



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 SECOND INTERIM FINANCIAL REPORT

**BOARD OF DIRECTORS MEETING:
MARCH 8, 2022**

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EXECUTIVE SUMMARY

The Roseland Charter School's 2021-22 Second Interim report presents the charter's financial status for the reporting period of July 1, 2021 through January 31, 2022. The Second 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 revenue for this fiscal year due to changing average daily attendance (ADA) factors, as well as adjustments made that reflect actual expenditures to date – primarily in the area of contracted services (salaries and benefits). Additionally, new information has been incorporated into the Charter School's multiyear projection (MYP) based on ADA and other planning factors included in the Governor's Budget for the 2022-23 fiscal year. More adjustments to the MYP are expected in the coming months as the Governor's proposals are refined through legislative negotiations in Sacramento.

Revenue assumptions for the current and future year are based on the School Services of California's (SSC) dashboard projections that were included in the Governor's Budget. Budget revisions to revenues and expenses are made throughout the year to reflect changes as needed.

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

Revenue:

- A net decrease in LCFF Revenue of \$141,429 due to a decrease in actual ADA from adopted and first interim budget projections: Adopted ADA was projected at 1298 but actual ADA for the period from August 11-October 31, 2021 is 1262.26 (or just less than 93% of enrollment). The Omicron surge of the COVID virus resulted in a significant drop in ADA during the month of January. At this time, it is anticipated that the overall ADA for the school year will decline by just less than half a point to 92% of enrollment. This reduction in ADA has resulted in a reduction in projected revenue of approximately \$47K.

Expenditures:

- A decrease of \$1.33M in Contracted Services for the current year, which includes salary and benefits reimbursed to the District for Charter staff. This reduction reflects the costs that were budgeted for positions that were not filled for a portion of the year. At this time, we anticipate that the Charter School is at or near full staffing for the current school year. Future year expenditures have been budgeted based on the costs for the full year of staffing at the current levels.

- A decrease of \$897K in COVID relief funded Contracted Services for the current year, which includes salary and benefits reimbursed to the District for Charter staff. Reductions in COVID support staff are expected for the 2022-23 year, therefore, the MYP projections for COVID funded positions in the future years has also decreased.

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 for the current fiscal year as a part of the report that will include the proposed Adopted Budget for the 2022-23 school year. The Final budget report prepared by the Charter School staff for the 2021-22 school year will be the Unaudited Actuals reports that will be presented in August 2022. This report will include the final updates for the full 2021-22 fiscal year.

BUDGET ASSUMPTIONS & BACKGROUND INFORMATION

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.

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.

SSC School District and Charter School Financial Projection Dartboard 2022-23 Governor's Budget

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This version of School Services of California Inc.’s (SSC) Financial Projection Dartboard is based on the 2022-23 Governor’s Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	5.33%	3.61%	3.64%	3.62%
Planning COLA	5.07% ²	5.33%	3.61%	3.64%	3.62%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA at 5.33%	\$431	\$438	\$451	\$522
2022-23 Base Grants	\$8,524	\$8,653	\$8,909	\$10,324
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$886	–	–	\$268
2022-23 Adjusted Base Grants ³	\$9,410	\$8,653	\$8,909	\$10,592

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI	5.78%	3.69%	2.90%	2.75%	2.60%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.54	\$35.79	\$37.09
	Grades 9-12 per ADA	\$63.17	\$66.54	\$68.94	\$71.45
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.13	\$18.78	\$19.46
	Grades 9-12 per ADA	\$47.84	\$50.39	\$52.21	\$54.11
Interest Rate for Ten-Year Treasuries	1.93%	2.50%	2.90%	3.00%	2.60%
CalSTRS Employer Rate ⁴	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴	22.91%	26.10%	27.10%	27.70%	27.80%
Unemployment Insurance Rate ⁵	0.50%	0.50%	0.20%	0.20%	0.20%

Revenue: Local Control Funding Formula – Current and Future Years

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

determine the revenue projections included in the First Interim budget is available for review in this report.

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

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.

Revenue: Planning Cost of Living Adjustments (COLA)

The Governor's Budget included updated cost of living adjustment (COLA) factors for the two future years included in the MYP. The MYP includes the 5.33% COLA for 2022-23 and 3.61% COLA for 2023-24. (Current year COLA remains the same, so no adjustments to revenue for the current year have been made based on the COLA.)

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 January 31, 2021 has proven to be approximately 92% of enrollment. This represents a drop of a bit less than half a point from the ADA utilized to prepare the First Interim budget report, which corresponds to a \$47K decline in revenue since that report was presented in December 2021. The ADA decline is directly attributable to the Omicron surge of the COVID virus that occurred in January 2022.

