



Resolution No. 2025/26-61

Date: March 11, 2026

Resolution to Non-Reelect Probationary Certificated Employees

WHEREAS, California Education Code Section 44929.21 requires that the Governing Board notify a probationary employee in a position requiring certification qualifications of the decision to reelect or not reelect the employee to such a position for the succeeding school year; and

WHEREAS, the employees identified in Exhibit A hereto are probationary employees in positions requiring certification qualifications; and

WHEREAS, the Governing Board of Santa Rosa City Schools has determined not to reelect the employees identified in Exhibit A for the 2026-2027 school year;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of Santa Rosa City Schools directs the Superintendent or designee to deliver a Notice of Non-Reelection to the employee(s) identified in Exhibit A.

PASSED AND ADOPTED at the regular meeting of the Governing Board of the Santa Rosa City Schools on March 11, 2026, by the following vote:

AYES:	<u>6</u>
NOES:	<u>0</u>
ABSENT:	<u>—</u>
ABSTAIN:	<u>—</u>

A handwritten signature in blue ink, appearing to read "Nick Caston", written over a horizontal line.

Nick Caston, President, Board of Education

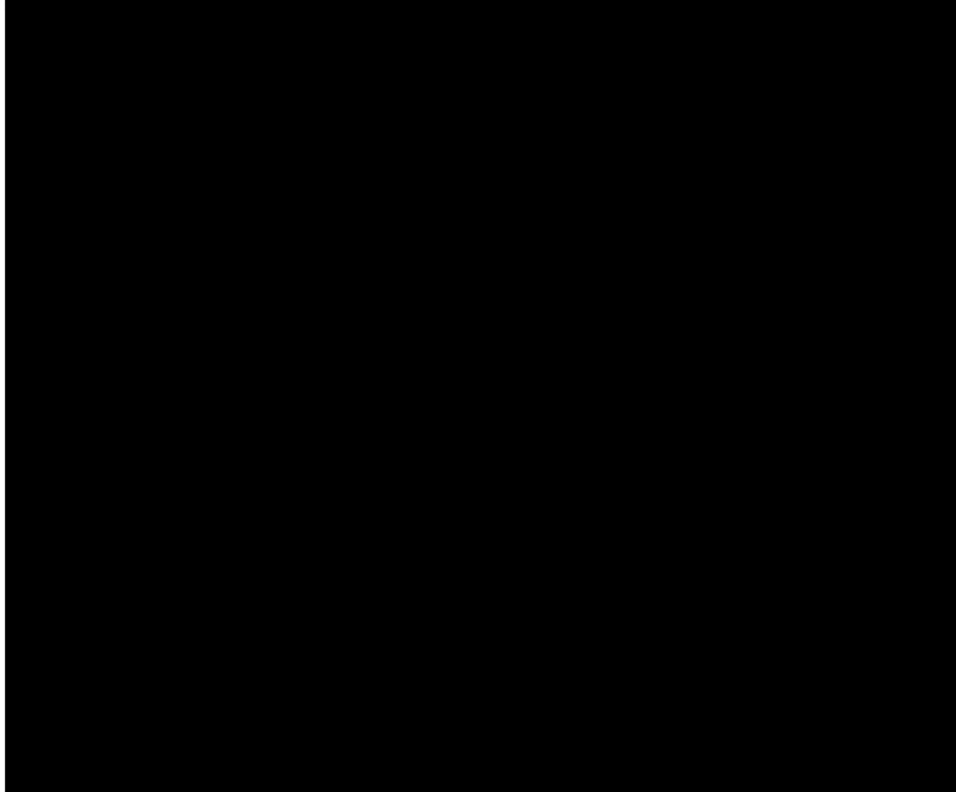
I hereby certify that the foregoing is a true and correct copy of a Resolution of the Governing Board of the Santa Rosa City Schools of Sonoma County, California, adopted by said Governing Board at its meeting on March 11, 2026.

A handwritten signature in blue ink, appearing to read "Sarah Jenkins", written over a horizontal line.

Sarah Jenkins, Clerk, Board of Education

EXHIBIT A TO RESOLUTION NO. 2025/26-61

**LIST OF PERSONS PROBATIONARY CERTIFICATED EMPLOYEES
TO BE NON-REELECTED**





Resolution No. 2025/26-62

Date: March 11, 2026

Resolution to Release Temporary Certificated Employees

WHEREAS, the Board of Trustees ("Board") is authorized under Education Code section 44954 to give notice and thereafter release any temporary certificated employee in a position requiring certification qualifications;

WHEREAS, the employees listed in Attachment "A" are temporary certificated employees whom the Board has received a recommendation from the District Superintendent or other appropriate District administrator(s) to release; and

WHEREAS, the Board has discussed the recommendation made by the administration and concurs in said recommendation;

NOW, THEREFORE, BE IT RESOLVED that the Board determines that the employees listed in Attachment "A" shall be released from employment at the end of the current school year and hereby authorizes the District Superintendent, or the Superintendent's designee, to give notice of the Board's decision to release them. The District Superintendent, or the Superintendent's designee, is further authorized to take any other actions necessary to effect the intent of this Resolution.

PASSED AND ADOPTED at the regular meeting of the Governing Board of the Santa Rosa City Schools on March 11, 2026, by the following vote:

AYES:	<u>6</u>
NOES:	<u>6</u>
ABSENT:	<u>—</u>
ABSTAIN:	<u>—</u>



Nick Caston, President, Board of Education

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 March 11, 2026.



Sarah Jenkins, Clerk, Board of Education

EXHIBIT A TO RESOLUTION NO. 2025/26-62

RELEASE OF TEMPORARY CERTIFICATED EMPLOYEES

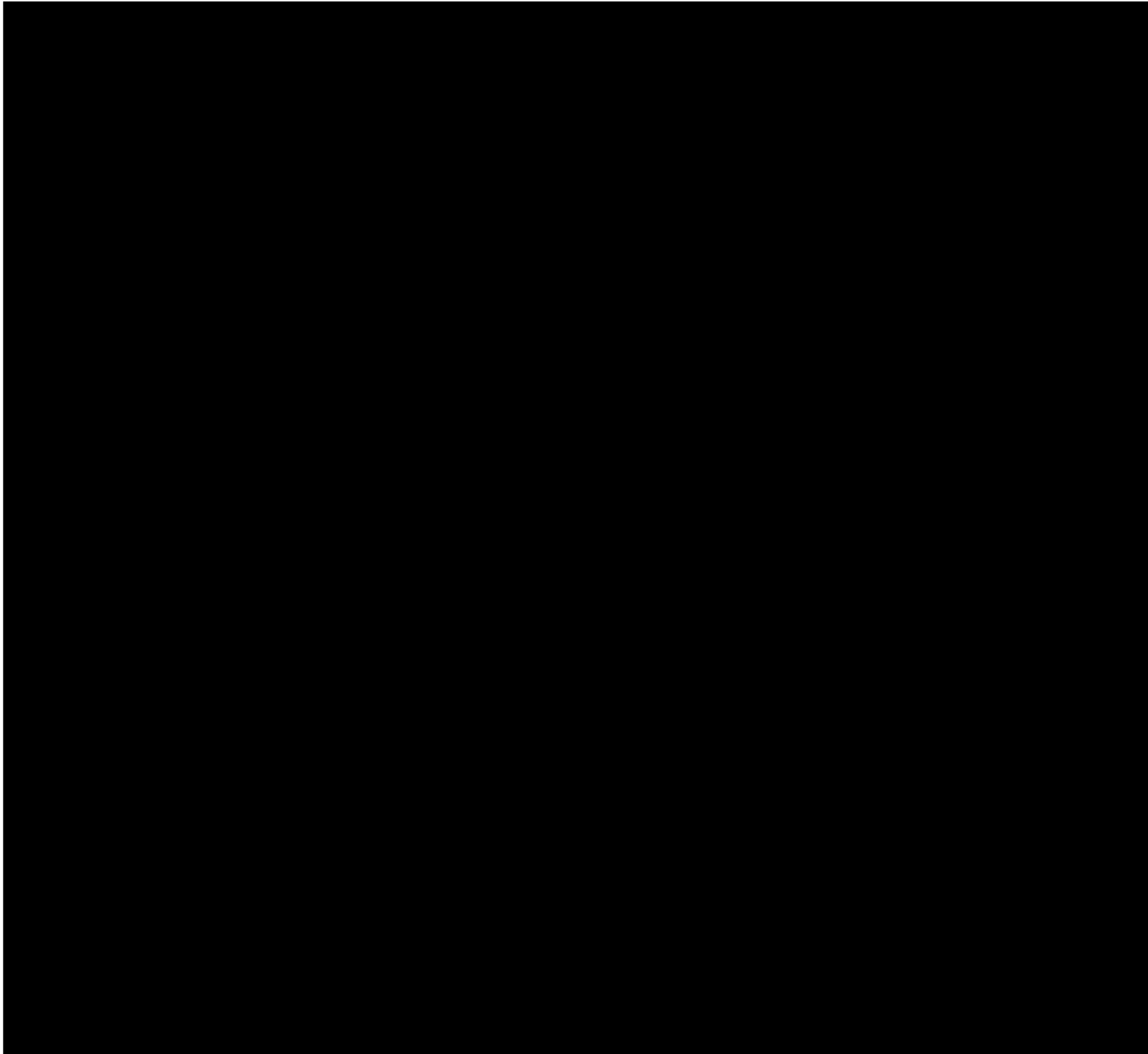
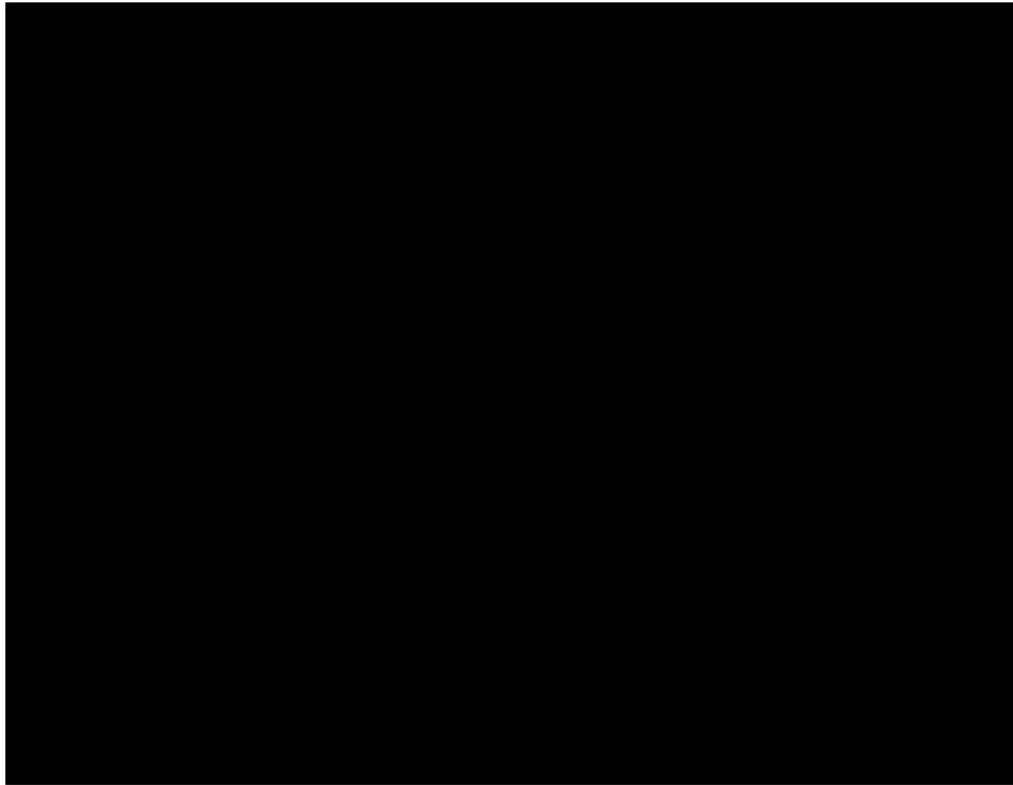


EXHIBIT A TO RESOLUTION NO. 2025/26-62

RELEASE OF TEMPORARY CERTIFICATED EMPLOYEES Cont.





Resolution of Possible Reassignment of Certificated Administrators

WHEREAS, Education Code section 44951 permits the Governing Board to give notice on or before March 15th to any administrative employee holding a position requiring an administrative or supervisory credential that he or she will be possibly reassigned from his or her position for the following school year; and

WHEREAS, the employees whose names are listed on *Exhibit A* attached hereto are an administrative certificated employee who has been employed by Santa Rosa City Schools during the 2025-2026 school year; and

WHEREAS, the District Superintendent or Superintendent's designee has advised the Governing Board that it may be necessary to possibly reassign the employees listed on *Exhibit A* from their administrative position; and

WHEREAS, following discussion, the Board concurs that it may be necessary to possibly reassign the employee listed on *Exhibit A* from their administrative position.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of Santa Rosa City Schools hereby authorizes the District Superintendent or the Superintendent's designee to notify the employees named on *Exhibit A* attached hereto that they may be possibly reassigned from their administrative position effective at the end of the 2025-2026 school year. The District Superintendent or Superintendent's designee is further authorized to take any other actions necessary to consummate the intent of this Resolution, including notification to the affected employee of their assignment for the ensuing school year.


PASSED AND ADOPTED at the regular meeting of the Governing Board of the Santa Rosa City Schools on March 11, 2026, by the following vote:

AYES: 6

NOES: 0


ABSENT: 0

ABSTAIN: 0



Nick Caston, President, Board of Education

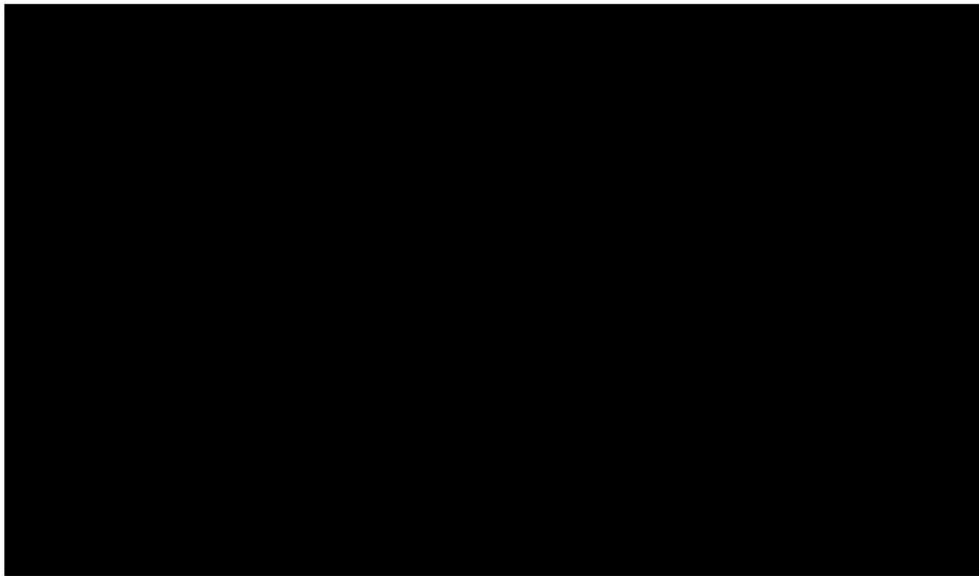
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Sarah Jenkins, Clerk, Board of Education

EXHIBIT A TO RESOLUTION NO. 2025/26-64

LIST OF CERTIFICATED ADMINISTRATORS TO BE POSSIBLY REASSIGNED





Resolution of Release of Certificated Administrator

WHEREAS, Education Code section 44951 permits the Governing Board to give notice on or before March 15th to any administrative employee holding a position requiring an administrative or supervisory credential that he or she will be released from his or her position for the following school year; and

WHEREAS, the employees whose names are listed on *Exhibit A* attached hereto are an administrative certificated employee who has been employed by Santa Rosa City Schools during the 2025-2026 school year; and

WHEREAS, the District Superintendent or Superintendent's designee has advised the Governing Board that it may be necessary to release the employees listed on *Exhibit A* from their administrative position; and

WHEREAS, following discussion, the Board concurs that it may be necessary to release the employees listed on *Exhibit A* from their administrative position.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of Santa Rosa City Schools hereby authorizes the District Superintendent or the Superintendent's designee to notify the employees named on *Exhibit A* attached hereto that they may be released from their administrative position effective at the end of the 2025-2026 school year. The District Superintendent or Superintendent's designee is further authorized to take any other actions necessary to consummate the intent of this Resolution, including notification to the affected employees of their assignment for the ensuing school year.

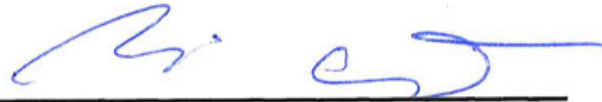
PASSED AND ADOPTED at the regular meeting of the Governing Board of the Santa Rosa City Schools on March 11, 2026, by the following vote:

AYES: 6

NOES: 0

ABSENT: 0

ABSTAIN: 0



Nick Caston, President, Board of Education

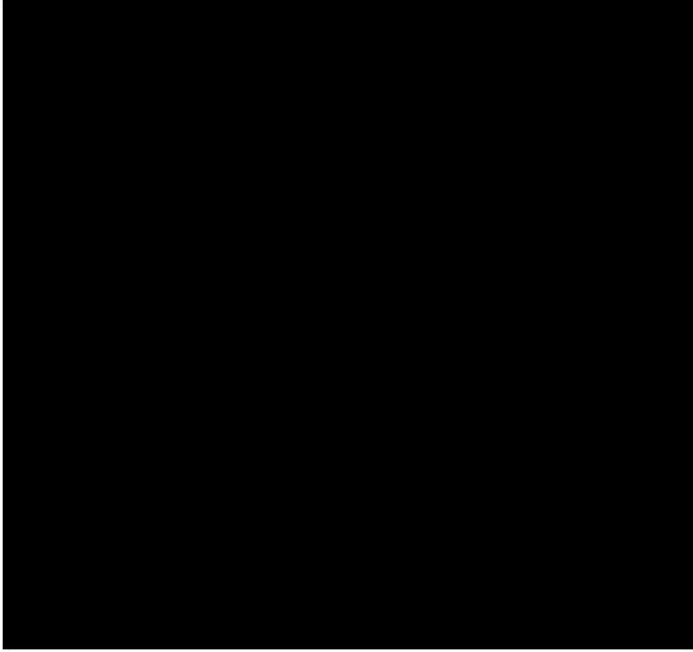
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Sarah Jenkins, Clerk, Board of Education

EXHIBIT A TO RESOLUTION NO. 2025/26-65

LIST OF CERTIFICATED ADMINISTRATORS TO BE RELEASED





Resolution of Release and/or Possible Reassignment of Certificated Administrator

WHEREAS, Education Code section 44951 permits the Governing Board to give notice on or before March 15th to any administrative employee holding a position requiring an administrative or supervisory credential that he or she will be released and/or possibly reassigned from his or her position for the following school year; and

WHEREAS, the employees whose names are listed on *Exhibit A* attached hereto are an administrative certificated employee who has been employed by Santa Rosa City Schools during the 2025-2026 school year; and

WHEREAS, the District Superintendent or Superintendent's designee has advised the Governing Board that it may be necessary to release and/or possibly reassign the employees listed on *Exhibit A* from their administrative position; and

WHEREAS, following discussion, the Board concurs that it may be necessary to release and/or possibly reassign the employees listed on *Exhibit A* from their administrative position.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of Santa Rosa City Schools hereby authorizes the District Superintendent or the Superintendent's designee to notify the employees named on *Exhibit A* attached hereto that they may be released and/or possibly reassigned from their administrative position effective at the end of the 2025-2026 school year. The District Superintendent or Superintendent's designee is further authorized to take any other actions necessary to consummate the intent of this Resolution, including notification to the affected employees of their assignment for the ensuing school year.

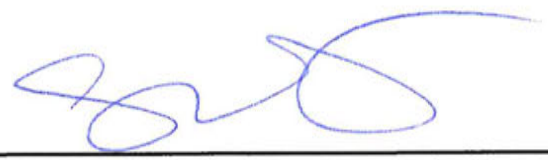
PASSED AND ADOPTED at the regular meeting of the Governing Board of the Santa Rosa City Schools on March 11, 2026, by the following vote:

AYES: 5
NOES: 1
ABSENT: 0
ABSTAIN: 0



Nick Caston, President, Board of Education

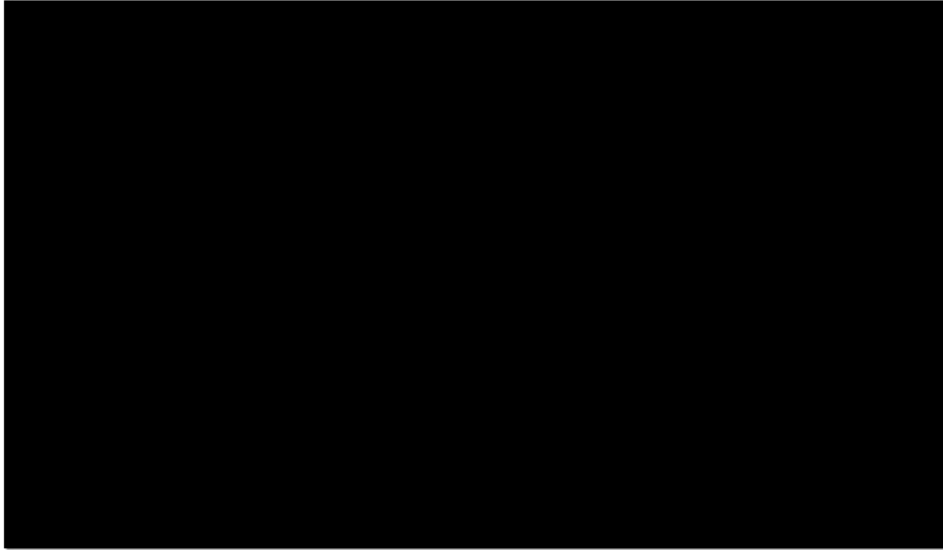
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Sarah Jenkins, Clerk, Board of Education

EXHIBIT A TO RESOLUTION NO. 2025/26-66

LIST OF CERTIFICATED ADMINISTRATORS TO BE RELEASED AND/OR POSSIBLY REASSIGNED





AUTHORIZATION OF PERSONNEL TO SIGN ORDERS ON DISTRICT FUNDS

WHEREAS, Education Code Section 42632 authorizes the Governing Board to delegate to officers and employees of Santa Rosa City Schools the authority to sign orders drawn on the funds of the school district; and

WHEREAS, the Governing Board finds it necessary to update the authorized signers for the following district accounts:

- Child Care Revolving Cash Account (XXXXXX9938)
- District Clearing Account (XXXXXX3017)
- District Revolving Cash Account (XXXXXX6392)
- District Cafeteria Account (XXXXXX7530)

NOW, THEREFORE, BE IT RESOLVED, that in accordance with Education Code Section 42632, effective immediately, the following individuals are hereby removed from and added to the authorized signer list for the accounts below:

Removal of Existing Signers

The following individuals are no longer authorized to sign on behalf of Santa Rosa City Schools for the accounts listed:

- Simona Hoyos (from all accounts)
- Rosemarie Gueretta (from Child Care Revolving Cash Account)

Addition of New Signers

The following individuals are hereby authorized and empowered as new signers for the designated accounts:

- **New Signer 1:** Yessica Santana Peralta, District Accountant

Complete List of Current Authorized Signers

The complete and final list of all individuals who are authorized to sign for these accounts after the above changes have been processed is as follows:

- **Child Care Revolving Cash Account (XXXXXX9938)**
 - Joel Dontos
 - **Yessica Santana Peralta, District Accountant**
 - Michael Reimer



Resolution No. 2025/26-47

Date: March 11, 2026

- **District Clearing Account (XXXXXX3017)**
 - Joel Dontos
 - **Yessica Santana Peralta, District Accountant**
 - Lisa August
- **District Revolving Cash Account (XXXXXX6392)**
 - Joel Dontos
 - **Yessica Santana Peralta, District Accountant**
 - Lisa August
- **District Cafeteria Account (XXXXXX7530)**
 - Joel Dontos
 - Edward Burke
 - Lisa August

For withdrawals from any of these accounts, two authorized signatures are required.

BE IT FURTHER RESOLVED that all such orders shall be on forms prescribed by the District and approved by the Governing Board.

Authorized Signature:

A handwritten signature in blue ink, appearing to read "Yessica Santana Peralta", is written over a horizontal line.

