

Bylaw 9150: Student Board Members

Status: ADOPTED

Original Adopted Date: 07/23/2008 | **Last Revised Date:** 06/10/2026 | **Last Reviewed Date:** 06/10/2026

In order to enhance communication and collaboration between the Governing Board and the student body and to teach students the importance of civic involvement, the Board supports the participation of high school students in district governance.

Credit, Compensation, and Liability

The student Board member(s) shall receive elective course credit for service as a student Board member based on the number of equivalent daily instructional minutes for the student Board member's services provided. (Education Code 35120)

Additionally, the student Board member(s) shall receive monthly compensation of **\$50.00 per meeting**. A student Board member who receives monthly compensation shall receive compensation when absent from a Board meeting if the Board, by resolution duly adopted and included in its minutes, finds that at the time of the Board meeting the student Board member was performing services outside the Board meeting for the district, was ill, was on jury duty, or was absent due to a hardship considered acceptable by the Board. (Education Code 35120)

Student Board member(s) are not required to accept the monthly compensation.

The student Board member(s) shall be entitled to be reimbursed for mileage to the same extent as other members of the Board. (Education Code 35012)

A student Board member is not liable for any acts of the Board. (Education Code 35012)

Student Board Member Positions Based on Petition

High school students may submit a petition to the Board requesting the creation of at least one student Board member position.

To qualify for Board consideration, the petition shall contain the signatures of at least 500 students or 10 percent of the number of students regularly enrolled in district high schools, whichever is less. (Education Code 35012)

Within 60 days of receiving a student petition, or at the next regularly scheduled Board meeting if no meeting is held within those 60 days, the Board shall adopt a Board bylaw or amend this Board bylaw to create at least one student Board member position on the Board. (Education Code 35012)

Student Board Member Positions Based on Board Authority

There shall be **2** student Board member position(s) on the Board. (Education Code 35160)

Student Board Member Eligibility, Selection, and Term

Each student Board member shall be enrolled in a district high school and shall be selected by a vote of the applicable student body. (Education Code 35012)

If the district has more high schools than student Board member positions, the student Board member position(s) shall rotate annually between the high schools of the district.

The term of the student Board member(s) shall be one year, commencing each July 1. The Board may adjust the term of a student Board member only if a vacancy occurs or to provide more students with an opportunity to serve on the Board. (Education Code 35012)

Role and Responsibilities of Student Board Members

The student Board member(s) shall have the right to attend all Board meetings except closed sessions. (Education Code 35012)

The student Board member(s) shall also be invited to attend staff briefings, or be provided with a separate staff briefing, within the same timeframe as the briefing of other Board members. Additionally, the student Board member(s) shall receive all materials given to Board members between meetings, except for materials that pertain to closed session items, at the same time they are presented to other Board members. (Education Code 35012)

The student Board member(s) shall be recognized at Board meetings as full member(s), shall be seated with other members of the Board, and shall be allowed to participate in questioning witnesses and discussing issues. (Education Code 35012)

The student Board member(s) shall be allowed to cast preferential votes on all matters except those subject to closed session discussion. *Preferential voting* means a formal expression of opinion that is recorded in the minutes and cast before the official vote of the Board. Preferential votes shall not affect the final numerical outcome of a vote. (Education Code 35012)

The student Board member(s) may make motions that may be acted upon by the Board, except on matters dealing with employer-employee relations pursuant to Government Code 3540-3549.3. (Education Code 35012)

The student Board member(s) shall be appointed to subcommittees of the Board in the same manner as other Board members, although a student Board member may decline an appointment. The availability of all subcommittee members, including the availability of the student Board member(s), may be considered when scheduling subcommittee meetings. (Education Code 35012)

The student Board member(s) shall not be considered members of the Board for purposes of the Brown Act. (Education Code 35012)

The student Board member(s) shall not be counted in determining the vote required to carry any measure before the Board or whether a quorum is in attendance at a Board meeting.

The student Board member(s) shall be invited to attend functions of the Board, such as forums, meetings with students and parents/guardians, and other general assemblies. (Education Code 35012)

On a case-by-case basis, the student Board member(s) may make restorative justice recommendations to the Board regarding specific expulsion matters. In order for such a recommendation to be made, the student who is subject to the expulsion and that student's parent/guardian shall first provide written consent. If such consent is given, the Superintendent or designee shall provide the student Board member(s) with information regarding the expulsion but only to the extent necessary for the student Board member(s) to provide a recommendation related to restorative justice to the Board. (Education Code 35012)

Student Board Member Training

The Superintendent or designee may, at district expense, provide learning opportunities to the student Board member(s) through trainings, workshops, and conferences, such as those offered by the California School Boards Association and other organizations, to enhance their knowledge, understanding, and performance of leadership skills and their Board responsibilities.

The Superintendent or designee may periodically provide information to student Board member candidates to give them an understanding of the position. Once selected, the incoming student Board member(s) shall be provided an orientation designed to build knowledge of the district and an understanding of the responsibilities and expectations of the position.

Alternate Student Board Member

If the Board determines that a student Board member is not fulfilling the duties of the position, the Board may appoint another student to serve out the term of the student Board member. If an alternate student Board member

is appointed, the Board shall suspend the prior student Board member's rights and privileges related to service on the Board. (Education Code 35012)

Elimination of Student Board Member Position

Once established, the student Board member position shall continue to exist until the Board, by majority vote of all voting Board members, approves a motion to eliminate the position. Such a motion shall be listed as a public agenda item for a Board meeting prior to the motion being voted upon. (Education Code 35012)

Bylaw 9250: Remuneration, Reimbursement And Other Benefits

Status: ADOPTED

Original Adopted Date: 04/12/2017 | **Last Revised Date:** 06/10/2026 | **Last Reviewed Date:** 06/10/2026

Compensation

Each member of the Governing Board shall be provided monthly compensation of \$2,000.00, less any amounts deducted for meeting absences which are not excused by the Board. (Education Code 35120)

Board members are not required to accept the monthly compensation.

On an annual basis, the Board may amend this Bylaw to increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. (Education Code 35120)

A Board member who is absent from a Board meeting shall not receive the pro rata monthly compensation for that meeting unless the Board finds, via resolution, that at the time of the Board meeting the Board member was absent due to the need to perform services for the district, illness, jury duty, or a hardship deemed acceptable by the Board. (Education Code 35120)

Student Board member compensation shall be provided in accordance with Board Bylaw 9150 - Student Board Members.

Whenever a quorum of Board members serves as another legislative body which will meet simultaneously or in serial order to a Board meeting, the Board clerk or a member of the Board shall, when required by law, verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)

Reimbursement of Expenses

The district shall reimburse individual Board members for actual and necessary expenses incurred when performing authorized services for the district, including services directed by the Board. The timelines and procedures for reimbursement shall be the same as those established for district personnel and at the same rate of reimbursement. (Education Code 31560, 35044; Government Code 8314)

All other expenses, including personal expenses, shall be the responsibility of individual Board members and shall not be paid or reimbursed by the district. (Government Code 8314)

Personal expenses shall include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

Any Board member with questions regarding the propriety of a particular type of expense shall seek and receive guidance from the Superintendent or designee before the expense is incurred.

Credit Cards

Board members may use district-issued credit cards while on official district business and consistent with the limits established for district personnel. Personal expenses shall not be charged on a district-issued credit card, even if the Board member intends to subsequently reimburse the district for the personal charges.

Benefits for Board Members

Board members may participate in the health and welfare benefits program provided for district employees as permitted by law. However, health and welfare benefits for Board members shall be no greater than that received by the district's nonsafety employees with the most generous schedule of benefits. (Government Code 53201, 53205, 53208.5)

OPTION 1: (District pays premium)

The district shall pay the premiums required for Board members electing to participate in the district health and welfare benefits program to the same extent that it pays for district employees.

Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan. (Family Code 297.5; Government Code 53205.1)

Former Board members, and a former Board member's spouse/registered domestic partner and eligible dependent children, may participate in the health and welfare benefits program provided for district employees only as permitted by law.



CIF Rep

TO: SUPERINTENDENT OF PUBLIC SCHOOLS
PRINCIPAL OF PRIVATE SCHOOLS

FROM: RON NOCETTI, EXECUTIVE DIRECTOR

RE: FORM TO RECORD DISTRICT AND/OR SCHOOL REPRESENTATIVES TO LEAGUES DATE:

DATE: March 9, 2026

Enclosed is a form upon which to record your district and/or school representatives to leagues for the **2026-2027 school year**. It is a form sent annually to obtain the names of league representatives to every league in the state and to make sure that the league representatives are designated by the school district or school governing boards. **It is a legal requirement that league representatives be so designated.**

The education code gives the authority for high school athletics to high school governing boards. The code also requires that the boards, after joining CIF, designate their representatives to CIF leagues. This is a necessity! (Ed. Code 33353 (a) (1))

We request that, following action by your governing board, you **send the names of league representatives to your CIF Section office**. Obviously, the presumption behind this code section is that only the designated representatives of the boards will vote on issues at the league and section level that impact athletics. If a governing board does not take appropriate action to designate representatives or this information is not given to Section offices within the required time frame, CIF is required to suspend voting privileges (CIF Constitution, Article 2, Section 25, p. 18) for the affected schools.

At the State Federated Council level, we will be asking that Sections verify that their representatives are designated in compliance with this Ed. Code section.

I hope this gives you a bit of background. Thank you for all you do to help support high school athletics. It is a valuable program in all high schools, and we appreciate the support you give to the program and to CIF.

Please return the enclosed form no later than June 26, 2026, directly to your CIF Section Office.

2026-2027 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE no later than June 26, 2026.**

Santa Rosa City Schools Board of Education at its meeting, June 10, 2026, appointed the following individual(s) to serve for the 2026-2027 school year as the school's league representative:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES

NAME OF SCHOOL: Elsie Allen High School
NAME OF REPRESENTATIVE/ POSITION: Principal, Vice Principal, Assistant Principal, or Athletic Director
ADDRESS: 599 Bellevue Ave. **CITY:** Santa Rosa **ZIP:** 95407
PHONE FAX: **E-MAIL:** ccunningham@srcs.k12.ca.us

NAME OF SCHOOL: Maria Carrillo High School
NAME OF REPRESENTATIVE/ POSITION: Principal, Vice Principal, Assistant Principal, or Athletic Director
ADDRESS: 6975 Montecito Blvd. **CITY:** Santa Rosa **ZIP:** 95409
PHONE FAX: **E-MAIL:** awiese@srcs.k12.ca.us

NAME OF SCHOOL: Montgomery High School
NAME OF REPRESENTATIVE/ POSITION: Principal, Vice Principal, Assistant Principal, or Athletic Director
ADDRESS: 1250 Hahman Dr. **CITY:** Santa Rosa **ZIP:** 95405
PHONE FAX: **E-MAIL:** tahlborn@srcs.k12.ca.us

NAME OF SCHOOL: Piner High School
NAME OF REPRESENTATIVE/ POSITION: Principal, Vice Principal, Assistant Principal, or Athletic Director
ADDRESS: 1700 Fulton Rd. **CITY:** Santa Rosa **ZIP:** 95403
PHONE FAX: **E-MAIL:** acorreia@srcs.k12.ca.us

NAME OF SCHOOL: Santa Rosa High School
NAME OF REPRESENTATIVE/ POSITION: Principal, Vice Principal, Assistant Principal, or Athletic Director
ADDRESS: 1235 Mendocino Ave. **CITY:** Santa Rosa **ZIP:** 95401
PHONE FAX: **E-MAIL:** kclissold@srcs.k12.ca.us

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's or Principal's Name:

Signature:

Address: 110 Stony Point Rd. Suite 210

City: Santa Rosa

Zip: 95401

Phone/FAX: (707) 890-3800

PLEASE RETURN THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.



Resolution No. 2025/26-81

Date: June 10, 2026

Adult Education Program (AEP) Member Participation and Sonoma County Adult Education Consortium Oversight Committee Appointee

WHEREAS, the State of California Legislature adopted Assembly Bill 104 outlining education funding and programs, including Article 9 pertaining to the Adult Education Block Grant, now referred to as Adult Education Programs (AEP); and

WHEREAS, Article 9 requires each governing board of each member agency, organization, or school district to approve participation as a member of the regional Adult Education Consortium, and appoint a representative to sit on the regional Consortium Oversight Committee, which is the Sonoma County Adult Education Consortium Oversight Committee; and

WHEREAS, Article 9 further requires the governing board to allow the appointed representative to the Oversight Committee to make decisions on behalf of the agency, organization, or school district regarding the development of programs and services for adult education students and the allocation of Adult Education Program grant funding in Sonoma County; and

WHEREAS, the original appointee to the Oversight Committee is no longer able to serve the District.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of Santa Rosa City Schools approves participation in the Sonoma County Adult Education Consortium and appoints Alisa Haley to represent the Santa Rosa City School District on the Sonoma County Adult Education Consortium Oversight Committee.

PASSED AND ADOPTED this 10th day of June, 2026.

YEAS: 7

NOES: 0

ABSENT: 0

ABSTAIN: [Signature]

Sarah Jenkins, Clerk of the Board

2026-27 Proposed Adopted Budget

June 10, 2026

Luz Cazares, Interim Associate Superintendent of Business Services/CBO

Joel Dontos, Executive Director Fiscal Services



The Annual Budget Reporting Cycle



**Fund 01
2025-26
Estimated
Actuals
Combined
Unrestricted &
Restricted:**

REVENUES & OTHER SOURCES	2025-26 Third Interim	2025-26 Estimated Actuals	Difference
LCFF Sources	\$175,749,683	\$175,749,683	\$0
Remaining Revenues	\$65,466,788	\$67,402,554	\$1,935,765
TOTAL REVENUES & SOURCES	\$241,216,471	\$243,152,237	\$1,935,765
EXPENDITURES	2025-26 Third Interim	2025-26 Estimated Actuals	Difference
Salaries & Benefits	\$182,478,199	\$182,431,883	-\$46,316
Books/Supplies & Outlay	\$7,870,725	\$5,362,027	-\$2,508,697
Services & Operating Expenses	\$62,361,492	\$61,947,646	-\$413,846
Other Outgo & Indirect Costs & Transfers Out	-\$1,350,537	-\$1,350,537	\$0
TOTAL EXPENDITURES	\$251,359,879	\$248,391,020	-\$2,968,859
OTHER FINANCING SOURCES/USES	2025-26 Third Interim	2025-26 Estimated Actuals	Difference
Transfers In	\$5,900,000	\$5,900,000	\$0
TOTAL, OTHER FINANCING SOURCES/USES	\$5,900,000	\$5,900,000	\$0
INCREASE/DECREASE BALANCE	-\$4,243,408	\$661,217	\$4,904,625
FUND BALANCE, RESERVES	2025-26 Third Interim	2025-26 Estimated Actuals	Difference
Beginning Fund Balance	\$14,004,247	\$14,004,247	\$0
Other Restatements	\$1,885,862	\$1,885,862	\$0
ENDING FUND BALANCE	\$11,646,700	\$16,551,325	\$4,904,625
COMPONENTS OF ENDING FUND BALANCE	2025-26 Third Interim	2025-26 Estimated Actuals	Difference
Restricted	\$8,862,938	\$13,959,840	\$5,096,903
Unassigned/Unappropriated Amount / Reserve for Economic Uncertainties	\$2,783,763	\$2,591,485	-\$192,278

Fund 01 2026-27 Budget:

REVENUES	2026-27 Unrestricted	2026-27 Restricted	2026-27 Combined Unrestricted & Restricted
LCFF Sources	\$177,181,215	\$3,573,401	\$180,754,616
Federal Revenue	\$0	\$9,455,469	\$9,455,469
Other State Revenue	\$7,797,464	\$17,670,247	\$25,467,711
Other Local Revenue	\$8,059,745	\$12,636,721	\$20,696,466
TOTAL REVENUES	\$193,038,424	\$43,335,838	\$236,374,262
EXPENDITURES			
Salaries & Benefits	\$111,453,084	\$61,366,256	\$172,819,340
Books/Supplies & Outlay	\$1,508,430	\$3,968,354	\$5,476,784
Services and Other Operating Expenditures	\$27,124,372	\$33,719,331	\$60,843,703
Other Outgo	-\$2,680,894	\$479,269	-\$2,201,625
TOTAL EXPENDITURES	\$137,404,992	\$99,533,210	\$236,938,202
Excess (Deficiency) Revenues over Expenditures before Other Financing Sources/Uses	\$55,633,432	-\$56,197,372	-\$563,940
Other Financing Sources / Uses	\$0	\$920,313	\$920,313
Contributions	-\$52,108,873	\$52,108,873	\$0
Net Increase (Decrease) in Fund Balance/Net Position	\$3,524,559	-\$3,168,186	\$356,373
FUND BALANCE, RESERVES			
Beginning Fund Balance	\$4,477,347	\$13,959,840	\$18,437,187
Ending Balance	\$8,001,906	\$10,791,654	\$18,793,560