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. Because this revenue has historically been passed through to the Roseland School District, this decline in enrollment is not expected to have a significant effect on the Charter School's budget projections.

The Governor's Budget introduces a proposal for ADA relief for school districts that have seen declining ADA as a result of the pandemic. This proposal would allow districts to receive funding for the 2022-23 school year and beyond based on the best of one of three options for ADA calculations:

- Current year ADA
- Prior year ADA
- The average of the current year and the two prior years' ADA.

The Governor's Budget, however, only proposed this relief for school districts -- not charter schools. Charter Schools currently are only provided funding based on ADA for the year being funded ("Current Year ADA"). Since the Governor's Budget was released, legislation has been proposed that would include Charter Schools in the Governor's proposal, but it is not yet clear whether this relief will be available for Charter Schools in the final state budget adoption. Therefore, in the MYP included in this report, the Administration has assumed that ADA for the Charter School in the next two years will be based on a projection of the ADA for the funded year ("Current Year ADA"). Given the uncertainty of the ongoing pandemic, the Administration has included a conservative projection of 92% ADA that has occurred during this year to date -- however, this is likely a low projection of revenue for the Charter School.

Each additional percentage point (1%) of ADA is worth approximately \$125K-140K (variation due to different funding levels for middle and high school students) to the Charter's anticipated revenue, assuming all other revenue factors remain the same. The following table summarizes the LCFF revenue that would be received for each of the potential ADA funding options included in the Governor's Budget, with all other factors remaining the same:

Potential LCFF Revenue for Variable ADA Rates (all other revenue factors are identical)			
Scenario	ADA Rate	22-23 Revenue	23-24 Revenue
Current Year - Pandemic Continues**	92%	\$16,021,698	\$16,409,608
Average of 3 years – Pandemic Continues	95%	\$16,435,669	\$16,833,599
Current Year - Return to Normal (pre-pandemic)	96%	\$16,605,991	\$17,008,044

*** Second Interim MYP includes the "Current Year – Pandemic Continues" scenario*

Expenditures: Staffing

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 5% are included in the MYP as well as the anticipated annual increases to the district's pension programs, State Teachers Retirement System (STRS), and Public Employees Retirement system (PERS). Pension costs are expected to rise over in future years.

Pension	2019-20	2020-21	2021-22	2022-23	2023-24
STRS	17.10	16.15	16.92	19.10	19.10
PERS	19.721	20.70	22.91	26.10	27.10

Expenditures: Supply and Service

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.

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 \$2.7M in revenue from this funding, however actual expenditures are proving to be lower than this budgeted amount. Actual expenditures are approximately \$1.7M. Unused revenue will be carried over into the next fiscal years for future expenditures.

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 Second Interim budget.

Submitted by: Amy Nichols
Chief Business Official

BUDGET ASSUMPTIONS SUMMARY

Revenue

Assumption	2021-22 Second Interim	2022-23	2023-24
COLA	5.07%	5.33%	3.61%
Enrollment	1364	1300	1300
Charter Funded ADA	92%	92%	92%
Unduplicated %	79.69%	79.69%	79.69%
Funded Unduplicated %	83.99%	81.45%	79.69%

Expenditures

Assumption	2021-22 Second Interim	2022-23	2023-24
Step & Column Increase	2%	2%	2%
PERS Rates	22.91%	26.10%	27.10%
STRS Rates	16.92%	19.10%	19.10%
Health Benefit Increase	4%	5%	5%
Supply Costs Increase	1%	2%	1%
Service Costs Increase	1%	2%	1%

2021-22 Second Interim Budget and Multiyear Projection

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

2020/21 Unaudited Actuals

Projected Enrollment 1,438
Projected Unduplicated Pupil % 85.43%
Projected ADA 1,381.00
Funded ADA - Hold Hamlets 1,407.14

LCFF COLA and GAP/Phase-In %

REVENUES	Cost 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	8590
Other State (On-going Mfg. Lottery)	8500-8599
State Revenue for RAAS Project	8791-8792
Special Education- Transfer Appport. From District	8800
Contributions to Restricted (Special Ed)	8800-8899
Other Local	8900-8999

EXPENDITURES

Cost Codes
Books and Supplies
COVID Books and Supplies
Salaries and Benefits- Reimbursed to District
Scholarship Fund
COVID Salaries and Benefits- Reimb to District
Other Services and Operating
COVID Other Services and Operating
Depreciation
Indirect Costs
Debt Service Payment

Net Excess (Deficiency)