Yessica Santana Peralta, District Accountant

PASSED AND ADOPTED this date, **March, 11, 2026**, by the Board of Education of the Santa Rosa City Schools of the County of Sonoma, State of California.

AYES: 6 NOES: 0 ABSENT: 0 ABSTAIN: 0

This is to certify that this is a true and correct copy of the resolution as adopted and approved at a regular meeting of the Board of Education of the Santa Rosa City Schools.

A handwritten signature in blue ink, appearing to be "J. W. ...", is written over a horizontal line.

Clerk, Board of Education

A handwritten signature in blue ink, appearing to be "J. W. ...", is written over a horizontal line.

President, Board of Education



AUTHORIZING EXPANSION OF THE SCOPE OF PROPERTIES TO BE REVIEWED BY THE DISTRICT'S 7-11 COMMITTEE

WHEREAS, the Board of Education ("Board") of the Santa Rosa City School District ("District") established a committee pursuant to California Education Code section 17387 through 17391 (the "7-11 Committee") to review and advise the Board regarding the potential disposition of surplus real property; and

WHEREAS, pursuant to California Education Code section 17388, the 7-11 Committee is charged with reviewing real property and making recommendations regarding sites that may be declared surplus; and

WHEREAS, the Board previously directed the 7-11 Committee to review a limited number of specific properties; and

WHEREAS, the Board now desires to expand the number and scope of District properties to be evaluated by the 7-11 Committee in order to ensure a comprehensive and transparent review of all potentially surplus or underutilized sites;

NOW, THEREFORE, BE IT RESOLVED that the Board of Education hereby expands the charge of the 7-11 Committee to include review and evaluation of the following additional properties:

1. Hilliard Comstock Middle School located at "2750 W Steele Lane", Santa Rosa, CA
2. Herbert Slater Middle School located at "3500 Sonoma Avenue", Santa Rosa, CA
3. Steele Lane Elementary School located at "301 Steele Lane", Santa Rosa, CA.

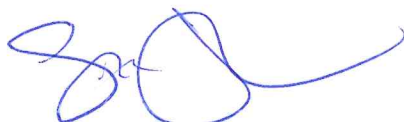
BE IT FURTHER RESOLVED that the 7-11 Committee shall evaluate the above-referenced properties consistent with the criteria set forth in California Education Code section 17389, including enrollment projections, capacity, program needs, and other factors identified in statute.

BE IT FURTHER RESOLVED that this Resolution expands only the universe of properties subject to review and does not alter the advisory nature of the 7-11 Committee or the Board's sole authority to declare property surplus pursuant to applicable provisions of the California Education Code.

BE IT FURTHER RESOLVED that the Superintendent or designee is authorized to provide the 7-11 Committee with updated property inventories, enrollment data, and related materials necessary to complete its expanded review.

PASSED AND ADOPTED by the Board of Education of the Santa Rosa City School District on this 11th day of March, 2026.

AYES: 6
NOES: 0
ABSENT: 0
ABSTAIN: 0



Sarah Jenkins, Clerk of the Board

SRCS 2025-26 Second Interim

March 11, 2026

Luz Cazares, Interim Associate Superintendent of Business Services/CBO

Joel Dontos, Executive Director Fiscal Services



Overview The Annual Budget Reporting Cycle



May
3rd Interim
Financial Report (If
Qualified at 2nd)

March
2nd Interim
Financial Report

Feb. to June
SRCS Next Year LCAP
& Budget Planning &
Development

February
LCAP Mid Year
Update

May
Governor's May
Revise (For next year)

June
LCAP & Budget
Adoption

June
Enacted State
Budget

August
45 Day Budget
Update

September
Unaudited
Actuals (prior year)

December
1st Interim
Financial Report

January
Governor's Budget
Proposal
(For next year)

January
Audit Report
(prior year) (without
extension)



**Each Fiscal Year
July 1 - June 30**



Overview Continued

The Certification of the District's financial condition may take one of three forms:

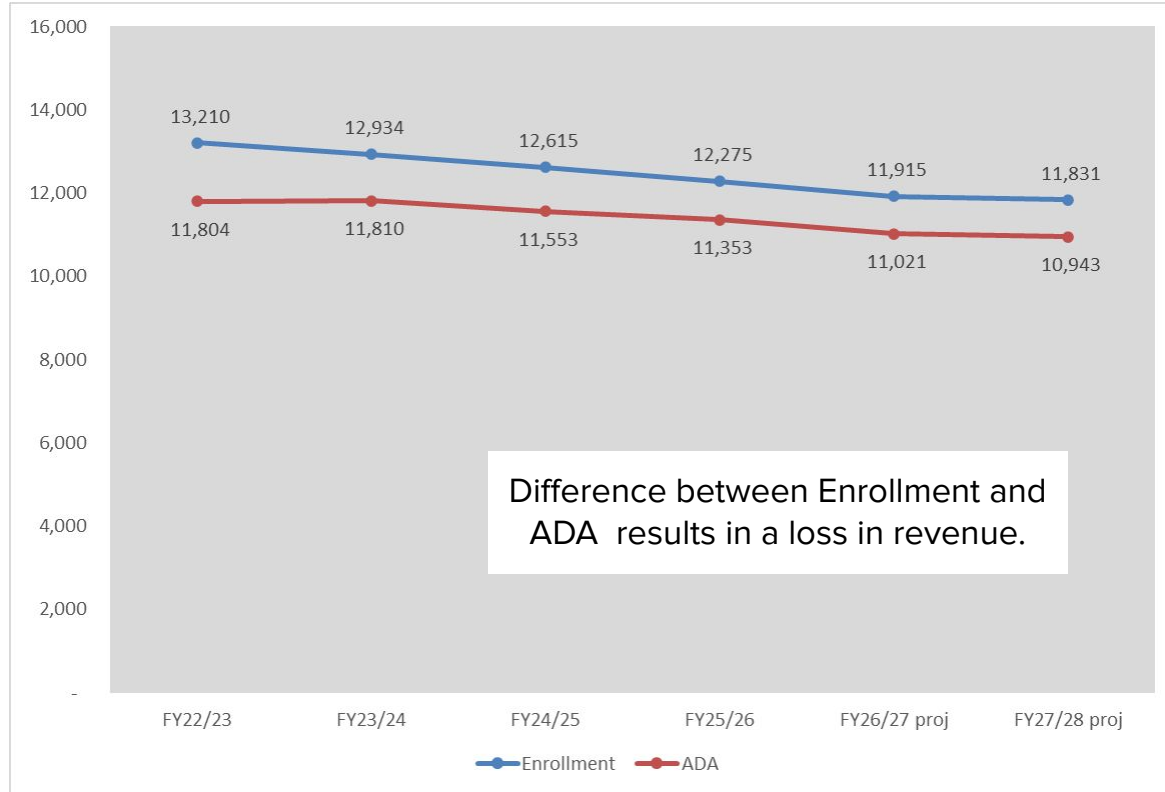
- ✓ **Positive Certification:** The District will meet its financial obligations for the current fiscal year and subsequent two years.
- **Qualified Certification:** The District may not meet its financial obligations for the current fiscal year or subsequent two years.
- **Negative Certification:** The District will not meet its financial obligations for the remainder of the fiscal year or for the subsequent fiscal year.

Fund 01 2025-26 Combined Unrestricted & Restricted:

REVENUES & OTHER SOURCES	2025-26 First Interim	2025-26 Second Interim	Difference
LCFF Sources	\$173,944,444	\$175,441,080	\$1,496,636
Remaining Revenues	\$64,257,026	\$65,082,294	\$825,268
TOTAL REVENUES & SOURCES	\$238,201,470	\$240,523,374	\$2,321,904
EXPENDITURES	2025-26 First Interim	2025-26 Second Interim	Difference
Salaries & Benefits	\$182,695,801	\$182,850,149	\$154,348
Books/Supplies & Outlay	\$7,905,592	\$7,958,367	\$52,775
Services & Operating Expenses	\$62,408,087	\$61,478,986	-\$929,101
Other Outgo & Indirect Costs & Transfers Out	-\$311,694	-\$164,154	\$147,541
TOTAL EXPENDITURES	\$252,697,785	\$252,123,349	-\$574,436
OTHER FINANCING SOURCES/USES	2025-26 First Interim	2025-26 Second Interim	Difference
Transfers In	\$1,085,739	\$6,485,739	\$5,400,000
TOTAL, OTHER FINANCING SOURCES/USES	\$1,085,739	\$6,485,739	\$5,400,000
INCREASE/DECREASE BALANCE	-\$13,410,577	-\$5,114,237	\$8,296,340
FUND BALANCE, RESERVES	2025-26 First Interim	2025-26 Second Interim	Difference
Beginning Fund Balance	\$14,004,247	\$14,004,247	\$0
Other Restatements	\$0	\$1,885,862	\$1,885,862
ENDING FUND BALANCE	\$593,670	\$10,775,872	\$10,182,202
COMPONENTS OF ENDING FUND BALANCE	2025-26 First Interim	2025-26 Second Interim	Difference
Restricted	\$15,513,090	\$8,639,136	-\$6,873,954
Unassigned/Unappropriated Amount / Reserve for Economic Uncertainties	-\$14,483,885	\$2,687,381	\$17,171,266

Enrollment vs Average Daily Attendance (ADA)

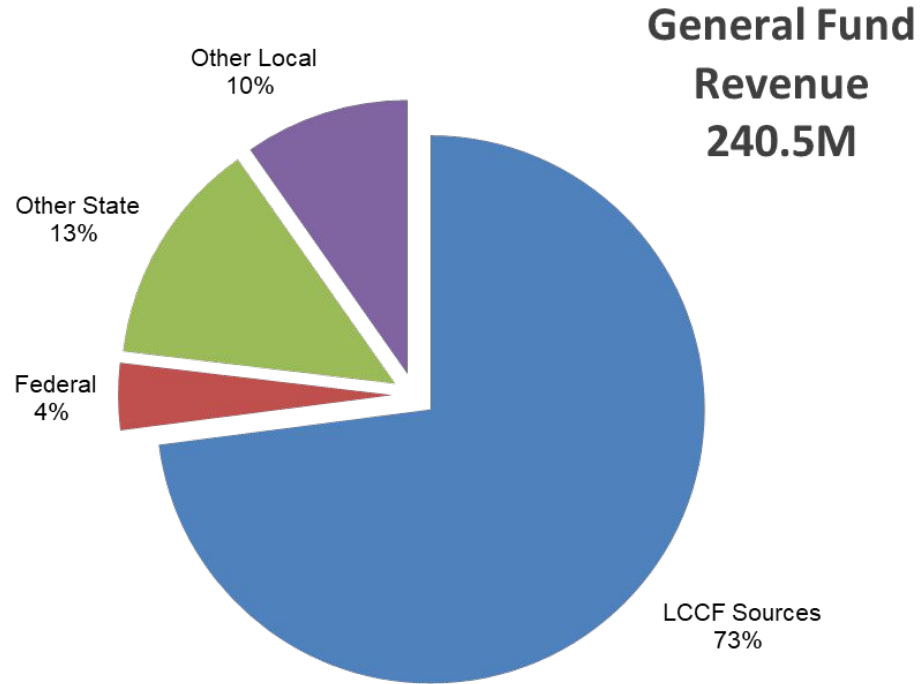
Our income is based on our **average daily attendance (ADA)** – not the number of students enrolled.



General Fund Revenues

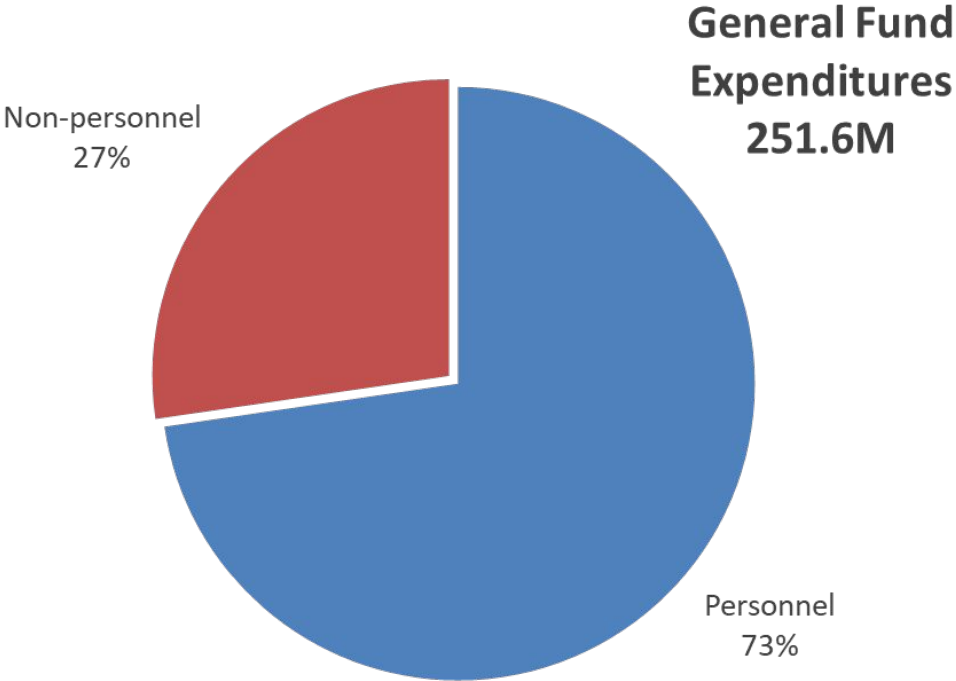
The LCFF stipulates four grade spans. Each grade span has a **base grant**, which is a specific dollar amount the state gives Districts based on the number of days students attend school.

Our income is based on our **average daily attendance (ADA)** - not the number of students enrolled.



General Fund Expenditures

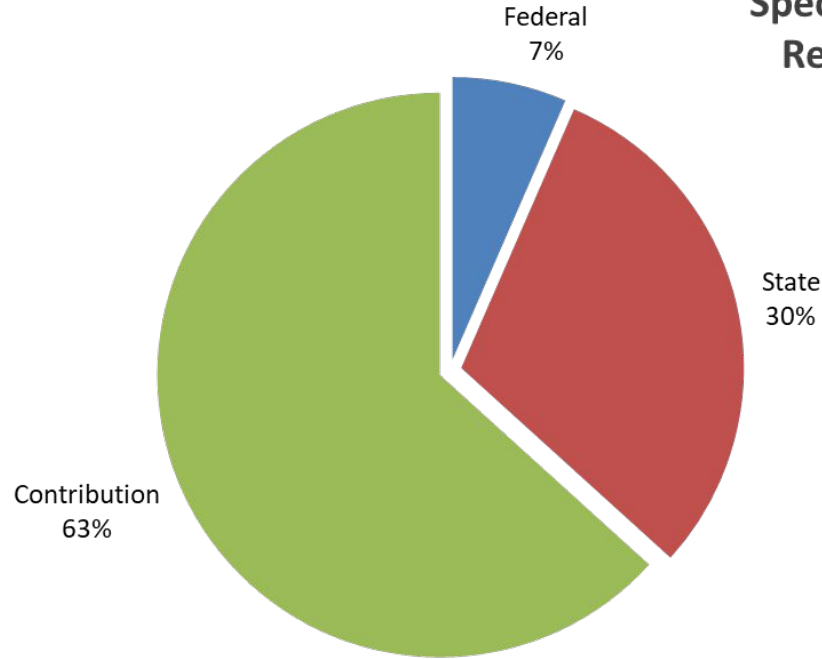
Personnel	182.9 M
Non-personnel	68.7 M
	251.6 M



Contributions to Restricted Programs

Restricted programs are like mini-funds and should be self-sustaining – expenditures should match revenues.

When expenditures exceed revenues, a **contribution** is made to the restricted program.



**Special Education
Revenues and
Sources
65.9M**

MYP Assumptions

Enrollment and ADA	FY24/25	FY25/26	FY26/27	FY27/28
Enrollment (CBEDS)	12,615	12,275	11,915	11,831
Average Daily Attendance (ADA)				
Projected	11,553	11,353	11,021	10,943
Funded	12,118	11,755	11,549	11,307
Underserved Pupils				
Count	8,399	8,815	8,108	7,990
Percentage	66.6%	71.8%	68.0%	67.5%
Attendance Rate	91.6%	92.5%	92.5%	92.5%

MYP Assumptions (cont.)

Revenues	FY24/25	FY25/26	FY26/27	FY27/28
Statutory COLA & Augmentation	1.07%	2.30%	2.41%	3.06%
Base Grant – TK-3	10,025	10,256	10,503	10,824
Base Grant – 4-6	10,177	10,411	10,662	10,988
Base Grant – 7-8	10,478	10,719	10,977	11,313
Base Grant – 9-12	12,144	12,423	12,722	13,111
TK Add-on	3,077	5,545	5,679	5,853
Federal COLA	0%	0%	0%	0%

MYP Assumptions (cont.)

Expenditures	FY24/25	FY25/26	FY26/27	FY27/28
Step and Column % Increase	1.5%	1.3%	1.3%	1.3%
Special Education Contribution	36.9M	41.7M	45.4M	46.6M
Growth in Contribution		4.8M	3.7M	1.2M
Inflationary Increase - CPI	2.86%	3.37%	3.08%	2.75%
Indirect Cost Rate	5.21%	5.40%	5.40%	5.40%
CalPERS Rate	27.05%	26.81%	26.40%	26.90%
CalSTRS Rate	19.10%	19.10%	19.10%	19.10%

Fund 01 2025-26 Multi Year Projection (MYP)

Combined Unrestricted & Restricted:

REVENUES	2024-25	2025-26	2026-27	2027-28
LCFF Sources	170,063,913	175,441,080	179,752,266	181,876,889
Remaining Revenues	63,508,069	65,082,294	57,614,391	57,975,526
Total Revenues	233,571,982	240,523,374	237,366,657	239,852,415
EXPENDITURES				
Salaries & Benefits	194,727,172	182,850,149	170,493,387	171,401,445
Books/Supplies & Outlay	5,231,328	7,958,367	6,408,462	5,489,587
Services & Operating Expenses	59,735,086	61,478,986	62,357,505	63,808,819
Other Outgo & Indirect Costs & Transfers Out	-1,827,254	-714,798	-714,798	-714,798
Other Adjustments:	0	0	0	0
Total Expenditures	257,866,333	251,572,705	238,544,556	239,985,053
Transfers In and Other Sources & Transfers Out and Other Uses	1,085,739	6,485,739	1,506,052	1,506,052
Current Year Increase/Decrease In Fund Balance	-23,208,611	-4,563,592	328,152	1,373,414

Fund 01 2025-26 Multi Year Projection (MYP)

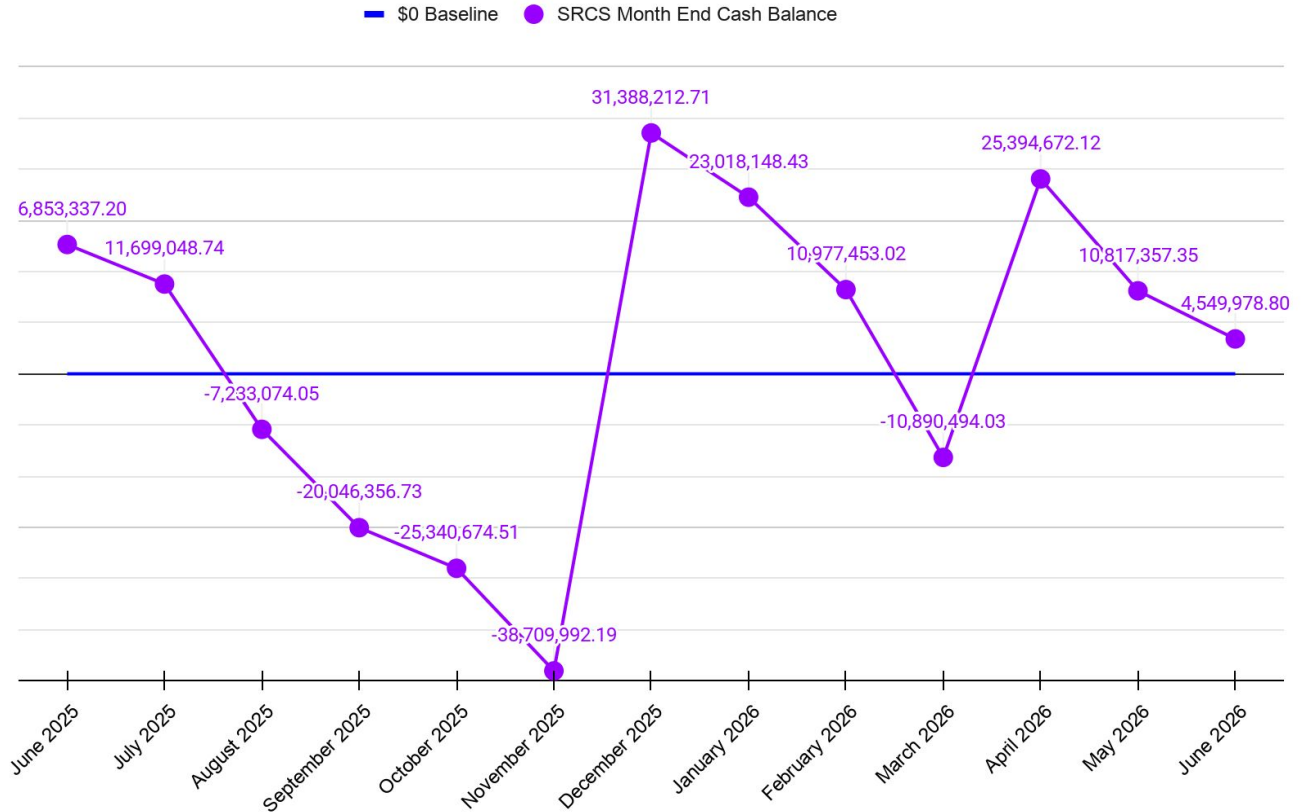
Combined Unrestricted & Restricted:

Components of Ending Balance, Reserves	2024-25	2025-26	2026-27	2027-28
Beginning Balance	37,212,858	15,890,109	13,212,379	13,540,531
Current Year Increase/Decrease In Fund Balance	-23,208,611	-4,563,592	328,152	1,373,414
Ending Balance/Net Position, June 30	14,004,247	11,326,517	13,540,531	14,913,944
Restricted Ending Balance	15,114,008	8,639,136	6,023,781	4,790,505
Unrestricted Ending Balance	-1,109,762	2,687,381	7,516,750	10,123,439
Special Reserve Fund - Non Capital Outlay (Fund 17) Reserve for Economic Uncertainty	608,816	625,951	637,951	651,951
Reserve Standard 3% for Economic Uncertainty	7,735,990	7,547,181	7,156,337	7,199,552
Unassigned/Unappropriated	-8,236,936	-4,233,850	998,363	3,575,838

Fund 01 2025-26 Cash Flow Projection

Fiscal Year 2025-26:

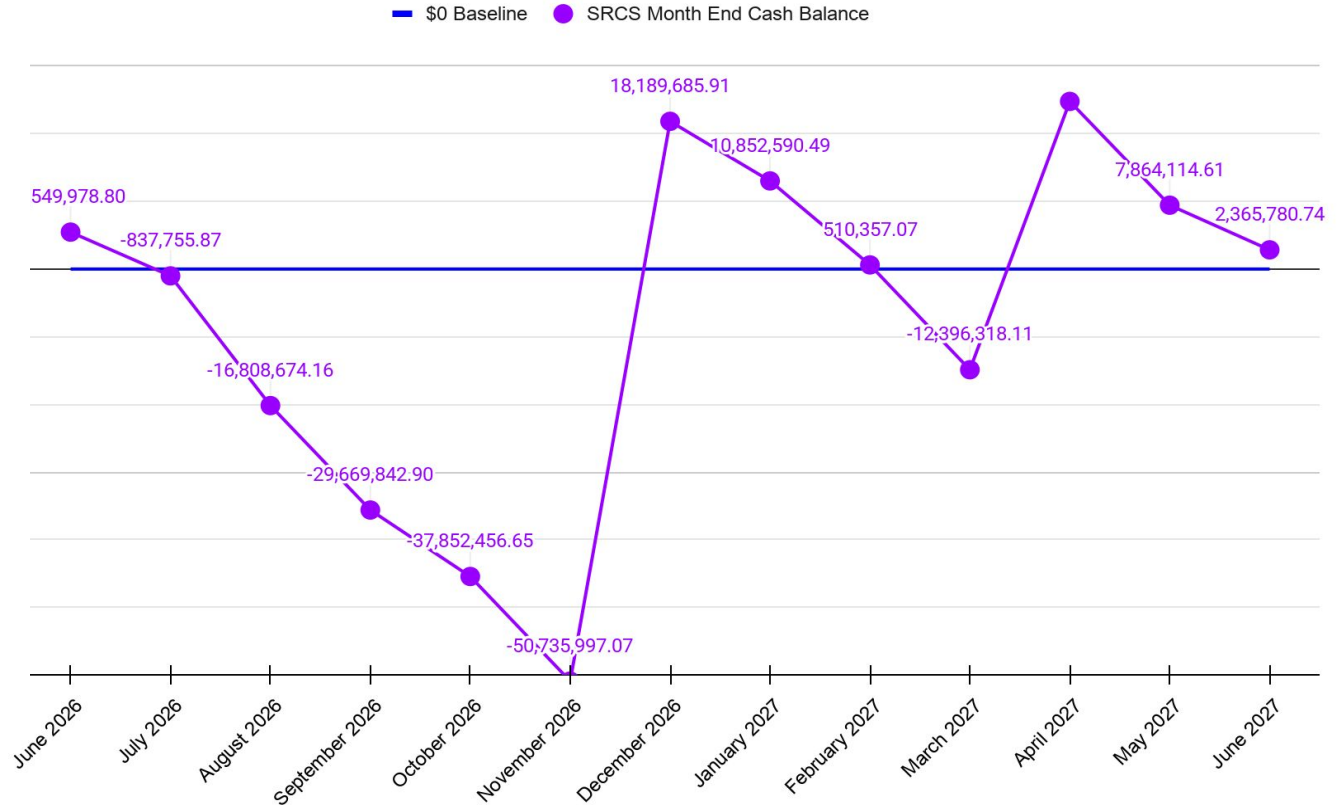
- Projection Year End June 30 positive cash balance of \$4.6 M
- This does not include using Inter Fund borrowing
- No special financing is projected for FY26



Fund 01 2025-26 Cash Flow Projection

Fiscal Year 2026-27:

- Projection Year End June 30 positive cash balance of \$2.4 M
- This does not include using Inter Fund borrowing
- No special financing is projected for FY27



2025-26 Other Funds Projected Ending Fund Balances

OTHER FUNDS: FUND BALANCE, RESERVES	2025-26 Second Interim Ending Balance June 30, 2026
Student Activity Special Revenue Fund 08	\$1,346,387
Charter Schools Special Revenue Fund 09	\$4,227,267
Child Development Fund 12	\$2,178,898
Cafeteria Special Revenue Fund 13	\$4,532,763
Deferred Maintenance Fund 14	\$1,159,847
Special Reserve Fund for Other than Capital Outlay Projects Fund 17	\$625,951
Building Fund 21 (Bond Fund)	\$20,294,271
Capital Facilities Fund 25 (Developer Fees)	\$9,497,004
County Schools Facilities Fund 35	\$6,001
Special Reserve Fund for Capital Outlay Projects Fund 40	\$1,011,891
Self-Insurance Fund 67 (Dental)	\$503,181
Scholarship Fund 73	\$207,744

Areas to Monitor

- Federal Programs and Funding
- Collective Bargaining
- Economic Trends
- Enrollment vs. ADA Funding Legislation
- Implementation and Continued Fiscal Stabilization Work
- Special Education Study and Implementation Plan
- Governor's May Revision Proposal
- LCAP & Prioritization
- School Consolidation/Closure/Restructure Implementation
- Changes in Charter Practices, Authorizations, and Renewals
- Intra and Inter District Transfers
- Support for Students, Staff, and Community

Next Steps

April 2026

- 2026-27 Budget & LCAP Development

May 2026

- Governor's 2026-27 May Revision
- SRCS 2025-26 3rd Interim
- Continue 2026-27 Budget & LCAP Development
- Final notices on or before May 15

June 2026

- 2026-27 Budget and LCAP Public Hearings and Adoptions that include 2025-26 Estimated Actuals

Board Member Questions





Resolution No. 2025/26-49

Date: March 11, 2026

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SANTA ROSA SCHOOL DISTRICT REGARDING
CRITERIA TO DETERMINE CERTIFICATED PERSONNEL WHO SHALL BE EXEMPT FROM THE ORDER
OF LAYOFF BY VIRTUE OF THEIR CREDENTIALS, ASSIGNMENT, TRAINING OR CERTIFICATION
("SKIPPING CRITERIA")**

WHEREAS, Education Code section 44955 provides for the termination of certificated employees due to the reduction or discontinuance of particular kinds of services; and

WHEREAS, such termination of certificated employees generally must occur in order of seniority;

WHEREAS, under Education Code section 44955 (d), a school district may deviate from terminating a certificated employee in order of seniority for the following reason:

The district demonstrates a specific need for personnel to teach a specific course or course of study, or to provide services authorized by a services credential with a specialization in either pupil personnel services or health for a school nurse, and that the certificated employee has special training and experience necessary to teach that course or course of study or to provide those services, which others with more seniority do not possess.

WHEREAS, Santa Rosa City School District ("District") foresees the need to identify credentials and certificates that authorize particular kinds of services / instruction to meet the needs of students and District;

WHEREAS, the District has an increasing number of students whose home language is Spanish;

WHEREAS, the District requires and has a shortage of certificated personnel who are authorized to teach Spanish and/or sciences in grades 7-12;

WHEREAS, the District requires and has a shortage of certificated personnel who are authorized to provide services in specialized areas including special education;

WHEREAS, the District requires and has a shortage of certificated personnel who are authorized to provide services in dual immersion programs at Cesar Chavez Language Academy ("CCLA"), and Santa Rosa French-American Charter School ("SRFAC");

WHEREAS, the District requires and has a shortage of certificated personnel who are authorized to teach Transitional Kindergarten;

WHEREAS, the District has invested time and resources in the professional development of certificated personnel to improve practice and increase student achievement;

WHEREAS, for the 2026-2027 school year, the District intends to assign credentialed personnel, who are presently assigned within the scope of the foregoing credentials/areas of authorization, to positions requiring such

credentials/authorizations to meet the needs of students and the District;

WHEREAS, the Board of Trustees desires to establish objective criteria to make effective, fair, and equitable employment decisions;

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Education Code section 44955(d), the Board of Education of the Santa Rosa City School District establishes criteria, based on the specific need of the District, to retain certificated employees who possess the following special training or experience to teach a specific course or course of study or to provide services, which other certificated employees with more seniority do not possess:

Special Training or Experience:

- 1) Possession of a Single Subject Spanish credential, Spanish (Bilingual Cross-cultural Language and Academic Development Certificate ("BCLAD") and/or French (BCLAD);
- 2) Possession of a Single Subject Science credential in physics, chemistry or geoscience;
- 3) Possession of a Special Education credential;
- 4) All teachers who are assigned to the dual immersion program at SRFACS;
- 5) All teachers who are assigned to teach a course in Spanish as part of the dual immersion program at CCLA;
- 6) All teachers who meet the California requirements to teach transitional kindergarten (24 semester units in Early Childhood Education, a bachelor's degree in Child Development; or 3 or more years of full-time teaching experience in TK);
- 7) School Psychologist and Speech Language Pathologists holding a Bilingual Certification;

Any certificated employee who possesses the special training or experience listed above shall be exempt from the order of layoff.

PASSED AND ADOPTED this date, March 11, 2026, by the Board of Education of the Santa Rosa City Schools of the County of Sonoma, State of California, by the following vote:

AYES: 4

NOES: 2

ABSENT: 0

This is to certify that this is a true and correct copy of the resolution as adopted and approved at a regular meeting of the Board of Education of the Santa Rosa City Schools.



Sarah Jenkins, Clerk Board of Education



Santa Rosa City Schools

Embrace • Engage • Empower

2025-26 Second Interim

Fiscal Report

March 11, 2026

Second Interim

Santa Rosa City Schools

DISTRICT CERTIFICATION OF INTERIM REPORT

Form CI

For the Fiscal Year 2025-26

California Dept of Education

SACS Financial Reporting Software

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Lisa August Hulme Title: Interim Superintendent

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 11, 2026 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Joel Dontos Telephone: (707) 890-3800
Title: Executive Director of Fiscal Services E-mail: jdontos@srcs.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

2025-26 Second Interim

Santa Rosa City Schools

General Fund

Form 01

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	169,839,192.00	170,398,713.00	100,500,606.37	172,032,041.00	1,633,328.00	1.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,806,253.00	7,842,737.00	4,229,484.52	7,797,463.00	(45,274.00)	-0.6%
4) Other Local Revenue		8600-8799	7,146,694.00	8,012,374.00	3,364,709.39	7,894,579.45	(117,794.55)	-1.5%
5) TOTAL, REVENUES			183,792,139.00	186,253,824.00	108,094,800.28	187,724,083.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	67,762,922.00	66,628,081.00	35,890,565.18	63,687,928.01	2,940,152.99	4.4%
2) Classified Salaries		2000-2999	20,737,167.00	21,812,941.00	12,563,139.03	21,810,584.21	2,356.79	0.0%
3) Employee Benefits		3000-3999	30,938,506.00	33,499,386.00	19,734,639.85	32,521,461.33	977,924.67	2.9%
4) Books and Supplies		4000-4999	1,104,716.00	1,459,515.00	558,680.40	1,380,135.07	79,379.93	5.4%
5) Services and Other Operating Expenditures		5000-5999	25,003,508.00	26,852,158.00	12,417,528.31	25,601,253.12	1,250,904.88	4.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	83,412.00	83,412.00	267,188.76	83,412.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,129,568.00)	(1,171,332.00)	(390,440.38)	(1,409,300.53)	237,968.53	-20.3%
9) TOTAL, EXPENDITURES			144,500,663.00	149,164,161.00	81,041,301.15	143,675,473.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			39,291,476.00	37,089,663.00	27,053,499.13	44,048,610.24		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,085,739.00	1,085,739.00	695,246.33	1,085,739.00	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	(48,411,349.00)	(51,548,537.00)	0.00	(43,222,085.85)	8,326,451.15	-16.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,325,610.00)	(50,462,798.00)	695,246.33	(42,136,346.85)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(8,034,134.00)	(13,373,135.00)	27,748,745.46	1,912,263.39		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(2,997,332.00)	(1,110,745.00)		(1,110,744.60)	.40	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,997,332.00)	(1,110,745.00)		(1,110,744.60)		
d) Other Restatements		9795	0.00	0.00		1,885,862.00	1,885,862.00	New
e) Adjusted Beginning Balance (F1c + F1d)			(2,997,332.00)	(1,110,745.00)		775,117.40		
2) Ending Balance, June 30 (E + F1e)			(11,031,466.00)	(14,483,880.00)		2,687,380.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	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)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		2,687,380.79		
Unassigned/Unappropriated Amount		9790	(11,031,466.00)	(14,483,880.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	56,586,088.00	52,867,449.00	31,654,554.00	54,422,789.00	1,555,340.00	2.9%
Education Protection Account State Aid - Current Year		8012	2,357,004.00	2,353,058.00	1,211,811.00	2,351,018.00	(2,040.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	(628,175.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	485,203.00	480,970.00	241,738.99	480,970.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	333.69	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	2,409.12	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	110,296,822.00	111,415,409.00	61,053,529.70	111,415,409.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,920,360.00	3,981,707.00	3,999,287.83	3,981,707.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(71.74)	0.00	0.00	0.0%
Supplemental Taxes		8044	3,254,948.00	2,778,300.00	1,672,165.78	2,778,300.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,373,385.00	5,526,483.00	3,713,183.00	5,526,483.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,290,000.00	4,242,241.00	3,500,740.00	4,949,740.00	707,499.00	16.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			183,563,810.00	183,645,617.00	106,421,506.37	185,906,416.00	2,260,799.00	1.2%
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	(13,724,618.00)	(13,246,904.00)	(5,920,900.00)	(13,874,375.00)	(627,471.00)	4.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			169,839,192.00	170,398,713.00	100,500,606.37	172,032,041.00	1,633,328.00	1.0%
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		
Special Education Discretionary Grants		8182	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)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	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%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
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		
Mandated Costs Reimbursements		8550	684,892.00	684,892.00	693,889.00	693,889.00	8,997.00	1.3%
Lottery - Unrestricted and Instructional Materials		8560	2,295,344.00	2,295,344.00	835,946.18	2,295,344.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,826,017.00	4,862,501.00	2,699,649.34	4,808,230.00	(54,271.00)	-1.1%
TOTAL, OTHER STATE REVENUE			6,806,253.00	7,842,737.00	4,229,484.52	7,797,463.00	(45,274.00)	-0.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
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	682,784.00	682,784.00	379,199.68	682,784.00	0.00	0.0%
Interest		8660	398,683.00	398,683.00	244,889.93	398,683.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	111,000.00	111,000.00	0.00	111,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,174,677.00	3,174,677.00	1,447,448.07	3,174,677.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,779,550.00	3,645,230.00	1,293,171.71	3,527,435.45	(117,794.55)	-3.2%
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								

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)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
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			7,146,694.00	8,012,374.00	3,364,709.39	7,894,579.45	(117,794.55)	-1.5%
TOTAL, REVENUES			183,792,139.00	186,253,824.00	108,094,800.28	187,724,083.45	1,470,259.45	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	53,047,911.00	53,405,518.00	28,593,718.85	50,643,091.28	2,762,426.72	5.2%
Certificated Pupil Support Salaries		1200	5,847,170.00	5,788,565.00	2,992,826.01	5,799,507.50	(10,942.50)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,793,758.00	6,872,412.00	4,033,263.89	6,677,513.88	194,898.12	2.8%
Other Certificated Salaries		1900	1,074,083.00	561,586.00	270,756.43	567,815.35	(6,229.35)	-1.1%
TOTAL, CERTIFICATED SALARIES			67,762,922.00	66,628,081.00	35,890,565.18	63,687,928.01	2,940,152.99	4.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,285,742.00	1,289,692.00	445,916.49	1,299,505.13	(9,813.13)	-0.8%
Classified Support Salaries		2200	4,685,775.00	4,764,415.00	2,848,823.18	4,810,037.47	(45,622.47)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	3,216,278.00	3,037,142.00	1,845,571.84	3,090,969.03	(53,827.03)	-1.8%
Clerical, Technical and Office Salaries		2400	7,650,157.00	7,505,936.00	4,379,921.23	7,532,910.09	(26,974.09)	-0.4%
Other Classified Salaries		2900	3,899,215.00	5,215,756.00	3,042,906.29	5,077,162.49	138,593.51	2.7%
TOTAL, CLASSIFIED SALARIES			20,737,167.00	21,812,941.00	12,563,139.03	21,810,584.21	2,356.79	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,441,955.00	12,181,305.00	6,580,586.02	11,627,079.58	554,225.42	4.5%
PERS		3201-3202	5,123,263.00	5,458,602.00	3,219,522.74	5,455,994.26	2,607.74	0.0%
OASDI/Medicare/Alternative		3301-3302	2,582,045.00	2,674,694.00	1,488,541.38	2,629,212.77	45,481.23	1.7%
Health and Welfare Benefits		3401-3402	9,371,451.00	11,558,177.00	6,395,563.56	11,276,587.68	281,589.32	2.4%
Unemployment Insurance		3501-3502	43,520.00	45,350.00	23,738.05	43,820.32	1,529.68	3.4%
Workers' Compensation		3601-3602	1,317,506.00	1,457,502.00	804,626.75	1,410,313.62	47,188.38	3.2%
OPEB, Allocated		3701-3702	(1,233,332.00)	(1,167,094.00)	503,060.35	(1,170,721.63)	3,627.63	-0.3%
OPEB, Active Employees		3751-3752	1,292,098.00	1,290,850.00	719,001.00	1,249,174.73	41,675.27	3.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,938,506.00	33,499,386.00	19,734,639.85	32,521,461.33	977,924.67	2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	36,131.00	37,281.00	2,949.66	17,172.06	20,108.94	53.9%
Materials and Supplies		4300	1,018,504.00	1,350,718.00	538,748.11	1,291,534.13	59,183.87	4.4%
Noncapitalized Equipment		4400	50,081.00	71,516.00	16,982.63	71,428.88	87.12	0.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,104,716.00	1,459,515.00	558,680.40	1,380,135.07	79,379.93	5.4%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,628,362.00	12,673,017.00	7,661,713.81	12,109,050.65	563,966.35	4.5%
Travel and Conferences		5200	149,058.00	136,156.00	49,576.75	139,019.21	(2,863.21)	-2.1%
Dues and Memberships		5300	66,664.00	90,223.00	62,022.33	84,585.57	5,637.43	6.2%
Insurance		5400-5450	3,779,119.00	3,779,119.00	0.00	3,084,610.03	694,508.97	18.4%
Operations and Housekeeping Services		5500	4,482,495.00	5,722,328.00	2,572,349.89	5,737,457.45	(15,129.45)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	935,559.00	889,313.00	343,235.01	857,818.74	31,494.26	3.5%
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	2,658,641.00	3,085,374.00	1,583,656.40	3,125,121.29	(39,747.29)	-1.3%
Communications		5900	303,610.00	476,628.00	144,974.12	463,590.18	13,037.82	2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,003,508.00	26,852,158.00	12,417,528.31	25,601,253.12	1,250,904.88	4.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	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%
State Special Schools		7130	5,491.00	5,491.00	16,088.00	5,491.00	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	77,921.00	77,921.00	87,362.00	77,921.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						

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)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	163,738.76	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			83,412.00	83,412.00	267,188.76	83,412.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(304,366.00)	(340,691.00)	(174,691.05)	(578,659.53)	237,968.53	-69.8%
Transfers of Indirect Costs - Interfund		7350	(825,202.00)	(830,641.00)	(215,749.33)	(830,641.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,129,568.00)	(1,171,332.00)	(390,440.38)	(1,409,300.53)	237,968.53	-20.3%
TOTAL, EXPENDITURES			144,500,663.00	149,164,161.00	81,041,301.15	143,675,473.21	5,488,687.79	3.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,085,739.00	1,085,739.00	695,246.33	1,085,739.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,085,739.00	1,085,739.00	695,246.33	1,085,739.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
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								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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								

2025-26 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

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)
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	(48,411,349.00)	(51,548,537.00)	0.00	(43,222,085.85)	8,326,451.15	-16.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(48,411,349.00)	(51,548,537.00)	0.00	(43,222,085.85)	8,326,451.15	-16.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(47,325,610.00)	(50,462,798.00)	695,246.33	(42,136,346.85)	8,326,451.15	-16.5%

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	3,409,035.00	3,545,731.00	0.00	3,409,039.00	(136,692.00)	-3.9%
2) Federal Revenue		8100-8299	8,749,627.00	9,370,671.00	3,380,335.85	9,489,318.00	118,647.00	1.3%
3) Other State Revenue		8300-8599	18,126,741.00	23,771,237.00	10,708,459.84	24,376,190.02	604,953.02	2.5%
4) Other Local Revenue		8600-8799	14,323,321.00	15,260,007.00	9,558,055.40	15,524,743.13	264,736.13	1.7%
5) TOTAL, REVENUES			44,608,724.00	51,947,646.00	23,646,851.09	52,799,290.15		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,265,989.00	26,156,715.00	14,062,263.41	28,880,881.64	(2,724,166.64)	-10.4%
2) Classified Salaries		2000-2999	9,881,666.00	11,130,447.00	5,965,079.26	11,361,425.90	(230,978.90)	-2.1%
3) Employee Benefits		3000-3999	21,779,533.00	23,468,236.00	7,873,485.14	24,587,868.31	(1,119,632.31)	-4.8%
4) Books and Supplies		4000-4999	4,449,208.00	6,010,543.00	1,820,806.27	6,027,587.74	(17,044.74)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	33,846,501.00	35,555,931.00	13,759,027.45	35,877,732.86	(321,801.86)	-0.9%
6) Capital Outlay		6000-6999	220,701.00	435,535.00	349,162.24	550,644.46	(115,109.46)	-26.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	31,822.00	32,431.00	(32,431.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	304,366.00	340,691.00	174,691.05	578,659.53	(237,968.53)	-69.8%
9) TOTAL, EXPENDITURES			94,747,964.00	103,098,098.00	44,036,336.82	107,897,231.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,139,240.00)	(51,150,452.00)	(20,389,485.73)	(55,097,941.29)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	5,400,000.00	5,400,000.00	New
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	48,411,349.00	51,548,537.00	0.00	43,222,085.85	(8,326,451.15)	-16.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,411,349.00	51,548,537.00	0.00	48,622,085.85		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,727,891.00)	398,085.00	(20,389,485.73)	(6,475,855.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,541,113.00	15,114,990.00		15,114,991.24	1.24	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,541,113.00	15,114,990.00		15,114,991.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,541,113.00	15,114,990.00		15,114,991.24		
2) Ending Balance, June 30 (E + F1e)			8,813,222.00	15,513,075.00		8,639,135.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	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)
b) Restricted		9740	8,813,222.00	15,513,086.00		8,639,135.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(11.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
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	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	3,409,035.00	3,545,731.00	0.00	3,409,039.00	(136,692.00)	-3.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,409,035.00	3,545,731.00	0.00	3,409,039.00	(136,692.00)	-3.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,191,593.00	3,972,013.00	(49,984.07)	4,034,015.00	62,002.00	1.6%
Special Education Discretionary Grants		8182	307,831.00	276,036.00	(8,706.88)	276,036.12	.12	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)
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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	273,998.00	209,812.00	11,706.19	209,812.21	.21	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,505,122.00	3,698,265.00	2,593,110.61	3,754,909.27	56,644.27	1.5%
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	505,920.00	307,209.00	278,100.80	307,208.68	(.32)	0.0%
Title III, Immigrant Student Program	4201	8290	44,853.00	85,444.00	92,870.70	85,444.00	0.00	0.0%
Title III, English Learner Program	4203	8290	167,086.00	53,230.00	134,093.80	53,230.39	.39	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	481,792.00	504,804.00	329,144.70	504,804.33	.33	0.0%
Career and Technical Education	3500-3599	8290	217,837.00	206,635.00	0.00	206,635.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	53,595.00	57,223.00	0.00	57,223.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,749,627.00	9,370,671.00	3,380,335.85	9,489,318.00	118,647.00	1.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	294,407.00	294,407.00	133,875.00	294,407.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	46,575.00	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	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,165,003.00	1,165,003.00	(80,827.15)	1,165,003.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	1,698,462.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,271,767.00	2,348,090.00	0.00	2,348,090.06	.06	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	842,044.00	842,044.00	1,117,907.34	842,044.00	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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	11,353.00	11,353.00	0.00	11,353.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,841,553.00	1,973,217.00	1,140,715.00	1,973,217.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,700,614.00	17,137,123.00	6,651,752.65	17,742,075.96	604,952.96	3.5%
TOTAL, OTHER STATE REVENUE			18,126,741.00	23,771,237.00	10,708,459.84	24,376,190.02	604,953.02	2.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	765,666.00	765,666.00	765,666.00	0.00	0.0%
Mitigation/Developer Fees		8681	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								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,281,927.00	2,500,008.00	2,251,824.40	2,772,206.02	272,198.02	10.9%
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								