2026-27 Budget MYP Assumptions: Student Data

Elementary District	2025-26	2026-27	2027-28	2028-29
Enrollment	3,027	2,841	2,790	2,673
Average Daily Attendance (ADA)				
Projected	2,819	2,647	2,599	2,490
Funded	2,950	2,873	2,806	2,691
Underserved Pupils				
Count	2,490	2,303	2,262	2,167
Percentage	82.26%	81.06%	81.08%	81.07%
Attendance Rate	93.13%	93.16%	93.16%	93.16%

2026-27 Budget MYP Assumptions: Student Data

High District	2025-26	2026-27	2027-28	2028-29
Enrollment	9,161	8,821	8,584	8,296
Average Daily Attendance (ADA)				
Projected	8,400	8,088	7,871	7,607
Funded	8,801	8,629	8,357	8,124
Underserved Pupils				
Count	6,330	5,811	5,655	5,465
Percentage	69.10%	65.88%	65.88%	65.88%
Attendance Rate	91.70%	91.70%	91.69%	91.69%

2026-27 Budget MYP Assumptions: Student Data

Combined Elem & High	2025-26	2026-27	2027-28	2028-29
Enrollment	12,188	11,662	11,374	10,969
Average Daily Attendance (ADA)				
Projected	11,219	10,735	10,470	10,097
Funded	11,751	11,501	11,163	10,814
Underserved Pupils				
Count	8,820	8,114	7,917	7,632
Percentage	72.37%	69.58%	69.61%	69.58%
Attendance Rate	92.05%	92.05%	92.05%	92.05%

2026-27 Budget MYP Assumptions: Revenues

	2025-26	2026-27	2027-28	2028-29
Statutory COLA & Augmentation/Suspension	2.30%	2.87%	3.30%	3.09%
Statutory COLA	2.30%	2.87%	3.30%	3.09%
COLA Augmentation/Suspension	0.00%	0.00%	0.00%	0.00%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.81%	26.40%	26.80%	25.90%
LCFF Base Grant - TK-3	10,698	11,005	11,368	11,719
LCFF Base Grant - 4-6	10,860	11,172	11,540	11,897
LCFF Base Grant 7-8	11,181	11,502	11,881	12,249
LCFF Base Grant - 9-12	12,959	13,331	13,771	14,196
LCFF TK Add-on	5,545	5,704	5,892	6,074
Federal COLA	0%	0%	0%	0%

2026-27 Budget MYP Assumptions: Expenditures

	2025-26	2026-27	2027-28	2028-29
Step and Column % Increase	1.35%	1.35%	1.35%	1.35%
Special Education Contribution	64.67%	69.26%	69.79%	70.21%
Growth in Contribution to Special Education		3.7M	1.3M	1.1M
Inflationary Increase - CPI	3.25%	3.76%	3.18%	2.76%
Indirect Cost Rate	5.40%	6.23%	6.23%	6.23%
CalSTRS Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Rate	26.81%	26.40%	26.80%	25.90%

2026-27 Budget Multi Year Projection (MYP) General Fund 01

REVENUES	2026-27	2027-28	2028-29
LCFF Sources	180,754,616	182,803,692.00	181,662,124
Remaining Revenues	55,619,646	55,326,599	55,543,592
Total Revenues	236,374,262	238,130,291	237,205,716
EXPENDITURES			
Salaries & Benefits	172,819,340	172,374,336	172,929,084
Books/Supplies & Outlay	5,476,784	4,633,180	4,690,526
Services & Operating Expenses & Other Adjustments	60,843,703	62,030,614	63,724,942
Other Outgo & Indirect Costs & Transfers Out	-2,201,625	-2,228,602	-2,228,602
Other Adjustments:	0	0	0
Total Expenditures	236,938,202	236,809,528	239,115,951
Operating Net Increase/Decrease	-563,940	1,320,763	-1,910,235
Transfers In and Other Sources & Transfers Out and Other Uses	920,313	920,313	920,313
Current Year Increase/Decrease In Fund Balance	356,373	2,241,076	-989,922
Beginning Balance	18,437,187	18,793,560	21,034,636
Components of Ending Balance, Reserves	2025-26	2026-27	2027-28
Ending Balance	18,793,560	21,034,636	20,044,715

*Summary includes both unrestricted and restricted

2026-27 Budget Multi Year Projection (MYP) General Fund 01

Components of the Ending Fund Balance:

Components of Ending Balance, Reserves	2026-27	2027-28	2028-29
Ending Balance	18,793,560	21,034,636	20,044,715
Restricted Ending Balance	10,791,654	11,109,934	11,217,862
Unrestricted Ending Balance	8,001,906	9,924,702	8,826,853
Minimum 3% Reserve for Economic Uncertainty	7,108,146	7,104,286	7,173,479
Special Reserve Fund - Non Capital Outlay (Fund 17) Reserve for Economic Uncertainty	644,801	660,801	677,801
Unassigned/Unappropriated Ending Balance	1,538,561	3,481,216	2,331,175

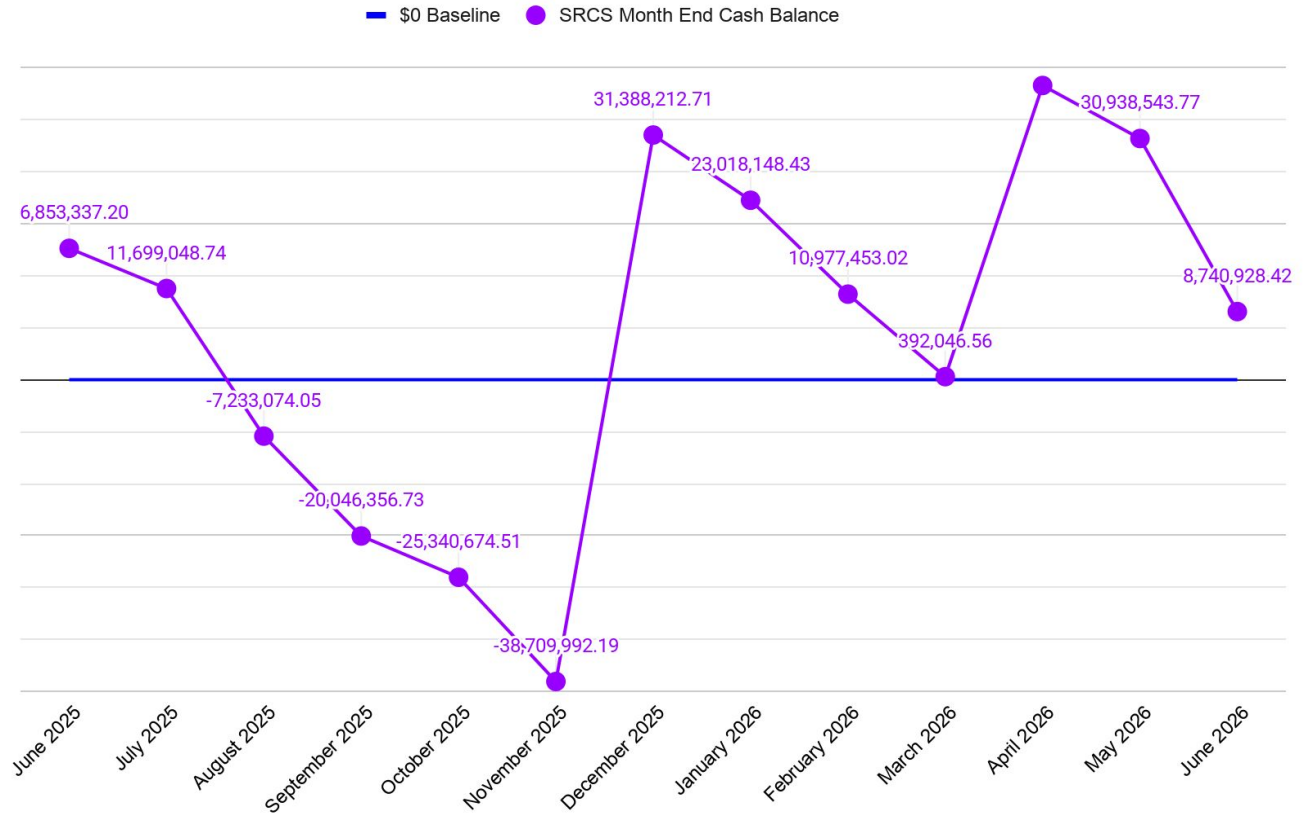
2026-27 Budget May Revise potential changes for 45 Day Revision

	Potential Estimated Financial Impact			
	2025-26	2026-27	2027-28	2028-29
Proposed 1.44% augmentation to the COLA (bringing the funded COLA to 4.31%) to absorb the costs of the new proposed requirement to provide employees with paid pregnancy disability leave	0	2.4M (offset by expense of paid pregnancy disability leave)	2.5M (offset by expense of paid pregnancy disability leave)	2.5M (offset by expense of paid pregnancy disability leave)
Proposed 2026-27 Student Support and Professional Development Discretionary Block Grant	0	10M	0	0
Proposed 2026-27 Learning Recovery Emergency Block Grant Funding (LREBG)	0	1.3M	0	0
2026-27 Special Education Proposed Increase	0	4.6M	4.8M	4.9M

Fund 01 Estimated Actuals 2025-26 Cash Flow Projection:

Fiscal Year 2025-26:

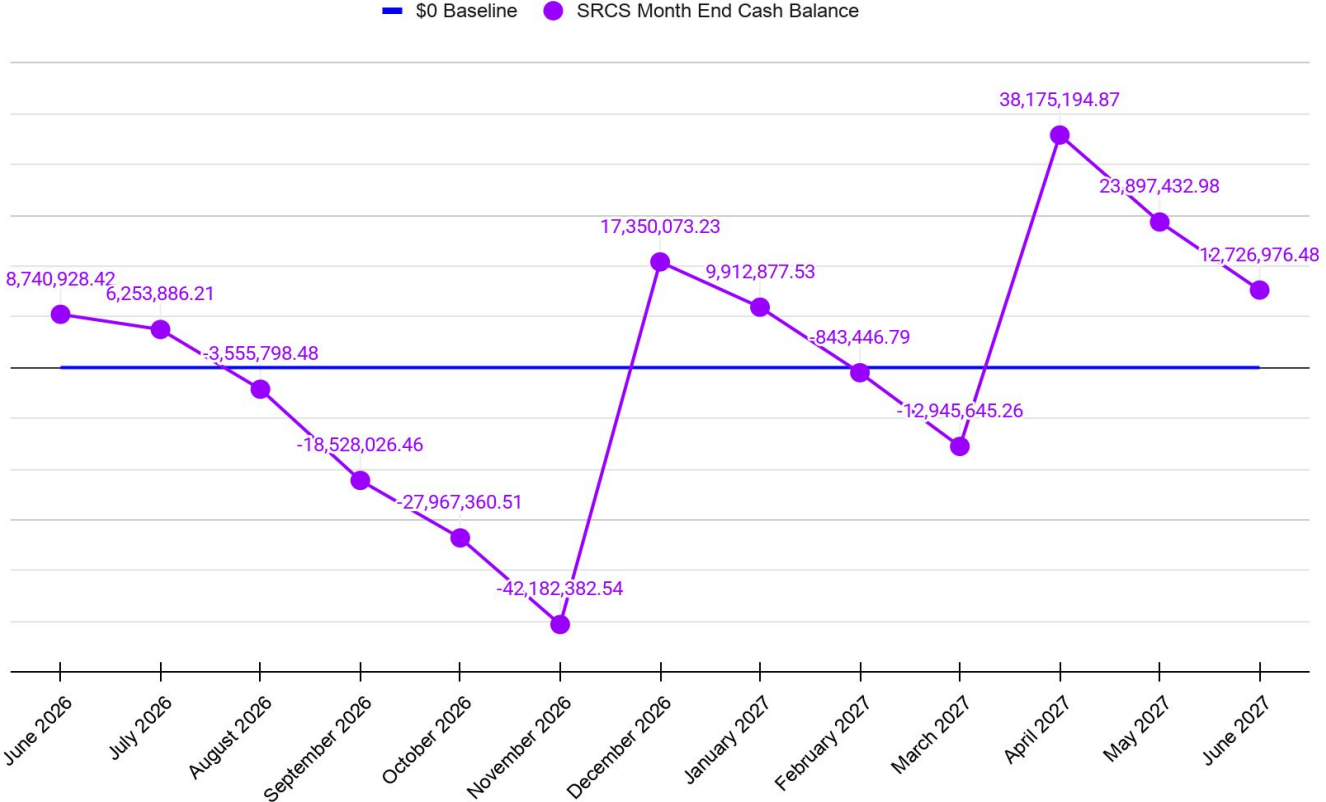
- Projection Year End June 30 positive cash balance of \$8.7 M
- This does not include using Inter Fund borrowing
- No special financing is projected



Fund 01 2026-27 Proposed Budget Cash Flow Projection

Fiscal Year 2026-27:

- Projection Year End June 30 positive cash balance of \$12.7M
- This does not include using Inter Fund borrowing
- No special financing is projected for FY27



Fund 09 Charter Schools 2026-27 Proposed Budget

Santa Rosa French-American Charter (SRFACS) Multi-Year Projection				
Budget Assumptions:	2025-26	2026-27	2027-28	2028-29
Enrollment	544	627	627	627
ADA	521	601	601	601
Funded ADA	521	601	601	601
COLA	2.30%	2.87%	3.30%	3.09%
California CPI	3.25%	3.76%	3.18%	2.76%
Multi Year Projection (MYP)	2025-26	2026-27	2027-28	2028-29
Revenues	\$7,125,614	\$8,154,254	\$8,442,243	\$8,700,914
Expenditures	\$6,790,521	\$7,462,187	\$7,446,620	\$7,607,939
Subtotal (Revenue LESS Expense)	\$335,093	\$692,067	\$995,623	\$1,092,974
Net Change in Fund Balance	\$335,093	\$692,067	\$995,623	\$1,092,974
Beginning Balance	\$1,186,685	\$1,521,778	\$2,213,845	\$3,209,468
Ending Balance	\$1,521,778	\$2,213,845	\$3,209,468	\$4,302,442
Restricted Ending Balance	\$508,385	\$519,158	\$571,074	\$628,181
Unrestricted Ending Balance	\$1,013,393	\$1,694,687	\$2,638,394	\$3,674,261
Unrestricted Ending Balance Percentage	14.92%	22.71%	35.43%	48.30%

Fund 09 Charter Schools 2026-27 Proposed Budget

Cesar Chavez Language Academy Multi-Year Projection				
Budget Assumptions:	2025-26	2026-27	2027-28	2028-29
Enrollment	763	852	852	852
ADA	723.11	807.46	807.46	807.46
Funded ADA	723.11	807.46	807.46	807.46
COLA	2.30%	2.87%	3.30%	3.09%
California CPI	3.25%	3.76%	3.18%	2.76%
Multi Year Projection (MYP)	2025-26	2026-27	2027-28	2028-29
Revenues	\$12,112,907	\$13,593,432	\$14,087,793	\$14,521,969
Expenditures	\$11,039,206	\$13,123,491	\$13,428,500	\$13,672,069
Subtotal (Revenue LESS Expense)	\$1,073,701	\$469,941	\$659,293	\$849,901
Net Change in Fund Balance	\$1,073,701	\$469,941	\$659,293	\$849,901
Beginning Balance	\$1,097,556	\$2,171,257	\$2,641,198	\$3,300,491
Ending Balance	\$2,171,257	\$2,641,198	\$3,300,491	\$4,150,392
Restricted Ending Balance	\$1,032,603	\$1,044,091	\$1,148,500	\$1,263,350
Unrestricted Ending Balance	\$1,138,654	\$1,597,107	\$2,151,991	\$2,887,042
Unrestricted Ending Balance Percentage	10.31%	12.17%	16.03%	21.12%

Fund 09 Charter Schools 2026-27 Proposed Budget

Santa Rosa Charter School for the Arts Multi-Year Projection				
Budget Assumptions:	2025-26	2026-27	2027-28	2028-29
Enrollment	375	416	416	416
ADA	350.29	388.59	388.59	388.59
Funded ADA	350.29	388.59	388.59	388.59
COLA	2.30%	2.87%	3.30%	3.09%
California CPI	3.25%	3.76%	3.18%	2.76%
Multi Year Projection (MYP)	2025-26	2026-27	2027-28	2028-29
Revenues	\$4,766,313	\$5,228,748	\$5,418,280	\$5,585,480
Expenditures	\$4,832,566	\$4,850,570	\$5,668,578	\$5,791,606
Subtotal (Revenue LESS Expense)	-\$66,252	\$378,178	-\$250,298	-\$206,125
Net Change in Fund Balance	-\$66,252	\$378,178	-\$250,298	-\$206,125
Beginning Balance	\$423,322	\$357,069	\$735,247	\$484,949
Ending Balance	\$357,069	\$735,247	\$484,949	\$278,824
Restricted Ending Balance	\$357,069	\$360,136	\$288,109	\$230,487
Unrestricted Ending Balance	\$0	\$375,111	\$196,840	\$48,337
Unrestricted Ending Balance Percentage	0.00%	7.73%	3.47%	0.83%