Net Ending Balance

Beginning Balance
Net Excess (Deficiency)
Audit Adjustment
Net Ending Balance

COMPONENTS OF ENDING BALANCE

Revolving Cash/ASB Accounts
Economic Uncertainties- 5% Minimum
Special Education Reserve
One-Month Operating Expenses
Future Debt Service Payments
Test Equipment (Replacement Chromebooks, Network)
2019-20 Supplemental/Concentration Funds Carryover
Restricted (Categoricals)
CARES 32xc/74xc
Scholarships
Fire - Insurance Funds
RRMA
RAMS Grant Funding
Long-Term Debt (RUP 96.6M)
Long-Term Debt/RAAS 58.4M new 2020-21 9668
Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)

2021/22 SECOND INTERIM PROJECTION

Projected Enrollment 1,364
Projected Unduplicated Pupil % (3 yr) 83.99%
Projected ADA 1,282.26
Funded ADA - Hold Hamlets 1,282.26

5.07% FUNDED COLA

UNRESTRICTED	RESTRICTED	TOTAL
16,659,932	0	16,659,932
0	641,687	641,687
2,547,990	2,547,990	5,095,980
0	324,745	324,745
268,293	98,849	367,142
0	4,055,170	4,055,170
0	76,344	76,344
0	0	0
26,148	160,685	186,833
16,964,373	8,597,796	25,562,169

EXPENDITURES

UNRESTRICTED	RESTRICTED	TOTAL
202,865	153,783	356,648
10,409,205	1,258,120	11,667,325
0	551,487	551,487
0	1,965,881	1,965,881
982,125	537,754	1,499,879
1,390,115	0	1,390,115
727,662	0	727,662
-46,076	46,076	0
134,320	0	134,320
13,780,216	4,513,101	18,293,317

Net Excess (Deficiency)

Net Ending Balance

Beginning Balance
Net Excess (Deficiency)
Audit Adjustment
Net Ending Balance

COMPONENTS OF ENDING BALANCE

Revolving Cash/ASB Accounts
Economic Uncertainties- 5% Minimum
Special Education Reserve
One-Month Operating Expenses
Future Debt Service Payments
Test Equipment (Replacement Chromebooks, Network)
2019-20 Supplemental/Concentration Funds Carryover
Restricted (Categoricals)
CARES 32xc/74xc
Scholarships
Fire - Insurance Funds
RRMA
RAMS Grant Funding
Long-Term Debt (RUP 96.6M)
Long-Term Debt/RAAS 58.4M new 2020-21 9668
Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)

2022/23 PROJECTIONS

Projected Enrollment 1,300
Projected Unduplicated Pupil % (3 yr) 81.45%
Projected ADA 1,207.26
Funded ADA - Hold Hamlets 1,207.26

5.53% FUNDED COLA

UNRESTRICTED	RESTRICTED	TOTAL
16,021,698	0	16,021,698
0	1,031,759	1,031,759
2,702,618	2,702,618	5,405,236
0	332,000	332,000
231,256	61,065	292,321
0	0	0
0	76,344	76,344
-1,264,195	1,264,195	0
120,000	0	120,000
15,108,759	5,457,981	20,566,740

EXPENDITURES

UNRESTRICTED	RESTRICTED	TOTAL
459,392	359,485	818,876
12,244,000	1,517,970	13,761,970
0	0	0
0	1,204,127	1,204,127
2,337,736	1,075,321	3,413,058
11,698	0	11,698
200,000	200,000	400,000
1,064,594	0	1,064,594
-25,000	25,000	0
185,000	0	185,000
16,277,420	4,581,903	20,859,323

Net Excess (Deficiency)

Net Ending Balance

Beginning Balance
Net Excess (Deficiency)
Audit Adjustment
Net Ending Balance

COMPONENTS OF ENDING BALANCE

Revolving Cash/ASB Accounts
Economic Uncertainties- 5% Minimum
Special Education Reserve
One-Month Operating Expenses
Future Debt Service Payments
Test Equipment (Replacement Chromebooks, Network)
2019-20 Supplemental/Concentration Funds Carryover
Restricted (Categoricals)
CARES 32xc/74xc
Scholarships
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Long-Term Debt (RUP 96.6M)
Long-Term Debt/RAAS 58.4M new 2020-21 9668
Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)

2023/24 PROJECTIONS

Projected Enrollment 1,300
Projected Unduplicated Pupil % (3yr) 79.64%
Projected ADA 1,207.26
Funded ADA - Hold Hamlets 1,207.26