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)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	12,041,394.00	11,994,333.00	6,540,565.00	11,986,871.11	(7,461.89)	-0.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	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			14,323,321.00	15,260,007.00	9,558,055.40	15,524,743.13	264,736.13	1.7%
TOTAL, REVENUES			44,608,724.00	51,947,646.00	23,646,851.09	52,799,290.15	851,644.15	1.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,103,573.00	19,541,602.00	10,527,973.70	22,600,407.54	(3,058,805.54)	-15.7%
Certificated Pupil Support Salaries		1200	3,546,159.00	3,417,061.00	1,822,948.18	3,346,186.12	70,874.88	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,839,640.00	2,639,703.00	1,395,931.85	2,325,936.89	313,766.11	11.9%
Other Certificated Salaries		1900	776,617.00	558,349.00	315,409.68	608,351.09	(50,002.09)	-9.0%
TOTAL, CERTIFICATED SALARIES			24,265,989.00	26,156,715.00	14,062,263.41	28,880,881.64	(2,724,166.64)	-10.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,676,267.00	3,024,734.00	1,776,565.18	3,154,645.51	(129,911.51)	-4.3%
Classified Support Salaries		2200	3,945,110.00	4,322,926.00	2,466,235.48	4,363,878.23	(40,952.23)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	926,730.00	1,003,456.00	446,691.20	932,357.56	71,098.44	7.1%
Clerical, Technical and Office Salaries		2400	586,246.00	592,663.00	363,893.50	600,908.28	(8,245.28)	-1.4%
Other Classified Salaries		2900	1,747,313.00	2,186,668.00	911,693.90	2,309,636.32	(122,968.32)	-5.6%
TOTAL, CLASSIFIED SALARIES			9,881,666.00	11,130,447.00	5,965,079.26	11,361,425.90	(230,978.90)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,531,595.00	13,813,957.00	2,561,722.62	14,302,713.75	(488,756.75)	-3.5%
PERS		3201-3202	2,679,100.00	2,876,773.00	1,599,008.06	2,942,082.20	(65,309.20)	-2.3%
OASDI/Medicare/Alternative		3301-3302	1,112,219.00	1,222,684.00	665,952.90	1,282,226.95	(59,542.95)	-4.9%
Health and Welfare Benefits		3401-3402	3,418,754.00	4,383,251.00	2,399,943.77	4,782,455.54	(399,204.54)	-9.1%
Unemployment Insurance		3501-3502	16,649.00	18,079.00	9,810.78	19,530.59	(1,451.59)	-8.0%
Workers' Compensation		3601-3602	507,224.00	605,050.00	333,007.08	656,495.58	(51,445.58)	-8.5%
OPEB, Allocated		3701-3702	0.00	14,682.00	8,437.36	18,310.30	(3,628.30)	-24.7%
OPEB, Active Employees		3751-3752	513,992.00	533,760.00	295,602.57	584,053.40	(50,293.40)	-9.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,779,533.00	23,468,236.00	7,873,485.14	24,587,868.31	(1,119,632.31)	-4.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	520,093.00	328,753.00	125,551.73	160,390.08	168,362.92	51.2%
Books and Other Reference Materials		4200	180,235.00	153,077.00	24,745.54	71,116.87	81,960.13	53.5%
Materials and Supplies		4300	3,092,981.00	4,661,787.00	1,407,302.78	4,835,433.48	(173,646.48)	-3.7%
Noncapitalized Equipment		4400	655,899.00	866,926.00	263,206.22	960,647.31	(93,721.31)	-10.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,449,208.00	6,010,543.00	1,820,806.27	6,027,587.74	(17,044.74)	-0.3%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	25,289,013.00	27,062,087.00	7,469,481.24	27,174,775.90	(112,688.90)	-0.4%
Travel and Conferences		5200	342,500.00	791,141.00	268,756.51	800,161.85	(9,020.85)	-1.1%
Dues and Memberships		5300	15,129.00	47,730.00	40,902.93	45,959.54	1,770.46	3.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,091,080.00	1,197,619.00	582,944.14	1,220,028.45	(22,409.45)	-1.9%
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	7,069,642.00	6,417,955.00	5,378,319.66	6,597,298.09	(179,343.09)	-2.8%
Communications		5900	39,137.00	39,399.00	18,622.97	39,509.03	(110.03)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,846,501.00	35,555,931.00	13,759,027.45	35,877,732.86	(321,801.86)	-0.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	220,701.00	435,535.00	349,162.24	550,644.46	(115,109.46)	-26.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			220,701.00	435,535.00	349,162.24	550,644.46	(115,109.46)	-26.4%
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%
State Special Schools		7130	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%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	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)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	31,822.00	32,431.00	(32,431.00)	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	31,822.00	32,431.00	(32,431.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	304,366.00	340,691.00	174,691.05	578,659.53	(237,968.53)	-69.8%
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			304,366.00	340,691.00	174,691.05	578,659.53	(237,968.53)	-69.8%
TOTAL, EXPENDITURES			94,747,964.00	103,098,098.00	44,036,336.82	107,897,231.44	(4,799,133.44)	-4.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	5,400,000.00	5,400,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	5,400,000.00	5,400,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
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								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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								

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)
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	48,411,349.00	51,548,537.00	0.00	43,222,085.85	(8,326,451.15)	-16.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			48,411,349.00	51,548,537.00	0.00	43,222,085.85	(8,326,451.15)	-16.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			48,411,349.00	51,548,537.00	0.00	48,622,085.85	2,926,451.15	5.7%

2025-26 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	173,248,227.00	173,944,444.00	100,500,606.37	175,441,080.00	1,496,636.00	0.9%
2) Federal Revenue		8100-8299	8,749,627.00	9,370,671.00	3,380,335.85	9,489,318.00	118,647.00	1.3%
3) Other State Revenue		8300-8599	24,932,994.00	31,613,974.00	14,937,944.36	32,173,653.02	559,679.02	1.8%
4) Other Local Revenue		8600-8799	21,470,015.00	23,272,381.00	12,922,764.79	23,419,322.58	146,941.58	0.6%
5) TOTAL, REVENUES			228,400,863.00	238,201,470.00	131,741,651.37	240,523,373.60		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	92,028,911.00	92,784,796.00	49,952,828.59	92,568,809.65	215,986.35	0.2%
2) Classified Salaries		2000-2999	30,618,833.00	32,943,388.00	18,528,218.29	33,172,010.11	(228,622.11)	-0.7%
3) Employee Benefits		3000-3999	52,718,039.00	56,967,622.00	27,608,124.99	57,109,329.64	(141,707.64)	-0.2%
4) Books and Supplies		4000-4999	5,553,924.00	7,470,058.00	2,379,486.67	7,407,722.81	62,335.19	0.8%
5) Services and Other Operating Expenditures		5000-5999	58,850,009.00	62,408,089.00	26,176,555.76	61,478,985.98	929,103.02	1.5%
6) Capital Outlay		6000-6999	220,701.00	435,535.00	349,162.24	550,644.46	(115,109.46)	-26.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	83,412.00	83,412.00	299,010.76	115,843.00	(32,431.00)	-38.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(825,202.00)	(830,641.00)	(215,749.33)	(830,641.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			239,248,627.00	252,262,259.00	125,077,637.97	251,572,704.65		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,847,764.00)	(14,060,789.00)	6,664,013.40	(11,049,331.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,085,739.00	1,085,739.00	695,246.33	6,485,739.00	5,400,000.00	497.4%
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			1,085,739.00	1,085,739.00	695,246.33	6,485,739.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,762,025.00)	(12,975,050.00)	7,359,259.73	(4,563,592.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,543,781.00	14,004,245.00		14,004,246.64	1.64	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,543,781.00	14,004,245.00		14,004,246.64		
d) Other Restatements		9795	0.00	0.00		1,885,862.00	1,885,862.00	New
e) Adjusted Beginning Balance (F1c + F1d)			7,543,781.00	14,004,245.00		15,890,108.64		
2) Ending Balance, June 30 (E + F1e)			(2,218,244.00)	1,029,195.00		11,326,516.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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)
b) Restricted		9740	8,813,222.00	15,513,086.00		8,639,135.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		2,687,380.79		
Unassigned/Unappropriated Amount		9790	(11,031,466.00)	(14,483,891.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	56,586,088.00	52,867,449.00	31,654,554.00	54,422,789.00	1,555,340.00	2.9%
Education Protection Account State Aid - Current Year		8012	2,357,004.00	2,353,058.00	1,211,811.00	2,351,018.00	(2,040.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	(628,175.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	485,203.00	480,970.00	241,738.99	480,970.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	333.69	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	2,409.12	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	110,296,822.00	111,415,409.00	61,053,529.70	111,415,409.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,920,360.00	3,981,707.00	3,999,287.83	3,981,707.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(71.74)	0.00	0.00	0.0%
Supplemental Taxes		8044	3,254,948.00	2,778,300.00	1,672,165.78	2,778,300.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,373,385.00	5,526,483.00	3,713,183.00	5,526,483.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,290,000.00	4,242,241.00	3,500,740.00	4,949,740.00	707,499.00	16.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			183,563,810.00	183,645,617.00	106,421,506.37	185,906,416.00	2,260,799.00	1.2%
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	(13,724,618.00)	(13,246,904.00)	(5,920,900.00)	(13,874,375.00)	(627,471.00)	4.7%
Property Taxes Transfers		8097	3,409,035.00	3,545,731.00	0.00	3,409,039.00	(136,692.00)	-3.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			173,248,227.00	173,944,444.00	100,500,606.37	175,441,080.00	1,496,636.00	0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,191,593.00	3,972,013.00	(49,984.07)	4,034,015.00	62,002.00	1.6%
Special Education Discretionary Grants		8182	307,831.00	276,036.00	(8,706.88)	276,036.12	.12	0.0%

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General Fund
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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)
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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	273,998.00	209,812.00	11,706.19	209,812.21	.21	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,505,122.00	3,698,265.00	2,593,110.61	3,754,909.27	56,644.27	1.5%
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	505,920.00	307,209.00	278,100.80	307,208.68	(.32)	0.0%
Title III, Immigrant Student Program	4201	8290	44,853.00	85,444.00	92,870.70	85,444.00	0.00	0.0%
Title III, English Learner Program	4203	8290	167,086.00	53,230.00	134,093.80	53,230.39	.39	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	481,792.00	504,804.00	329,144.70	504,804.33	.33	0.0%
Career and Technical Education	3500-3599	8290	217,837.00	206,635.00	0.00	206,635.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	53,595.00	57,223.00	0.00	57,223.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,749,627.00	9,370,671.00	3,380,335.85	9,489,318.00	118,647.00	1.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	294,407.00	294,407.00	133,875.00	294,407.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	46,575.00	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	684,892.00	684,892.00	693,889.00	693,889.00	8,997.00	1.3%
Lottery - Unrestricted and Instructional Materials		8560	3,460,347.00	3,460,347.00	755,119.03	3,460,347.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	1,698,462.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,271,767.00	2,348,090.00	0.00	2,348,090.06	.06	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	842,044.00	842,044.00	1,117,907.34	842,044.00	0.00	0.0%

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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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	11,353.00	11,353.00	0.00	11,353.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,841,553.00	1,973,217.00	1,140,715.00	1,973,217.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,526,631.00	21,999,624.00	9,351,401.99	22,550,305.96	550,681.96	2.5%
TOTAL, OTHER STATE REVENUE			24,932,994.00	31,613,974.00	14,937,944.36	32,173,653.02	559,679.02	1.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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	682,784.00	682,784.00	379,199.68	682,784.00	0.00	0.0%
Interest		8660	398,683.00	398,683.00	244,889.93	398,683.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	111,000.00	876,666.00	765,666.00	876,666.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,174,677.00	3,174,677.00	1,447,448.07	3,174,677.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,061,477.00	6,145,238.00	3,544,996.11	6,299,641.47	154,403.47	2.5%
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								

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From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	12,041,394.00	11,994,333.00	6,540,565.00	11,986,871.11	(7,461.89)	-0.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	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			21,470,015.00	23,272,381.00	12,922,764.79	23,419,322.58	146,941.58	0.6%
TOTAL, REVENUES			228,400,863.00	238,201,470.00	131,741,651.37	240,523,373.60	2,321,903.60	1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	71,151,484.00	72,947,120.00	39,121,692.55	73,243,498.82	(296,378.82)	-0.4%
Certificated Pupil Support Salaries		1200	9,393,329.00	9,205,626.00	4,815,774.19	9,145,693.62	59,932.38	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	9,633,398.00	9,512,115.00	5,429,195.74	9,003,450.77	508,664.23	5.3%
Other Certificated Salaries		1900	1,850,700.00	1,119,935.00	586,166.11	1,176,166.44	(56,231.44)	-5.0%
TOTAL, CERTIFICATED SALARIES			92,028,911.00	92,784,796.00	49,952,828.59	92,568,809.65	215,986.35	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,962,009.00	4,314,426.00	2,222,481.67	4,454,150.64	(139,724.64)	-3.2%
Classified Support Salaries		2200	8,630,885.00	9,087,341.00	5,315,058.66	9,173,915.70	(86,574.70)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	4,143,008.00	4,040,598.00	2,292,263.04	4,023,326.59	17,271.41	0.4%
Clerical, Technical and Office Salaries		2400	8,236,403.00	8,098,599.00	4,743,814.73	8,133,818.37	(35,219.37)	-0.4%
Other Classified Salaries		2900	5,646,528.00	7,402,424.00	3,954,600.19	7,386,798.81	15,625.19	0.2%
TOTAL, CLASSIFIED SALARIES			30,618,833.00	32,943,388.00	18,528,218.29	33,172,010.11	(228,622.11)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	25,973,550.00	25,995,262.00	9,142,308.64	25,929,793.33	65,468.67	0.3%
PERS		3201-3202	7,802,363.00	8,335,375.00	4,818,530.80	8,398,076.46	(62,701.46)	-0.8%
OASDI/Medicare/Alternative		3301-3302	3,694,264.00	3,897,378.00	2,154,494.28	3,911,439.72	(14,061.72)	-0.4%
Health and Welfare Benefits		3401-3402	12,790,205.00	15,941,428.00	8,795,507.33	16,059,043.22	(117,615.22)	-0.7%
Unemployment Insurance		3501-3502	60,169.00	63,429.00	33,548.83	63,350.91	78.09	0.1%
Workers' Compensation		3601-3602	1,824,730.00	2,062,552.00	1,137,633.83	2,066,809.20	(4,257.20)	-0.2%
OPEB, Allocated		3701-3702	(1,233,332.00)	(1,152,412.00)	511,497.71	(1,152,411.33)	(.67)	0.0%
OPEB, Active Employees		3751-3752	1,806,090.00	1,824,610.00	1,014,603.57	1,833,228.13	(8,618.13)	-0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			52,718,039.00	56,967,622.00	27,608,124.99	57,109,329.64	(141,707.64)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	520,093.00	328,753.00	125,551.73	160,390.08	168,362.92	51.2%
Books and Other Reference Materials		4200	216,366.00	190,358.00	27,695.20	88,288.93	102,069.07	53.6%
Materials and Supplies		4300	4,111,485.00	6,012,505.00	1,946,050.89	6,126,967.61	(114,462.61)	-1.9%
Noncapitalized Equipment		4400	705,980.00	938,442.00	280,188.85	1,032,076.19	(93,634.19)	-10.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,553,924.00	7,470,058.00	2,379,486.67	7,407,722.81	62,335.19	0.8%

2025-26 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	37,917,375.00	39,735,104.00	15,131,195.05	39,283,826.55	451,277.45	1.1%
Travel and Conferences		5200	491,558.00	927,297.00	318,333.26	939,181.06	(11,884.06)	-1.3%
Dues and Memberships		5300	81,793.00	137,953.00	102,925.26	130,545.11	7,407.89	5.4%
Insurance		5400-5450	3,779,119.00	3,779,119.00	0.00	3,084,610.03	694,508.97	18.4%
Operations and Housekeeping Services		5500	4,482,495.00	5,722,328.00	2,572,349.89	5,737,457.45	(15,129.45)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,026,639.00	2,086,932.00	926,179.15	2,077,847.19	9,084.81	0.4%
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	9,728,283.00	9,503,329.00	6,961,976.06	9,722,419.38	(219,090.38)	-2.3%
Communications		5900	342,747.00	516,027.00	163,597.09	503,099.21	12,927.79	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,850,009.00	62,408,089.00	26,176,555.76	61,478,985.98	929,103.02	1.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	220,701.00	435,535.00	349,162.24	550,644.46	(115,109.46)	-26.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			220,701.00	435,535.00	349,162.24	550,644.46	(115,109.46)	-26.4%
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%
State Special Schools		7130	5,491.00	5,491.00	16,088.00	5,491.00	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	77,921.00	77,921.00	87,362.00	77,921.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	31,822.00	32,431.00	(32,431.00)	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	163,738.76	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			83,412.00	83,412.00	299,010.76	115,843.00	(32,431.00)	-38.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(825,202.00)	(830,641.00)	(215,749.33)	(830,641.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(825,202.00)	(830,641.00)	(215,749.33)	(830,641.00)	0.00	0.0%
TOTAL, EXPENDITURES			239,248,627.00	252,262,259.00	125,077,637.97	251,572,704.65	689,554.35	0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,085,739.00	1,085,739.00	695,246.33	6,485,739.00	5,400,000.00	497.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,085,739.00	1,085,739.00	695,246.33	6,485,739.00	5,400,000.00	497.4%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
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								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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								

2025-26 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)
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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(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)			1,085,739.00	1,085,739.00	695,246.33	6,485,739.00	(5,400,000.00)	-497.4%

Resource	Description	2025-26 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	553,290.00
6300	Lottery: Instructional Materials	1,328,186.29
6332	CA Community Schools Partnership Act - Implementation Grant	531,872.97
6383	Golden State Pathways Program	403,360.04
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,856,798.06
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	5,316.38
7029	Child Nutrition: Food Service Staff Training Funds	19,606.59
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	850,711.01
7413	A-G Learning Loss Mitigation Grant	32,472.94
7810	Other Restricted State	81,974.22
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	804,857.78
9010	Other Restricted Local	2,170,689.52
Total, Restricted Balance		8,639,135.80

2025-26 Second Interim

Santa Rosa City Schools

General Fund
Multiyear Projections

Form MYP

California Dept of Education

SACS Financial Reporting Software

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	172,032,041.00	2.51%	176,343,227.00	1.20%	178,467,850.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,797,463.00	1.02%	7,876,667.47	1.77%	8,015,736.21
4. Other Local Revenues	8600-8799	7,894,579.45	.16%	7,906,832.17	.17%	7,920,027.32
5. Other Financing Sources						
a. Transfers In	8900-8929	1,085,739.00	(46.05%)	585,739.00	0.00%	585,739.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(43,222,085.85)	18.99%	(51,430,498.73)	2.18%	(52,553,889.70)
6. Total (Sum lines A1 thru A5c)		145,587,736.60	(2.96%)	141,281,966.91	.82%	142,435,462.83
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,687,928.01		59,997,959.32
b. Step & Column Adjustment				711,438.25		713,222.35
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,401,406.94)		(622,181.16)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,687,928.01	(5.79%)	59,997,959.32	.15%	60,089,000.51
2. Classified Salaries						
a. Base Salaries				21,810,584.21		20,175,143.47
b. Step & Column Adjustment				292,684.25		304,724.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,928,124.99)		69,394.55
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,810,584.21	(7.50%)	20,175,143.47	1.85%	20,549,262.63
3. Employee Benefits	3000-3999	32,521,461.33	(4.75%)	30,976,029.44	.78%	31,216,197.67
4. Books and Supplies	4000-4999	1,380,135.07	6.53%	1,470,319.40	2.75%	1,510,753.18
5. Services and Other Operating Expenditures	5000-5999	25,601,253.12	4.51%	26,755,693.85	2.77%	27,497,194.83
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	83,412.00	0.00%	83,412.00	0.00%	83,412.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,409,300.53)	(20.52%)	(1,120,097.45)	(.27%)	(1,117,047.45)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(1,885,862.00)		0.00
11. Total (Sum lines B1 thru B10)		143,675,473.21	(5.03%)	136,452,598.03	2.47%	139,828,773.37
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,912,263.39		4,829,368.88		2,606,689.46
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		775,117.40		2,687,380.79		7,516,749.67
2. Ending Fund Balance (Sum lines C and D1)		2,687,380.79		7,516,749.67		10,123,439.13
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	2,687,380.79		6,518,386.18		6,547,601.09
2. Unassigned/Unappropriated	9790	0.00		998,363.49		3,575,838.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,687,380.79		7,516,749.67		10,123,439.13
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,687,380.79		6,518,386.18		6,547,601.09
c. Unassigned/Unappropriated	9790	0.00		998,363.49		3,575,838.04
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	625,950.50		637,950.50		651,950.50
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,313,331.29		8,154,700.17		10,775,389.63
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Expenditure adjustments are entered for the restricted resource transfers in 2026-27 from 2025-26 one-time restricted resources; 2026-27 Steele Lane Elementary and Comstock Middle School closures; interim Superintendent, Assistant Superintendents, Schedule Management, Confidential, Working Professional, and Supervisory concessions in 2026-27; and Board approved Fiscal Stabilization Plan items in 2026-27 and 2027-28.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	3,409,039.00	0.00%	3,409,039.00	0.00%	3,409,039.00
2. Federal Revenues	8100-8299	9,489,318.00	(.60%)	9,432,086.80	0.00%	9,432,086.80
3. Other State Revenues	8300-8599	24,376,190.02	(20.26%)	19,438,467.33	1.07%	19,647,338.51
4. Other Local Revenues	8600-8799	15,524,743.13	(16.52%)	12,960,337.13	0.00%	12,960,337.13
5. Other Financing Sources						
a. Transfers In	8900-8929	5,400,000.00	(82.96%)	920,312.50	0.00%	920,312.50
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	43,222,085.85	18.99%	51,430,498.73	2.18%	52,553,889.70
6. Total (Sum lines A1 thru A5c)		101,421,376.00	(3.78%)	97,590,741.49	1.37%	98,923,003.64
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,880,881.64		25,386,207.23
b. Step & Column Adjustment				329,212.20		303,974.52
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,823,886.61)		(269,448.29)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,880,881.64	(12.10%)	25,386,207.23	.14%	25,420,733.46
2. Classified Salaries						
a. Base Salaries				11,361,425.90		10,773,033.20
b. Step & Column Adjustment				156,608.40		161,595.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(745,001.10)		(85,611.62)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,361,425.90	(5.18%)	10,773,033.20	.71%	10,849,017.08
3. Employee Benefits	3000-3999	24,587,868.31	(5.71%)	23,185,014.37	.40%	23,277,233.17
4. Books and Supplies	4000-4999	6,027,587.74	(35.48%)	3,888,715.64	(6.23%)	3,646,299.36
5. Services and Other Operating Expenditures	5000-5999	35,877,732.86	(.77%)	35,601,810.82	1.99%	36,311,624.65
6. Capital Outlay	6000-6999	550,644.46	90.58%	1,049,427.32	(68.31%)	332,534.42
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,431.00	0.00%	32,431.00	0.00%	32,431.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	578,659.53	(49.98%)	289,456.45	(1.05%)	286,406.45
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		107,897,231.44	(7.13%)	100,206,096.03	(.05%)	100,156,279.59
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,475,855.44)		(2,615,354.54)		(1,233,275.95)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,114,991.24		8,639,135.80		6,023,781.26
2. Ending Fund Balance (Sum lines C and D1)		8,639,135.80		6,023,781.26		4,790,505.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,639,135.80		6,023,781.26		4,790,505.31
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,639,135.80		6,023,781.26		4,790,505.31
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Expenditure adjustments are entered for transfers to unrestricted in 2026-27 from 2025-26 one-time restricted resources; and Board approved Fiscal Stabilization Plan items in 2026-27.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	175,441,080.00	2.46%	179,752,266.00	1.18%	181,876,889.00
2. Federal Revenues	8100-8299	9,489,318.00	(.60%)	9,432,086.80	0.00%	9,432,086.80
3. Other State Revenues	8300-8599	32,173,653.02	(15.10%)	27,315,134.80	1.27%	27,663,074.72
4. Other Local Revenues	8600-8799	23,419,322.58	(10.90%)	20,867,169.30	.06%	20,880,364.45
5. Other Financing Sources						
a. Transfers In	8900-8929	6,485,739.00	(76.78%)	1,506,051.50	0.00%	1,506,051.50
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		247,009,112.60	(3.29%)	238,872,708.40	1.04%	241,358,466.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				92,568,809.65		85,384,166.55
b. Step & Column Adjustment				1,040,650.45		1,017,196.87
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,225,293.55)		(891,629.45)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,568,809.65	(7.76%)	85,384,166.55	.15%	85,509,733.97
2. Classified Salaries						
a. Base Salaries				33,172,010.11		30,948,176.67
b. Step & Column Adjustment				449,292.65		466,320.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,673,126.09)		(16,217.07)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,172,010.11	(6.70%)	30,948,176.67	1.45%	31,398,279.71
3. Employee Benefits	3000-3999	57,109,329.64	(5.16%)	54,161,043.81	.61%	54,493,430.84
4. Books and Supplies	4000-4999	7,407,722.81	(27.66%)	5,359,035.04	(3.77%)	5,157,052.54
5. Services and Other Operating Expenditures	5000-5999	61,478,985.98	1.43%	62,357,504.67	2.33%	63,808,819.48
6. Capital Outlay	6000-6999	550,644.46	90.58%	1,049,427.32	(68.31%)	332,534.42
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,843.00	0.00%	115,843.00	0.00%	115,843.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(830,641.00)	0.00%	(830,641.00)	0.00%	(830,641.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,885,862.00)		0.00
11. Total (Sum lines B1 thru B10)		251,572,704.65	(5.93%)	236,658,694.06	1.41%	239,985,052.96
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,563,592.05)		2,214,014.34		1,373,413.51
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,890,108.64		11,326,516.59		13,540,530.93
2. Ending Fund Balance (Sum lines C and D1)		11,326,516.59		13,540,530.93		14,913,944.44
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,639,135.80		6,023,781.26		4,790,505.31
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	2,687,380.79		6,518,386.18		6,547,601.09
2. Unassigned/Unappropriated	9790	0.00		998,363.49		3,575,838.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,326,516.59		13,540,530.93		14,913,944.44
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,687,380.79		6,518,386.18		6,547,601.09
c. Unassigned/Unappropriated	9790	0.00		998,363.49		3,575,838.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	625,950.50		637,950.50		651,950.50
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,313,331.29		8,154,700.17		10,775,389.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.32%		3.45%		4.49%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		11,327.92		10,996.00		10,918.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		251,572,704.65		236,658,694.06		239,985,052.96
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		251,572,704.65		236,658,694.06		239,985,052.96
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,547,181.14		7,099,760.82		7,199,551.59
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,547,181.14		7,099,760.82		7,199,551.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		YES		YES