Fund 09 Charter Schools 2026-27 Proposed Budget

Santa Rosa Accelerated Charter Multi-Year Projection				
Budget Assumptions:	2025-26	2026-27	2027-28	2028-29
Enrollment	128	128	128	128
ADA	123.9	123.9	123.9	123.9
Funded ADA	123.9	123.9	123.9	123.9
COLA	2.30%	2.87%	3.30%	3.09%
California CPI	3.25%	3.76%	3.18%	2.76%
Multi Year Projection (MYP)	2025-26	2026-27	2027-28	2028-29
Revenues	\$1,562,429	\$1,566,906	\$1,626,321	\$1,675,254
Expenditures	\$1,344,911	\$1,465,014	\$1,481,274	\$1,514,199
Subtotal (Revenue LESS Expense)	\$217,518	\$101,892	\$145,047	\$161,055
Net Change in Fund Balance	\$217,518	\$101,892	\$145,047	\$161,055
Beginning Balance	\$470,832	\$688,350	\$790,242	\$935,289
Ending Balance	\$688,350	\$790,242	\$935,289	\$1,096,344
Restricted Ending Balance	\$181,604	\$183,780	\$202,158	\$222,374
Unrestricted Ending Balance	\$506,746	\$606,462	\$733,131	\$873,970
Unrestricted Ending Balance Percentage	37.68%	41.40%	49.49%	57.72%

Other Funds 2026-27 Budget Ending Balance at June 30, 2027:

OTHER FUNDS: FUND BALANCE, RESERVES	2026-27 Budget
Student Activity Special Revenue Fund 08	\$1,346,387
Child Development Fund 12	\$2,251,237
Cafeteria Special Revenue Fund 13	\$4,391,482
Deferred Maintenance Fund 14	\$1,193,955
Special Reserve Fund for Other than Capital Outlay Projects Fund 17	\$644,801
Building Fund 21 (Bond Fund)	\$38,165,189
Capital Facilities Fund 25 (Developer Fees)	\$8,657,766
County Schools Facilities Fund 35	\$6,187
Special Reserve Fund for Capital Outlay Projects Fund 40	\$197,040
Self-Insurance Fund 67 (Dental)	\$517,643
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
- Enacted State Budget
- 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
- Global uncertainty
- Technology sector capital gains

Next Steps

June 2026

- 2025-26 Estimated Actuals
- 2026-27 LCAP and Budget Adoptions
- State Enacted Budget

July 2026

- Close the 2025-26 Books

August 2026

- 45 Day Budget Update

Board Member Questions



2026-27 Adopted Budget

Santa Rosa City Schools

Form CB - Budget Certification

California Dept of Education

SACS Financial Reporting Software

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Santa Rosa City Schools
Date: June 4, 2026

Adoption Date: June 24, 2026
Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Printed Name: Sarah Jenkins Title: Clerk

Public Hearing:

Place: Santa Rosa City Hall Council Chambers
Date: June 10, 2026
Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Joel Dontos
Title: Executive Director of Fiscal Services

Telephone: (707) 890-3800 x80210
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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three 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	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				06/24/2026
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?		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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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

2026-27 Adopted Budget

Santa Rosa City Schools

General Fund

Form 01

Revenues, Expenditures, and Changes in Fund
Balance

California Dept of Education

SACS Financial Reporting Software

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	172,176,282.00	3,573,401.00	175,749,683.00	177,181,215.00	3,573,401.00	180,754,616.00	2.8%
2) Federal Revenue		8100-8299	0.00	9,438,720.18	9,438,720.18	0.00	9,455,469.00	9,455,469.00	0.2%
3) Other State Revenue		8300-8599	7,797,463.00	25,394,116.27	33,191,579.27	7,797,464.00	17,670,247.00	25,467,711.00	-23.3%
4) Other Local Revenue		8600-8799	7,898,495.40	16,873,758.67	24,772,254.07	8,059,745.00	12,636,721.00	20,696,466.00	-16.5%
5) TOTAL, REVENUES			187,872,240.40	55,279,996.12	243,152,236.52	193,038,424.00	43,335,838.00	236,374,262.00	-2.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	66,612,987.46	25,969,436.44	92,582,423.90	59,596,164.00	25,405,651.00	85,001,815.00	-8.2%
2) Classified Salaries		2000-2999	21,317,388.57	11,493,638.06	32,811,026.63	20,667,952.00	12,082,944.00	32,750,896.00	-0.2%
3) Employee Benefits		3000-3999	33,314,127.24	23,724,305.57	57,038,432.81	31,188,968.00	23,877,661.00	55,066,629.00	-3.5%
4) Books and Supplies		4000-4999	1,379,199.23	3,449,722.68	4,828,921.91	1,508,430.00	3,457,185.00	4,965,615.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	22,058,287.67	39,889,358.55	61,947,646.22	27,124,372.00	33,719,331.00	60,843,703.00	-1.8%
6) Capital Outlay		6000-6999	14,454.04	518,651.41	533,105.45	0.00	511,169.00	511,169.00	-4.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	83,412.00	32,431.00	115,843.00	116,490.00	0.00	116,490.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,183,396.56)	717,016.56	(1,466,380.00)	(2,797,384.00)	479,269.00	(2,318,115.00)	58.1%
9) TOTAL, EXPENDITURES			142,596,459.65	105,794,560.27	248,391,019.92	137,404,992.00	99,533,210.00	236,938,202.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,275,780.75	(50,514,564.15)	(5,238,783.40)	55,633,432.00	(56,197,372.00)	(563,940.00)	-89.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	500,000.00	5,400,000.00	5,900,000.00	0.00	920,313.00	920,313.00	-84.4%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(43,959,412.98)	43,959,412.98	0.00	(52,108,873.00)	52,108,873.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,459,412.98)	49,359,412.98	5,900,000.00	(52,108,873.00)	53,029,186.00	920,313.00	-84.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,816,367.77	(1,155,151.17)	661,216.60	3,524,559.00	(3,168,186.00)	356,373.00	-46.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	(1,110,744.60)	15,114,991.24	14,004,246.64	2,591,485.17	13,959,840.07	16,551,325.24	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			(1,110,744.60)	15,114,991.24	14,004,246.64	2,591,485.17	13,959,840.07	16,551,325.24	18.2%
d) Other Restatements		9795	1,885,862.00	0.00	1,885,862.00	1,885,862.00	0.00	1,885,862.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			775,117.40	15,114,991.24	15,890,108.64	4,477,347.17	13,959,840.07	18,437,187.24	16.0%
2) Ending Balance, June 30 (E + F1e)			2,591,485.17	13,959,840.07	16,551,325.24	8,001,906.17	10,791,654.07	18,793,560.24	13.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	346,726.86	0.00	346,726.86	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,959,840.07	13,959,840.07	0.00	10,791,655.43	10,791,655.43	-22.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,208,008.31	0.00	2,208,008.31	7,108,146.06	0.00	7,108,146.06	221.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	893,760.11	(1.36)	893,758.75	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	49,366,955.06	(17,958,000.21)	31,408,954.85				
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,280.00)	0.00	(25,280.00)				
b) in Banks		9120	3,000.00	0.00	3,000.00				
c) in Revolving Cash Account		9130	36,750.00	0.00	36,750.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	344,048.70	400,014.56	744,063.26				
4) Due from Grantor Government		9290	0.00	(488.06)	(488.06)				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	346,726.86	0.00	346,726.86				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			50,072,200.62	(17,558,473.71)	32,513,726.91				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	462,691.97	2,185.00	464,876.97				
2) Due to Grantor Governments		9590	0.00	11,401.32	11,401.32				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			462,691.97	13,586.32	476,278.29				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			49,609,508.65	(17,572,060.03)	32,037,448.62				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	54,284,609.00	0.00	54,284,609.00	61,026,692.00	0.00	61,026,692.00	12.4%
Education Protection Account State Aid - Current Year		8012	2,350,208.00	0.00	2,350,208.00	2,300,292.00	0.00	2,300,292.00	-2.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	480,970.00	0.00	480,970.00	480,970.00	0.00	480,970.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	111,415,409.00	0.00	111,415,409.00	113,665,409.00	0.00	113,665,409.00	2.0%
Unsecured Roll Taxes		8042	3,981,707.00	0.00	3,981,707.00	3,981,707.00	0.00	3,981,707.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,997,238.00	0.00	2,997,238.00	2,997,238.00	0.00	2,997,238.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,522,334.00	0.00	5,522,334.00	5,522,334.00	0.00	5,522,334.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	4,949,740.00	0.00	4,949,740.00	2,474,870.00	0.00	2,474,870.00	-50.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	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	0.00	0.0%
Subtotal, LCFF Sources			185,982,215.00	0.00	185,982,215.00	192,449,512.00	0.00	192,449,512.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,805,933.00)	0.00	(13,805,933.00)	(15,268,297.00)	0.00	(15,268,297.00)	10.6%
Property Taxes Transfers		8097	0.00	3,573,401.00	3,573,401.00	0.00	3,573,401.00	3,573,401.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			172,176,282.00	3,573,401.00	175,749,683.00	177,181,215.00	3,573,401.00	180,754,616.00	2.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,882,846.00	3,882,846.00	0.00	3,916,362.00	3,916,362.00	0.9%
Special Education Discretionary Grants		8182	0.00	276,036.12	276,036.12	0.00	262,052.00	262,052.00	-5.1%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	0.00	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	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	165,990.44	165,990.44	0.00	220,419.00	220,419.00	32.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,809,629.87	3,809,629.87		3,809,649.00	3,809,649.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		307,208.68	307,208.68		307,205.00	307,205.00	0.0%
Title III, Immigrant Student Program	4201	8290		85,444.00	85,444.00		85,444.00	85,444.00	0.0%
Title III, English Learner Program	4203	8290		142,902.74	142,902.74		142,906.00	142,906.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		504,804.33	504,804.33		447,575.00	447,575.00	-11.3%
Career and Technical Education	3500-3599	8290		206,635.00	206,635.00		206,634.00	206,634.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	57,223.00	57,223.00	0.00	57,223.00	57,223.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	9,438,720.18	9,438,720.18	0.00	9,455,469.00	9,455,469.00	0.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		324,916.00	324,916.00		324,916.00	324,916.00	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	693,889.00	0.00	693,889.00	693,889.00	0.00	693,889.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,295,344.00	1,165,003.00	3,460,347.00	2,295,345.00	880,279.00	3,175,624.00	-8.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,348,090.06	2,348,090.06		2,348,090.00	2,348,090.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		11,353.00	11,353.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		842,044.00	842,044.00		842,046.00	842,046.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,973,217.00	1,973,217.00		2,081,896.00	2,081,896.00	5.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,808,230.00	18,729,493.21	23,537,723.21	4,808,230.00	11,193,020.00	16,001,250.00	-32.0%
TOTAL, OTHER STATE REVENUE			7,797,463.00	25,394,116.27	33,191,579.27	7,797,464.00	17,670,247.00	25,467,711.00	-23.3%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	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	0.00	0.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	682,784.00	0.00	682,784.00	678,439.00	0.00	678,439.00	-0.6%
Interest		8660	398,683.00	0.00	398,683.00	398,683.00	0.00	398,683.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	111,000.00	765,666.00	876,666.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,174,677.00	0.00	3,174,677.00	3,525,675.00	0.00	3,525,675.00	11.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,531,351.40	3,656,196.02	7,187,547.42	3,456,948.00	1,960,640.00	5,417,588.00	-24.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,451,896.65	12,451,896.65		10,676,081.00	10,676,081.00	-14.3%
From JPAs	6500	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,898,495.40	16,873,758.67	24,772,254.07	8,059,745.00	12,636,721.00	20,696,466.00	-16.5%
TOTAL, REVENUES			187,872,240.40	55,279,996.12	243,152,236.52	193,038,424.00	43,335,838.00	236,374,262.00	-2.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	53,599,202.52	19,615,711.59	73,214,914.11	50,343,663.00	20,615,142.00	70,958,805.00	-3.1%
Certificated Pupil Support Salaries		1200	5,779,058.98	3,307,324.18	9,086,383.16	4,354,548.00	3,223,556.00	7,578,104.00	-16.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,690,733.52	2,389,326.06	9,080,059.58	4,418,001.00	1,005,978.00	5,423,979.00	-40.3%
Other Certificated Salaries		1900	543,992.44	657,074.61	1,201,067.05	479,952.00	560,975.00	1,040,927.00	-13.3%
TOTAL, CERTIFICATED SALARIES			66,612,987.46	25,969,436.44	92,582,423.90	59,596,164.00	25,405,651.00	85,001,815.00	-8.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,299,041.67	3,170,343.47	4,469,385.14	1,350,165.00	4,000,563.00	5,350,728.00	19.7%
Classified Support Salaries		2200	4,754,436.94	4,211,294.44	8,965,731.38	4,798,912.00	4,755,361.00	9,554,273.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	2,857,165.51	1,131,241.62	3,988,407.13	3,114,926.00	943,954.00	4,058,880.00	1.8%
Clerical, Technical and Office Salaries		2400	7,357,645.69	733,864.20	8,091,509.89	7,247,657.00	598,343.00	7,846,000.00	-3.0%
Other Classified Salaries		2900	5,049,098.76	2,246,894.33	7,295,993.09	4,156,292.00	1,784,723.00	5,941,015.00	-18.6%
TOTAL, CLASSIFIED SALARIES			21,317,388.57	11,493,638.06	32,811,026.63	20,667,952.00	12,082,944.00	32,750,896.00	-0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,183,924.08	13,733,628.47	25,917,552.55	10,838,552.00	13,644,189.00	24,482,741.00	-5.5%
PERS		3201-3202	5,358,536.39	2,990,863.85	8,349,400.24	5,274,563.00	3,178,041.00	8,452,604.00	1.2%
OASDI/Medicare/Alternative		3301-3302	2,641,532.67	1,249,391.95	3,890,924.62	2,546,955.00	1,384,590.00	3,931,545.00	1.0%
Health and Welfare Benefits		3401-3402	11,517,806.20	4,548,439.59	16,066,245.79	11,095,924.00	4,510,117.00	15,606,041.00	-2.9%
Unemployment Insurance		3501-3502	45,066.54	18,244.97	63,311.51	39,507.00	18,309.00	57,816.00	-8.7%
Workers' Compensation		3601-3602	1,452,303.04	622,803.98	2,075,107.02	1,322,220.00	617,084.00	1,939,304.00	-6.5%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	(1,167,093.74)	14,682.41	(1,152,411.33)	(1,083,796.00)	0.00	(1,083,796.00)	-6.0%
OPEB, Active Employees		3751-3752	1,282,052.06	546,250.35	1,828,302.41	1,155,043.00	525,331.00	1,680,374.00	-8.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,314,127.24	23,724,305.57	57,038,432.81	31,188,968.00	23,877,661.00	55,066,629.00	-3.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	163,930.40	163,930.40	0.00	121,659.00	121,659.00	-25.8%
Books and Other Reference Materials		4200	17,133.60	81,301.14	98,434.74	20,397.00	48,101.00	68,498.00	-30.4%
Materials and Supplies		4300	1,310,269.51	2,609,324.96	3,919,594.47	1,430,122.00	2,531,317.00	3,961,439.00	1.1%
Noncapitalized Equipment		4400	51,796.12	595,166.18	646,962.30	57,911.00	756,108.00	814,019.00	25.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,379,199.23	3,449,722.68	4,828,921.91	1,508,430.00	3,457,185.00	4,965,615.00	2.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	12,142,624.33	27,373,573.84	39,516,198.17	12,935,590.00	24,769,655.00	37,705,245.00	-4.6%
Travel and Conferences		5200	156,803.48	709,284.33	866,087.81	116,708.00	654,313.00	771,021.00	-11.0%
Dues and Memberships		5300	84,204.57	44,491.54	128,696.11	72,999.00	36,677.00	109,676.00	-14.8%
Insurance		5400 - 5499	53,198.32	3,031,411.71	3,084,610.03	3,585,680.00	0.00	3,585,680.00	16.2%
Operations and Housekeeping Services		5500	5,381,260.46	374,118.68	5,755,379.14	5,849,809.00	0.00	5,849,809.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	922,053.93	1,379,969.67	2,302,023.60	819,790.00	1,367,060.00	2,186,850.00	-5.0%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,855,048.74	6,940,785.99	9,795,834.73	3,121,402.00	6,855,097.00	9,976,499.00	1.8%
Communications		5900	463,093.84	35,722.79	498,816.63	622,394.00	36,529.00	658,923.00	32.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,058,287.67	39,889,358.55	61,947,646.22	27,124,372.00	33,719,331.00	60,843,703.00	-1.8%
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	14,454.04	518,651.41	533,105.45	0.00	511,169.00	511,169.00	-4.1%
Equipment Replacement		6500	0.00	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	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			14,454.04	518,651.41	533,105.45	0.00	511,169.00	511,169.00	-4.1%
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	0.00	0.0%
State Special Schools		7130	5,491.00	0.00	5,491.00	19,932.00	0.00	19,932.00	263.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	77,921.00	0.00	77,921.00	96,558.00	0.00	96,558.00	23.9%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	32,431.00	32,431.00	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			83,412.00	32,431.00	115,843.00	116,490.00	0.00	116,490.00	0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(717,016.56)	717,016.56	0.00	(479,269.00)	479,269.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,466,380.00)	0.00	(1,466,380.00)	(2,318,115.00)	0.00	(2,318,115.00)	58.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,183,396.56)	717,016.56	(1,466,380.00)	(2,797,384.00)	479,269.00	(2,318,115.00)	58.1%
TOTAL, EXPENDITURES			142,596,459.65	105,794,560.27	248,391,019.92	137,404,992.00	99,533,210.00	236,938,202.00	-4.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	5,400,000.00	5,900,000.00	0.00	920,313.00	920,313.00	-84.4%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	5,400,000.00	5,900,000.00	0.00	920,313.00	920,313.00	-84.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Leases		8972	0.00	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	0.00	0.0%
Proceeds from SBITAs		8974	0.00	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	0.00	0.0%
(c) TOTAL, SOURCES			0.00	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	0.00	0.0%
All Other Financing Uses		7699	0.00	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	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(43,959,412.98)	43,959,412.98	0.00	(52,108,873.00)	52,108,873.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(43,959,412.98)	43,959,412.98	0.00	(52,108,873.00)	52,108,873.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(43,459,412.98)	49,359,412.98	5,900,000.00	(52,108,873.00)	53,029,186.00	920,313.00	-84.4%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	172,176,282.00	3,573,401.00	175,749,683.00	177,181,215.00	3,573,401.00	180,754,616.00	2.8%
2) Federal Revenue		8100-8299	0.00	9,438,720.18	9,438,720.18	0.00	9,455,469.00	9,455,469.00	0.2%
3) Other State Revenue		8300-8599	7,797,463.00	25,394,116.27	33,191,579.27	7,797,464.00	17,670,247.00	25,467,711.00	-23.3%
4) Other Local Revenue		8600-8799	7,898,495.40	16,873,758.67	24,772,254.07	8,059,745.00	12,636,721.00	20,696,466.00	-16.5%
5) TOTAL, REVENUES			187,872,240.40	55,279,996.12	243,152,236.52	193,038,424.00	43,335,838.00	236,374,262.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		73,439,222.96	74,740,181.12	148,179,404.08	69,883,974.00	74,696,906.00	144,580,880.00	-2.4%
2) Instruction - Related Services	2000-2999		22,134,307.33	6,579,987.01	28,714,294.34	19,273,361.00	4,461,133.00	23,734,494.00	-17.3%
3) Pupil Services	3000-3999		21,403,430.37	13,146,415.44	34,549,845.81	19,497,864.00	13,272,556.00	32,770,420.00	-5.2%
4) Ancillary Services	4000-4999		3,743,596.52	354,012.71	4,097,609.23	3,665,524.00	71,752.00	3,737,276.00	-8.8%
5) Community Services	5000-5999		1,558,923.20	0.00	1,558,923.20	1,755,724.00	0.00	1,755,724.00	12.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,810,509.66	3,963,653.94	13,774,163.60	12,526,694.00	654,887.00	13,181,581.00	-4.3%
8) Plant Services	8000-8999		10,423,057.61	6,977,879.05	17,400,936.66	10,685,361.00	6,375,976.00	17,061,337.00	-2.0%
9) Other Outgo	9000-9999	Except 7600-7699	83,412.00	32,431.00	115,843.00	116,490.00	0.00	116,490.00	0.6%
10) TOTAL, EXPENDITURES			142,596,459.65	105,794,560.27	248,391,019.92	137,404,992.00	99,533,210.00	236,938,202.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,275,780.75	(50,514,564.15)	(5,238,783.40)	55,633,432.00	(56,197,372.00)	(563,940.00)	-89.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	500,000.00	5,400,000.00	5,900,000.00	0.00	920,313.00	920,313.00	-84.4%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(43,959,412.98)	43,959,412.98	0.00	(52,108,873.00)	52,108,873.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,459,412.98)	49,359,412.98	5,900,000.00	(52,108,873.00)	53,029,186.00	920,313.00	-84.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,816,367.77	(1,155,151.17)	661,216.60	3,524,559.00	(3,168,186.00)	356,373.00	-46.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	(1,110,744.60)	15,114,991.24	14,004,246.64	2,591,485.17	13,959,840.07	16,551,325.24	18.2%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,110,744.60)	15,114,991.24	14,004,246.64	2,591,485.17	13,959,840.07	16,551,325.24	18.2%
d) Other Restatements		9795	1,885,862.00	0.00	1,885,862.00	1,885,862.00	0.00	1,885,862.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			775,117.40	15,114,991.24	15,890,108.64	4,477,347.17	13,959,840.07	18,437,187.24	16.0%
2) Ending Balance, June 30 (E + F1e)			2,591,485.17	13,959,840.07	16,551,325.24	8,001,906.17	10,791,654.07	18,793,560.24	13.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	346,726.86	0.00	346,726.86	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,959,840.07	13,959,840.07	0.00	10,791,655.43	10,791,655.43	-22.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,208,008.31	0.00	2,208,008.31	7,108,146.06	0.00	7,108,146.06	221.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	893,760.11	(1.36)	893,758.75	New

