.00	100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	13,038.00	0.00	0.00	13,038.00	100.0%
TOTAL, EXPENSES			19,338,853.90	19,622,118.90	1,894,303.60	21,342,412.73		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,298.00	1,298.00	1,262.26	1,262.26	(35.74)	-3%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,298.00	1,298.00	1,262.26	1,262.26	(35.74)	-3%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,298.00	1,298.00	1,262.26	1,262.26	(35.74)	-3%

SACS2021ALL Financial Reporting Software - 2021.2.0
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First Interim
2021-22 Projected Totals
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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.