3.61% FUNDED COLA

UNRESTRICTED	RESTRICTED	TOTAL
16,409,608	0	16,409,608
0	1,011,124	1,011,124
2,702,618	2,702,618	5,405,236
0	332,000	332,000
231,256	61,065	292,321
0	0	0
0	76,344	76,344
-1,264,195	1,264,195	0
120,000	0	120,000
15,496,669	5,447,346	20,944,015

EXPENDITURES

UNRESTRICTED	RESTRICTED	TOTAL
463,986	363,080	827,065
12,468,880	1,548,330	14,017,210
0	0	0
0	1,204,127	1,204,127
2,361,114	1,087,150	3,448,263
11,698	0	11,698
200,000	200,000	400,000
1,064,594	0	1,064,594
-25,000	25,000	0
185,000	0	185,000
16,500,271	4,627,686	21,127,957

Net Excess (Deficiency)

Net Ending Balance

Beginning Balance
Net Excess (Deficiency)
Audit Adjustment
Net Ending Balance

COMPONENTS OF ENDING BALANCE

Revolving Cash/ASB Accounts
Economic Uncertainties- 5% Minimum
Special Education Reserve
One-Month Operating Expenses
Future Debt Service Payments
Test Equipment (Replacement Chromebooks, Network)
2019-20 Supplemental/Concentration Funds Carryover
Restricted (Categoricals)
CARES 32xc/74xc
Scholarships
Fire - Insurance Funds
RRMA
RAMS Grant Funding
Long-Term Debt (RUP 96.6M)
Long-Term Debt/RAAS 58.4M new 2020-21 9668
Capital Assets Net of Depreciation (Land, Buildings, Work in Progress, Equipment)

NET UNDESIGNATED ENDING FUND BALANCE

4,817,169 29,455,849 34,273,018 -2,379,903

4,643,766 28,781,508 33,425,273 1,361,234

4,695,469 27,991,234 32,686,703 1,817,221

4,711,401 28,265,554 32,976,955 1,293,027

COVID Funding Expenditure Plan

Budget as of 2nd Interim 2021-22

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Expenditure	Type of Expenditure	Funding Expiration	In Person Learning 21-22 RS 7422	ESSER I 21-22 RS 3210	ESSER II 21-22 RS 3212	ESSER II 22-23 RS 3212	ESSER III 21-22 RS 3213	ESSER III 22-23 RS 3213	ESSER III 23-24 RS 3213	ESSER III Learning Loss 21-22 RS 3214	ESSER III Learning Loss 22-23 RS 3214	ESSER III Learning Loss 23-24 RS 3214	AB-46 ELO 21-22 RS 7425	AB-46 ELO - PARAS 21-22 RS 7426
Director of the Whole Child (.25 FTE)	Personnel	June 2024												
COVID Coordinator (.50 FTE)	Personnel	June 2022	\$ 77,592											
Assistant COVID Coordinator (.50 FTE)	Personnel	June 2022	-											
COVID Support Staff (9 - 3 per site)	Personnel	June 2022	-											
Intervention Math Teachers (3 - 1 per site)	Personnel	June 2024												
Counseling Interns	Personnel	June 2024												
Bilingual IAs (3 FTE 1 per site)	Personnel	June 2023												
Custodial (1.5 FTE)	Personnel	June 2024												
Lead Custodian (0.50 FTE)	Personnel	June 2024												
Office Manager / District Operations (0.50 FTE)	Personnel	June 2024												
SEL Counselor	Personnel	June 2024												
Family Engagement Coordinators (3 - 1 per site)	Personnel	June 2023												
Academic Counselors (2 - RUP, RCP)	Personnel	June 2023	\$ 263,328											
Secondary Tutors (6 - 2 per site)	Personnel	June 2022												
In-House Substitutes	Personnel	June 2022	\$ 6,034											
Trauma Informed Teaching- Prof. Dev. PD - CSEA - 2 Extra Days for 10/11 months	Dev / Extra Ht	June 2022												
PD / Extra Duty Day - REX: August 10	Dev / Extra Ht	June 2022												
Timesheets for Tutoring	Dev / Extra Ht	June 2022												
Expanded Enrichment	Services	June 2022		\$ 151,199										
CAP Nurses Assistants	Services	June 2024			\$ 221,261									
CAP Family Advocate	Services	June 2023												
COVID Symptomatic and Exposure Testing	Services/Person	June 2022												
Facilities Use (\$350K)	TBD													
COVID Supplies (PPE, Testing, Furniture)	Supplies	June 2022	\$ 78,971	\$ 2,242	\$ 19,796									
Instructional Materials (\$100K)	Supplies	June 2022												
Other Services (\$800K)	Services	June 2022	\$ 10,229		\$ 59,305									
Indirect Costs	TBD													
			In Person Learning 21-22 RS 7422	ESSER I 21-22 RS 3210	ESSER II 21-22 RS 3212	ESSER II 22-23 RS 3212	ESSER III 21-22 RS 3213	ESSER III 22-23 RS 3213	ESSER III 23-24 RS 3213	ESSER III Learning Loss 21-22 RS 3214	ESSER III Learning Loss 22-23 RS 3214	ESSER III Learning Loss 23-24 RS 3214	AB-46 ELO 21-22 RS 7425	AB-46 ELO - PARAS 21-22 RS 7426
			Revenue Allocation \$ 526,201	\$ 264,319	\$ 670,970	\$ 1,872,711			\$ 2,500,063				\$ 1,706,797	\$ 402,000
			Actuals (encum) \$ 436,155	\$ 151,441	\$ 670,970	\$ 1,872,711			\$ 2,500,063				\$ 432,662	\$ 229,368
			Balance (Allocation - Actuals) \$ 90,046	\$ 110,878									\$ 939,746	\$ 150,000
			Budgeted Planned Expenditure \$ 490,690	\$ 233,000		\$ 1,326,711			\$ 809,063					