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	553,290.00	413,290.00
6300	Lottery: Instructional Materials	1,327,721.49	1,778,225.49
6331	CA Community Schools Partnership Act - Planning Grant	6,612.37	6,612.37
6332	CA Community Schools Partnership Act - Implementation Grant	735,285.00	0.00
6383	Golden State Pathways Program	648,096.73	503,342.73
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,529,561.87	3,529,561.87
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	5,316.38	0.00
7029	Child Nutrition: Food Service Staff Training Funds	19,606.59	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	835,711.00	0.00
7339	Dual Enrollment Opportunities	403,245.67	0.00
7399	LCFF Equity Multiplier	334,504.00	0.00
7810	Other Restricted State	81,974.22	81,974.22
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	933,473.13	1,466,748.13
9010	Other Restricted Local	4,545,441.62	3,011,900.62
Total, Restricted Balance		13,959,840.07	10,791,655.43

2026-27 Adopted Budget MYP

FCMAT/CSIS Software Projection Pro

Santa Rosa City Schools

Multiyear Projection (MYP)

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2026-27 Adopted Budget
Combined

Fund 01
Projection# 31608

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	180,754,616.00	1.13%	182,803,692.00	-0.62%	181,662,124.00
2. Federal Revenues	8100-8299	9,455,469.00	0.00%	9,455,469.00	0.00%	9,455,469.00
3. Other State Revenues	8300-8599	25,467,711.00	1.10%	25,748,410.18	0.84%	25,965,403.22
4. Other Local Revenues	8600-8799	20,696,466.00	-2.77%	20,122,720.09	0.00%	20,122,720.09
5. Other Financing Sources						
a. Transfers In	8900-8929	920,313.00	0.00%	920,313.00	0.00%	920,313.00
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)		237,294,575.00	0.74%	239,050,604.27	-0.39%	238,126,029.31
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		85,001,815.00	---	85,001,815.00	---	85,195,359.34
b. Step & Column Adjustment		---	---	1,138,332.44	---	1,137,231.38
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(944,788.10)	---	(928,324.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,001,815.00	0.23%	85,195,359.34	0.25%	85,404,266.18
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		32,750,896.00	---	32,750,896.00	---	32,180,097.18
b. Step & Column Adjustment		---	---	432,817.94	---	434,431.30
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,003,616.76)	---	(282.04)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	32,750,896.00	-1.74%	32,180,097.18	1.35%	32,614,246.44
3. Employee Benefits	3000-3999	55,066,629.00	-0.12%	54,998,879.93	-0.16%	54,910,571.87
4. Books and Supplies	4000-4999	4,965,615.00	-11.15%	4,412,050.10	1.30%	4,469,395.94
5. Services and Other Operating Expenditures	5000-5999	60,843,703.00	1.95%	62,030,613.90	2.73%	63,724,942.41
6. Capital Outlay	6000-6999	511,169.00	-56.74%	221,130.00	0.00%	221,130.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	116,490.00	0.00%	116,490.00	0.00%	116,490.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,318,115.00)	1.16%	(2,345,092.00)	0.00%	(2,345,092.00)
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)		236,938,202.00	-0.05%	236,809,528.45	0.97%	239,115,950.84
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		356,373.00	---	2,241,075.82	---	(989,921.53)

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2026-27 Adopted Budget
Combined

Fund 01
Projection# 31608

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	18,437,187.24	1.93%	18,793,560.24	11.92%	21,034,636.06
2. Ending Fund Balance		18,793,560.24	---	21,034,636.06	---	20,044,714.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	10,791,654.07	2.95%	11,109,934.36	0.97%	11,217,862.00
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	7,108,146.06	-0.05%	7,104,285.85	0.97%	7,173,478.53
2. Unassigned/Unappropriated	9790	893,760.11	215.57%	2,820,415.85	-41.38%	1,653,374.00
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	7,108,146.06	---	7,104,285.85	---	7,173,478.53
c. Unassigned/Unappropriated	9790	893,760.11	---	2,820,415.85	---	1,653,374.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	(1.36)	---	(11.36)	---	(16.36)
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		8,001,904.81	---	9,924,690.34	---	8,826,836.17
4. Total Available Reserves - by Percent		3.38%	---	4.19%	---	3.69%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		236,938,202.00	---	236,809,528.45	---	239,115,950.84
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)		236,938,202.00	---	236,809,528.45	---	239,115,950.84

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2026-27 Adopted Budget
Combined

Fund 01
Projection# 31608

Description	Object Codes	2026-27	% Change	2027-28	% Change	2028-29
		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)		7,108,146.06	---	7,104,285.85	---	7,173,478.53
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		7,108,146.06	---	7,104,285.85	---	7,173,478.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	MET	---	MET

Santa Rosa City Schools
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Multiyear Projection
2026-27 Adopted Budget
Unrestricted

Fund 01
Projection# 31608

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	177,181,215.00	1.16%	179,230,291.00	-0.64%	178,088,723.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,797,464.00	1.58%	7,920,683.96	0.94%	7,995,092.19
4. Other Local Revenues	8600-8799	8,059,745.00	-0.32%	8,033,744.09	0.00%	8,033,744.09
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(52,108,873.00)	4.29%	(54,346,868.90)	2.10%	(55,486,612.23)
6.Total(Sum lines A1 thru A5)		140,929,551.00	-0.07%	140,837,850.15	-1.57%	138,630,947.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		59,596,164.00	---	59,596,164.00	---	59,710,625.13
b. Step & Column Adjustment		---	---	795,356.13	---	793,187.43
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(680,895.00)	---	(956,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,596,164.00	0.19%	59,710,625.13	-0.27%	59,547,812.56
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		20,667,952.00	---	20,667,952.00	---	20,946,969.35
b. Step & Column Adjustment		---	---	279,017.35	---	282,784.09
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	20,667,952.00	1.35%	20,946,969.35	1.35%	21,229,753.44
3. Employee Benefits	3000-3999	31,188,968.00	0.66%	31,395,029.05	-0.39%	31,273,403.35
4. Books and Supplies	4000-4999	1,508,430.00	3.18%	1,556,398.07	2.76%	1,599,354.66
5. Services and Other Operating Expenditures	5000-5999	27,124,372.00	3.18%	27,986,927.02	2.76%	28,759,366.21
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	116,490.00	0.00%	116,490.00	0.00%	116,490.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,797,384.00)	0.00%	(2,797,384.00)	0.00%	(2,797,384.00)
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)		137,404,992.00	1.10%	138,915,054.62	0.59%	139,728,796.22
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		3,524,559.00	---	1,922,795.53	---	(1,097,849.17)

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2026-27 Adopted Budget
Unrestricted

Fund 01
Projection# 31608

Description	Object Codes	2026-27	% Change	2027-28	% Change	2028-29
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	4,477,347.17	78.72%	8,001,906.17	24.03%	9,924,701.70
2. Ending Fund Balance		8,001,906.17	---	9,924,701.70	---	8,826,852.53
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	7,108,146.06	-0.05%	7,104,285.85	0.97%	7,173,478.53
2. Unassigned/Unappropriated	9790	893,760.11	215.57%	2,820,415.85	-41.38%	1,653,374.00
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	7,108,146.06	---	7,104,285.85	---	7,173,478.53
c. Unassigned/Unappropriated	9790	893,760.11	---	2,820,415.85	---	1,653,374.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	(1.36)	---	(11.36)	---	(16.36)
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		8,001,904.81	---	9,924,690.34	---	8,826,836.17

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2026-27 Adopted Budget
Restricted

Fund 01
Projection# 31608

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	3,573,401.00	0.00%	3,573,401.00	0.00%	3,573,401.00
2. Federal Revenues	8100-8299	9,455,469.00	0.00%	9,455,469.00	0.00%	9,455,469.00
3. Other State Revenues	8300-8599	17,670,247.00	0.89%	17,827,726.22	0.80%	17,970,311.03
4. Other Local Revenues	8600-8799	12,636,721.00	-4.33%	12,088,976.00	0.00%	12,088,976.00
5. Other Financing Sources						
a. Transfers In	8900-8929	920,313.00	0.00%	920,313.00	0.00%	920,313.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	52,108,873.00	4.29%	54,346,868.90	2.10%	55,486,612.23
6.Total(Sum lines A1 thru A5)		96,365,024.00	1.92%	98,212,754.12	1.31%	99,495,082.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		25,405,651.00	---	25,405,651.00	---	25,484,734.21
b. Step & Column Adjustment		---	---	342,976.31	---	344,043.95
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(263,893.10)	---	27,675.46
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,405,651.00	0.31%	25,484,734.21	1.46%	25,856,453.62
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		12,082,944.00	---	12,082,944.00	---	11,233,127.83
b. Step & Column Adjustment		---	---	153,800.59	---	151,647.21
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,003,616.76)	---	(282.04)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	12,082,944.00	-7.03%	11,233,127.83	1.35%	11,384,493.00
3. Employee Benefits	3000-3999	23,877,661.00	-1.15%	23,603,850.88	0.14%	23,637,168.52
4. Books and Supplies	4000-4999	3,457,185.00	-17.40%	2,855,652.03	0.50%	2,870,041.28
5. Services and Other Operating Expenditures	5000-5999	33,719,331.00	0.96%	34,043,686.88	2.71%	34,965,576.20
6. Capital Outlay	6000-6999	511,169.00	-56.74%	221,130.00	0.00%	221,130.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	479,269.00	-5.63%	452,292.00	0.00%	452,292.00
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)		99,533,210.00	-1.65%	97,894,473.83	1.52%	99,387,154.62
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(3,168,186.00)	---	318,280.29	---	107,927.64

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
2026-27 Adopted Budget
Restricted

Fund 01
Projection# 31608

Description	Object Codes	2026-27	% Change	2027-28	% Change	2028-29
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	13,959,840.07	-22.70%	10,791,654.07	2.95%	11,109,934.36
2. Ending Fund Balance		10,791,654.07	---	11,109,934.36	---	11,217,862.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	10,791,654.07	2.95%	11,109,934.36	0.97%	11,217,862.00
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	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
2026-27 Adopted Budget
Assumptions

Fund 01
Projection# 31608

Description	2026-27 Base Year	2027-28 Year 2	2028-29 Year 3
State Rates			
State Categorical COLA	2.8700%	3.3000%	3.0900%
Special Education COLA	2.8700%	3.3000%	3.0900%
Mandate Block Grant	2.8700%	3.3000%	3.0900%
California CPI	3.7600%	3.1800%	2.7600%
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	4.6000%	4.3000%	4.3000%
Applied Change Rate		-6.5217%	0.0000%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	26.4000%	26.8000%	25.9000%
Applied Change Rate		1.5152%	-3.3582%
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	2026-27 Base Year	2027-28 Year 2	2028-29 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$0.00	\$61,458,975.00	\$58,862,860.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$2,232,514.00	\$2,162,836.00
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	\$(15,833,726.00)	\$(16,559,501.00)
Certificated Staff Step & Column	0.0000%	1.3500%	1.3500%
Classified Staff Step	0.0000%	1.3500%	1.3500%
Certificated COLA	0.0000%	0.0000%	0.0000%
Certificated 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 COLA	0.0000%	0.0000%	0.0000%
Classified 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	2026-27 Base Year	2027-28 Year 2	2028-29 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	2026-27 Base Year	2027-28 Year 2	2028-29 Year 3
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User-defined Rates and Values