Second Interim

Santa Rosa City Schools

General Fund
2025-26 Budget Form CASH

Cashflow Worksheet - Budget Year (1)

California Dept of Education

SACS Financial Reporting Software

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	FEBRUARY									
A. BEGINNING CASH			16,853,337.20	11,699,048.74	(7,233,074.05)	(20,046,356.73)	(25,340,674.51)	(38,709,992.19)	31,388,212.71	23,018,148.43
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,660,860.00	1,466,339.00	5,785,742.00	5,179,836.00	5,179,836.00	5,785,741.00	5,179,836.00	3,889,594.00
Property Taxes	8020-8079		0.00	248,868.50	184,114.83	201,601.33	284,159.71	72,537,205.29	727,366.71	109,686.70
Miscellaneous Funds	8080-8099		(992,980.00)	835,266.00	(1,571,778.00)	(1,047,852.00)	(1,047,852.00)	(1,047,852.00)	(1,047,852.00)	(1,674,641.00)
Federal Revenue	8100-8299		(133,762.28)	(4,750,722.04)	413,974.00	1,357,996.00	160,857.05	6,331,993.12	0.00	0.00
Other State Revenue	8300-8599		4,429,918.12	(2,644,721.28)	1,434,328.09	4,363,837.61	836,978.34	3,798,899.00	2,718,704.48	2,388,919.02
Other Local Revenue	8600-8799		424,461.45	813,232.53	1,452,199.51	2,082,252.17	2,274,837.42	2,712,111.54	3,163,670.17	399,056.92
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	695,246.33	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,388,497.29	(4,031,737.29)	7,698,580.43	12,137,671.11	7,688,816.52	90,813,344.28	10,741,725.36	5,112,615.64
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		722,298.85	7,998,717.09	7,979,534.01	8,225,963.10	8,345,198.36	8,587,100.25	8,094,016.93	8,095,102.44
Classified Salaries	2000-2999		1,196,929.11	2,647,616.45	2,796,091.63	2,930,755.67	3,022,565.90	3,071,100.26	2,863,159.27	2,927,246.63
Employee Benefits	3000-3999		984,991.46	4,091,363.12	4,419,924.09	4,509,386.48	4,542,083.64	4,570,198.01	4,490,178.19	4,544,905.87
Books and Supplies	4000-4999		65,948.51	469,544.25	849,832.39	429,438.17	128,005.27	208,542.21	228,175.87	235,390.17
Services	5000-5999		646,692.47	2,941,653.73	5,379,112.75	4,160,243.77	5,071,456.80	5,477,337.37	2,500,058.87	2,110,589.04
Capital Outlay	6000-6999		34,244.70	16,918.84	13,488.90	153,317.47	42,953.89	38,871.76	49,366.68	6,818.90
Other Outgo	7000-7499		26,086.00	(205,859.31)	15,317.67	96,165.38	14,296.00	153,759.69	(16,504.00)	2,908.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,677,191.10	17,959,954.17	21,453,301.44	20,505,270.04	21,166,559.86	22,106,909.55	18,208,451.81	17,922,961.05
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(14,470.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(16,436,178.05)	1,993,433.66	12,625,272.14	99,879.05	79,503.30	3,719.90	(11,838.53)	36,928.27	9,610.13
Due From Other Funds	9310	(4,061,891.69)	0.00	0.00	467,080.96	3,313,470.95	281,339.78	0.00	0.00	0.00
Stores	9320	(356,525.74)	8,978.60	22,617.36	228.26	(14,641.76)	7,531.90	8,477.66	(6,201.22)	(17,891.15)
Prepaid Expenditures	9330	(983.00)	1,877.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(20,870,048.48)	2,004,289.26	12,647,889.50	567,188.27	3,378,332.49	292,591.58	(3,360.87)	30,727.05	(8,281.02)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(20,062,217.13)	10,552,298.02	7,928,935.90	(720,915.14)	796,267.62	(1,640,336.37)	(1,395,131.04)	934,064.88	(777,931.02)
Due To Other Funds	9610	(3,285,349.55)	48,751.25	1,441,425.30	461,886.99	(491,216.28)	1,824,502.29	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(371,572.36)	268,834.64	217,959.63	(115,221.91)	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(23,719,139.04)	10,869,883.91	9,588,320.83	(374,250.06)	305,051.34	184,165.92	(1,395,131.04)	934,064.88	(777,931.02)
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		2,849,090.56	(8,865,594.65)	3,059,568.67	941,438.33	3,073,281.15	108,425.66	1,391,770.17	(903,337.83)	769,650.00
E. NET INCREASE/DECREASE (B - C + D)			(5,154,288.46)	(18,932,122.79)	(12,813,282.68)	(5,294,317.78)	(13,369,317.68)	70,098,204.90	(8,370,064.28)	(12,040,695.41)
F. ENDING CASH (A + E)			11,699,048.74	(7,233,074.05)	(20,046,356.73)	(25,340,674.51)	(38,709,992.19)	31,388,212.71	23,018,148.43	10,977,453.02
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	FEBRUARY								
A. BEGINNING CASH		10,977,453.02	(10,890,494.03)	25,394,672.13	10,817,357.36				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	5,142,225.20	4,554,470.70	4,554,470.70	5,807,101.90	587,754.50	0.00	56,773,807.00	56,773,807.00
Property Taxes	8020-8079	166,876.00	46,776,726.00	2,785,551.00	5,110,452.93	0.00	0.00	129,132,609.00	129,132,609.00
Miscellaneous Funds	8080-8099	(1,942,412.31)	(971,205.86)	(971,205.86)	(971,206.44)	1,986,235.47	0.00	(10,465,336.00)	(10,465,336.00)
Federal Revenue	8100-8299	240,560.00	169,042.00	235,359.00	1,117,232.19	4,346,788.96	0.00	9,489,318.00	9,489,318.00
Other State Revenue	8300-8599	1,236,855.46	371,768.71	371,768.71	2,960,759.03	865,086.75	9,040,550.99	32,173,653.03	32,173,653.02
Other Local Revenue	8600-8799	2,092,080.00	1,729,090.00	1,397,808.00	2,839,026.87	2,039,496.00	0.00	23,419,322.58	23,419,322.58
Interfund Transfers In	8900-8929	195,000.00	5,400,000.00	0.00	195,492.67	0.00	0.00	6,485,739.00	6,485,739.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,131,184.35	58,029,891.55	8,373,751.55	17,058,859.15	9,825,361.68	9,040,550.99	247,009,112.61	247,009,112.60
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,372,211.00	8,140,680.00	8,622,267.00	9,385,720.62	0.00	0.00	92,568,809.65	92,568,809.65
Classified Salaries	2000-2999	3,316,882.00	2,842,574.00	2,898,182.00	2,658,907.19	0.00	0.00	33,172,010.11	33,172,010.11
Employee Benefits	3000-3999	4,488,975.00	4,376,277.00	4,358,633.00	2,691,862.79	0.00	9,040,550.99	57,109,329.64	57,109,329.64
Books and Supplies	4000-4999	509,442.00	670,949.00	1,135,551.00	1,528,086.80	948,817.17	0.00	7,407,722.81	7,407,722.81
Services	5000-5999	4,685,754.00	5,692,819.00	5,832,682.00	6,954,659.97	10,025,926.21	0.00	61,478,985.98	61,478,985.98
Capital Outlay	6000-6999	5,203.00	29,537.00	52,923.00	107,000.32	0.00	0.00	550,644.46	550,644.46
Other Outgo	7000-7499	0.00	0.00	29,673.57	0.00	(830,641.00)	0.00	(714,798.00)	(714,798.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		21,378,467.00	21,752,836.00	22,929,911.57	23,326,237.69	10,144,102.38	9,040,550.99	251,572,704.65	251,572,704.65
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	14,836,507.92	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	4,061,891.69	
Stores	9320	(35,623.40)	8,110.61	(21,154.75)	0.00	0.00	0.00	(39,567.89)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	1,877.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(35,623.40)	8,110.61	(21,154.75)	0.00	0.00	0.00	18,860,708.72	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	7,585,041.00	0.00	0.00	0.00	0.00	0.00	23,262,293.85	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	3,285,349.55	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	371,572.36	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		7,585,041.00	0.00	0.00	0.00	0.00	0.00	26,919,215.76	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(7,620,664.40)	8,110.61	(21,154.75)	0.00	0.00	0.00	(8,058,507.04)	
E. NET INCREASE/DECREASE (B - C + D)		(21,867,947.05)	36,285,166.16	(14,577,314.77)	(6,267,378.54)	(318,740.70)	0.00	(12,622,099.08)	(4,563,592.05)
F. ENDING CASH (A + E)		(10,890,494.03)	25,394,672.13	10,817,357.36	4,549,978.82				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,231,238.12	

Second Interim

Santa Rosa City Schools

General Fund
2025-26 Budget Form CASH
for 2026-27 Fiscal Year

Cashflow Worksheet - Budget Year (2)

California Dept of Education

SACS Financial Reporting Software

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			4,549,978.82	(837,755.84)	(16,808,674.13)	(29,669,842.87)	(37,852,456.63)	(50,735,997.05)	18,189,685.93	10,852,590.51
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		2,939,217.75	2,939,217.75	5,290,591.95	5,290,591.95	5,290,591.95	5,868,053.45	5,290,591.95	5,290,591.95
Property Taxes	8020-8079		0.00	249,827.25	184,829.65	202,381.85	285,255.74	72,817,863.90	730,179.51	110,109.62
Miscellaneous Funds	8080-8099		0.00	(862,992.78)	(1,725,985.56)	(1,150,657.04)	(1,150,657.04)	(1,150,657.04)	(1,150,657.04)	(1,150,657.04)
Federal Revenue	8100-8299		(133,762.28)	(4,750,722.04)	413,974.00	1,357,996.00	160,857.05	6,331,993.12	0.00	0.00
Other State Revenue	8300-8599		3,499,526.78	(2,089,265.01)	1,133,084.05	3,447,324.79	661,192.38	3,001,037.13	2,147,709.93	1,887,187.49
Other Local Revenue	8600-8799		378,205.17	724,609.38	1,293,944.05	1,855,335.84	2,026,933.85	2,416,555.41	2,818,904.81	355,569.14
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	695,246.33	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,683,187.42	(3,789,325.45)	6,590,438.14	11,002,973.39	7,274,173.93	89,980,092.30	9,836,729.16	6,492,801.16
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		666,235.57	7,377,900.68	7,360,209.08	7,587,510.27	7,697,493.61	7,920,619.52	7,465,803.68	7,466,811.21
Classified Salaries	2000-2999		1,116,687.58	2,470,122.53	2,608,643.48	2,734,280.69	2,819,935.96	2,865,216.24	2,671,214.50	2,731,006.38
Employee Benefits	3000-3999		934,142.60	3,880,145.92	4,191,745.24	4,276,588.52	4,307,595.71	4,334,259.20	4,258,368.74	4,310,271.27
Books and Supplies	4000-4999		47,709.88	339,686.72	614,801.90	310,672.37	92,604.13	150,867.55	165,071.14	170,290.31
Services	5000-5999		655,932.36	2,983,688.12	5,455,976.11	4,219,694.93	5,143,926.68	5,555,604.69	2,535,786.63	2,140,751.84
Capital Outlay	6000-6999		65,264.09	32,244.18	25,707.40	292,194.99	81,862.26	74,082.43	94,083.89	12,995.58
Other Outgo	7000-7499		26,086.00	(205,859.31)	15,317.67	96,165.38	14,296.00	153,759.69	(16,504.00)	2,908.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,512,058.08	16,877,928.84	20,272,400.88	19,517,107.15	20,157,714.35	21,054,409.32	17,173,824.58	16,835,034.59
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(14,470.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(11,425,031.81)	1,993,434.00	12,625,272.00	99,879.00	94,662.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	(396,093.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	894.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(11,834,701.44)	1,993,434.00	12,625,272.00	99,879.00	94,662.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(14,174,820.10)	10,552,298.00	7,928,936.00	(720,915.00)	(236,858.00)	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(14,174,820.10)	10,552,298.00	7,928,936.00	(720,915.00)	(236,858.00)	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		2,340,118.66	(8,558,864.00)	4,696,336.00	820,794.00	331,520.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(5,387,734.66)	(15,970,918.29)	(12,861,168.74)	(8,182,613.76)	(12,883,540.42)	68,925,682.98	(7,337,095.42)	(10,342,233.43)
F. ENDING CASH (A + E)			(837,755.84)	(16,808,674.13)	(29,669,842.87)	(37,852,456.63)	(50,735,997.05)	18,189,685.93	10,852,590.51	510,357.08
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		510,357.08	(12,396,318.08)	20,641,807.50	7,864,114.63				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	5,868,053.45	5,290,591.95	5,290,591.95	5,868,053.45	577,461.50	0.00	61,094,201.00	61,094,201.00
Property Taxes	8020-8079	167,523.74	46,957,710.03	2,796,322.95	5,130,234.75	0.00	0.00	129,632,238.99	129,632,239.00
Miscellaneous Funds	8080-8099	(2,013,649.62)	(1,006,824.51)	(1,006,824.51)	(1,006,825.11)	2,402,213.28	0.00	(10,974,174.01)	(10,974,174.00)
Federal Revenue	8100-8299	240,560.00	169,042.00	235,359.00	1,060,000.99	4,346,788.96	0.00	9,432,086.80	9,432,086.80
Other State Revenue	8300-8599	977,085.51	293,688.17	293,688.17	2,338,927.09	683,397.33	9,040,550.99	27,315,134.80	27,315,134.80
Other Local Revenue	8600-8799	1,864,092.67	1,540,660.01	1,245,479.93	2,529,639.96	1,817,239.08	0.00	20,867,169.30	20,867,169.30
Interfund Transfers In	8900-8929	195,000.00	1,340,625.00	0.00	195,492.67	0.00	0.00	2,426,364.00	2,426,364.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,298,665.75	54,585,492.65	8,854,617.49	16,115,523.80	9,827,100.15	9,040,550.99	239,793,020.88	239,793,020.90
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,722,408.71	7,508,845.84	7,953,056.96	8,657,271.41	0.00	0.00	85,384,166.54	85,384,166.55
Classified Salaries	2000-2999	3,094,520.56	2,652,008.06	2,703,889.58	2,480,651.10	0.00	0.00	30,948,176.66	30,948,176.67
Employee Benefits	3000-3999	4,257,231.36	4,150,349.95	4,107,295.65	2,112,498.65	0.00	9,040,550.99	54,161,043.80	54,161,043.81
Books and Supplies	4000-4999	368,549.95	485,390.85	821,502.02	1,105,476.75	686,411.47	0.00	5,359,035.04	5,359,035.04
Services	5000-5999	4,752,714.40	5,774,167.75	5,916,031.07	7,054,036.82	10,169,193.27	0.00	62,357,504.67	62,357,504.67
Capital Outlay	6000-6999	9,915.93	56,292.12	100,861.51	203,922.93	0.00	0.00	1,049,427.31	1,049,427.32
Other Outgo	7000-7499	0.00	0.00	29,673.57	0.00	(830,641.00)	0.00	(714,798.00)	(714,798.00)
Interfund Transfers Out	7600-7629	0.00	920,312.50	0.00	0.00	0.00	0.00	920,312.50	920,312.50
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		20,205,340.91	21,547,367.07	21,632,310.36	21,613,857.66	10,024,963.74	9,040,550.99	239,464,868.52	239,464,868.56
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	14,813,247.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	14,813,247.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	17,523,461.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	17,523,461.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(2,710,214.00)	
E. NET INCREASE/DECREASE (B - C + D)		(12,906,675.16)	33,038,125.58	(12,777,692.87)	(5,498,333.86)	(197,863.59)	0.00	(2,382,061.64)	328,152.34
F. ENDING CASH (A + E)		(12,396,318.08)	20,641,807.50	7,864,114.63	2,365,780.77				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,167,917.18	

FCMAT/CSIS Software Projection Pro

Santa Rosa City Schools

Multiyear Projection

2025-26 2nd Interim MYP

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2025-26 2nd Interim MYP
Combined

Fund 01
Projection# 30330

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	175,441,080.00	2.46%	179,752,266.00	1.18%	181,876,889.00
2. Federal Revenues	8100-8299	9,489,318.00	-0.60%	9,432,086.80	0.00%	9,432,086.80
3. Other State Revenues	8300-8599	32,173,653.02	-15.10%	27,315,134.80	1.27%	27,663,074.72
4. Other Local Revenues	8600-8799	23,419,322.58	-10.90%	20,867,169.30	0.06%	20,880,364.45
5. Other Financing Sources						
a. Transfers In	8900-8929	6,485,739.00	-76.78%	1,506,051.50	0.00%	1,506,051.50
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		247,009,112.60	-3.29%	238,872,708.40	1.04%	241,358,466.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		92,568,809.65	---	92,568,809.65	---	85,384,166.55
b. Step & Column Adjustment		---	---	1,040,650.45	---	1,017,196.87
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(8,225,293.55)	---	(891,629.45)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,568,809.65	-7.76%	85,384,166.55	0.15%	85,509,733.97
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		33,172,010.11	---	33,172,010.11	---	30,948,176.67
b. Step & Column Adjustment		---	---	449,292.65	---	466,320.11
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(2,673,126.09)	---	(16,217.07)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	33,172,010.11	-6.70%	30,948,176.67	1.45%	31,398,279.71
3. Employee Benefits	3000-3999	57,109,329.64	-5.16%	54,161,043.81	0.61%	54,493,430.84
4. Books and Supplies	4000-4999	7,407,722.81	-27.66%	5,359,035.04	-3.77%	5,157,052.54
5. Services and Other Operating Expenditures	5000-5999	61,478,985.98	1.43%	62,357,504.67	2.33%	63,808,819.48
6. Capital Outlay	6000-6999	550,644.46	90.58%	1,049,427.32	-68.31%	332,534.42
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,843.00	0.00%	115,843.00	0.00%	115,843.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(830,641.00)	0.00%	(830,641.00)	0.00%	(830,641.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		251,572,704.65	-5.18%	238,544,556.06	0.60%	239,985,052.96
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(4,563,592.05)	---	328,152.34	---	1,373,413.51

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2025-26 2nd Interim MYP
Combined

Fund 01
Projection# 30330

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	15,890,108.64	-16.85%	13,212,378.59	2.48%	13,540,530.93
2. Ending Fund Balance		11,326,516.59	---	13,540,530.93	---	14,913,944.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	8,639,135.80	-30.27%	6,023,781.26	-20.47%	4,790,505.31
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,687,380.79	142.56%	6,518,386.18	0.45%	6,547,601.09
2. Unassigned/Unappropriated	9790	0.00	0.00%	998,363.49	258.17%	3,575,838.04
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	2,687,380.79	---	6,518,386.18	---	6,547,601.09
c. Unassigned/Unappropriated	9790	0.00	---	998,363.49	---	3,575,838.04
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	0.00	---	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		2,687,380.79	---	7,516,749.67	---	10,123,439.13
4. Total Available Reserves - by Percent		1.07%	---	3.15%	---	4.22%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		251,572,704.65	---	238,544,556.06	---	239,985,052.96
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		251,572,704.65	---	238,544,556.06	---	239,985,052.96

Santa Rosa City Schools
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Multiyear Projection
2025-26 2nd Interim MYP
Combined

Fund 01
Projection# 30330

Description	Object Codes	2025-26	% Change	2026-27	% Change	2027-28
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		7,547,181.14	---	7,156,336.68	---	7,199,551.59
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		7,547,181.14	---	7,156,336.68	---	7,199,551.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		NOT MET	---	MET	---	MET

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2025-26 2nd Interim MYP
Unrestricted

Fund 01
Projection# 30330

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	172,032,041.00	2.51%	176,343,227.00	1.20%	178,467,850.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,797,463.00	1.02%	7,876,667.47	1.77%	8,015,736.21
4. Other Local Revenues	8600-8799	7,894,579.45	0.16%	7,906,832.17	0.17%	7,920,027.32
5. Other Financing Sources						
a. Transfers In	8900-8929	1,085,739.00	-46.05%	585,739.00	0.00%	585,739.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(43,222,085.85)	18.99%	(51,430,498.73)	2.18%	(52,553,889.70)
6.Total(Sum lines A1 thru A5)		145,587,736.60	-2.96%	141,281,966.91	0.82%	142,435,462.83
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		63,687,928.01	---	63,687,928.01	---	59,997,959.32
b. Step & Column Adjustment		---	---	711,438.25	---	713,222.35
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(4,401,406.94)	---	(622,181.16)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,687,928.01	-5.79%	59,997,959.32	0.15%	60,089,000.51
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		21,810,584.21	---	21,810,584.21	---	20,175,143.47
b. Step & Column Adjustment		---	---	292,684.25	---	304,724.61
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,928,124.99)	---	69,394.55
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	21,810,584.21	-7.50%	20,175,143.47	1.85%	20,549,262.63
3. Employee Benefits	3000-3999	32,521,461.33	-4.75%	30,976,029.44	0.78%	31,216,197.67
4. Books and Supplies	4000-4999	1,380,135.07	6.53%	1,470,319.40	2.75%	1,510,753.18
5. Services and Other Operating Expenditures	5000-5999	25,601,253.12	4.51%	26,755,693.85	2.77%	27,497,194.83
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	83,412.00	0.00%	83,412.00	0.00%	83,412.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,409,300.53)	-20.52%	(1,120,097.45)	-0.27%	(1,117,047.45)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		143,675,473.21	-3.71%	138,338,460.03	1.08%	139,828,773.37
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		1,912,263.39	---	2,943,506.88	---	2,606,689.46

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2025-26 2nd Interim MYP
Unrestricted

Fund 01
Projection# 30330

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	775,117.40	490.01%	4,573,242.79	64.36%	7,516,749.67
2. Ending Fund Balance		2,687,380.79	---	7,516,749.67	---	10,123,439.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,687,380.79	142.56%	6,518,386.18	0.45%	6,547,601.09
2. Unassigned/Unappropriated	9790	0.00	0.00%	998,363.49	258.17%	3,575,838.04
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	2,687,380.79	---	6,518,386.18	---	6,547,601.09
c. Unassigned/Unappropriated	9790	0.00	---	998,363.49	---	3,575,838.04
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	0.00	---	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		2,687,380.79	---	7,516,749.67	---	10,123,439.13

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2025-26 2nd Interim MYP
Restricted

Fund 01
Projection# 30330

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	3,409,039.00	0.00%	3,409,039.00	0.00%	3,409,039.00
2. Federal Revenues	8100-8299	9,489,318.00	-0.60%	9,432,086.80	0.00%	9,432,086.80
3. Other State Revenues	8300-8599	24,376,190.02	-20.26%	19,438,467.33	1.07%	19,647,338.51
4. Other Local Revenues	8600-8799	15,524,743.13	-16.52%	12,960,337.13	0.00%	12,960,337.13
5. Other Financing Sources						
a. Transfers In	8900-8929	5,400,000.00	-82.96%	920,312.50	0.00%	920,312.50
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	43,222,085.85	18.99%	51,430,498.73	2.18%	52,553,889.70
6.Total(Sum lines A1 thru A5)		101,421,376.00	-3.78%	97,590,741.49	1.37%	98,923,003.64
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		28,880,881.64	---	28,880,881.64	---	25,386,207.23
b. Step & Column Adjustment		---	---	329,212.20	---	303,974.52
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(3,823,886.61)	---	(269,448.29)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,880,881.64	-12.10%	25,386,207.23	0.14%	25,420,733.46
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		11,361,425.90	---	11,361,425.90	---	10,773,033.20
b. Step & Column Adjustment		---	---	156,608.40	---	161,595.50
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(745,001.10)	---	(85,611.62)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	11,361,425.90	-5.18%	10,773,033.20	0.71%	10,849,017.08
3. Employee Benefits	3000-3999	24,587,868.31	-5.71%	23,185,014.37	0.40%	23,277,233.17
4. Books and Supplies	4000-4999	6,027,587.74	-35.48%	3,888,715.64	-6.23%	3,646,299.36
5. Services and Other Operating Expenditures	5000-5999	35,877,732.86	-0.77%	35,601,810.82	1.99%	36,311,624.65
6. Capital Outlay	6000-6999	550,644.46	90.58%	1,049,427.32	-68.31%	332,534.42
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,431.00	0.00%	32,431.00	0.00%	32,431.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	578,659.53	-49.98%	289,456.45	-1.05%	286,406.45
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		107,897,231.44	-7.13%	100,206,096.03	-0.05%	100,156,279.59
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(6,475,855.44)	---	(2,615,354.54)	---	(1,233,275.95)