Local Control Funding Formula (LCFF) Calculator Worksheets

LCFF Calculator: Summary Tab

Roseland Charter (101923) - 2nd Interim ADA: CY92; FY92-FlatCoV;
Governors Budget COLAS

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	3.26%	0.00%	5.07%	5.33%	3.61%	3.64%
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%
LCFF Entitlement						
Base Grant	\$12,266,596	\$12,266,596	\$11,645,735	\$11,796,753	\$12,223,016	\$12,667,645
Grade Span Adjustment	186,218	186,218	196,350	206,092	213,782	221,472
Supplemental Grant	2,477,748	2,129,181	1,989,234	1,955,264	1,980,933	2,052,463
Concentration Grant	2,019,845	1,898,432	2,231,464	2,063,589	1,991,877	2,062,645
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	\$16,650,407	\$16,480,427	\$16,062,783	\$16,021,698	\$16,409,608	\$17,004,225
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$16,650,407	\$16,480,427	\$16,062,783	\$16,021,698	\$16,409,608	\$17,004,225
LCFF Entitlement Per ADA	\$11,833	\$11,712	\$12,789	\$13,329	\$13,652	\$14,147
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$11,232,433	\$8,413,181	\$8,862,035	\$9,130,536	\$9,518,446	\$10,113,063
EPA (for LCFF Calculation purposes)	\$1,301,893	\$3,788,147	\$3,059,534	\$2,911,637	\$2,911,637	\$2,911,637
Local Revenue Sources:						
Property Taxes (Object Code 8021 to 8089)	\$-	\$-	\$-	\$-	\$-	\$-
In-Lieu of Property Taxes (Object Code 8096)	\$4,116,081	\$4,279,099	\$4,141,214	\$3,979,525	\$3,979,525	\$3,979,525
Property Taxes net of In-Lieu	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL FUNDING	\$16,650,407	\$16,480,427	\$16,062,783	\$16,021,698	\$16,409,608	\$17,004,225
Basic Aid Status	\$-	\$-	\$-	\$-	\$-	\$-
Excess Taxes	\$-	\$-	\$-	\$-	\$-	\$-
EPA in Excess to LCFF Funding	\$-	\$-	\$-	\$-	\$-	\$-
Total LCFF Entitlement	\$16,650,407	\$16,480,427	\$16,062,783	\$16,021,698	\$16,409,608	\$17,004,225
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$1,301,893	\$3,788,147	\$3,059,534	\$2,911,637	\$2,911,637	\$2,911,637
EPA, Current Year (Object Code 8012)	\$1,301,893	\$3,788,147	\$3,059,534	\$2,911,637	\$2,911,637	\$2,911,637
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$19,370.00	\$4,116.00	\$0.19	\$-	\$-	\$-
(P-4 less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	-