Description	2026-27 Base Year	2027-28 Year 2	2028-29 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

2026-27 Adopted Budget

Santa Rosa City Schools

General Fund
Multiyear Projections

Form MYP

California Dept of Education

SACS Financial Reporting Software

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	177,181,215.00	1.16%	179,230,291.00	-0.64%	178,088,723.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,797,464.00	1.58%	7,920,683.96	0.94%	7,995,092.19
4. Other Local Revenues	8600-8799	8,059,745.00	-0.32%	8,033,744.09	0.00%	8,033,744.09
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(52,108,873.00)	4.29%	(54,346,868.90)	2.10%	(55,486,612.23)
6. Total (Sum lines A1 thru A5c)		140,929,551.00	-0.07%	140,837,850.15	-1.57%	138,630,947.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,596,164.00		59,710,625.13
b. Step & Column Adjustment				795,356.13		793,187.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(680,895.00)		(956,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,596,164.00	0.19%	59,710,625.13	-0.27%	59,547,812.56
2. Classified Salaries						
a. Base Salaries				20,667,952.00		20,946,969.35
b. Step & Column Adjustment				279,017.35		282,784.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,667,952.00	1.35%	20,946,969.35	1.35%	21,229,753.44
3. Employee Benefits	3000-3999	31,188,968.00	0.66%	31,395,029.05	-0.39%	31,273,403.35
4. Books and Supplies	4000-4999	1,508,430.00	3.18%	1,556,398.07	2.76%	1,599,354.66
5. Services and Other Operating Expenditures	5000-5999	27,124,372.00	3.18%	27,986,927.02	2.76%	28,759,366.21
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	116,490.00	0.00%	116,490.00	0.00%	116,490.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,797,384.00)	0.00%	(2,797,384.00)	0.00%	(2,797,384.00)
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		137,404,992.00	1.10%	138,915,054.62	0.59%	139,728,796.22

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,524,559.00		1,922,795.53		(1,097,849.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,477,347.17		8,001,906.17		9,924,701.70
2. Ending Fund Balance (Sum lines C and D1)		8,001,906.17		9,924,701.70		8,826,852.53
3. Components of Ending Fund Balance						
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						
1. Reserve for Economic Uncertainties	9789	7,108,146.06		7,104,285.85		7,173,478.53
2. Unassigned/Unappropriated	9790	893,760.11		2,820,415.85		1,653,374.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,001,906.17		9,924,701.70		8,826,852.53
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,108,146.06		7,104,285.85		7,173,478.53
c. Unassigned/Unappropriated	9790	893,760.11		2,820,415.85		1,653,374.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	644,800.50		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,646,706.67		9,924,701.70		8,826,852.53
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.						
See Attached						

Budget, July 1
General Fund
Multiyear Projections
Restricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	3,573,401.00	0.00%	3,573,401.00	0.00%	3,573,401.00
2. Federal Revenues	8100-8299	9,455,469.00	0.00%	9,455,469.00	0.00%	9,455,469.00
3. Other State Revenues	8300-8599	17,670,247.00	0.89%	17,827,726.22	0.80%	17,970,311.03
4. Other Local Revenues	8600-8799	12,636,721.00	-4.33%	12,088,976.00	0.00%	12,088,976.00
5. Other Financing Sources						
a. Transfers In	8900-8929	920,313.00	0.00%	920,313.00	0.00%	920,313.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	52,108,873.00	4.29%	54,346,868.90	2.10%	55,486,612.23
6. Total (Sum lines A1 thru A5c)		96,365,024.00	1.92%	98,212,754.12	1.31%	99,495,082.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,405,651.00		25,484,734.21
b. Step & Column Adjustment				342,976.31		344,043.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(263,893.10)		27,675.46
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,405,651.00	0.31%	25,484,734.21	1.46%	25,856,453.62
2. Classified Salaries						
a. Base Salaries				12,082,944.00		11,233,127.83
b. Step & Column Adjustment				153,800.59		151,647.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,003,616.76)		(282.04)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,082,944.00	-7.03%	11,233,127.83	1.35%	11,384,493.00
3. Employee Benefits	3000-3999	23,877,661.00	-1.15%	23,603,850.88	0.14%	23,637,168.52
4. Books and Supplies	4000-4999	3,457,185.00	-17.40%	2,855,652.03	0.50%	2,870,041.28
5. Services and Other Operating Expenditures	5000-5999	33,719,331.00	0.96%	34,043,686.88	2.71%	34,965,576.20
6. Capital Outlay	6000-6999	511,169.00	-56.74%	221,130.00	0.00%	221,130.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	479,269.00	-5.63%	452,292.00	0.00%	452,292.00
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		99,533,210.00	-1.65%	97,894,473.83	1.52%	99,387,154.62
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,168,186.00)		318,280.29		107,927.64

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,959,840.07		10,791,654.07		11,109,934.36
2. Ending Fund Balance (Sum lines C and D1)		10,791,654.07		11,109,934.36		11,217,862.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,791,655.43		11,109,934.36		11,217,862.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.36)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,791,654.07		11,109,934.36		11,217,862.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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.						
See Attached						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	180,754,616.00	1.13%	182,803,692.00	-0.62%	181,662,124.00
2. Federal Revenues	8100-8299	9,455,469.00	0.00%	9,455,469.00	0.00%	9,455,469.00
3. Other State Revenues	8300-8599	25,467,711.00	1.10%	25,748,410.18	0.84%	25,965,403.22
4. Other Local Revenues	8600-8799	20,696,466.00	-2.77%	20,122,720.09	0.00%	20,122,720.09
5. Other Financing Sources						
a. Transfers In	8900-8929	920,313.00	0.00%	920,313.00	0.00%	920,313.00
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)		237,294,575.00	0.74%	239,050,604.27	-0.39%	238,126,029.31
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				85,001,815.00		85,195,359.34
b. Step & Column Adjustment				1,138,332.44		1,137,231.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(944,788.10)		(928,324.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,001,815.00	0.23%	85,195,359.34	0.25%	85,404,266.18
2. Classified Salaries						
a. Base Salaries				32,750,896.00		32,180,097.18
b. Step & Column Adjustment				432,817.94		434,431.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,003,616.76)		(282.04)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,750,896.00	-1.74%	32,180,097.18	1.35%	32,614,246.44
3. Employee Benefits	3000-3999	55,066,629.00	-0.12%	54,998,879.93	-0.16%	54,910,571.87
4. Books and Supplies	4000-4999	4,965,615.00	-11.15%	4,412,050.10	1.30%	4,469,395.94
5. Services and Other Operating Expenditures	5000-5999	60,843,703.00	1.95%	62,030,613.90	2.73%	63,724,942.41
6. Capital Outlay	6000-6999	511,169.00	-56.74%	221,130.00	0.00%	221,130.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	116,490.00	0.00%	116,490.00	0.00%	116,490.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,318,115.00)	1.16%	(2,345,092.00)	0.00%	(2,345,092.00)
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 thru B10)		236,938,202.00	-0.05%	236,809,528.45	0.97%	239,115,950.84
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		356,373.00		2,241,075.82		(989,921.53)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,437,187.24		18,793,560.24		21,034,636.06
2. Ending Fund Balance (Sum lines C and D1)		18,793,560.24		21,034,636.06		20,044,714.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,791,655.43		11,109,934.36		11,217,862.00
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						
1. Reserve for Economic Uncertainties	9789	7,108,146.06		7,104,285.85		7,173,478.53
2. Unassigned/Unappropriated	9790	893,758.75		2,820,415.85		1,653,374.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,793,560.24		21,034,636.06		20,044,714.53
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,108,146.06		7,104,285.85		7,173,478.53
c. Unassigned/Unappropriated	9790	893,760.11		2,820,415.85		1,653,374.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.36)		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	644,800.50		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,646,705.31		9,924,701.70		8,826,852.53
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.65%		4.19%		3.69%
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					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): <hr/>						
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 A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		0.00		10,308.02		9,928.17
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		236,938,202.00		236,809,528.45		239,115,950.84
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)		236,938,202.00		236,809,528.45		239,115,950.84
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,846,910.10		7,104,285.85		7,173,478.53
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		90,000.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,846,910.10		7,104,285.85		7,173,478.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		YES		YES

2026-27 Adopted Budget

FCMAT/CSIS Software Projection Pro

Santa Rosa City Schools

Cashflow Report

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
2026-27 Adopted Budget
Base Year: 2026-27

Fund 01
Projection# 31608

Object Range	Budget/Beg. Balance	2027 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH	8,740,928.42	(843,446.79)	(12,945,645.26)	38,175,194.87	23,897,432.98	—	—	—	—
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019 63,326,984.00	6,067,475.28	5,492,402.28	5,492,402.28	6,642,548.28	—	—	63,326,984.00	—
Property Taxes	8020-8079 129,122,528.00	—	64,561,264.00	—	—	—	—	129,122,528.00	—
Miscellaneous Funds & LCFF Transfers	8080-8099 (11,694,896.00)	(2,137,561.37)	(1,068,780.36)	(1,068,780.36)	(1,068,781.00)	2,504,619.35	—	(11,694,896.00)	0.00
Federal Revenue	8100-8299 9,455,469.00	152,709.71	661,264.17	236,433.13	642,672.08	4,366,626.86	—	9,455,469.00	—
Other State Revenue	8300-8599 25,467,711.00	2,466,537.13	1,730,167.33	(11,411.08)	(51,699.63)	772,532.76	9,040,550.99	25,467,711.00	0.00
Other Local Revenue	8600-8799 20,696,466.00	1,248,410.03	2,489,707.46	1,239,071.07	2,498,266.64	1,755,331.09	—	20,696,466.00	0.00
Interfund Transfers in	8910-8929 920,313.00	—	—	306,771.00	—	—	—	920,313.00	—
All Other Financing Sources	8930-8999 0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS	237,294,575.00	7,797,570.78	73,866,024.88	6,194,486.04	8,663,006.37	9,399,110.06	9,040,550.99	237,294,574.99	0.01
C. DISBURSEMENTS									
Certificated Salaries	1000-1999 85,001,815.00	7,506,998.73	7,467,386.94	8,376,617.32	8,376,618.31	—	—	85,001,815.00	—
Classified Salaries	2000-2999 32,750,896.00	3,175,272.10	2,848,313.54	2,891,848.38	2,426,885.35	—	—	32,750,896.00	0.00
Employee Benefits	3000-3999 55,066,629.00	4,382,669.24	4,340,144.50	4,179,699.89	2,290,498.28	—	9,040,550.99	55,066,629.00	—
Books and Supplies	4000-4999 4,965,615.00	114,606.05	174,505.98	773,425.97	1,475,838.15	646,241.20	—	4,965,615.00	(0.00)
Services	5000-5999 60,843,703.00	4,740,086.62	7,903,223.76	5,690,722.87	5,129,084.05	9,781,909.51	—	60,843,703.00	—
Capital Outlay	6000-6999 511,169.00	4,744.16	11,610.02	46,629.25	134,538.73	—	—	511,169.00	(0.00)
Other Outgo	7000-7499 (2,201,625.00)	—	—	(733,875.00)	—	—	—	(2,201,625.00)	—
Interfund Transfers Out	7600-7629 0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699 0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS	236,938,202.00	19,924,376.90	22,745,184.74	21,225,068.68	19,833,462.87	10,428,150.71	9,040,550.99	236,938,202.00	(0.00)
E. NET INCREASE/DECREASE (B - C + D)	(6,578,335.16)	(12,102,198.48)	51,120,840.14	(14,277,761.89)	(11,170,456.50)	(1,029,040.65)	—	2,957,007.41	
F. ENDING CASH (A + E)		(12,945,645.26)	38,175,194.87	23,897,432.98	12,726,976.48	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,697,935.83	

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
2026-27 Adopted Budget
Base Year: 2026-27

Fund 01
Projection# 31608

	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	(14,338,455.80)	24,607.64	—	752,820.75	—	—	—	14,338,455.80	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	(356,525.74)	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		(14,709,451.54)	24,607.64	—	752,820.75	—	—	—	14,338,455.80	—
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(7,774,743.38)	—	—	—	—	—	—	7,774,743.38	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	3,963,078.00	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		(7,774,743.38)	—	—	—	—	—	—	11,737,821.38	—
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		(6,934,708.16)	24,607.64	—	752,820.75	—	—	—	2,600,634.42	—
E. NET INCREASE/DECREASE (B - C + D)		(6,578,335.16)	(12,102,198.48)	51,120,840.14	(14,277,761.89)	(11,170,456.50)	(1,029,040.65)	—	2,957,007.41	—
F. ENDING CASH (A + E)			(12,945,645.26)	38,175,194.87	23,897,432.98	12,726,976.48	—	—	—	—
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									11,697,935.83	—

Santa Rosa City Schools
49-40253-0000000

Cashflow Report

For 26-27 Budget Cash Flow Beginning Balance Copy of 2025-26 3rd Interim MYP updated

Fund 01
Projection# 31676

Base Year: 2025-26 ; Actuals Through the Month of May

Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH	16,853,337.20	10,977,453.02	392,046.56	37,741,642.62	30,938,543.77	—	—	—	—
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019 56,634,817.00	4,438,578.00	3,889,594.00	11,474,635.00	(4,055,623.62)	4,759,849.62	—	56,634,817.00	—
Property Taxes	8020-8079 129,347,398.00	138,047.83	49,899,727.85	3,219,065.98	1,797,553.27	—	—	129,347,398.00	—
Miscellaneous Funds & LCFF Transfers	8080-8099 (10,232,532.00)	(306,387.50)	(803,020.00)	(1,046,545.00)	(2,782,064.91)	2,301,026.41	—	(10,232,532.00)	0.00
Federal Revenue	8100-8299 9,438,720.18	152,015.94	658,260.00	268,571.73	606,539.64	4,372,997.02	—	9,438,720.18	—
Other State Revenue	8300-8599 33,191,579.27	3,845,678.34	2,410,906.40	1,410,590.00	(1,708,096.59)	865,086.75	9,040,550.99	33,191,579.27	—
Other Local Revenue	8600-8799 24,772,254.07	1,450,511.11	2,892,758.19	1,931,091.19	3,136,575.87	2,039,496.00	—	24,772,254.07	—
Interfund Transfers in	8910-8929 5,900,000.00	—	—	—	5,204,753.67	—	—	5,900,000.00	—
All Other Financing Sources	8930-8999 0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS	249,052,236.52	9,718,443.72	58,948,226.44	17,257,408.90	2,199,637.33	14,338,455.80	9,040,550.99	249,052,236.52	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999 92,582,423.90	8,179,677.89	8,136,516.61	8,512,048.93	9,706,249.44	—	—	92,582,423.90	—
Classified Salaries	2000-2999 32,811,026.63	3,182,226.47	2,854,551.81	2,893,881.25	2,424,902.18	—	—	32,811,026.63	—
Employee Benefits	3000-3999 57,038,432.71	4,570,291.48	4,525,946.26	4,590,638.86	2,157,974.26	—	9,040,550.99	57,038,432.71	—
Books and Supplies	4000-4999 4,828,921.90	168,265.64	256,211.26	255,915.86	584,835.13	948,817.17	—	4,828,921.90	—
Services	5000-5999 61,947,646.22	4,858,331.45	8,100,375.30	3,124,138.60	10,751,729.86	6,825,926.21	—	61,947,646.22	—
Capital Outlay	6000-6999 533,105.45	5,384.50	13,177.07	25,266.88	133,295.86	—	—	533,105.45	—
Other Outgo	7000-7499 (1,350,537.00)	125,103.07	(284,243.83)	84,168.38	(1,361,734.05)	—	—	(1,350,537.00)	—
Interfund Transfers Out	7600-7629 0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699 0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS	248,391,019.81	21,089,280.50	23,602,534.48	19,486,058.76	24,397,252.68	7,774,743.38	9,040,550.99	248,391,019.81	—
E. NET INCREASE/DECREASE (B - C + D)	3,510,307.27	(10,585,406.46)	37,349,596.06	(6,803,098.85)	(22,197,615.35)	6,563,712.42	—	(1,548,696.36)	—
F. ENDING CASH (A + E)		392,046.56	37,741,642.62	30,938,543.77	8,740,928.42	—	—	—	—
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,304,640.84	