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2025-26 2nd Interim MYP
Restricted

Fund 01
Projection# 30330

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	15,114,991.24	-42.84%	8,639,135.80	-30.27%	6,023,781.26
2. Ending Fund Balance		8,639,135.80	---	6,023,781.26	---	4,790,505.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	8,639,135.80	-30.27%	6,023,781.26	-20.47%	4,790,505.31
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

Santa Rosa City Schools 49-40253-0000000	Multiyear Projection 2025-26 2nd Interim MYP Assumptions	Fund 01 Projection# 30330
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Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
State Rates			
State Categorical COLA	2.3000%	2.4100%	3.0600%
Special Education COLA	2.3000%	2.4100%	3.0600%
Mandate Block Grant	2.3000%	2.4100%	3.0600%
California CPI	3.3700%	3.0800%	2.7500%
California Lottery - Base	\$190.00	\$190.00	\$190.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$82.00	\$82.00	\$82.00
Applied Change Rate		0.0000%	0.0000%
Interest Rate Trend for 10-Year Treasuries	4.2300%	4.3600%	4.5000%
Applied Change Rate		3.0733%	3.2110%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	26.8100%	26.4000%	26.9000%
Applied Change Rate		-1.5293%	1.8939%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$0.00	\$58,784,355.00	\$59,035,327.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$2,309,846.00	\$2,261,378.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$(14,383,213.00)	\$(14,711,094.00)
Certificated Staff Step & Column	0.0000%	1.2000%	1.2000%
Certificated COLA	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	0.0000%	1.5000%	1.5000%
Classified COLA	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%
Classified Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Active Employees Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%
Community Redevelopment Funds, % Adjustment	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, \$ Adjustment	\$0.00	\$0.00	\$0.00

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
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User-defined Rates and Values

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

Resources Tab	Adjustments in Projection Pro MYP for Admin Concessions, School Closures, and Fiscal Stabilization one-time and ongoing solutions Tracking	Adjusted Base Year 2025-2026	Year 2 2026-2027	ar 3 2027-2028
	Certificated Salaries	1000-1999	Adjustments	
	Certificated Teachers' Salaries	1100		
0000	Custom Amount, Ongoing Resource Transfer	One-Time in 25/26 - return from 6019,7435 - RR-2	\$ 2,966,583.03	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SUP-9	\$ (205,830.56)	
6500	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SS-1	\$ (1,218,864.98)	
6500	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SS-2	\$ (360,459.76)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SS-3	\$ (449,533.93)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SS-4	\$ (1,518,206.18)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SS-5	\$ (1,152,651.11)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 27/28 - SS-6		\$ (370,495.00)
	Certificated Pupil Support Salaries	1200		
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SUP-3	\$ (725,719.01)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SUP-5	\$ (625,908.25)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SUP-6	\$ (146,813.10)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SUP-8	\$ (388,750.10)	
	Certificated Supervisors' and Administrators' Salaries	1300		
0000	Staffing Adjustment, FTE Decrease	Steele Lane & Comstock closure in 26/27	\$ (416,411.41)	
0000	Custom Amount, Ongoing Adjustment	Return Cert Admin Unrepresented Concessions one-time in 25/26	\$ 219,978.19	
0000	Custom Amount, One-time Adjustment	Cert Asst Sup's & Sched Mngmnt Concessions in 26/27 Reduction of 2 workdays	\$ (58,713.84)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - DO-1	\$ (419,396.61)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - DO-3	\$ (213,113.92)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - DO-4	\$ (172,874.04)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SS-7	\$ (569,245.88)	
	Other Certificated Salaries	1900		
	Classified Salaries	2000-2999	Adjustments	
	Classified Instructional Salaries	2100		
	Classified Support Salaries	2200		
0000	Staffing Adjustment, FTE Decrease	Steele Lane & Comstock closure in 26/27	\$ (195,313.97)	
	Classified Supervisors' and Administrators' Salaries	2300		
0000	Staffing Adjustment, FTE Decrease	Steele Lane & Comstock closure in 26/27	\$ (98,099.88)	
0000	Custom Amount, Ongoing Adjustment	Return Cert Admin Unrepresented Concessions one-time in 25/26	\$ 65,777.34	
0000	Custom Amount, One-time Adjustment	Class Interim Sup, Sched Mngmnt, Conf, Sup Concessions in 26/27 Reduction of 2 workdays	\$ (69,394.55)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - DO-2	\$ (17,613.05)	
	Clerical, Technical, and Office Staff Salaries	2400		
0000	Staffing Adjustment, FTE Decrease	Steele Lane & Comstock closure in 26/27	\$ (397,373.61)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - DO-5	\$ (55,009.96)	
	Other Classified Salaries	2900		
0000	Staffing Adjustment, FTE Decrease	Steele Lane & Comstock closure in 26/27	\$ (89,573.70)	
0000	Custom Amount, Ongoing Resource Transfer	One-Time in 25/26 - return from 9028,9052 - RR-1	\$ 289,815.88	
0000	Custom Amount, Ongoing Resource Transfer	One-Time in 25/26 - return from 9053 - RR-7	\$ 80,359.77	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SUP-1	\$ (578,838.16)	
0000	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SUP-2	\$ (862,861.10)	
6546	Staffing Adjustment, FTE Decrease	Ongoing in 26/27 - SUP-2	\$ (382,989.89)	
	Books and Supplies	4000-4999	Adjustments	
	Books and Other Reference Materials	4200		
0000	Custom Amount, Ongoing Adjustment	One-Time in 25/26 - return to 0500 - RR-5	\$ 20,109.00	
	Materials and Supplies	4300		
0000	Custom Amount, Ongoing Adjustment	Steele Lane & Comstock closure in 26/27	\$ (3,669.00)	
0000	Custom Amount, Ongoing Adjustment	One-Time in 25/26 - return to 0500 - RR-5	\$ 29,520.29	
	Noncapitalized Equipment	4400		
	Custom Amount, Ongoing Adjustment	One-Time in 25/26 - return to 0500 - RR-5	\$ 291.33	
	Services and Other Operating Expenditures	5000-5999	Adjustments	
	Subagreements for Services	5100		
0000	Custom Amount, Ongoing Adjustment	One-Time in 25/26 - return to 0500 - RR-5	\$ 551,319.00	
6500	Custom Amount, Ongoing Adjustment	Ongoing in 26/27 - SS-2	\$ (407,925.00)	
6500	Custom Amount, Ongoing Resource Transfer	One-Time in 25/26 - return to 6500 from 9015 - RR-3	\$ 3,192,951.00	
	Travel and Conferences	5200		
0000	Custom Amount, Ongoing Adjustment	Return Cert Admin Unrepresented Concessions one-time in 25/26	\$ 17,557.98	
0000	Custom Amount, Ongoing Adjustment	Interim Sup & Asst Sup's Concessions in 26/27 50% Car Stipend	\$ (5,400.00)	
0000	Custom Amount, Ongoing Adjustment	Return Cert Admin Unrepresented Concessions one-time in 25/26	\$ 5,852.66	
0000	Custom Amount, Ongoing Adjustment	One-Time in 25/26 - return to 0500 - RR-5	\$ 2,702.00	
	Dues and Memberships	5300		
	Other Insurance	5450		
	Operations and Housekeeping Services	5500		
0000	Custom Amount, Ongoing Adjustment	Steele Lane & Comstock closure in 26/27	\$ (260,635.01)	
	Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		
0000	Custom Amount, Ongoing Adjustment	One-Time in 25/26 - return to 0500 - RR-5	\$ 2,702.00	
	Professional/Consulting Services and Operating Expenditures	5800		
0000	Custom Amount, Ongoing Adjustment	One-Time in 25/26 - return to 0500 - RR-5	\$ 123,441.85	
	Communications	5900		
0000	Custom Amount, Ongoing Adjustment	One-Time in 25/26 - return to 0000 - SUP-7	\$ 27,519.00	
0000	Custom Amount, Ongoing Adjustment	Ongoing in 26/27 - SUP-7	\$ (110,071.00)	

FCMAT/CSIS Software Projection Pro

Santa Rosa City Schools

Cashflow Report

2025-26 2nd Interim MYP

Base Year 2025-26; Actuals Through the Month
of February

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
2025-26 2nd Interim MYP
Base Year 2025-26; Actuals Through the Month of February

Fund 01
Projection# 30330

Object Range	Budget/Beg. Balance	2026					Accruals	Adjustments	TOTAL	Variance
		March	April	May	June					
A. BEGINNING CASH	16,853,337.20	10,977,453.02	(10,890,494.03)	25,394,672.12	10,817,357.35	—	—	—	—	
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019 56,773,807.00	5,142,225.20	4,554,470.70	4,554,470.70	5,807,101.90	587,754.50	—	56,773,807.00	—	
Property Taxes	8020-8079 129,132,609.00	166,876.00	46,776,726.00	2,785,551.00	5,110,452.93	—	—	129,132,609.00	—	
Miscellaneous Funds & LCFF Transfers	8080-8099 (10,465,336.00)	(1,942,412.31)	(971,205.86)	(971,205.86)	(971,206.44)	1,986,235.47	—	(10,465,336.00)	0.00	
Federal Revenue	8100-8299 9,489,318.00	240,560.00	169,042.00	235,359.00	1,117,232.19	4,346,788.96	—	9,489,318.00	—	
Other State Revenue	8300-8599 32,173,653.02	1,236,855.46	371,768.71	371,768.71	2,960,759.03	865,086.75	9,040,550.99	32,173,653.02	0.00	
Other Local Revenue	8600-8799 23,419,322.58	2,092,080.00	1,729,090.00	1,397,808.00	2,839,026.87	2,039,496.00	—	23,419,322.58	—	
Interfund Transfers in	8910-8929 6,485,739.00	195,000.00	5,400,000.00	—	195,492.67	—	—	6,485,739.00	—	
All Other Financing Sources	8930-8999 0.00	—	—	—	—	—	—	—	—	
TOTAL RECEIPTS	247,009,112.60	7,131,184.35	58,029,891.54	8,373,751.54	17,058,859.15	9,825,361.68	9,040,550.99	247,009,112.59	0.01	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999 92,568,809.65	8,372,211.00	8,140,680.00	8,622,267.00	9,385,720.62	—	—	92,568,809.65	—	
Classified Salaries	2000-2999 33,172,010.11	3,316,882.00	2,842,574.00	2,898,182.00	2,658,907.19	—	—	33,172,010.11	—	
Employee Benefits	3000-3999 57,109,329.64	4,488,975.00	4,376,277.00	4,358,633.00	2,691,862.79	—	9,040,550.99	57,109,329.64	—	
Books and Supplies	4000-4999 7,407,722.81	509,442.00	670,949.00	1,135,551.00	1,528,086.80	948,817.17	—	7,407,722.81	—	
Services	5000-5999 61,478,985.98	4,685,754.00	5,692,819.00	5,832,682.00	6,954,659.97	10,025,926.21	—	61,478,985.98	—	
Capital Outlay	6000-6999 550,644.46	5,203.00	29,537.00	52,923.00	107,000.32	—	—	550,644.46	—	
Other Outgo	7000-7499 (714,798.00)	—	—	29,673.57	—	(830,641.00)	—	(714,798.00)	—	
Interfund Transfers Out	7600-7629 0.00	—	—	—	—	—	—	—	—	
All Other Financing Uses	7630-7699 0.00	—	—	—	—	—	—	—	—	
TOTAL DISBURSEMENTS	251,572,704.65	21,378,467.00	21,752,836.00	22,929,911.57	23,326,237.69	10,144,102.38	9,040,550.99	251,572,704.65	—	
E. NET INCREASE/DECREASE (B - C + D)	(1,714,501.49)	(21,867,947.05)	36,285,166.15	(14,577,314.78)	(6,267,378.54)	(318,740.70)	—	(12,622,099.10)		
F. ENDING CASH (A + E)		(10,890,494.03)	25,394,672.12	10,817,357.35	4,549,978.80	—	—	—		
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,231,238.10		

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
2025-26 2nd Interim MYP
Base Year 2025-26; Actuals Through the Month of February

Fund 01
Projection# 30330

	Object Range	Budget/Beg. Balance	2026				Accruals	Adjustments	TOTAL	Variance
			March	April	May	June				
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	(14,470.00)	—	—	—	—	—	—	—	
Accounts Receivable	9200-9299	(16,436,178.05)	—	—	—	—	—	—	14,836,507.92	
Due From Other Funds	9310	(4,061,891.69)	—	—	—	—	—	—	4,061,891.69	
Stores	9320	(356,525.74)	(35,623.40)	8,110.61	(21,154.75)	—	—	—	(39,567.89)	
Prepaid Expenditures	9330	(983.00)	—	—	—	—	—	—	1,877.00	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		(20,870,048.48)	(35,623.40)	8,110.61	(21,154.75)	—	—	—	18,860,708.72	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(20,062,217.13)	7,585,041.00	—	—	—	—	—	23,262,293.85	
Due To Other Funds	9610	(3,285,349.55)	—	—	—	—	—	—	3,285,349.55	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	(371,572.36)	—	—	—	—	—	—	371,572.36	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		(23,719,139.04)	7,585,041.00	—	—	—	—	—	26,919,215.76	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		2,849,090.56	(7,620,664.40)	8,110.61	(21,154.75)	—	—	—	(8,058,507.04)	
E. NET INCREASE/DECREASE (B - C + D)		(1,714,501.49)	(21,867,947.05)	36,285,166.15	(14,577,314.78)	(6,267,378.54)	(318,740.70)	—	(12,622,099.10)	
F. ENDING CASH (A + E)			(10,890,494.03)	25,394,672.12	10,817,357.35	4,549,978.80	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									4,231,238.10	

FCMAT/CSIS Software Projection Pro

Santa Rosa City Schools

Cashflow Report

2025-26 2nd Interim MYP

Year 2 2026-27

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
2025-26 2nd Interim MYP
Year 2 2026-27

Fund 01
Projection# 30330

Object Range	Budget/Beg. Balance	2027					Accruals	Adjustments	TOTAL	Variance
		March	April	May	June					
A. BEGINNING CASH	4,549,978.80	510,357.07	(12,396,318.11)	20,641,807.48	7,864,114.61	—	—	—	—	
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019 61,094,201.00	5,868,053.45	5,290,591.95	5,290,591.95	5,868,053.45	577,461.50	—	61,094,201.00	—	
Property Taxes	8020-8079 129,632,239.00	167,523.74	46,957,710.03	2,796,322.95	5,130,234.75	—	—	129,632,239.00	(0.00)	
Miscellaneous Funds & LCFF Transfers	8080-8099 (10,974,174.00)	(2,013,649.62)	(1,006,824.51)	(1,006,824.51)	(1,006,825.11)	2,402,213.28	—	(10,974,174.00)	0.00	
Federal Revenue	8100-8299 9,432,086.80	240,560.00	169,042.00	235,359.00	1,060,000.99	4,346,788.96	—	9,432,086.80	—	
Other State Revenue	8300-8599 27,315,134.80	977,085.51	293,688.17	293,688.17	2,338,927.09	683,397.33	9,040,550.99	27,315,134.80	—	
Other Local Revenue	8600-8799 20,867,169.30	1,864,092.67	1,540,660.01	1,245,479.93	2,529,639.96	1,817,239.08	—	20,867,169.30	—	
Interfund Transfers in	8910-8929 1,506,051.50	195,000.00	420,312.50	—	195,492.67	—	—	1,506,051.50	—	
All Other Financing Sources	8930-8999 0.00	—	—	—	—	—	—	—	—	
TOTAL RECEIPTS	238,872,708.40	7,298,665.75	53,665,180.15	8,854,617.50	16,115,523.80	9,827,100.15	9,040,550.99	238,872,708.40	0.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999 85,384,166.55	7,722,408.71	7,508,845.84	7,953,056.96	8,657,271.41	—	—	85,384,166.55	0.00	
Classified Salaries	2000-2999 30,948,176.67	3,094,520.56	2,652,008.06	2,703,889.58	2,480,651.10	—	—	30,948,176.67	0.00	
Employee Benefits	3000-3999 54,161,043.81	4,257,231.36	4,150,349.95	4,107,295.65	2,112,498.65	—	9,040,550.99	54,161,043.81	0.00	
Books and Supplies	4000-4999 5,359,035.04	368,549.95	485,390.85	821,502.02	1,105,476.75	686,411.47	—	5,359,035.04	0.00	
Services	5000-5999 62,357,504.67	4,752,714.40	5,774,167.75	5,916,031.07	7,054,036.82	10,169,193.27	—	62,357,504.67	0.00	
Capital Outlay	6000-6999 1,049,427.32	9,915.93	56,292.12	100,861.51	203,922.93	—	—	1,049,427.32	—	
Other Outgo	7000-7499 (714,798.00)	—	—	29,673.57	—	(830,641.00)	—	(714,798.00)	—	
Interfund Transfers Out	7600-7629 0.00	—	—	—	—	—	—	—	—	
All Other Financing Uses	7630-7699 0.00	—	—	—	—	—	—	—	—	
TOTAL DISBURSEMENTS	238,544,556.06	20,205,340.93	20,627,054.57	21,632,310.37	21,613,857.66	10,024,963.74	9,040,550.99	238,544,556.04	0.02	
E. NET INCREASE/DECREASE (B - C + D)	2,668,271.00	(12,906,675.17)	33,038,125.58	(12,777,692.87)	(5,498,333.86)	(197,863.59)	—	(2,382,061.65)		
F. ENDING CASH (A + E)		(12,396,318.11)	20,641,807.48	7,864,114.61	2,365,780.74	—	—	—		
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,167,917.16		

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
2025-26 2nd Interim MYP
Year 2 2026-27

Fund 01
Projection# 30330

	Object Range	Budget/Beg. Balance	2027					Accruals	Adjustments	TOTAL	Variance
			March	April	May	June					
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not in Treasury	9111-9199	(14,470.00)	—	—	—	—	—	—	—	—	
Accounts Receivable	9200-9299	(11,425,031.81)	—	—	—	—	—	—	14,813,247.00	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—	
Stores	9320	(396,093.63)	—	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	894.00	—	—	—	—	—	—	—	—	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—	
SUBTOTAL		(11,834,701.44)	—	—	—	—	—	—	14,813,247.00	—	
Liabilities and Deferred Inflows											
Accounts Payable	9500-9599	(14,174,820.10)	—	—	—	—	—	—	17,523,461.00	—	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—	
SUBTOTAL		(14,174,820.10)	—	—	—	—	—	—	17,523,461.00	—	
Nonoperating											
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		2,340,118.66	—	—	—	—	—	—	(2,710,214.00)	—	
E. NET INCREASE/DECREASE (B - C + D)		2,668,271.00	(12,906,675.17)	33,038,125.58	(12,777,692.87)	(5,498,333.86)	(197,863.59)	—	(2,382,061.65)	—	
F. ENDING CASH (A + E)			(12,396,318.11)	20,641,807.48	7,864,114.61	2,365,780.74	—	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									2,167,917.16	—	

Santa Rosa City Schools

2025-26 Second Interim

Charter Schools Special Revenue Fund

Form 09

California Dept of Education

SACS Financial Reporting Software

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	21,939,778.00	20,929,159.00	11,435,993.00	22,824,527.00	1,895,368.00	9.1%
2) Federal Revenue		8100-8299	32,372.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,349,386.00	2,145,195.00	1,746,108.94	2,163,189.17	17,994.17	0.8%
4) Other Local Revenue		8600-8799	421,356.00	435,649.00	158,187.33	229,989.92	(205,659.08)	-47.2%
5) TOTAL, REVENUES			23,742,892.00	23,510,003.00	13,340,289.27	25,217,706.09		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,394,673.00	10,902,363.00	6,294,207.86	11,466,521.20	(564,158.20)	-5.2%
2) Classified Salaries		2000-2999	2,953,114.00	2,627,404.00	1,459,419.48	2,649,188.05	(21,784.05)	-0.8%
3) Employee Benefits		3000-3999	5,186,034.00	5,236,698.00	2,882,808.94	5,303,487.18	(66,789.18)	-1.3%
4) Books and Supplies		4000-4999	438,994.00	586,553.00	194,144.99	593,035.03	(6,482.03)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	2,868,951.00	2,998,307.00	1,392,342.34	3,055,775.46	(57,468.46)	-1.9%
6) Capital Outlay		6000-6999	7,330.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	(32,437.00)	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	509,649.00	515,088.00	178,793.00	515,088.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,358,745.00	22,866,413.00	12,369,279.61	23,583,094.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			384,147.00	643,590.00	971,009.66	1,634,611.17		
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	585,739.00	585,739.00	195,246.33	585,739.00	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	1.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(585,738.00)	(585,739.00)	(195,246.33)	(585,739.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(201,591.00)	57,851.00	775,763.33	1,048,872.17		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,079,644.00	3,178,395.00		3,178,394.86	(.14)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,079,644.00	3,178,395.00		3,178,394.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,079,644.00	3,178,395.00		3,178,394.86		
2) Ending Balance, June 30 (E + F1e)			2,878,053.00	3,236,246.00		4,227,267.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,721,436.00	1,917,845.00		1,809,409.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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)
Other Assignments		9780	1,156,618.00	1,318,404.00		2,417,857.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	(3.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,697,258.00	8,193,376.00	5,110,127.00	9,447,278.00	1,253,902.00	15.3%
Education Protection Account State Aid - Current Year		8012	339,982.00	322,214.00	169,991.00	347,600.00	25,386.00	7.9%
State Aid - Prior Years		8019	0.00	0.00	589,862.00	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	12,902,538.00	12,413,569.00	5,566,013.00	13,029,649.00	616,080.00	5.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,939,778.00	20,929,159.00	11,435,993.00	22,824,527.00	1,895,368.00	9.1%
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	32,372.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290					0.00	
Other Every Student Succeeds Act								
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			32,372.00	0.00	0.00	0.00	0.00	0.0%
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	34,053.00	34,882.00	34,882.00	34,882.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	337,753.00	343,024.00	117,691.90	343,024.13	.13	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)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	798,275.00	798,275.00	749,296.00	798,275.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	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%
Arts and Music in Schools (Prop 28)	6770	8590	179,305.00	238,558.00	167,487.00	238,558.00	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	0.00	730,456.00	676,752.04	748,450.04	17,994.04	2.5%
TOTAL, OTHER STATE REVENUE			1,349,386.00	2,145,195.00	1,746,108.94	2,163,189.17	17,994.17	0.8%
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	375,853.00	375,853.00	110,933.43	145,365.82	(230,487.18)	-61.3%
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	45,503.00	59,796.00	47,253.90	84,624.10	24,828.10	41.5%
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	0.00	0.00	0.00	0.00	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			421,356.00	435,649.00	158,187.33	229,989.92	(205,659.08)	-47.2%
TOTAL, REVENUES			23,742,892.00	23,510,003.00	13,340,289.27	25,217,706.09		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,797,931.00	9,433,651.00	5,425,518.51	9,983,482.11	(549,831.11)	-5.8%
Certificated Pupil Support Salaries		1200	602,563.00	718,202.00	401,534.84	732,180.91	(13,978.91)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	726,850.00	525,210.00	344,627.91	525,710.08	(500.08)	-0.1%
Other Certificated Salaries		1900	267,329.00	225,300.00	122,526.60	225,148.10	151.90	0.1%
TOTAL, CERTIFICATED SALARIES			11,394,673.00	10,902,363.00	6,294,207.86	11,466,521.20	(564,158.20)	-5.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	581,152.00	542,250.00	294,349.52	532,110.01	10,139.99	1.9%
Classified Support Salaries		2200	620,754.00	395,334.00	211,582.36	430,237.51	(34,903.51)	-8.8%