LCFF Calculator: Summary Tab

LCFF Calculator: Summary 1a0						
Roseland Charter (101923) - 2nd Interim ADA: CY92, FY92-FlatTCY, Governors Budget COLAs						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for Tlig and Transportation)	\$ 12,452,814	\$ 12,452,814	\$ 11,842,085	\$ 12,002,845	\$ 12,436,798	\$ 12,889,117
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,197,593	\$ 4,027,613	\$ 4,220,698	\$ 4,018,853	\$ 3,972,810	\$ 4,115,108
Percentage to Increase or Improve Services	33.71%	32.34%	35.64%	33.48%	31.94%	31.93%
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	1,459	1,438	1,364	1,300	1,300	1,300
COE Enrollment	-	-	-	-	-	-
Total Enrollment	1,459	1,438	1,364	1,300	1,300	1,300
Unduplicated Pupil Count	1,273	1,219	1,087	1,035	1,035	1,035
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	1,273	1,219	1,087	1,035	1,035	1,035
Rolling %, Supplemental Grant	87.4400%	85.4900%	83.9900%	81.4500%	79.6400%	79.6200%
Rolling %, Concentration Grant	87.4400%	85.4900%	83.9900%	81.4500%	79.6400%	79.6200%

LCFF Calculator: Summary Tab

Roseland Charter (101923) - 2nd Interim ADA: CY92; FY92-FlatTCV;
Governors Budget COLAs

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
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	176.80	176.80	51.00	-	-	-	-
Grades 7-8	464.01	464.01	435.00	433.00	433.00	433.00	433.00
Grades 9-12	766.33	766.33	770.00	769.00	769.00	769.00	769.00
LCFF Subtotal	1,407.14	1,407.14	1,256.00	1,202.00	1,202.00	1,202.00	1,202.00
NSS	-	-	-	-	-	-	-
Combined Subtotal	1,407.14	1,407.14	1,256.00	1,202.00	1,202.00	1,202.00	1,202.00
Change in LCFF ADA (excludes NSS ADA)	1,407.14	1,407.14	1,256.00	1,202.00	1,202.00	1,202.00	1,202.00
	Increase	Increase	Increase	Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless							
Grades TK-3	176.80	-	-	-	-	-	-
Grades 4-6	464.01	176.80	51.00	-	-	-	-
Grades 7-8	766.33	464.01	435.00	433.00	433.00	433.00	433.00
Grades 9-12	1,407.14	766.33	770.00	769.00	769.00	769.00	769.00
Subtotal	Current	Current	Current	Current	Current	Current	Current
	1,407.14	1,407.14	1,256.00	1,202.00	1,202.00	1,202.00	1,202.00
Funded NSS ADA							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-
NPS, CDS, & COE Operated							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	176.80	176.80	51.00	-	-	-	-
Grades 7-8	464.01	464.01	435.00	433.00	433.00	433.00	433.00
Grades 9-12	766.33	766.33	770.00	769.00	769.00	769.00	769.00
Total Actual ADA	1,407.14	1,407.14	1,256.00	1,202.00	1,202.00	1,202.00	1,202.00
TOTAL FUNDED ADA							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	176.80	176.80	51.00	-	-	-	-
Grades 7-8	464.01	464.01	435.00	433.00	433.00	433.00	433.00
Grades 9-12	766.33	766.33	770.00	769.00	769.00	769.00	769.00
Total	1,407.14	1,407.14	1,256.00	1,202.00	1,202.00	1,202.00	1,202.00
Funded Difference (Funded ADA less Actual ADA)							
	-	-	-	-	-	-	-