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
For 26-27 Budget Cash Flow Beginning Balance Copy of 2025-26 3rd
Interim MYP updated

Fund 01
Projection# 31676

Base Year: 2025-26 ; Actuals Through the Month of May

	Object Range	Budget/Beg. Balance	2026			June	Accruals	Adjustments	TOTAL	Variance
			March	April	May					
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)	26,943.59	(401.52)	844,777.59	—	—	—	15,707,827.58	
Due From Other Funds	9310	(4,061,891.69)	—	—	—	—	—	—	4,061,891.69	
Stores	9320	(356,525.74)	9,187.52	7,848.49	22,297.54	—	—	—	48,433.20	
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)	36,131.11	7,446.97	867,075.13	—	—	—	19,820,029.47	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(20,062,217.13)	(749,299.21)	(1,996,457.13)	5,441,524.12	—	—	—	18,373,020.63	
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)	(749,299.21)	(1,996,457.13)	5,441,524.12	—	—	—	22,029,942.54	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		2,849,090.56	785,430.32	2,003,904.10	(4,574,448.99)	—	—	—	(2,209,913.07)	
E. NET INCREASE/DECREASE (B - C + D)		3,510,307.27	(10,585,406.46)	37,349,596.06	(6,803,098.85)	(22,197,615.35)	6,563,712.42	—	(1,548,696.36)	
F. ENDING CASH (A + E)			392,046.56	37,741,642.62	30,938,543.77	8,740,928.42	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									15,304,640.84	

2026-27 Adopted Budget

Santa Rosa City Schools

General Fund
2026-27 Budget Form CASH

Cashflow Worksheet

California Dept of Education

SACS Financial Reporting Software

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			8,740,928.42	6,253,886.21	(3,555,798.48)	(18,528,026.46)	(27,967,360.51)	(42,182,382.54)	17,350,073.23	9,912,877.52
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,051,334.60	3,051,334.60	5,492,402.28	5,492,402.28	5,492,402.28	6,067,475.28	5,492,402.28	5,492,402.28
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	64,561,264.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(916,097.82)	(1,832,195.64)	(1,221,463.76)	(1,221,463.76)	(1,221,463.76)	(1,221,463.76)	(1,221,463.76)
Federal Revenue	8100-8299		(134,372.75)	(4,772,403.41)	415,863.30	1,364,193.63	161,591.17	6,360,891.11	0.00	0.00
Other State Revenue	8300-8599		2,602,115.65	(1,028,810.43)	1,064,685.21	2,568,201.07	758,106.65	2,278,256.91	1,723,867.32	1,554,611.12
Other Local Revenue	8600-8799		365,320.84	699,924.07	1,249,863.18	1,792,130.01	1,957,882.17	2,334,230.48	2,722,873.02	343,455.94
Interfund Transfers In	8900-8929		0.00	0.00	0.00	306,771.00	0.00	0.00	306,771.00	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			5,884,398.34	(2,966,052.99)	6,390,618.33	10,302,234.23	7,148,518.51	80,380,654.02	9,024,449.86	6,169,005.58
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		662,898.54	7,340,919.75	7,323,314.25	7,549,477.54	7,658,907.15	7,880,915.55	7,428,382.34	7,429,378.58
Classified Salaries	2000-2999		1,194,313.37	2,641,830.41	2,789,981.11	2,924,350.86	3,015,960.45	3,064,388.75	2,856,902.19	2,920,849.49
Employee Benefits	3000-3999		944,555.02	3,923,402.12	4,238,474.82	4,324,264.55	4,355,619.40	4,382,579.61	4,305,844.81	4,358,325.77
Books and Supplies	4000-4999		44,917.66	319,807.49	578,822.48	292,491.16	87,184.64	142,038.50	155,411.02	160,324.70
Services	5000-5999		630,952.90	2,870,058.09	5,248,192.85	4,058,989.39	4,948,024.80	5,344,026.82	2,439,211.02	2,059,220.32
Capital Outlay	6000-6999		30,172.22	14,906.80	11,884.76	135,084.52	37,845.69	34,249.02	43,495.86	6,007.98
Other Outgo	7000-7499		0.00	0.00	0.00	(733,875.00)	0.00	0.00	(733,875.00)	0.00
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			3,507,809.71	17,110,924.66	20,190,670.27	18,550,783.02	20,103,542.13	20,848,198.25	16,495,372.24	16,934,106.84
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	(14,338,455.80)	1,820,607.34	11,530,688.76	91,219.76	72,610.54	3,397.39	0.00	33,726.67	8,776.95
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	(356,525.74)	0.00	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	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		(14,709,451.54)	1,820,607.34	11,530,688.76	91,219.76	72,610.54	3,397.39	0.00	33,726.67	8,776.95
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(7,774,743.38)	2,721,160.18	1,263,395.80	1,263,395.80	1,263,395.80	1,263,395.80	0.00	0.00	0.00
Due To Other Funds	9610	0.00	3,963,078.00	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		(7,774,743.38)	6,684,238.18	1,263,395.80	1,263,395.80	1,263,395.80	1,263,395.80	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		(6,934,708.16)	(4,863,630.84)	10,267,292.96	(1,172,176.04)	(1,190,785.26)	(1,259,998.41)	0.00	33,726.67	8,776.95
E. NET INCREASE/DECREASE (B - C + D)			(2,487,042.21)	(9,809,684.69)	(14,972,227.98)	(9,439,334.05)	(14,215,022.03)	59,532,455.77	(7,437,195.71)	(10,756,324.31)
F. ENDING CASH (A + E)			6,253,886.21	(3,555,798.48)	(18,528,026.46)	(27,967,360.51)	(42,182,382.54)	17,350,073.23	9,912,877.52	(843,446.79)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		(843,446.79)	(12,945,645.27)	38,175,194.87	23,897,432.98				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	6,067,475.28	5,492,402.28	5,492,402.28	6,642,548.28	0.00	0.00	63,326,984.00	63,326,984.00
Property Taxes	8020-8079	0.00	64,561,264.00	0.00	0.00	0.00	0.00	129,122,528.00	129,122,528.00
Miscellaneous Funds	8080-8099	(2,137,561.37)	(1,068,780.36)	(1,068,780.36)	(1,068,781.00)	2,504,619.35	0.00	(11,694,896.00)	(11,694,896.00)
Federal Revenue	8100-8299	152,709.71	661,264.17	236,433.13	642,672.08	4,366,626.86	0.00	9,455,469.00	9,455,469.00
Other State Revenue	8300-8599	2,466,537.13	1,730,167.33	(11,411.08)	(51,699.63)	772,532.76	9,040,550.99	25,467,711.00	25,467,711.00
Other Local Revenue	8600-8799	1,248,410.03	2,489,707.46	1,239,071.07	2,498,266.64	1,755,331.09	0.00	20,696,466.00	20,696,466.00
Interfund Transfers In	8900-8929	0.00	0.00	306,771.00	0.00	0.00	0.00	920,313.00	920,313.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,797,570.78	73,866,024.88	6,194,486.04	8,663,006.37	9,399,110.06	9,040,550.99	237,294,575.00	237,294,575.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,506,998.73	7,467,386.94	8,376,617.32	8,376,618.31	0.00	0.00	85,001,815.00	85,001,815.00
Classified Salaries	2000-2999	3,175,272.10	2,848,313.54	2,891,848.38	2,426,885.35	0.00	0.00	32,750,896.00	32,750,896.00
Employee Benefits	3000-3999	4,382,669.24	4,340,144.50	4,179,699.89	2,290,498.28	0.00	9,040,550.99	55,066,629.00	55,066,629.00
Books and Supplies	4000-4999	114,606.05	174,505.98	773,425.97	1,475,838.15	646,241.20	0.00	4,965,615.00	4,965,615.00
Services	5000-5999	4,740,086.62	7,903,223.76	5,690,722.87	5,129,084.05	9,781,909.51	0.00	60,843,703.00	60,843,703.00
Capital Outlay	6000-6999	4,744.16	11,610.02	46,629.25	134,538.73	0.00	0.00	511,169.01	511,169.00
Other Outgo	7000-7499	0.00	0.00	(733,875.00)	0.00	0.00	0.00	(2,201,625.00)	(2,201,625.00)
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

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		19,924,376.90	22,745,184.74	21,225,068.68	19,833,462.87	10,428,150.71	9,040,550.99	236,938,202.01	236,938,202.00
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	24,607.64	0.00	752,820.75	0.00	0.00	0.00	14,338,455.80	
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		24,607.64	0.00	752,820.75	0.00	0.00	0.00	14,338,455.80	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	7,774,743.38	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	3,963,078.00	
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	11,737,821.38	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		24,607.64	0.00	752,820.75	0.00	0.00	0.00	2,600,634.42	
E. NET INCREASE/DECREASE (B - C + D)		(12,102,198.48)	51,120,840.14	(14,277,761.89)	(11,170,456.50)	(1,029,040.65)	0.00	2,957,007.41	356,373.00
F. ENDING CASH (A + E)		(12,945,645.27)	38,175,194.87	23,897,432.98	12,726,976.48				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,697,935.83	

2026-27 Adopted Budget

2026-27 Budget Attachment

Balances in Excess of Minimum Reserve
Requirements

Reasons for Assigned and Unassigned Ending
Fund Balances in Excess of Minimum
Recommended Reserves

District: Santa Rosa City Schools
 CDS #: 70912 & 70920

**Adopted Budget
 2026-27 Budget Attachment**

Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			2026-27 Budget	Objects 9780/9789/9790 (Exclude all non-spendable, restricted & committed funds)
Form	Fund			
01	General Fund		\$8,001,906.17	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects		\$644,800.50	Form 17
Total Assigned and Unassigned Ending Fund Balances			\$8,646,706.67	
District Standard Reserve Level			3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties			\$7,108,146.06	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need			\$1,538,560.61	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2026-27 Budget	Description of Need
01	General Fund	\$893,760.11	Textbook/Curriculum Adoption, Technology Replacements, Special Education Cost Volatility, Rising Statutory Benefits, LCFF Volatility & Deferrals.
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$644,800.50	Textbook/Curriculum Adoption, Technology Replacements, Special Education Cost Volatility, Rising Statutory Benefits, LCFF Volatility & Deferrals.
Insert Lines above as needed			
Total of Substantiated Needs		\$1,538,560.61	

Remaining Unsubstantiated Balance \$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

2026-27 Adopted Budget

Santa Rosa City Schools

Charter Schools Special Revenue Fund

Form 09

California Dept of Education

SACS Financial Reporting Software

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	22,576,991.00	26,441,134.00	17.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,729,727.17	1,956,840.00	-28.3%
4) Other Local Revenue		8600-8799	260,544.63	145,366.00	-44.2%
5) TOTAL, REVENUES			25,567,262.80	28,543,340.00	11.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,566,275.65	12,553,601.00	8.5%
2) Classified Salaries		2000-2999	2,519,823.94	2,645,846.00	5.0%
3) Employee Benefits		3000-3999	5,321,614.28	5,640,319.00	6.0%
4) Books and Supplies		4000-4999	271,568.26	209,963.00	-22.7%
5) Services and Other Operating Expenditures		5000-5999	3,232,006.52	3,877,884.00	20.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,095,914.00	1,973,649.00	80.1%
9) TOTAL, EXPENDITURES			24,007,202.65	26,901,262.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,560,060.15	1,642,078.00	5.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,560,060.15	1,642,078.00	5.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,178,394.86	4,738,455.01	49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,178,394.86	4,738,455.01	49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,178,394.86	4,738,455.01	49.1%
2) Ending Balance, June 30 (E + F1e)			4,738,455.01	6,380,533.01	34.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,079,661.86	2,107,164.86	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,657,293.15	4,273,368.15	60.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,947,453.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,002.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,941,951.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	459.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(0.01)		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			459.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			5,941,491.83		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	9,277,060.00	11,634,319.00	25.4%
Education Protection Account State Aid - Current Year		8012	343,690.00	384,124.00	11.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	12,956,241.00	14,422,691.00	11.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,576,991.00	26,441,134.00	17.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	34,882.00	34,882.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	343,024.13	343,024.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,311,753.00	1,301,644.00	-0.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	291,618.00	277,290.00	-4.9%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	748,450.04	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,729,727.17	1,956,840.00	-28.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	145,365.82	145,366.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	115,178.81	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			260,544.63	145,366.00	-44.2%
TOTAL, REVENUES			25,567,262.80	28,543,340.00	11.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	10,053,654.14	11,018,309.00	9.6%
Certificated Pupil Support Salaries		1200	720,005.16	730,806.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	567,711.25	576,207.00	1.5%
Other Certificated Salaries		1900	224,905.10	228,279.00	1.5%
TOTAL, CERTIFICATED SALARIES			11,566,275.65	12,553,601.00	8.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	456,593.95	541,567.00	18.6%
Classified Support Salaries		2200	412,984.73	419,141.00	1.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	370,969.01	376,534.00	1.5%
Clerical, Technical and Office Salaries		2400	762,497.58	773,706.00	1.5%
Other Classified Salaries		2900	516,778.67	534,898.00	3.5%
TOTAL, CLASSIFIED SALARIES			2,519,823.94	2,645,846.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,903,955.02	2,000,279.00	5.1%
PERS		3201-3202	664,734.75	677,181.00	1.9%
OASDI/Medicare/Alternative		3301-3302	463,279.01	494,623.00	6.8%
Health and Welfare Benefits		3401-3402	1,833,391.65	1,976,386.00	7.8%
Unemployment Insurance		3501-3502	6,953.23	7,471.00	7.4%
Workers' Compensation		3601-3602	234,935.30	252,194.00	7.3%
OPEB, Allocated		3701-3702	1,301.51	2,603.00	100.0%
OPEB, Active Employees		3751-3752	213,063.81	229,582.00	7.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,321,614.28	5,640,319.00	6.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	15,620.27	3,204.00	-79.5%
Books and Other Reference Materials		4200	3,355.78	1,136.00	-66.1%
Materials and Supplies		4300	217,548.23	185,561.00	-14.7%
Noncapitalized Equipment		4400	35,043.98	20,062.00	-42.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			271,568.26	209,963.00	-22.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	938,184.40	1,035,110.00	10.3%
Travel and Conferences		5200	9,100.82	9,507.00	4.5%
Dues and Memberships		5300	2,000.00	2,075.00	3.8%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	341,368.00	392,590.00	15.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,451,965.60	1,915,825.00	31.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	487,519.03	520,837.00	6.8%
Communications		5900	1,868.67	1,940.00	3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,232,006.52	3,877,884.00	20.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,095,914.00	1,973,649.00	80.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,095,914.00	1,973,649.00	80.1%
TOTAL, EXPENDITURES			24,007,202.65	26,901,262.00	12.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	22,576,991.00	26,441,134.00	17.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,729,727.17	1,956,840.00	-28.3%
4) Other Local Revenue		8600-8799	260,544.63	145,366.00	-44.2%
5) TOTAL, REVENUES			25,567,262.80	28,543,340.00	11.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,786,735.29	17,213,399.00	9.0%
2) Instruction - Related Services	2000-2999		2,981,361.50	3,014,305.00	1.1%
3) Pupil Services	3000-3999		1,302,620.59	1,327,250.00	1.9%
4) Ancillary Services	4000-4999		105,851.99	107,370.00	1.4%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,542,090.00	3,884,489.00	52.8%
8) Plant Services	8000-8999		1,288,543.28	1,354,449.00	5.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,007,202.65	26,901,262.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,560,060.15	1,642,078.00	5.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,560,060.15	1,642,078.00	5.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,178,394.86	4,738,455.01	49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,178,394.86	4,738,455.01	49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,178,394.86	4,738,455.01	49.1%
2) Ending Balance, June 30 (E + F1e)			4,738,455.01	6,380,533.01	34.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,079,661.86	2,107,164.86	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,657,293.15	4,273,368.15	60.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	1,164,380.50	1,177,739.50
6300	Lottery: Instructional Materials	257,493.77	265,994.77
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	548,568.67	554,211.67
7810	Other Restricted State	29,192.00	29,192.00
9010	Other Restricted Local	80,026.92	80,026.92
Total, Restricted Balance		2,079,661.86	2,107,164.86

French American Charter

2026-27 Adopted Budget

Multi Year Projection (MYP)