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)
Classified Supervisors' and Administrators' Salaries		2300	376,008.00	371,204.00	208,181.11	370,969.11	234.89	0.1%
Clerical, Technical and Office Salaries		2400	868,953.00	798,231.00	447,952.83	794,274.08	3,956.92	0.5%
Other Classified Salaries		2900	506,247.00	520,385.00	297,353.66	521,597.34	(1,212.34)	-0.2%
TOTAL, CLASSIFIED SALARIES			2,953,114.00	2,627,404.00	1,459,419.48	2,649,188.05	(21,784.05)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,823,294.00	1,794,534.00	1,005,568.32	1,841,124.45	(46,590.45)	-2.6%
PERS		3201-3202	760,884.00	677,998.00	374,760.76	681,019.12	(3,021.12)	-0.4%
OASDI/Medicare/Alternative		3301-3302	469,639.00	463,298.00	254,285.63	465,261.00	(1,963.00)	-0.4%
Health and Welfare Benefits		3401-3402	1,688,761.00	1,849,295.00	997,304.51	1,862,094.96	(12,799.96)	-0.7%
Unemployment Insurance		3501-3502	7,140.00	6,893.00	3,812.76	6,923.53	(30.53)	-0.4%
Workers' Compensation		3601-3602	215,569.00	231,646.00	128,827.25	232,980.73	(1,334.73)	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	1,301.51	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	220,747.00	213,034.00	116,948.20	214,083.39	(1,049.39)	-0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,186,034.00	5,236,698.00	2,882,808.94	5,303,487.18	(66,789.18)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,366.00	15,620.00	13,143.13	15,620.27	(.27)	0.0%
Books and Other Reference Materials		4200	11,536.00	8,007.00	1,837.19	7,701.79	305.21	3.8%
Materials and Supplies		4300	187,308.00	331,941.00	159,609.50	326,938.23	5,002.77	1.5%
Noncapitalized Equipment		4400	232,784.00	230,985.00	19,555.17	242,774.74	(11,789.74)	-5.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			438,994.00	586,553.00	194,144.99	593,035.03	(6,482.03)	-1.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	571,439.00	569,741.00	425,118.33	600,874.00	(31,133.00)	-5.5%
Travel and Conferences		5200	7,092.00	12,266.00	626.88	14,255.03	(1,989.03)	-16.2%
Dues and Memberships		5300	1,960.00	1,277.00	0.00	1,577.00	(300.00)	-23.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	341,368.00	341,368.00	162,653.20	341,368.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,453,541.00	1,451,512.00	483,217.28	1,452,011.94	(499.94)	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	491,933.00	620,186.00	319,901.36	643,732.49	(23,546.49)	-3.8%
Communications		5900	1,618.00	1,957.00	825.29	1,957.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,868,951.00	2,998,307.00	1,392,342.34	3,055,775.46	(57,468.46)	-1.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,330.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,330.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

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)
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	(32,437.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	(32,437.00)	0.00	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	509,649.00	515,088.00	178,793.00	515,088.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			509,649.00	515,088.00	178,793.00	515,088.00	0.00	0.0%
TOTAL, EXPENDITURES			23,358,745.00	22,866,413.00	12,369,279.61	23,583,094.92		
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	585,739.00	585,739.00	195,246.33	585,739.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			585,739.00	585,739.00	195,246.33	585,739.00	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%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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	1.00	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			1.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(585,738.00)	(585,739.00)	(195,246.33)	(585,739.00)		

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	662,076.02
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	421,705.00
6300	Lottery: Instructional Materials	257,493.77
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	292,221.71
7435	Learning Recovery Emergency Block Grant	75,786.00
7810	Other Restricted State	29,192.00
9010	Other Restricted Local	70,934.70
Total, Restricted Balance		1,809,409.20

French American Charter
2025/26 Second Interim
Multi Year Projection (MYP)

French American Charter 2025/26 Second Interim Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 6,441,740.00	\$ 6,649,748.00	\$ 6,871,079.00
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 587,206.34	\$ 419,915.34	\$ 419,915.34
Other Local Revenue*	8600-8799	\$ 124,353.04	\$ 124,353.04	\$ 124,353.04
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 7,153,299.38	\$ 7,194,016.38	\$ 7,415,347.38
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 3,384,493.03	\$ 3,486,027.82	\$ 3,590,608.66
Classified Salaries	2000-2999	\$ 585,183.29	\$ 602,738.79	\$ 620,820.95
Employee Benefits	3000-3999	\$ 1,306,198.52	\$ 1,345,384.48	\$ 1,385,746.01
Books and Supplies	4000-4999	\$ 241,936.85	\$ 249,194.96	\$ 256,670.80
Services and Other Operating Expenditures	5000-5999	\$ 965,807.78	\$ 994,782.01	\$ 1,024,625.47
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 463,533.00	\$ 477,438.99	\$ 491,762.16
TOTAL EXPENDITURES		\$ 6,947,152.47	\$ 7,155,567.04	\$ 7,370,234.06
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 206,146.91	\$ 38,449.34	\$ 45,113.32
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 1,186,684.72	\$ 1,392,831.63	\$ 1,431,280.97
Ending Balance		\$ 1,392,831.63	\$ 1,431,280.97	\$ 1,476,394.29
COMPONENTS OF ENDING BALANCE				
Unrestricted Resources		835,883.68	\$ 874,333.02	\$ 919,446.34
Restricted Resources		556,947.95	556,947.95	556,947.95

Cesar Chavez Language Academy

2025/26 Second Interim

Multi Year Projection (MYP)

Cesar Chavez Language Academy 2025/26 Second Interim Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 10,678,919.00	\$ 11,180,664.00	\$ 11,565,743.00
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 1,001,321.62	\$ 711,446.62	\$ 711,446.62
Other Local Revenue*	8600-8799	\$ 66,733.34	\$ 66,733.34	\$ 66,733.34
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 11,746,973.96	\$ 11,958,843.96	\$ 12,343,922.96
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 4,693,496.35	\$ 4,834,301.24	\$ 4,979,330.28
Classified Salaries	2000-2999	\$ 1,516,783.66	\$ 1,562,287.17	\$ 1,609,155.78
Employee Benefits	3000-3999	\$ 2,576,016.43	\$ 2,653,296.92	\$ 2,732,895.83
Books and Supplies	4000-4999	\$ 283,596.75	\$ 292,104.65	\$ 300,867.79
Services and Other Operating Expenditures	5000-5999	\$ 1,214,130.02	\$ 1,250,553.92	\$ 1,288,070.54
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 492,100.00	\$ 506,863.00	\$ 522,068.89
TOTAL EXPENDITURES		\$ 10,776,123.21	\$ 11,099,406.91	\$ 11,432,389.11
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 970,850.75	\$ 859,437.05	\$ 911,533.85
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 1,097,555.63	\$ 2,068,406.38	\$ 2,927,843.43
Ending Balance		\$ 2,068,406.38	\$ 2,927,843.43	\$ 3,839,377.28
COMPONENTS OF ENDING BALANCE				
Unrestricted Resources		1,122,394.87	\$ 1,981,831.92	\$ 2,893,365.77
Restricted Resources		946,011.51	946,011.51	946,011.51

Charter School for the Arts

2025/26 Second Interim

Multi Year Projection (MYP)

Charter School for the Arts 2025/26 Second Interim Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 4,337,004.00	\$ 4,485,855.00	\$ 4,639,497.00
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 439,001.17	\$ 312,573.17	\$ 312,573.17
Other Local Revenue*	8600-8799	\$ 12,555.06	\$ 12,555.06	\$ 12,555.06
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 4,788,560.23	\$ 4,810,983.23	\$ 4,964,625.23
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 2,732,519.41	\$ 2,814,494.99	\$ 2,898,929.84
Res. No. 2025/26-59 PKS for 2026-27			\$ (136,000.00)	\$ (140,080.00)
Classified Salaries	2000-2999	\$ 453,715.79	\$ 467,327.26	\$ 481,347.08
Employee Benefits	3000-3999	\$ 1,154,034.66	\$ 1,188,655.70	\$ 1,224,315.37
Res. No. 2025/26-59 PKS for 2026-27			\$ (48,000.00)	\$ (49,440.00)
Books and Supplies	4000-4999	\$ 44,245.11	\$ 44,245.11	\$ 44,245.11
Services and Other Operating Expenditures	5000-5999	\$ 539,361.92	\$ 539,361.92	\$ 539,361.92
Future Reductions and/or transfers to restricted			\$ (59,295.44)	\$ (34,259.90)
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 194.00	\$ 199.82	\$ 205.81
TOTAL EXPENDITURES		\$ 4,924,070.89	\$ 4,810,989.37	\$ 4,964,625.24
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (135,510.66)	\$ (6.14)	\$ (0.01)
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 423,321.72	\$ 287,811.06	\$ 287,804.92
Ending Balance		\$ 287,811.06	\$ 287,804.92	\$ 287,804.92
COMPONENTS OF ENDING BALANCE				
Unrestricted Resources		6.14	\$ 0.00	\$ (0.00)
Restricted Resources		287,804.92	287,804.92	287,804.92

Accelerated Charter

2025/26 Second

Interim Multi Year Projection (MYP)

Accelerated Charter 2025/26 Second Interim Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 1,366,864.00	\$ 1,412,558.00	\$ 1,464,311.00
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 135,660.04	\$ 95,335.04	\$ 95,335.04
Other Local Revenue*	8600-8799	\$ 26,348.48	\$ 26,348.48	\$ 26,348.48
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 1,528,872.52	\$ 1,534,241.52	\$ 1,585,994.52
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 656,012.41	\$ 675,692.78	\$ 695,963.57
Classified Salaries	2000-2999	\$ 93,505.31	\$ 96,310.47	\$ 99,199.78
Employee Benefits	3000-3999	\$ 267,237.57	\$ 275,254.70	\$ 283,512.34
Books and Supplies	4000-4999	\$ 23,256.32	\$ 23,954.01	\$ 24,672.63
Services and Other Operating Expenditures	5000-5999	\$ 336,475.74	\$ 346,570.01	\$ 356,967.11
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 145,000.00	\$ 149,350.00	\$ 153,830.50
TOTAL EXPENDITURES		\$ 1,521,487.35	\$ 1,567,131.97	\$ 1,614,145.93
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 7,385.17	\$ (32,890.45)	\$ (28,151.41)
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 470,831.96	\$ 478,217.13	\$ 445,326.68
Ending Balance		\$ 478,217.13	\$ 445,326.68	\$ 417,175.27
COMPONENTS OF ENDING BALANCE				
Unrestricted Resources		459,572.31	\$ 426,681.86	\$ 398,530.45
Restricted Resources		18,644.82	18,644.82	18,644.82

2025-26 Second Interim

Santa Rosa City Schools

Student Activity Special Revenue Fund

Form 08

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	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, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,256,477.00	1,346,387.00		1,346,386.74	(.26)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,256,477.00	1,346,387.00		1,346,386.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,256,477.00	1,346,387.00		1,346,386.74		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,256,477.00	1,346,387.00		1,346,386.74		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	0.00	0.00	0.00	0.00	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
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								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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, EXPENDITURES			0.00	0.00	0.00	0.00		
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								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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%
(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		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	1,346,386.74
Total, Restricted Balance		1,346,386.74

2025-26 Second Interim

Santa Rosa City Schools

Child Development Fund

Form 12

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,108,846.00	4,125,672.00	2,340,419.00	4,175,047.00	49,375.00	1.2%
4) Other Local Revenue		8600-8799	66,790.00	66,790.00	75,516.96	75,516.96	8,726.96	13.1%
5) TOTAL, REVENUES			4,175,636.00	4,192,462.00	2,415,935.96	4,250,563.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	469,181.00	273,393.00	217,026.39	290,057.24	(16,664.24)	-6.1%
2) Classified Salaries		2000-2999	45,613.00	22,818.00	23,294.13	23,294.13	(476.13)	-2.1%
3) Employee Benefits		3000-3999	156,032.00	86,405.00	66,292.68	90,116.67	(3,711.67)	-4.3%
4) Books and Supplies		4000-4999	56,203.00	4,009.00	1,032.04	3,979.38	29.62	0.7%
5) Services and Other Operating Expenditures		5000-5999	3,187,334.00	3,545,562.00	2,063,898.60	3,728,047.73	(182,485.73)	-5.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	37,105.00	37,105.00	36,956.33	37,105.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,951,468.00	3,969,292.00	2,408,500.17	4,172,600.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			224,168.00	223,170.00	7,435.79	77,963.81		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			224,168.00	223,170.00	7,435.79	77,963.81		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,921,459.00	3,986,797.00		3,986,796.64	(.36)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,921,459.00	3,986,797.00		3,986,796.64		
d) Other Restatements		9795	0.00	0.00		(1,885,862.00)	(1,885,862.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			2,921,459.00	3,986,797.00		2,100,934.64		
2) Ending Balance, June 30 (E + F1e)			3,145,627.00	4,209,967.00		2,178,898.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,069,004.00	3,982,096.00		1,942,300.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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)
Other Assignments		9780	76,623.00	227,871.00		236,597.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	930,331.00	947,157.00	582,592.00	947,157.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	3,178,515.00	3,178,515.00	1,761,368.00	3,178,515.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	(3,541.00)	49,375.00	49,375.00	New
TOTAL, OTHER STATE REVENUE			4,108,846.00	4,125,672.00	2,340,419.00	4,175,047.00	49,375.00	1.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	66,790.00	66,790.00	75,516.96	75,516.96	8,726.96	13.1%
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%
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	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			66,790.00	66,790.00	75,516.96	75,516.96	8,726.96	13.1%
TOTAL, REVENUES			4,175,636.00	4,192,462.00	2,415,935.96	4,250,563.96		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	267,977.00	90,169.00	106,833.20	106,833.20	(16,664.20)	-18.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	183,288.00	183,224.00	110,193.19	183,224.04	(.04)	0.0%
Other Certificated Salaries		1900	17,916.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			469,181.00	273,393.00	217,026.39	290,057.24	(16,664.24)	-6.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	4,392.00	2,528.00	3,004.28	3,004.28	(476.28)	-18.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,085.00	3,502.00	3,502.28	3,502.28	(.28)	0.0%
Other Classified Salaries		2900	31,136.00	16,788.00	16,787.57	16,787.57	.43	0.0%
TOTAL, CLASSIFIED SALARIES			45,613.00	22,818.00	23,294.13	23,294.13	(476.13)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	89,614.00	52,101.00	41,336.08	55,284.98	(3,183.98)	-6.1%

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)
PERS		3201-3202	12,427.00	5,484.00	5,485.00	5,485.00	(1.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	27,451.00	5,718.00	4,944.39	5,961.25	(243.25)	-4.3%
Health and Welfare Benefits		3401-3402	14,231.00	15,207.00	8,768.58	15,206.63	.37	0.0%
Unemployment Insurance		3501-3502	255.00	148.00	120.03	156.13	(8.13)	-5.5%
Workers' Compensation		3601-3602	9,236.00	4,929.00	3,994.86	5,204.84	(275.84)	-5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,818.00	2,818.00	1,643.74	2,817.84	.16	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			156,032.00	86,405.00	66,292.68	90,116.67	(3,711.67)	-4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	71.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,431.00	4,009.00	1,032.04	3,979.38	29.62	0.7%
Noncapitalized Equipment		4400	5,701.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,203.00	4,009.00	1,032.04	3,979.38	29.62	0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,684,997.00	3,052,970.00	1,593,203.18	3,205,447.13	(152,477.13)	-5.0%
Travel and Conferences		5200	670.00	695.00	359.98	694.96	.04	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,650.00	0.00	0.00	0.00	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	492,017.00	491,897.00	470,335.44	521,905.64	(30,008.64)	-6.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,187,334.00	3,545,562.00	2,063,898.60	3,728,047.73	(182,485.73)	-5.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	37,105.00	37,105.00	36,956.33	37,105.00	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)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,105.00	37,105.00	36,956.33	37,105.00	0.00	0.0%
TOTAL, EXPENDITURES			3,951,468.00	3,969,292.00	2,408,500.17	4,172,600.15		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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		

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	1,838,933.71
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	1,076.25
7810	Other Restricted State	102,291.00
Total, Restricted Balance		1,942,300.96

2025-26 Second Interim

Santa Rosa City Schools

Cafeteria Special Revenue Fund

Form 13

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,079,535.00	4,079,535.00	1,547,773.72	4,079,535.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,457,363.00	4,457,363.00	985,454.56	4,457,363.00	0.00	0.0%
4) Other Local Revenue		8600-8799	305,238.00	305,238.00	224,636.07	305,238.00	0.00	0.0%
5) TOTAL, REVENUES			8,842,136.00	8,842,136.00	2,757,864.35	8,842,136.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,904,718.00	3,119,976.00	1,834,864.31	3,119,976.63	(.63)	0.0%
3) Employee Benefits		3000-3999	1,794,167.00	2,038,578.00	1,168,901.58	2,038,578.40	(.40)	0.0%
4) Books and Supplies		4000-4999	4,257,733.00	4,257,733.00	2,198,645.75	4,257,733.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	903,120.00	903,120.00	355,449.62	903,119.96	.04	0.0%
6) Capital Outlay		6000-6999	109,533.00	109,533.00	205,741.91	209,533.00	(100,000.00)	-91.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	278,448.00	278,448.00	0.00	278,448.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,247,719.00	10,707,388.00	5,763,603.17	10,807,388.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,405,583.00)	(1,865,252.00)	(3,005,738.82)	(1,965,252.99)		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,405,583.00)	(1,865,252.00)	(3,005,738.82)	(1,965,252.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,041,440.00	6,498,017.00		6,498,016.20	(.80)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,041,440.00	6,498,017.00		6,498,016.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,041,440.00	6,498,017.00		6,498,016.20		
2) Ending Balance, June 30 (E + F1e)			3,635,857.00	4,632,765.00		4,532,763.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,635,857.00	4,632,765.00		4,532,763.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,079,535.00	4,079,535.00	1,547,773.72	4,079,535.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,079,535.00	4,079,535.00	1,547,773.72	4,079,535.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,457,363.00	4,457,363.00	985,454.56	4,457,363.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,457,363.00	4,457,363.00	985,454.56	4,457,363.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	225,404.00	225,404.00	160,514.80	225,404.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	77,489.00	77,489.00	61,606.26	77,489.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,345.00	2,345.00	2,515.01	2,345.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			305,238.00	305,238.00	224,636.07	305,238.00	0.00	0.0%
TOTAL, REVENUES			8,842,136.00	8,842,136.00	2,757,864.35	8,842,136.00		
CERTIFICATED SALARIES								
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 Support Salaries		2200	2,331,233.00	2,498,698.00	1,478,797.45	2,498,698.23	(.23)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	370,477.00	416,177.00	237,908.17	416,177.28	(.28)	0.0%
Clerical, Technical and Office Salaries		2400	136,666.00	138,759.00	80,942.82	138,759.12	(.12)	0.0%
Other Classified Salaries		2900	66,342.00	66,342.00	37,215.87	66,342.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,904,718.00	3,119,976.00	1,834,864.31	3,119,976.63	(.63)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	755,797.00	806,782.00	476,302.94	806,781.94	.06	0.0%
OASDI/Medicare/Alternative		3301-3302	216,217.00	232,169.00	136,723.68	232,169.29	(.29)	0.0%
Health and Welfare Benefits		3401-3402	731,460.00	899,041.00	497,493.60	899,041.49	(.49)	0.0%
Unemployment Insurance		3501-3502	1,408.00	1,518.00	893.42	1,517.52	.48	0.0%
Workers' Compensation		3601-3602	44,411.00	52,544.00	30,900.96	52,544.04	(.04)	0.0%
OPEB, Allocated		3701-3702	1,729.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	43,145.00	46,524.00	26,586.98	46,524.12	(.12)	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,794,167.00	2,038,578.00	1,168,901.58	2,038,578.40	(.40)	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	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)
Materials and Supplies		4300	33,539.00	33,539.00	14,037.53	33,539.00	0.00	0.0%
Noncapitalized Equipment		4400	108,552.00	108,552.00	23,522.06	108,552.00	0.00	0.0%
Food		4700	4,115,642.00	4,115,642.00	2,161,086.16	4,115,642.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,257,733.00	4,257,733.00	2,198,645.75	4,257,733.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,831.00	30,831.00	4,768.09	30,830.96	.04	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	113,669.00	113,669.00	98,007.13	113,669.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	268,106.00	268,106.00	135,564.12	268,106.00	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	486,974.00	486,974.00	115,543.07	486,974.00	0.00	0.0%
Communications		5900	3,540.00	3,540.00	1,567.21	3,540.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			903,120.00	903,120.00	355,449.62	903,119.96	.04	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	109,533.00	109,533.00	205,741.91	209,533.00	(100,000.00)	-91.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			109,533.00	109,533.00	205,741.91	209,533.00	(100,000.00)	-91.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	278,448.00	278,448.00	0.00	278,448.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			278,448.00	278,448.00	0.00	278,448.00	0.00	0.0%
TOTAL, EXPENDITURES			10,247,719.00	10,707,388.00	5,763,603.17	10,807,388.99		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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)
Proceeds from SBITAs		8974	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		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,966,826.63
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,256,320.68
5810	Other Restricted Federal	8,877.00
7033	Child Nutrition: School Food Best Practices Apportionment	300,738.90
Total, Restricted Balance		4,532,763.21

2025-26 Second Interim

Santa Rosa City Schools

Deferred Maintenance Fund

Form 14

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,403.00	9,403.00	22,121.01	9,403.00	0.00	0.0%
5) TOTAL, REVENUES			9,403.00	9,403.00	22,121.01	9,403.00		
B. EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	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, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,403.00	9,403.00	22,121.01	9,403.00		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,403.00	9,403.00	22,121.01	9,403.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	153,139.00	1,150,444.00		1,150,443.87	(.13)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,139.00	1,150,444.00		1,150,443.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,139.00	1,150,444.00		1,150,443.87		
2) Ending Balance, June 30 (E + F1e)			162,542.00	1,159,847.00		1,159,846.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	162,542.00	1,159,847.00		1,159,846.87		

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) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,403.00	9,403.00	22,121.01	9,403.00	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%
Other Local Revenue								
All Other Local Revenue		8699	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			9,403.00	9,403.00	22,121.01	9,403.00	0.00	0.0%
TOTAL, REVENUES			9,403.00	9,403.00	22,121.01	9,403.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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								

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)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
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%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

2025-26 Second Interim

Santa Rosa City Schools

Special Reserve Fund for Other Than Capital
Outlay Projects

Form 17

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,135.00	17,135.00	12,492.17	17,135.00	0.00	0.0%
5) TOTAL, REVENUES			17,135.00	17,135.00	12,492.17	17,135.00		
B. EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	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, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,135.00	17,135.00	12,492.17	17,135.00		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,135.00	17,135.00	12,492.17	17,135.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	595,570.00	608,816.00		608,815.50	(.50)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			595,570.00	608,816.00		608,815.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			595,570.00	608,816.00		608,815.50		
2) Ending Balance, June 30 (E + F1e)			612,705.00	625,951.00		625,950.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	612,705.00	625,951.00		625,950.50		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	17,135.00	17,135.00	12,492.17	17,135.00	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%
TOTAL, OTHER LOCAL REVENUE			17,135.00	17,135.00	12,492.17	17,135.00	0.00	0.0%
TOTAL, REVENUES			17,135.00	17,135.00	12,492.17	17,135.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

