

RESOLUTION OF THE GOVERNING BOARD OF CITY OF SANTA ROSA ELEMENTARY & HIGH SCHOOL DISTRICTS OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA, REQUESTING FUND TRANSFER UNDER ARTICLE XVI, SECTION 6 OF THE STATE CONSTITUTION

RESOLVED by the Governing Board of the City of Santa Rosa Elementary & High School Districts, a District of the County of Sonoma, State of California, that:

WHEREAS, this District does not have sufficient funds on hand to provide for the operation of the District during the 2025/26 fiscal year, and

WHEREAS, Article XVI, Section 6 of the State Constitution authorizes a temporary transfer of funds in the custody of the County Treasurer upon approval of the Board of Supervisors, and

WHEREAS, the revenues to said District for the current fiscal year, 2025/26, are budgeted at \$228,400,863;

NOW, THEREFORE, IT IS DETERMINED AND ORDERED as follows:

1. That the Board of Supervisors of the County of Sonoma be and it is hereby requested to authorize a temporary transfer to this District on an as-needed basis of not to exceed \$105,927,610 during the 2025/26 fiscal year; said sum will not exceed 85% of the revenues to said District during said fiscal year.
2. For the convenience of the County Auditor-Controller-Treasurer-Tax Collector, a schedule of monthly anticipated cash flow is attached hereto.
3. That the Auditor-Controller-Treasurer-Tax Collector of the County of Sonoma be requested to recommend that the transfer is acknowledged.
4. That certified copies of this resolution be forwarded by the Clerk of this Board to the Board of Supervisors of the County of Sonoma and the Sonoma County Auditor-Controller-Treasurer-Tax Collector.

PASSED AND ADOPTED at the regular meeting of the Governing Board of Santa Rosa City Schools on August 13, 2025, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

I hereby certify that the foregoing is a true and correct copy of a Resolution of the Governing Board of the Santa Rosa City Schools of Sonoma County, California, adopted by said Governing Board at its meeting on August 13, 2025.

Jeremy De La Torre
Clerk of the Board

CITY OF SANTA ROSA ELEMENTARY & HIGH SCHOOL DISTRICT
 211 RIDGWAY AVE
 SANTA ROSA, CALIFORNIA 95401

DATE: August 13, 2025

GENERAL FUND
 ANTICIPATED MONTHLY ENDING BALANCES

From July 1, 2025, to June 30, 2026

	<u>Cash</u> <u>Income*</u>	<u>Cash</u> <u>Expenditures</u>	<u>Cash</u> <u>Balance**</u>
Beginning Cash Balance:			\$ 11,672,795
July	\$ 5,111,879	\$ 4,329,393	\$ 12,817,452
August	\$ (4,120,380)	\$ 18,380,124	\$ (22,866,999)
September	\$ 10,178,774	\$ 19,576,308	\$ (28,899,110)
October	\$ 9,949,756	\$ 20,444,286	\$ (39,236,949)
November	\$ 9,863,500	\$ 20,367,429	\$ (49,740,878)
December	\$ 71,557,147	\$ 19,299,673	\$ 2,516,595
January	\$ 10,802,084	\$ 21,026,595	\$ (3,558,941)
February	\$ 7,826,840	\$ 19,446,123	\$ (15,178,224)
March	\$ 5,328,143	\$ 21,166,188	\$ (31,016,269)
April	\$ 70,780,273	\$ 19,168,427	\$ 20,595,577
May	\$ 7,234,666	\$ 19,757,149	\$ 8,073,094
June	\$ 7,048,585	\$ 16,272,639	\$ 849,313
Totals:	\$ 211,561,267	\$ 219,234,334	

NOTE: Copies of the Cash Flow Statement are to be attached to each Resolution.

* Cash income includes secured and unsecured taxes to be raised in the current year budget, plus estimated revenues (other than current property taxes).