Santa Rosa French-American Charter (SRFACS) Multi-Year Projection										
Budget Assumptions:		2025-26 Estimated Actuals			2026-27 Budget Yr 1			2027-28 Budget Yr 2	2028-29 Budget Yr 3	
Enrollment		544			627			627	627	
ADA		521.15			600.66			600.66	600.66	
Funded ADA		521.15			600.66			600.66	600.66	
COLA		2.30%			2.87%			3.30%	3.09%	
California CPI		3.25%			3.76%			3.18%	2.76%	
Interest Rate		4.30%			4.60%			4.30%	4.30%	
Description	Object Code	FY 2025/26 Estimated Actuals			FY 2026/27 Budget			Totals for 2027/28	Totals for 2028/29	
		Unrestricted	Restricted	Totals for 2025/26	Unrestricted	Restricted	Totals for 2026/27			
A. Revenue Detail										
LCFF Revenue Sources:										
Revenue Limit St Aid-curr Year	8011	\$ 2,446,931		\$ 2,446,931	\$ 3,200,700		\$ 3,200,700	\$ 3,318,406	\$ 3,352,893	
Education Protection Account	8012	\$ 104,230		\$ 104,230	\$ 120,134		\$ 120,134	\$ 120,134	\$ 120,134	
Charter School In-lieu	8096	\$ 3,825,304		\$ 3,825,304	\$ 4,387,786		\$ 4,387,786	\$ 4,545,414	\$ 4,757,174	
Total LCFF Revenue Sources		\$ 6,376,465	\$ -	\$ 6,376,465	\$ 7,708,620	\$ -	\$ 7,708,620	\$ 7,983,954	\$ 8,230,201	
Other State Revenues:										
Mandated Cost Reimbursements	8550	\$ 10,218		\$ 10,218	\$ 10,218		\$ 10,218	\$ 10,555	\$ 10,881	
State Lottery Revenue	8560	\$ 78,153	\$ 16,547	\$ 94,700	\$ 78,153	\$ 16,547	\$ 94,700	\$ 97,825	\$ 100,848	
All Other State Revenues	8590		\$ 527,121	\$ 527,121		\$ 283,757	\$ 283,757	\$ 293,121	\$ 302,178	
Total Other State Revenues		\$ 88,371	\$ 543,668	\$ 632,039	\$ 88,371	\$ 300,304	\$ 388,675	\$ 401,501	\$ 413,908	
Other Local Revenue:										
Interest	8660	\$ 56,959		\$ 56,959	\$ 56,959		\$ 56,959	\$ 56,788	\$ 56,805	
All Other Local Revenues	8699	\$ 1,352	\$ 58,800	\$ 60,151			\$ -	\$ -	\$ -	
Total Other Local Revenue		\$ 58,310	\$ 58,800	\$ 117,110	\$ 56,959	\$ -	\$ 56,959	\$ 56,788	\$ 56,805	
A. Total Year To Date Revenues		\$ 6,523,146	\$ 602,468	\$ 7,125,614	\$ 7,853,950	\$ 300,304	\$ 8,154,254	\$ 8,442,243	\$ 8,700,914	
B. Expenditure Detail										
Certificated Salaries:										
Teacher - Regular	1111	\$ 2,660,586	\$ 286,341	\$ 2,946,928	\$ 3,210,882	\$ 184,266	\$ 3,395,148	\$ 3,463,051	\$ 3,532,312	
Teacher Extra Day/year (hrly)	1112	\$ 13,899	\$ 75,943	\$ 89,842	\$ 13,919	\$ 73,522	\$ 87,441	\$ 89,190	\$ 90,974	
Teacher Extra Duty (stipend)	1113	\$ 7,996		\$ 7,996	\$ 7,996		\$ 7,996	\$ 8,156	\$ 8,319	
Teacher - Hourly Rate	1116		\$ 8,745	\$ 8,745		\$ 8,876	\$ 8,876	\$ 9,054	\$ 9,235	
Teacher - Over Class Size	1118	\$ 4,442		\$ 4,442	\$ 4,442		\$ 4,442	\$ 4,531	\$ 4,621	
Teacher Sub - Illness	1121	\$ 15,855		\$ 15,855	\$ 15,855		\$ 15,855	\$ 16,172	\$ 16,496	
Teacher Sub Release Time	1122	\$ 14,800	\$ 13,181	\$ 27,981	\$ 15,160	\$ 203	\$ 15,363	\$ 15,670	\$ 15,984	
Sub Teacher/Recruitment	1125	\$ 1,200			\$ 1,380					
Teacher Sub - Other Absence	1129	\$ 4,680		\$ 4,680	\$ 4,680		\$ 4,680	\$ 4,774	\$ 4,869	
Cert Pupil Support Salaries	1200	\$ 113,374		\$ 113,374	\$ 115,075		\$ 115,075	\$ 117,377	\$ 119,724	
Cert Support Extra Day/Yr	1210		\$ 26,282	\$ 26,282		\$ 26,676	\$ 26,676	\$ 27,210	\$ 27,754	
Nurses Regular	1211	13,891.46			\$ 14,100					
Certif. Administrators/Subs	1313	\$ 1,322		\$ 1,322	\$ 1,322		\$ 1,322	\$ 1,348	\$ 1,375	
Resource Teachers/Not In Clrm	1911	\$ 112,963		\$ 112,963	\$ 114,658		\$ 114,658	\$ 116,951	\$ 119,290	
Total Certificated Salaries		\$ 2,965,008	\$ 410,492	\$ 3,375,500	\$ 3,519,469	\$ 293,543	\$ 3,813,012	\$ 3,873,483	\$ 3,950,952	
Classified Salaries:										
Instructional Aides Regular	2111	\$ 18,480	\$ 12,612	\$ 31,092	\$ 66,354		\$ 66,354	\$ 67,681	\$ 69,035	
IA - Hourly	2112		\$ 3,372		\$ 135	\$ 3,422				
Instr Aides Subs & Overtime	2113	\$ 135	\$ 408	\$ 543			\$ -	\$ -	\$ -	
Classified Support Salaries	2200	\$ 92,663		\$ 92,663	\$ 94,053		\$ 94,053	\$ 95,934	\$ 97,853	
Class Support OT	2213	\$ 2,534		\$ 2,534	\$ 2,534		\$ 2,534	\$ 2,585	\$ 2,636	
Admin Personnel Regular Pay	2310	\$ 146,043			\$ 148,234					
Classified Supervisors	2315	\$ 56,345		\$ 56,345	\$ 57,191		\$ 57,191	\$ 58,335	\$ 59,502	

Clerical & Office Salaries	2400	\$ 68,156		\$ 68,156	\$ 69,178		\$ 69,178	\$ 70,562	\$ 71,973
Clerical Extra Duty/Overtime	2413	\$ 2,693	\$ 2,904	\$ 5,596	\$ 2,693	\$ 2,947	\$ 5,640	\$ 5,753	\$ 5,868
Clerical Subs	2423	\$ 12,477			\$ 12,477				
Resource Center Assistant	2430	\$ 48,264		\$ 48,264	\$ 48,987		\$ 48,987	\$ 49,967	\$ 50,966
Class Ext Duty/OT Pay	2913	\$ 2,709	\$ 11,622	\$ 14,331	\$ 2,709	\$ 11,796	\$ 14,505	\$ 14,795	\$ 15,091
Noon Supervisors	2920	\$ 76,308		\$ 76,308	\$ 87,754		\$ 87,754	\$ 89,509	\$ 91,299
Total Classified Salaries		\$ 526,806	\$ 30,918	\$ 557,724	\$ 592,299	\$ 18,165	\$ 610,464	\$ 455,120	\$ 464,222
Employee Benefits:									
STRS Certificated	3101	\$ 282,142	\$ 89,295	\$ 371,437	\$ 332,437	\$ 49,076	\$ 381,513	\$ 389,143	\$ 396,926
PERS Certificated	3201	\$ 100			\$ 100				
PERS Classified	3202	\$ 142,193	\$ 4,805	\$ 146,999	\$ 145,964	\$ 4,788	\$ 150,752	\$ 153,767	\$ 156,842
SSI Certificated	3311	\$ 95,997	\$ 2,624	\$ 98,621	\$ 109,358	\$ 2,214	\$ 111,572	\$ 113,803	\$ 116,080
SSI Classified	3312	\$ 35,364	\$ 1,135	\$ 36,499	\$ 36,548	\$ 1,126	\$ 37,674	\$ 38,427	\$ 39,196
Medicare Certificated	3331	\$ 43,203	\$ 4,029	\$ 47,233	\$ 49,121	\$ 4,225	\$ 53,346	\$ 54,413	\$ 55,501
Medicare Classified	3332	\$ 8,271	\$ 265	\$ 8,537	\$ 8,547	\$ 264	\$ 8,811	\$ 8,987	\$ 9,167
Certificated Health - CalPers	3411	\$ 397,098	\$ 13,691	\$ 410,789	\$ 451,280	\$ 13,896	\$ 465,176	\$ 474,480	\$ 483,969
Classified Health - CVT	3412	\$ 47,110		\$ 47,110	\$ 49,027		\$ 49,027	\$ 50,008	\$ 51,008
Certificated - Dental	3441	\$ 39,330	\$ 2,052	\$ 41,382	\$ 44,789	\$ 2,490	\$ 47,279	\$ 48,225	\$ 49,189
Classified - Dental	3442	\$ 6,201		\$ 6,201	\$ 6,508		\$ 6,508	\$ 6,638	\$ 6,771
Classified - Vision	3452	\$ 587		\$ 587	\$ 622		\$ 622	\$ 634	\$ 647
Certificated - Life	3461	\$ 1,639	\$ 85	\$ 1,724	\$ 1,867	\$ 104	\$ 1,971	\$ 2,010	\$ 2,051
Classified - Life	3462	\$ 301		\$ 301	\$ 315		\$ 315	\$ 321	\$ 328
Unemployment Insur Certificated	3501	\$ 1,510	\$ 139	\$ 1,649	\$ 1,719	\$ 145	\$ 1,864	\$ 1,901	\$ 1,939
Unemployment Insur Classified	3502	\$ 285	\$ 9	\$ 294	\$ 295	\$ 9	\$ 304	\$ 310	\$ 316
Workers Comp Certificated	3601	\$ 51,313	\$ 4,631	\$ 55,944	\$ 58,333	\$ 4,859	\$ 63,192	\$ 64,456	\$ 65,745
Workers Comp Classified	3602	\$ 9,617	\$ 304	\$ 9,921	\$ 9,938	\$ 302	\$ 10,240	\$ 10,445	\$ 10,654
Current Retiree Benefits-Cert	3751	\$ 49,159	\$ 2,966	\$ 52,124	\$ 56,009	\$ 3,417	\$ 59,426	\$ 60,615	\$ 61,827
Opeb, Active Employees-Class	3752	\$ 9,084		\$ 9,084	\$ 9,394		\$ 9,394	\$ 9,582	\$ 9,774
Total Employee Benefits		\$ 1,220,504	\$ 126,031	\$ 1,346,535	\$ 1,372,171	\$ 86,915	\$ 1,459,086	\$ 1,488,166	\$ 1,517,929
Books and Supplies:									
Textbooks	4100		\$ 2,816	\$ 2,816			\$ -	\$ -	\$ -
Materials & Supplies	4300	\$ (9,480)	\$ 45,319	\$ 35,839	\$ 12,155	\$ 15,430	\$ 27,585	\$ 28,462	\$ 29,248
Instructional Supply Classroom	4311		\$ 44,256	\$ 44,256		\$ 15,000	\$ 15,000	\$ 15,477	\$ 15,904
Technology-under \$500	4312	\$ 300	\$ 12,916	\$ 13,216	\$ 311		\$ 311	\$ 321	\$ 330
Food - In-District Meetings	4316	\$ 490		\$ 490	\$ 506		\$ 506	\$ 522	\$ 537
Keys And Locks	4336	\$ 51		\$ 51	\$ 53		\$ 53	\$ 55	\$ 56
Equip (non-cap) < \$5000 Ea	4400	\$ 713		\$ 713	\$ 740		\$ 740	\$ 764	\$ 785
Total Books and Supplies		\$ (7,927)	\$ 105,307	\$ 97,380	\$ 13,765	\$ 30,430	\$ 44,195	\$ 45,600	\$ 46,859
Services and Other Operating Expenditures:									
Sub-agreements	5100	\$ (39,588)	\$ 45,588	\$ 6,000		\$ 6,226	\$ 6,226	\$ 6,424	\$ 6,601
District Mileage	5213	\$ 5			\$ 5				
Travel & Conference	5215	\$ 10		\$ 10	\$ 10		\$ 10	\$ 10	\$ 11
Utilities - Gas	5510	\$ 15,654		\$ 15,654	\$ 16,243		\$ 16,243	\$ 16,760	\$ 17,222
Utilities-Gas/Electric	5511	\$ 56,646		\$ 56,646	\$ 58,776		\$ 58,776	\$ 60,645	\$ 62,319
Water/Sewer	5512	\$ 31,439		\$ 31,439	\$ 32,621		\$ 32,621	\$ 33,658	\$ 34,587
Rentals, Leases & Repairs	5600	\$ 668,208		\$ 668,208	\$ 688,254		\$ 688,254	\$ 710,140	\$ 729,740
Other Svcs & Oper Expenditures	5800	\$ 16,774	\$ 87,953	\$ 104,727	\$ 17,405	\$ 75,892	\$ 93,297	\$ 96,264	\$ 98,921
Legal	5810		\$ 16,460						
On-line Comput Sv/Software Li	5817	\$ 6,280	\$ 13,224	\$ 19,504	\$ 6,517		\$ 6,517	\$ 6,724	\$ 6,910
Field Trip Transportation	5832		\$ 9,796	\$ 9,796			\$ -	\$ -	\$ -
Crossing Guards	5892	\$ 24,103		\$ 24,103	\$ 25,009		\$ 25,009	\$ 25,804	\$ 26,516

Postage	5901	\$ 200		\$ 200	\$ 208		\$ 208	\$ 215	\$ 221
Total Services and Other Operating Expenditures		\$ 779,732	\$ 173,020	\$ 952,752	\$ 845,048	\$ 82,118	\$ 927,166	\$ 956,645	\$ 983,048
Capital Outlay:									
Equipment > \$5,000/ea	6400	\$ -	\$ -	\$ -			\$ -		
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers of Indirect/direct support costs:									
Indirect Cost Between Funds	7350	\$ 460,388	\$ 242	\$ 460,630	\$ 608,264		\$ 608,264	\$ 627,607	\$ 644,929
Total Transfers of Indirect/direct support costs		\$ 460,388	\$ 242	\$ 460,630	\$ 608,264	\$ -	\$ 608,264	\$ 627,607	\$ 644,929
B. Total Year To Date Expenditures		\$ 5,944,511	\$ 846,010	\$ 6,790,521	\$ 6,951,016	\$ 511,171	\$ 7,462,187	\$ 7,446,620	\$ 7,607,939
C. Other Financing Sources and Uses									
Contribution To Spec Ed	8982	\$ (218,364)	\$ 218,364	\$ -	\$ (221,640)	\$ 221,640	\$ -	\$ -	\$ -
Other Auth Infrnd Trnsfrs Out	7619	\$ -		\$ -			\$ -	\$ -	\$ -
C. Total Year To Date Other Financing Sources and Uses		\$ (218,364)	\$ 218,364	\$ -	\$ (221,640)	\$ 221,640	\$ -	\$ -	\$ -
Revenues, Expenditures, and Changes in Fund Balance									
A. Revenues		\$ 6,523,146	\$ 602,468	\$ 7,125,614	\$ 7,853,950	\$ 300,304	\$ 8,154,254	\$ 8,442,243	\$ 8,700,914
B. Expenditures		\$ 5,944,511	\$ 846,010	\$ 6,790,521	\$ 6,951,016	\$ 511,171	\$ 7,462,187	\$ 7,446,620	\$ 7,607,939
Subtotal (Revenue LESS Expense)		\$ 578,635	\$ (243,542)	\$ 335,093	\$ 902,934	\$ (210,867)	\$ 692,067	\$ 995,623	\$ 1,092,974
C. Other Financing Sources and Uses		\$ (218,364)	\$ 218,364	\$ -	\$ (221,640)	\$ 221,640	\$ -	\$ -	\$ -
Net Change in Fund Balance		\$ 360,271	\$ (25,178)	\$ 335,093	\$ 681,294	\$ 10,773	\$ 692,067	\$ 995,623	\$ 1,092,974
Beginning Balance		\$ 653,121	\$ 533,563	\$ 1,186,685	\$ 1,013,392	\$ 508,385	\$ 1,521,778	\$ 2,213,845	\$ 3,209,468
Ending Balance		\$ 1,013,392	\$ 508,385	\$ 1,521,778	\$ 1,694,686	\$ 519,158	\$ 2,213,845	\$ 3,209,468	\$ 4,302,442
Unrestricted Ending Balance Percentage		14.92%			22.71%				

Cesar Chavez Language Academy

2026-27 Adopted Budget

Multi Year Projection (MYP)