LCFF Calculator: Summary Tab

Roseland Charter (101923) - 2nd Interim ADA: CV92; FY92-FlatTCY; Governors Budget COLAS												
PER-ADA FUNDING LEVELS												
Base, Supplemental and Concentration Rate per ADA												
Grades TK-3												
	\$	11,369	\$	11,253	\$	12,120	\$	12,561	\$	12,866	\$	13,331
Grades 4-6												
	\$	10,453	\$	10,347	\$	11,143	\$	11,550	\$	11,829	\$	12,257
Grades 7-8												
	\$	10,763	\$	10,654	\$	11,473	\$	11,892	\$	12,180	\$	12,621
Grades 9-12												
	\$	12,799	\$	12,668	\$	13,641	\$	14,138	\$	14,481	\$	15,005
Base Grants												
Grades TK-3												
	\$	7,702	\$	7,702	\$	8,093	\$	8,524	\$	8,832	\$	9,153
Grades 4-6												
	\$	7,818	\$	7,818	\$	8,215	\$	8,653	\$	8,965	\$	9,291
Grades 7-8												
	\$	8,050	\$	8,050	\$	8,458	\$	8,909	\$	9,231	\$	9,567
Grades 9-12												
	\$	9,329	\$	9,329	\$	9,802	\$	10,324	\$	10,697	\$	11,086
Grade Span Adjustment												
Grades TK-3												
	\$	801	\$	801	\$	842	\$	886	\$	919	\$	952
Grades 9-12												
	\$	243	\$	243	\$	255	\$	268	\$	278	\$	288
Prorated Base, Supplemental and Concentration Rate per ADA												
Grades TK-3												
	\$	8,503	\$	8,503	\$	8,935	\$	9,410	\$	9,751	\$	10,105
Grades 4-6												
	\$	7,818	\$	7,818	\$	8,215	\$	8,653	\$	8,965	\$	9,291
Grades 7-8												
	\$	8,050	\$	8,050	\$	8,458	\$	8,909	\$	9,231	\$	9,567
Grades 9-12												
	\$	9,572	\$	9,572	\$	10,057	\$	10,592	\$	10,975	\$	11,374
Prorated Base Grants												
Grades TK-3												
	\$	7,702	\$	7,702	\$	8,093	\$	8,524	\$	8,832	\$	9,153
Grades 4-6												
	\$	7,818	\$	7,818	\$	8,215	\$	8,653	\$	8,965	\$	9,291
Grades 7-8												
	\$	8,050	\$	8,050	\$	8,458	\$	8,909	\$	9,231	\$	9,567
Grades 9-12												
	\$	9,329	\$	9,329	\$	9,802	\$	10,324	\$	10,697	\$	11,086
Prorated Grade Span Adjustment												
Grades TK-3												
	\$	801	\$	801	\$	842	\$	886	\$	919	\$	952
Grades 9-12												
	\$	243	\$	243	\$	255	\$	268	\$	278	\$	288
Supplemental Grant												
Maximum - 1.00 ADA, 100% UPP												
Grades TK-3												
	\$	1,701	\$	1,701	\$	1,787	\$	1,882	\$	1,950	\$	2,021
Grades 4-6												
	\$	1,564	\$	1,564	\$	1,643	\$	1,731	\$	1,793	\$	1,858
Grades 7-8												
	\$	1,610	\$	1,610	\$	1,692	\$	1,782	\$	1,846	\$	1,913
Grades 9-12												
	\$	1,914	\$	1,914	\$	2,011	\$	2,118	\$	2,195	\$	2,275
Actual - 1.00 ADA, Local UPP as follows:												
Grades TK-3												
	\$	87.44%	\$	85.49%	\$	83.99%	\$	81.45%	\$	79.64%	\$	79.62%
Grades 4-6												
	\$	1,487	\$	1,454	\$	1,501	\$	1,533	\$	1,553	\$	1,609
Grades 7-8												
	\$	1,367	\$	1,380	\$	1,479	\$	1,410	\$	1,428	\$	1,479
Grades 9-12												
	\$	1,408	\$	1,376	\$	1,421	\$	1,451	\$	1,470	\$	1,523
Grades 9-12												
	\$	1,674	\$	1,637	\$	1,689	\$	1,725	\$	1,748	\$	1,811
Concentration Grant (>55% population)												
Maximum - 1.00 ADA, 100% UPP												
Grades TK-3												
	\$	4,252	\$	4,252	\$	5,808	\$	6,117	\$	6,338	\$	6,568
Grades 4-6												
	\$	3,909	\$	3,909	\$	5,340	\$	5,624	\$	5,827	\$	6,039
Grades 7-8												
	\$	4,025	\$	4,025	\$	5,498	\$	5,791	\$	6,000	\$	6,219
Grades 9-12												
	\$	4,786	\$	4,786	\$	6,537	\$	6,885	\$	7,134	\$	7,393
Actual - 1.00 ADA, Local UPP >55% as follows:												
Grades TK-3												
	\$	32.4400%	\$	30.4900%	\$	28.9900%	\$	26.4500%	\$	24.6400%	\$	24.6200%
Grades 4-6												
	\$	1,379	\$	1,296	\$	1,684	\$	1,618	\$	1,562	\$	1,617
Grades 7-8												
	\$	1,268	\$	1,192	\$	1,548	\$	1,488	\$	1,436	\$	1,487
Grades 9-12												
	\$	1,306	\$	1,227	\$	1,594	\$	1,532	\$	1,478	\$	1,531
Grades 9-12												
	\$	1,553	\$	1,459	\$	1,895	\$	1,821	\$	1,758	\$	1,820