** Cash Balances include estimated balance sheet items.

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
SRCS 2025-26 Budget
Base Year 2025-26

Fund 01
Projection# 26529

	Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		11,672,795	(15,178,224)	(31,016,269)	20,595,577	8,073,094	—	—	—	—
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	58,943,092	4,871,325	5,455,177	5,258,255	301,822	724,341	—	58,943,092	—
Property Taxes	8020-8079	124,620,718	—	62,310,359	—	—	—	—	124,620,718	—
Miscellaneous Funds & LCFF Transfers	8080-8099	(10,315,583)	(2,323,114)	(1,119,225)	(1,202,778)	383,052	—	—	(10,315,583)	—
Federal Revenue	8100-8299	8,749,627	325,157	223,921	388,580	2,784,840	4,346,789	—	8,749,627	—
Other State Revenue	8300-8599	24,932,994	1,247,719	1,845,635	1,462,672	1,283,418	313,383	9,040,551	24,932,994	—
Other Local Revenue	8600-8799	21,470,015	1,207,056	2,064,406	1,327,936	1,209,989	3,500,000	—	21,470,015	—
Interfund Transfers in	8910-8929	1,085,739	—	—	—	1,085,739	—	—	1,085,739	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		229,486,602	5,328,143	70,780,273	7,234,666	7,048,858	8,884,513	9,040,551	229,486,602	—
. DISBURSEMENTS										
Certificated Salaries	1000-1999	92,028,911	8,347,022	8,107,747	8,540,283	9,175,282	—	—	92,028,911	—
Classified Salaries	2000-2999	30,618,833	3,113,935	2,669,962	2,703,643	2,406,640	—	—	30,618,833	—
Employee Benefits	3000-3999	52,718,039	4,100,000	4,100,000	4,100,000	1,958,393	—	9,040,551	52,718,039	—
Books and Supplies	4000-4999	5,553,924	299,609	387,285	470,316	270,500	948,817	—	5,553,924	—
Services	5000-5999	58,850,009	5,270,707	3,860,709	3,989,270	3,256,785	10,024,926	—	58,850,009	—
Capital Outlay	6000-6999	220,701	4,723	27,146	13,573	40,962	—	—	220,701	—
Other Outgo	7000-7499	(741,790)	30,191	15,578	(59,937)	(835,923)	—	—	(741,790)	—
Interfund Transfers Out	7600-7629	0	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		239,248,627	21,166,188	19,168,427	19,757,149	16,272,639	10,973,743	9,040,551	239,248,627	—
E. NET INCREASE/DECREASE (B - C + D)		(9,762,025)	(15,838,045)	51,611,846	(12,522,483)	(7,223,781)	(2,089,231)	—	(12,912,713)	
F. ENDING CASH (A + E)			(31,016,269)	20,595,577	8,073,094	849,313	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									(1,239,918)	

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
SRCS 2025-26 Budget
Base Year 2025-26

Fund 01
Projection# 26529

	Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
	Cash Not in Treasury	9111-9199	0	—	—	—	—	—	—	—
	Accounts Receivable	9200-9299	0	—	—	—	—	—	9,002,997	—
	Due From Other Funds	9310	0	—	—	—	—	—	—	—
	Stores	9320	0	—	—	—	—	—	—	—
	Prepaid Expenditures	9330	0	—	—	—	—	—	—	—
	Other Current Assets	9340	0	—	—	—	—	—	—	—
	Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—
	SUBTOTAL	0	—	—	—	—	—	—	9,002,997	—
Liabilities and Deferred Inflows										
	Accounts Payable	9500-9599	0	—	—	—	—	—	14,153,685	—
	Due To Other Funds	9610	0	—	—	(2,000,000)	—	—	(2,000,000)	—
	Current Loans	9640	0	—	—	—	—	—	—	—
	Unearned Revenues	9650	0	—	—	—	—	—	—	—
	Deferred Inflows of Resources	9690	0	—	—	—	—	—	—	—
	SUBTOTAL	0	—	—	—	(2,000,000)	—	—	12,153,685	—
Nonoperating										
	Suspense Clearing	9910	0	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		0	—	—	—	2,000,000	—	—	(3,150,688)	—
E. NET INCREASE/DECREASE (B - C + D)		(9,762,025)	(15,838,045)	51,611,846	(12,522,483)	(7,223,781)	(2,089,231)	—	(12,912,713)	—
F. ENDING CASH (A + E)			(31,016,269)	20,595,577	8,073,094	849,313	—	—	—	—
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									(1,239,918)	—