2025-26 Second Interim

Santa Rosa City Schools

Building Fund

Form 21

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	3,931,917.18	3,931,917.18	3,931,917.18	New
5) TOTAL, REVENUES			0.00	0.00	3,931,917.18	3,931,917.18		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	431,606.00	276,240.77	431,730.82	(124.82)	0.0%
3) Employee Benefits		3000-3999	0.00	185,390.00	110,124.06	185,389.31	.69	0.0%
4) Books and Supplies		4000-4999	0.00	800,485.00	742,539.25	800,485.35	(.35)	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,218,156.00	1,677,414.88	2,877,668.43	(659,512.43)	-29.7%
6) Capital Outlay		6000-6999	0.00	140,993,270.00	21,004,363.77	176,659,218.62	(35,665,948.62)	-25.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	151,364.16	151,364.16	(151,364.16)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	144,628,907.00	23,962,046.89	181,105,856.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(144,628,907.00)	(20,030,129.71)	(177,173,939.51)		
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	29,518.80	29,518.80	29,518.80	New
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	29,518.80	29,518.80		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(144,628,907.00)	(20,000,610.91)	(177,144,420.71)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,294,637.00	197,438,692.00		197,438,691.82	(.18)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,294,637.00	197,438,692.00		197,438,691.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,294,637.00	197,438,692.00		197,438,691.82		
2) Ending Balance, June 30 (E + F1e)			11,294,637.00	52,809,785.00		20,294,271.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,154,481.00	46,946,642.00		10,626,234.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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)
d) Assigned								
Other Assignments		9780	9,140,156.00	5,863,143.00		9,668,037.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.00	0.00	3,931,917.18	3,931,917.18	3,931,917.18	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			0.00	0.00	3,931,917.18	3,931,917.18	3,931,917.18	New
TOTAL, REVENUES			0.00	0.00	3,931,917.18	3,931,917.18		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	57,199.00	57,323.38	57,323.38	(124.38)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	295,983.00	173,684.06	295,982.96	.04	0.0%
Clerical, Technical and Office Salaries		2400	0.00	78,424.00	45,233.33	78,424.48	(.48)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	431,606.00	276,240.77	431,730.82	(124.82)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	373.00	373.13	373.13	(.13)	0.0%
PERS		3201-3202	0.00	100,551.00	58,864.21	100,550.96	.04	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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	31,580.00	19,990.90	31,581.15	(1.15)	0.0%
Unemployment Insurance		3401-3402	0.00	39,473.00	22,662.95	39,472.80	.20	0.0%
Workers' Compensation		3501-3502	0.00	212.00	135.47	211.22	.78	0.4%
OPEB, Allocated		3601-3602	0.00	7,169.00	4,587.31	7,168.41	.59	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	6,032.00	3,510.09	6,031.64	.36	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	185,390.00	110,124.06	185,389.31	.69	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	4,859.00	3,616.74	4,859.23	(.23)	0.0%
Noncapitalized Equipment		4400	0.00	795,626.00	738,922.51	795,626.12	(.12)	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	800,485.00	742,539.25	800,485.35	(.35)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	201.00	100.50	100.50	100.50	50.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	800,155.00	534,537.99	1,453,801.10	(653,646.10)	-81.7%
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	0.00	1,417,800.00	1,142,776.39	1,423,740.05	(5,940.05)	-0.4%
Communications		5900	0.00	0.00	0.00	26.78	(26.78)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2,218,156.00	1,677,414.88	2,877,668.43	(659,512.43)	-29.7%
CAPITAL OUTLAY								
Land		6100	0.00	78,550.00	61,136.75	74,550.00	4,000.00	5.1%
Land Improvements		6170	0.00	12,480.00	12,480.00	12,480.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	140,833,824.00	20,898,316.69	174,167,250.31	(33,333,426.31)	-23.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	35,986.00	0.00	2,372,507.98	(2,336,521.98)	-6,492.9%
Equipment Replacement		6500	0.00	32,430.00	32,430.33	32,430.33	(.33)	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	140,993,270.00	21,004,363.77	176,659,218.62	(35,665,948.62)	-25.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	110,692.26	110,692.26	(110,692.26)	New
Other Debt Service - Principal		7439	0.00	0.00	40,671.90	40,671.90	(40,671.90)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	151,364.16	151,364.16	(151,364.16)	New
TOTAL, EXPENDITURES			0.00	144,628,907.00	23,962,046.89	181,105,856.69		
INTERFUND TRANSFERS								

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 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								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	29,518.80	29,518.80	29,518.80	New
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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	29,518.80	29,518.80	29,518.80	New
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	29,518.80	29,518.80		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	10,626,234.11
Total, Restricted Balance		10,626,234.11

2025-26 Second Interim

Santa Rosa City Schools

Capital Facilities Fund

Form 25

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	884,968.00	884,968.00	2,665,129.68	2,961,356.43	2,076,388.43	234.6%
5) TOTAL, REVENUES			884,968.00	884,968.00	2,665,129.68	2,961,356.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,614.00	23,950.00	12,695.13	23,950.31	(.31)	0.0%
3) Employee Benefits		3000-3999	12,844.00	13,629.00	7,306.92	13,628.29	.71	0.0%
4) Books and Supplies		4000-4999	281,546.00	281,546.00	498,864.18	720,059.62	(438,513.62)	-155.8%
5) Services and Other Operating Expenditures		5000-5999	578,693.00	578,641.00	345,203.35	605,780.98	(27,139.98)	-4.7%
6) Capital Outlay		6000-6999	72,192.00	72,192.00	0.00	72,192.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,179,780.00	1,179,780.00	0.00	787,318.00	392,462.00	33.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,148,669.00	2,149,738.00	864,069.58	2,222,929.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,263,701.00)	(1,264,770.00)	1,801,060.10	738,427.23		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,263,701.00)	(1,264,770.00)	1,801,060.10	738,427.23		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,510,141.00	8,758,578.00		8,758,577.16	(.84)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,510,141.00	8,758,578.00		8,758,577.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,510,141.00	8,758,578.00		8,758,577.16		
2) Ending Balance, June 30 (E + F1e)			8,246,440.00	7,493,808.00		9,497,004.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	8,246,440.00	6,872,943.00		8,680,927.57		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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)
Other Assignments		9780	0.00	620,865.00		816,076.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	195,212.26	195,212.26	195,212.26	New
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								
Mitigation/Developer Fees		8681	884,968.00	884,968.00	2,469,917.42	2,766,144.17	1,881,176.17	212.6%
Other Local Revenue								
All Other Local Revenue		8699	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			884,968.00	884,968.00	2,665,129.68	2,961,356.43	2,076,388.43	234.6%
TOTAL, REVENUES			884,968.00	884,968.00	2,665,129.68	2,961,356.43		
CERTIFICATED SALARIES								
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 Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,389.00	5,936.00	2,216.78	5,936.16	(.16)	0.0%
Clerical, Technical and Office Salaries		2400	17,225.00	18,014.00	10,478.35	18,014.15	(.15)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,614.00	23,950.00	12,695.13	23,950.31	(.31)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,114.00	6,421.00	3,403.58	6,421.10	(.10)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,809.00	1,832.00	971.05	1,831.91	.09	0.0%
Health and Welfare Benefits		3401-3402	4,191.00	4,577.00	2,508.90	4,576.92	.08	0.0%
Unemployment Insurance		3501-3502	11.00	12.00	6.34	11.97	.03	0.3%

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)
Workers' Compensation		3601-3602	352.00	398.00	210.85	397.80	.20	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	367.00	389.00	206.20	388.59	.41	0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,844.00	13,629.00	7,306.92	13,628.29	.71	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,390.00	6,390.00	0.00	6,390.00	0.00	0.0%
Noncapitalized Equipment		4400	275,156.00	275,156.00	498,864.18	713,669.62	(438,513.62)	-159.4%
TOTAL, BOOKS AND SUPPLIES			281,546.00	281,546.00	498,864.18	720,059.62	(438,513.62)	-155.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	52.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	578,641.00	578,641.00	345,203.35	605,780.98	(27,139.98)	-4.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			578,693.00	578,641.00	345,203.35	605,780.98	(27,139.98)	-4.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,192.00	72,192.00	0.00	72,192.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,192.00	72,192.00	0.00	72,192.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	1,179,780.00	1,179,780.00	0.00	787,318.00	392,462.00	33.3%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,179,780.00	1,179,780.00	0.00	787,318.00	392,462.00	33.3%
TOTAL, EXPENDITURES			2,148,669.00	2,149,738.00	864,069.58	2,222,929.20		
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								
To: State School Building Fund/County School Facilities Fund		7613	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)
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								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	8,680,927.57
Total, Restricted Balance		8,680,927.57

2025-26 Second Interim

Santa Rosa City Schools

County School Facilities Fund

Form 35

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	123.14	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	123.14	0.00		
B. EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	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, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	123.14	0.00		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	123.14	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	456.00	6,001.00		6,001.23	.23	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456.00	6,001.00		6,001.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			456.00	6,001.00		6,001.23		
2) Ending Balance, June 30 (E + F1e)			456.00	6,001.00		6,001.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,133.00		1,133.00		

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) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.00	0.00	123.14	0.00	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%
Other Local Revenue								
All Other Local Revenue		8699	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			0.00	0.00	123.14	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	123.14	0.00		
CLASSIFIED SALARIES								
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								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
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								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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)
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%
(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		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	4,868.23
Total, Restricted Balance		4,868.23

2025-26 Second Interim

Santa Rosa City Schools

Special Reserve Fund for Capital Outlay
Projects

Form 40

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	491,216.00	0.00	1,157,317.00	666,101.00	135.6%
4) Other Local Revenue		8600-8799	0.00	970,333.00	124,067.75	970,333.36	.36	0.0%
5) TOTAL, REVENUES			0.00	1,461,549.00	124,067.75	2,127,650.36		
B. EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	196,725.00	60,988.75	196,725.48	(.48)	0.0%
6) Capital Outlay		6000-6999	0.00	697,741.00	8,166.50	697,740.61	.39	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	959,960.00	117,109.38	959,960.04	(.04)	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, EXPENDITURES			0.00	1,854,426.00	186,264.63	1,854,426.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(392,877.00)	(62,196.88)	273,224.23		
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	5,400,000.00	(5,400,000.00)	New
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	(5,400,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	(392,877.00)	(62,196.88)	(5,126,775.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,254,657.00	6,138,666.00		6,138,666.64	.64	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,254,657.00	6,138,666.00		6,138,666.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,254,657.00	6,138,666.00		6,138,666.64		
2) Ending Balance, June 30 (E + F1e)			5,254,657.00	5,745,789.00		1,011,890.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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)
Other Assignments		9780	871,905.00	582,450.00		582,450.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	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%
All Other State Revenue	All Other	8590	0.00	491,216.00	0.00	1,157,317.00	666,101.00	135.6%
TOTAL, OTHER STATE REVENUE			0.00	491,216.00	0.00	1,157,317.00	666,101.00	135.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	912,251.00	0.00	912,251.15	.15	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.00	58,082.00	124,067.75	58,082.21	.21	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			0.00	970,333.00	124,067.75	970,333.36	.36	0.0%
TOTAL, REVENUES			0.00	1,461,549.00	124,067.75	2,127,650.36		
CLASSIFIED SALARIES								
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								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

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)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	0.00	196,725.00	60,988.75	196,725.48	(.48)	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	196,725.00	60,988.75	196,725.48	(.48)	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	697,741.00	8,166.50	697,740.61	.39	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	697,741.00	8,166.50	697,740.61	.39	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	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	0.00	468,744.00	117,109.38	468,743.76	.24	0.0%
Other Debt Service - Principal		7439	0.00	491,216.00	0.00	491,216.28	(.28)	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	959,960.00	117,109.38	959,960.04	(.04)	0.0%
TOTAL, EXPENDITURES			0.00	1,854,426.00	186,264.63	1,854,426.13		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	5,400,000.00	(5,400,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	5,400,000.00	(5,400,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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	(5,400,000.00)		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	429,440.11
Total, Restricted Balance		429,440.11

2025-26 Second Interim

Santa Rosa City Schools

Self-Insurance Fund

Form 67

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,184,901.00	2,184,901.00	791,420.43	2,184,901.00	0.00	0.0%
5) TOTAL, REVENUES			2,184,901.00	2,184,901.00	791,420.43	2,184,901.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,149,901.00	2,149,901.00	1,188,712.90	2,149,901.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	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			2,149,901.00	2,149,901.00	1,188,712.90	2,149,901.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			35,000.00	35,000.00	(397,292.47)	35,000.00		
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	500,000.00	500,000.00	500,000.00	500,000.00	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			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(465,000.00)	(465,000.00)	(897,292.47)	(465,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	752,608.00	968,181.00		968,180.63	(.37)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			752,608.00	968,181.00		968,180.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			752,608.00	968,181.00		968,180.63		
2) Ending Net Position, June 30 (E + F1e)			287,608.00	503,181.00		503,180.63		

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)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	287,608.00	503,181.00		503,180.63		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	15,661.60	35,000.00	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								
In-District Premiums/Contributions		8674	2,149,901.00	2,149,901.00	775,758.83	2,149,901.00	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	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			2,184,901.00	2,184,901.00	791,420.43	2,184,901.00	0.00	0.0%
TOTAL, REVENUES			2,184,901.00	2,184,901.00	791,420.43	2,184,901.00		
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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								
Books and Other Reference Materials		4200	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)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	2,149,901.00	2,149,901.00	1,188,712.90	2,149,901.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,149,901.00	2,149,901.00	1,188,712.90	2,149,901.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,149,901.00	2,149,901.00	1,188,712.90	2,149,901.00		
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	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	500,000.00	500,000.00	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%
(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%
(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)			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		0.00

2025-26 Second Interim

Santa Rosa City Schools

Foundation Private-Purpose Trust Fund

Form 73

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,139.00	15,139.00	3,952.02	15,139.00	0.00	0.0%
5) TOTAL, REVENUES			15,139.00	15,139.00	3,952.02	15,139.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			15,139.00	15,139.00	3,952.02	15,139.00		
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		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			15,139.00	15,139.00	3,952.02	15,139.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	178,474.00	192,605.00		192,604.97	(.03)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,474.00	192,605.00		192,604.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			178,474.00	192,605.00		192,604.97		
2) Ending Net Position, June 30 (E + F1e)			193,613.00	207,744.00		207,743.97		

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)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	175,944.00	192,894.00		192,893.97		
c) Unrestricted Net Position		9790	17,669.00	14,850.00		14,850.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,139.00	15,139.00	3,952.02	15,139.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,139.00	15,139.00	3,952.02	15,139.00	0.00	0.0%
TOTAL, REVENUES			15,139.00	15,139.00	3,952.02	15,139.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	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)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
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%
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			0.00	0.00	0.00	0.00		
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	192,893.97
Total, Restricted Net Position		192,893.97

2025-26 Second Interim

Santa Rosa City Schools

AVERAGE DAILY ATTENDANCE

Form A

California Dept of Education

SACS Financial Reporting Software

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,731.47	11,752.33	11,327.92	11,755.09	2.76	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,731.47	11,752.33	11,327.92	11,755.09	2.76	0.0%
5. District Funded County Program ADA						
a. County Community Schools	2.55	.96	.31	.31	(.65)	-68.0%
b. Special Education-Special Day Class	36.58	9.00	12.45	12.45	3.45	38.0%
c. Special Education-NPS/LCI	8.98	2.00	6.84	6.84	4.84	242.0%
d. Special Education Extended Year	5.44	1.00	3.55	3.55	2.55	255.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	53.55	12.96	23.15	23.15	10.19	79.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,785.02	11,765.29	11,351.07	11,778.24	12.95	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,699.91	1,611.07	1,738.00	1,738.00	126.93	8.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

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)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,699.91	1,611.07	1,738.00	1,738.00	126.93	8.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,699.91	1,611.07	1,738.00	1,738.00	126.93	8.0%

Second Interim

Santa Rosa City Schools

2025-26 Projected Year Totals

Form SIA

SUMMARY OF INTERFUND ACTIVITIES

2025-26

FOR ALL FUNDS

California Dept of Education

SACS Financial Reporting Software

Second Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(830,641.00)				
Other Sources/Uses Detail					6,485,739.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	515,088.00	0.00				
Other Sources/Uses Detail					0.00	585,739.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	37,105.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	278,448.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Second Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,400,000.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

Second Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	830,641.00	(830,641.00)	6,485,739.00	6,485,739.00		

Second Interim

Santa Rosa City Schools

Form 01CS

School District Criteria and Standards Review

California Dept of Education

SACS Financial Reporting Software

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	11,752.33	11,755.09	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	11,752.33	11,755.09		
1st Subsequent Year (2026-27)	District Regular	11,536.15	11,549.23	.1%	Met
	Charter School				
	Total ADA	11,536.15	11,549.23		
2nd Subsequent Year (2027-28)	District Regular	11,293.86	11,306.89	.1%	Met
	Charter School				
	Total ADA	11,293.86	11,306.89		

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	12,266.00	12,275.00		
Charter School				
Total Enrollment	12,266.00	12,275.00	.1%	Met
1st Subsequent Year (2026-27)				
District Regular	11,905.00	11,915.00		
Charter School				
Total Enrollment	11,905.00	11,915.00	.1%	Met
2nd Subsequent Year (2027-28)				
District Regular	11,667.00	11,831.00		
Charter School				
Total Enrollment	11,667.00	11,831.00	1.4%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2022-23)			
District Regular	11,720	15,040	
Charter School			
Total ADA/Enrollment	11,720	15,040	77.9%
Second Prior Year (2023-24)			
District Regular	11,745	14,798	
Charter School			
Total ADA/Enrollment	11,745	14,798	79.4%
First Prior Year (2024-25)			
District Regular	11,499	12,559	
Charter School	0		
Total ADA/Enrollment	11,499	12,559	91.6%
Historical Average Ratio:			83.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			83.5%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	11,328	12,275		
Charter School	0			
Total ADA/Enrollment	11,328	12,275	92.3%	Not Met
1st Subsequent Year (2026-27)				
District Regular	10,996	11,915		
Charter School				
Total ADA/Enrollment	10,996	11,915	92.3%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	10,918	11,831		
Charter School				
Total ADA/Enrollment	10,918	11,831	92.3%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

ADA assumption is 92.3% of enrollment based on more recent historical trends.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range:

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2025-26)	183,645,617.00		
1st Subsequent Year (2026-27)	188,409,260.00	190,726,440.00	1.2%	Met
2nd Subsequent Year (2027-28)	190,515,619.00	193,178,944.00	1.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	120,990,019.36	
Second Prior Year (2023-24)	116,987,670.98	141,433,813.09	82.7%
First Prior Year (2024-25)	130,849,312.24	159,083,511.83	82.3%
	Historical Average Ratio:		83.6%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.6% to 86.6%	80.6% to 86.6%	80.6% to 86.6%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	118,019,973.55		
1st Subsequent Year (2026-27)	111,149,132.23	136,452,598.03	81.5%	Met
2nd Subsequent Year (2027-28)	111,854,460.81	139,828,773.37	80.0%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The ratio has changes as a result of the Fiscal Stabilization Measures and school closures.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	9,370,671.32	9,489,318.00	1.3%	No
1st Subsequent Year (2026-27)	9,226,294.12	9,432,086.80	2.2%	No
2nd Subsequent Year (2027-28)	9,226,294.12	9,432,086.80	2.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2025-26)	31,613,973.89	32,173,653.02	1.8%	No
1st Subsequent Year (2026-27)	26,448,577.35	27,315,134.80	3.3%	No
2nd Subsequent Year (2027-28)	26,766,166.75	27,663,074.72	3.4%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2025-26)	23,272,380.52	23,419,322.58	.6%	No
1st Subsequent Year (2026-27)	21,059,419.42	20,867,169.30	-.9%	No
2nd Subsequent Year (2027-28)	21,067,410.78	20,880,364.45	-.9%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2025-26)	7,470,057.20	7,407,722.81	-.8%	No
1st Subsequent Year (2026-27)	7,294,244.28	5,359,035.04	-26.5%	Yes
2nd Subsequent Year (2027-28)	6,545,948.90	5,157,052.54	-21.2%	Yes

Explanation:
(required if Yes)

The change is in restricted categorical budget updates with 2nd Interim including resource 6770 Prop 28 after with a waiver in 2025-26 purchasing Arts and Music supplies then in 2026-27 moving to the 80% personnel funding and reducing the supplies budget not continuing with no projected waiver in the 2nd year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2025-26)	62,408,086.56	61,478,985.98	-1.5%	No
1st Subsequent Year (2026-27)	62,902,898.04	62,357,504.67	-.9%	No
2nd Subsequent Year (2027-28)	64,282,141.22	63,808,819.48	-.7%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	64,257,025.73	65,082,293.60	1.3%	Met
1st Subsequent Year (2026-27)	56,734,290.89	57,614,390.90	1.6%	Met
2nd Subsequent Year (2027-28)	57,059,871.65	57,975,525.97	1.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	69,878,143.76	68,886,708.79	-1.4%	Met
1st Subsequent Year (2026-27)	70,197,142.32	67,716,539.71	-3.5%	Met
2nd Subsequent Year (2027-28)	70,828,090.12	68,965,872.02	-2.6%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

7. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	6,906,242.28	6,909,250.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		6,909,250.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	1.3%	3.4%	4.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	.4%	1.1%	1.5%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	1,912,263.39	143,675,473.21	N/A
1st Subsequent Year (2026-27)	4,829,368.88	136,452,598.03	N/A	Met
2nd Subsequent Year (2027-28)	2,606,689.46	139,828,773.37	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	11,326,516.59	Met
1st Subsequent Year (2026-27)	13,540,530.93	Met
2nd Subsequent Year (2027-28)	14,913,944.44	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	4,549,978.82	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,328	10,996	10,918
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

YES

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	251,572,704.65	236,658,694.06	239,985,052.96
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	251,572,704.65	236,658,694.06	239,985,052.96

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	7,547,181.14	7,099,760.82	7,199,551.59
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	7,547,181.14	7,099,760.82	7,199,551.59

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,687,380.79	6,518,386.18	6,547,601.09
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	998,363.49	3,575,838.04
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	625,950.50	637,950.50	651,950.50
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,313,331.29	8,154,700.17	10,775,389.63
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	1.32%	3.45%	4.49%
District's Reserve Standard (Section 10B, Line 7):	7,547,181.14	7,099,760.82	7,199,551.59
Status:	Not Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The district acknowledges projecting to not meet this in 2025-26. With the school closures and Fiscal Stabilization Measures the district has projected to meet the requirement and start exceeding it in 2026-27 and future years.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(51,548,536.85)	(43,222,085.85)	-16.2%	(8,326,451.00)	Not Met
1st Subsequent Year (2026-27)	(55,230,177.73)	(52,350,811.23)	-5.2%	(2,879,366.50)	Not Met
2nd Subsequent Year (2027-28)	(56,459,951.76)	(53,474,202.20)	-5.3%	(2,985,749.56)	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	1,085,739.00	6,485,739.00	497.4%	5,400,000.00	Not Met
1st Subsequent Year (2026-27)	585,739.00	1,506,051.50	157.1%	920,312.50	Not Met
2nd Subsequent Year (2027-28)	585,739.00	1,506,051.50	157.1%	920,312.50	Not Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The approved Fiscal Stabilization plan utilizes resource 9040 in 2025-26 towards the 8150 RRM contribution, as well as reduction in co-teaching resource 6500 resulting in a reduction to the sp ed contribution.

- 1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The resource 9040 in the Fiscal Stabilization Plan funding 8150 is transferred into fund 01 from fund 40. Additionally the Fiscal Stabilization Plan included transferring in from fund 12 2600 ELOP.

- 1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

This is for the Fiscal Stabilization Planned two future years transfer from fund 40 resource 9040 towards 8150 RRM contribution.

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

Second Interim
General Fund
School District Criteria and Standards Review

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation	241,343	238,775	235,718	235,718
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans	227,046	227,046	227,046	227,046
Compensated Absences				
Other Long-term Commitments (continued):				
PG&E OBF	447,319	447,319	447,319	447,319
Total Annual Payments:	915,708	913,140	910,083	910,083
Has total annual payment increased over prior year (2024-25)?		No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2 OPEB Liabilities	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	33,088,079.00	33,088,079.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	33,088,079.00	33,088,079.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3 OPEB Contributions	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2025-26)	940,990.89	950,662.38
1st Subsequent Year (2026-27)	940,990.89	950,662.38
2nd Subsequent Year (2027-28)	940,990.89	950,662.38

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	200	200
1st Subsequent Year (2026-27)	200	200
2nd Subsequent Year (2027-28)	200	200

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
-
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
-
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
-

2 Self-Insurance Liabilities	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	1,900,000.00	1,900,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)	2,352,133.00	2,352,133.00
1st Subsequent Year (2026-27)	2,352,133.00	2,352,133.00
2nd Subsequent Year (2027-28)	2,352,133.00	2,352,133.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)	2,352,133.00	2,352,133.00
1st Subsequent Year (2026-27)	2,352,133.00	2,352,133.00
2nd Subsequent Year (2027-28)	2,352,133.00	2,352,133.00

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	847.55	772.56	698.16	693.66

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[]

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

[]

If Yes, date of Superintendent and CBO certification:

[]

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--	---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

1,051,184

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	515.25	468.10	433.29	433.29

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

--

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

371,013

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	96.00	76.70	62.95	62.95

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement		
Change in salary schedule from prior year (may enter text, such as "Reopener")		

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

0	0	0
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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Second Interim

Projected Totals 2025-26

Technical Review Checks

Phase - All

Display - Exceptions Only

California Dept of Education

SACS Financial Reporting Software

Second Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Santa Rosa City Schools

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)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	3702	(\$493,333.00)
Explanation: OPEB return of equity entry			
01	0000	3701	(\$677,388.63)
Explanation: OPEB return of equity entry			
01	7810	8590	(\$94,797.12)
Explanation: DLIG return of U/R			

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

Exception

FUND	RESOURCE	VALUE
01	7810	(\$94,797.12)
Explanation: DLIG return of U/R		