Second 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. Héctor 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
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	16,109,425.04	9,293,111.00	16,062,783.00	(46,642.04)	-0.3%
2) Federal Revenue		8100-8299	1,419,356.00	2,513,630.43	1,056,748.88	2,492,376.99	(21,253.44)	-0.8%
3) Other State Revenue		8300-8599	907,711.08	3,990,215.08	3,169,695.45	4,045,118.50	54,903.42	1.4%
4) Other Local Revenue		8600-8799	346,344.00	196,344.00	462,012.18	651,279.20	454,935.20	231.7%
5) TOTAL, REVENUES			18,924,265.12	22,809,614.55	13,981,567.49	23,251,557.69		
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	1,051,143.76	392,023.00	983,760.76	67,383.00	6.4%
5) Services and Other Operating Expenses		5000-5999	17,543,838.90	19,531,569.97	8,019,462.28	17,942,562.97	1,589,007.00	8.1%
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	87,106.91	134,320.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			19,338,853.90	21,481,627.73	8,498,592.19	19,825,237.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(414,588.78)	1,327,986.82	5,482,975.30	3,426,319.96		
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)	1,327,986.82	5,482,975.30	3,426,319.96		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	27,836,287.26	31,360,186.51		31,360,186.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,836,287.26	31,360,186.51		31,360,186.51		
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		31,360,186.51		
2) Ending Net Position, June 30 (E + F1e)			27,421,698.48	32,688,173.33		34,786,506.47		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	3,581,479.76	3,485,642.86		4,868,333.06		
c) Unrestricted Net Position		9790	23,840,218.72	29,202,530.47		29,918,173.41		

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	8,872,787.04	5,527,047.00	8,862,035.00	(10,752.04)	-0.1%
Education Protection Account State Aid - Current Year		8012	2,805,061.00	3,143,465.00	1,882,071.00	3,059,534.00	(83,931.00)	-2.7%
State Aid - Prior Years		8019	0.00	0.00	(348,485.00)	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	4,093,173.00	2,232,478.00	4,141,214.00	48,041.00	1.2%
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	16,109,425.04	9,293,111.00	16,062,783.00	(46,642.04)	-0.3%
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	852,246.62	243,960.62	819,667.18	(32,579.44)	-3.8%
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	129,065.52	40,885.52	129,065.52	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	45,783.00	104,082.76	22,256.76	104,082.76	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	42,107.00	60,556.53	33,917.53	60,556.53	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	712,500.00	1,367,679.00	715,728.43	1,379,005.00	11,326.00	0.8%
TOTAL, FEDERAL REVENUE			1,419,356.00	2,513,630.43	1,056,748.86	2,492,376.99	(21,253.44)	-0.8%
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	47,690.00	47,727.00	1,560.42	3.4%
Lottery - Unrestricted and Instructional Materials		8560	258,334.50	258,334.50	105,068.30	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	3,353,714.00	3,016,937.15	3,407,057.00	53,343.00	1.6%
TOTAL, OTHER STATE REVENUE			907,711.08	3,990,215.08	3,169,695.45	4,045,118.50	54,903.42	1.4%
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	53,226.98	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	0.00	408,785.20	454,935.20	454,935.20	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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	196,344.00	462,012.18	651,279.20	454,935.20	231.7%
TOTAL, REVENUES			18,924,265.12	22,809,614.55	13,981,567.49	23,251,557.69		

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	24,910.00	0.00	24,910.00	0.00	0.0%
Materials and Supplies		4300	676,413.00	851,495.76	290,390.01	784,112.76	67,383.00	7.9%
Noncapitalized Equipment		4400	111,129.00	111,129.00	77,314.78	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	1,051,143.76	392,023.00	983,760.76	67,383.00	6.4%
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	89,248.00	35,093.03	89,248.00	0.00	0.0%
Dues and Memberships		5300	16,942.50	24,442.50	21,227.12	24,442.50	0.00	0.0%
Insurance		5400-5450	159,448.00	185,505.00	185,505.00	185,505.00	0.00	0.0%
Operations and Housekeeping Services		5500	106,000.00	109,215.00	114,078.17	109,215.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	466,697.00	466,697.00	435,180.87	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	18,610,462.47	7,215,470.49	17,021,455.47	1,589,007.00	8.5%
Communications		5900	46,000.00	46,000.00	12,907.60	46,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,543,838.90	19,531,569.97	8,019,462.28	17,942,562.97	1,589,007.00	8.1%

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	87,106.91	134,320.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,320.00	134,320.00	87,106.91	134,320.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			19,338,853.90	21,481,627.73	8,498,592.19	19,825,237.73		

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	1,279.53	1,279.53	(18.47)	-1%
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	1,279.53	1,279.53	(18.47)	-1%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,298.00	1,298.00	1,279.53	1,279.53	(18.47)	-1%

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Second 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and	

9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

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

PASSED

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

PASSED

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

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

PASSED

GENERAL LEDGER CHECKS

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

PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

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

PASSED

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

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

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

PASSED

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

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the

Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

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

PASSED

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

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

PASSED

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

PASSED

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

PASSED

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

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms

must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
affected forms must be opened and saved. PASSED

Checks Completed.