Cesar Chavez Language Academy Multi-Year Projection										
Budget Assumptions:		2025-26 Estimated Actuals			2026-27 Budget Yr 1			2027-28 Budget Yr 2	2028-29 Budget Yr 3	
Enrollment		763			852			852	852	
ADA		723.11			807.46			807.46	807.46	
Funded ADA		723.11			807.46			807.46	807.46	
COLA		2.30%			2.87%			3.30%	3.09%	
California CPI		3.25%			3.76%			3.18%	2.76%	
Interest Rate		4.30%			4.60%			4.30%	4.30%	
Description	Object Code	FY 2025/26 Estimated Actuals			FY 2026/27 Budget			Totals for 2027/28	Totals for 2028/29	
		Unrestricted	Restricted	Totals for 2025/26	Unrestricted	Restricted	Totals for 2026/27			
A. Revenue Detail										
LCFF Revenue Sources:										
Revenue Limit St Aid-curr Year	8011	\$ 5,109,939		\$ 5,109,939	\$ 6,334,927		\$ 6,334,927	\$ 6,579,811	\$ 6,692,797	
Education Protection Account	8012	\$ 144,622		\$ 144,622	\$ 161,492		\$ 161,492	\$ 161,492	\$ 161,492	
Charter School In-lieu	8096	\$ 5,307,714		\$ 5,307,714	\$ 5,898,350		\$ 5,898,350	\$ 6,110,244	\$ 6,394,906	
Total LCFF Revenue Sources		\$ 10,562,275	\$ -	\$ 10,562,275	\$ 12,394,769	\$ -	\$ 12,394,769	\$ 12,851,547	\$ 13,249,195	
Other State Revenues:										
Mandated Cost Reimbursements	8550	\$ 14,885		\$ 14,885	\$ 14,885		\$ 14,885	\$ 15,376	\$ 15,851	
State Lottery Revenue	8560	\$ 137,086	\$ 15,211	\$ 152,297	\$ 137,086	\$ 15,211	\$ 152,297	\$ 157,323	\$ 162,184	
All Other State Revenues	8590		\$ 1,314,845	\$ 1,314,845		\$ 976,681	\$ 976,681	\$ 1,008,911	\$ 1,040,087	
Total Other State Revenues		\$ 151,971	\$ 1,330,056	\$ 1,482,027	\$ 151,971	\$ 991,892	\$ 1,143,863	\$ 1,181,610	\$ 1,218,122	
Other Local Revenue:										
Interest	8660	\$ 54,800		\$ 54,800	\$ 54,800		\$ 54,800	\$ 54,636	\$ 54,652	
All Other Local Revenues	8699	\$ 463	\$ 13,342	\$ 13,806	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Local Revenue		\$ 55,263	\$ 13,342	\$ 68,606	\$ 54,800	\$ -	\$ 54,800	\$ 54,636	\$ 54,652	
A. Total Year To Date Revenues		\$ 10,769,509	\$ 1,343,398	\$ 12,112,907	\$ 12,601,540	\$ 991,892	\$ 13,593,432	\$ 14,087,793	\$ 14,521,969	
B. Expenditure Detail										
Certificated Salaries:										
Teacher - Regular	1111	\$ 3,276,202	\$ 447,168	\$ 3,723,370	\$ 3,876,029	\$ 310,699	\$ 4,186,728	\$ 4,270,463	\$ 4,355,872	
Teacher Extra Day/year (hrly)	1112	\$ 23,016	\$ 1,354	\$ 24,370	\$ 24,477	\$ 1,374	\$ 25,851	\$ 26,368	\$ 26,895	
Teacher Extra Duty (stipend)	1113	\$ 52,561		\$ 52,561	\$ 53,852		\$ 53,852	\$ 54,929	\$ 56,028	
Teacher - Hourly Rate	1116	\$ 10,596	\$ 6,255	\$ 16,851	\$ 10,755	\$ 6,349	\$ 17,104	\$ 17,446	\$ 17,795	
Teacher - Over Class Size	1118	\$ 26,165		\$ 26,165	\$ 29,435		\$ 29,435	\$ 30,024	\$ 30,624	
Teacher Sub - Illness	1121	\$ 72,900		\$ 72,900	\$ 82,013		\$ 82,013	\$ 83,653	\$ 85,326	
Teacher Sub Release Time	1122	\$ 24,283	\$ 400	\$ 24,683	\$ 27,230	\$ 406	\$ 27,636	\$ 28,189	\$ 28,752	
Teacher Sub - Other Absence	1129	\$ 3,848		\$ 3,848	\$ 4,197		\$ 4,197	\$ 4,281	\$ 4,367	
Cert Pupil Support Salaries	1200	\$ 250,724		\$ 250,724	\$ 254,484		\$ 254,484	\$ 259,574	\$ 264,765	
Cert Support Extra Day/Yr	1210		\$ 140,114	\$ 140,114		\$ 142,216	\$ 142,216	\$ 145,060	\$ 147,962	
Psychologists	1212	\$ 729		\$ 729	\$ 740		\$ 740	\$ 755	\$ 770	
Cert Administrators/Directors	1300	\$ 279,825		\$ 279,825	\$ 284,023		\$ 284,023	\$ 289,703	\$ 295,498	
Cert. Admin Extra Day/Yr	1312		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
Certif. Administrators/Subs	1313	\$ 62,901		\$ 62,901	\$ 63,844		\$ 63,844	\$ 65,121	\$ 66,423	
Resource Teachers/Not In Clrm	1911	\$ 111,669		\$ 111,669	\$ 113,344		\$ 113,344	\$ 115,611	\$ 117,923	
Cert Other Ext Day/Yr	1912	\$ 273		\$ 273	\$ 277		\$ 277	\$ 283	\$ 288	
Total Certificated Salaries		\$ 4,195,691	\$ 595,291	\$ 4,790,981	\$ 4,824,700	\$ 461,044	\$ 5,285,744	\$ 5,391,459	\$ 5,499,288	
Classified Salaries:										
Instructional Aides Regular	2111	\$ 198,855	\$ 72,228	\$ 271,083	\$ 254,076	\$ 64,814	\$ 318,890	\$ 325,268	\$ 331,773	
Instr Aides Subs & Overtime	2113	\$ 36		\$ 36	\$ 41		\$ 41	\$ 42	\$ 43	
Phys Ed Assts - Walk On Coach	2130	\$ 28,784		\$ 28,784	\$ 29,216		\$ 29,216	\$ 29,800	\$ 30,396	
Classified Support Salaries	2200	\$ 204,019		\$ 204,019	\$ 207,079		\$ 207,079	\$ 211,221	\$ 215,445	
Class Support OT	2213	\$ 473		\$ 473	\$ 480		\$ 480	\$ 490	\$ 499	

Class Support Sub	2222			\$ -			\$ -	\$ -	\$ -
Occupational Therapist	2235		\$ 50,446	\$ 50,446		\$ 51,202	\$ 51,202	\$ 52,226	
Classified Supervisors	2315	\$ 84,435		\$ 84,435	\$ 85,701		\$ 85,701	\$ 87,415	\$ 89,163
Clerical & Office Salaries	2400	\$ 393,553		\$ 393,553	\$ 399,456		\$ 399,456	\$ 407,445	\$ 415,594
Clerical Extra Duty/Overtime	2413	\$ 1,513		\$ 1,513	\$ 1,535		\$ 1,535	\$ 1,566	\$ 1,597
Resource Center Assistant	2430	\$ 30,730		\$ 30,730	\$ 31,191		\$ 31,191	\$ 31,815	\$ 32,451
Campus Supervisors	2910	\$ 102,066		\$ 102,066	\$ 103,597		\$ 103,597	\$ 105,669	\$ 107,782
Class Ext Duty/OT Pay	2913	\$ 3,598		\$ 3,598	\$ 3,759		\$ 3,759	\$ 3,834	\$ 3,911
Noon Supervisors	2920	\$ 101,950		\$ 101,950	\$ 103,479		\$ 103,479	\$ 105,549	\$ 107,660
Student Advisors	2925	\$ 103,759		\$ 103,759	\$ 105,316		\$ 105,316	\$ 107,422	\$ 109,571
Student/Family Support	2926	\$ 50,848		\$ 50,848	\$ 51,611		\$ 51,611	\$ 52,643	\$ 53,696
Total Classified Salaries		\$ 1,304,621	\$ 122,673	\$ 1,427,294	\$ 1,376,537	\$ 116,016	\$ 1,492,553	\$ 1,522,404	\$ 1,499,582
Employee Benefits:									
STRS Certificated	3101	\$ 782,008	\$ 116,283	\$ 898,291	\$ 893,275	\$ 80,976	\$ 974,251	\$ 993,736	\$ 1,013,611
PERS Classified	3202	\$ 345,885	\$ 30,644	\$ 376,529	\$ 352,003	\$ 31,103	\$ 383,106	\$ 390,768	\$ 398,583
SSI Certificated	3311	\$ 2,800	\$ 15	\$ 2,815	\$ 3,146	\$ 15	\$ 3,161	\$ 3,224	\$ 3,289
SSI Classified	3312	\$ 82,169	\$ 7,033	\$ 89,203	\$ 83,620	\$ 7,139	\$ 90,759	\$ 92,574	\$ 94,426
Medicare Certificated	3331	\$ 63,105	\$ 5,731	\$ 68,836	\$ 69,361	\$ 6,605	\$ 75,966	\$ 77,485	\$ 79,035
Medicare Classified	3332	\$ 19,218	\$ 1,645	\$ 20,863	\$ 19,557	\$ 1,670	\$ 21,227	\$ 21,652	\$ 22,085
Certificated Health - CalPers	3411	\$ 498,000	\$ 24,555	\$ 522,555	\$ 548,622	\$ 34,602	\$ 583,224	\$ 594,888	\$ 606,786
Classified Health - CVT	3412	\$ 281,931	\$ -	\$ 281,931	\$ 287,313	\$ -	\$ 287,313	\$ 293,059	\$ 298,920
Certificated - Dental	3441	\$ 55,875	\$ 4,378	\$ 60,252	\$ 61,682	\$ 5,411	\$ 67,093	\$ 68,435	\$ 69,804
Classified - Dental	3442	\$ 28,497	\$ 410	\$ 28,908	\$ 29,037	\$ 417	\$ 29,454	\$ 30,043	\$ 30,644
Certificated - Vision	3451	\$ 111		\$ 111	\$ 125		\$ 125	\$ 128	\$ 130
Classified - Vision	3452	\$ 3,348	\$ 50	\$ 3,398	\$ 3,401	\$ 51	\$ 3,452	\$ 3,521	\$ 3,591
Certificated - Life	3461	\$ 2,385	\$ 182	\$ 2,567	\$ 2,635	\$ 226	\$ 2,861	\$ 2,918	\$ 2,977
Classified - Life	3462	\$ 1,199	\$ 17	\$ 1,216	\$ 1,223	\$ 17	\$ 1,240	\$ 1,265	\$ 1,290
Unemployment Insur Certificated	3501	\$ 2,174	\$ 198	\$ 2,372	\$ 2,392	\$ 228	\$ 2,620	\$ 2,672	\$ 2,726
Unemployment Insur Classified	3502	\$ 661	\$ 57	\$ 718	\$ 674	\$ 57	\$ 731	\$ 745	\$ 760
Workers Comp Certificated	3601	\$ 72,839	\$ 6,652	\$ 79,492	\$ 80,058	\$ 7,654	\$ 87,712	\$ 89,466	\$ 91,256
Workers Comp Classified	3602	\$ 22,435	\$ 1,898	\$ 24,332	\$ 22,833	\$ 1,926	\$ 24,759	\$ 25,254	\$ 25,759
Current Retiree Benefits-Cert	3751	\$ 64,036	\$ 6,151	\$ 70,187	\$ 70,612	\$ 7,128	\$ 77,740	\$ 79,295	\$ 80,881
Opeb, Active Employees-Class	3752	\$ 21,131	\$ 1,854	\$ 22,986	\$ 21,503	\$ 1,882	\$ 23,385	\$ 23,853	\$ 24,330
Total Employee Benefits		\$ 2,349,808	\$ 207,753	\$ 2,557,560	\$ 2,553,072	\$ 187,107	\$ 2,740,179	\$ 2,794,982	\$ 2,850,882
Books and Supplies:									
Textbooks	4100	\$ 1,106	\$ 5,375	\$ 6,481	\$ 1,244	\$ 1,000	\$ 2,244	\$ 2,315	\$ 2,379
Books Other Than Textbooks	4200	\$ 529	\$ 288	\$ 816	\$ 595	\$ -	\$ 595	\$ 614	\$ 631
Materials & Supplies	4300	\$ 10,232	\$ 38,916	\$ 49,148	\$ 64,975	\$ 8,599	\$ 73,574	\$ 75,914	\$ 78,009
Instructional Supply Classroom	4311	\$ 1,956	\$ 15,016	\$ 16,972	\$ 2,201	\$ 2,500	\$ 4,701	\$ 4,850	\$ 4,984
Technology-under \$500	4312	\$ 791	\$ 63	\$ 854	\$ 836	\$ 60	\$ 896	\$ 924	\$ 950
Instructional-Uniforms	4314	\$ 22,300	\$ 7,824	\$ 30,124	\$ 23,138	\$ -	\$ 23,138	\$ 23,874	\$ 24,533
Food - In-District Meetings	4316	\$ 1,212		\$ 1,212	\$ 1,342		\$ 1,342	\$ 1,385	\$ 1,423
Musical Instruments <\$500	4318		\$ 1,403	\$ 1,403		\$ 1,332	\$ 1,332	\$ 1,374	\$ 1,412
Keys And Locks	4336	\$ 561		\$ 561	\$ 582		\$ 582	\$ 601	\$ 617
Equip (non-cap) < \$5000 Ea	4400	\$ 1,326	\$ 637	\$ 1,963	\$ 1,376	\$ -	\$ 1,376	\$ 1,420	\$ 1,459
Technology - Hardware < \$5,000	4412	\$ 420	\$ 15,869	\$ 16,289	\$ 436	\$ 15,075	\$ 15,511	\$ 16,004	\$ 16,446
Musical Instrumnts < \$5000 Ea	4418		\$ 2,564	\$ 2,564		\$ 2,435	\$ 2,435	\$ 2,512	\$ 2,582
Total Books and Supplies		\$ 40,433	\$ 87,953	\$ 128,387	\$ 96,725	\$ 31,001	\$ 127,726	\$ 131,788	\$ 135,425
Services and Other Operating Expenditures:									
Sub-agreements	5100	\$ 122,140	\$ 636,804	\$ 758,944	\$ 133,374	\$ 790,830	\$ 924,204	\$ 953,594	\$ 979,913
Contract Mileage-certificated	5211	\$ 197		\$ 197	\$ 200		\$ 200	\$ 206	\$ 212

Travel & Conference	5215	\$ 910		\$ 910	\$ 1,024		\$ 1,024	\$ 1,057	\$ 1,086
Dues & Memberships	5300	\$ 512		\$ 512	\$ 531		\$ 531	\$ 548	\$ 563
Utilities - Gas	5510	\$ 34,262		\$ 34,262	\$ 46,254		\$ 46,254	\$ 47,725	\$ 49,042
Utilities- Gas/Electric	5511	\$ 66,936		\$ 66,936	\$ 90,364		\$ 90,364	\$ 93,238	\$ 95,811
Water/Sewer	5512	\$ 21,674		\$ 21,674	\$ 29,260		\$ 29,260	\$ 30,190	\$ 31,024
Rentals, Leases & Repairs	5600	\$ 534,144		\$ 534,144	\$ 969,282		\$ 969,282	\$ 1,000,105	\$ 1,027,708
Equip Maint/repair-incl Labor	5612	\$ 4,397		\$ 4,397	\$ 4,562		\$ 4,562	\$ 4,707	\$ 4,837
Other Rents/leases/repairs	5639	\$ 408		\$ 408	\$ 423		\$ 423	\$ 436	\$ 448
Other Svcs & Oper Expenditures	5800	\$ 99,201	\$ 30,000	\$ 129,201	\$ 108,308	\$ 40,500	\$ 148,808	\$ 153,540	\$ 157,778
Game Officials	5814	\$ 745		\$ 745	\$ 773		\$ 773	\$ 798	\$ 820
On-line Comput Sv/Software Li	5817	\$ 13,458	\$ 34,501	\$ 47,959	\$ 15,257	\$ 10,000	\$ 25,257	\$ 26,060	\$ 26,779
Field Trip Transportation	5832	\$ 5,406	\$ 4,537	\$ 9,943	\$ 6,081	\$ -	\$ 6,081	\$ 6,274	\$ 6,448
Sports Transportation	5833		\$ 100	\$ 100		\$ -	\$ -	\$ -	\$ -
Crossing Guards	5892	\$ 33,031		\$ 33,031	\$ 34,273		\$ 34,273	\$ 35,363	\$ 36,339
Telephones	5900	\$ 1,224		\$ 1,224	\$ 1,270		\$ 1,270	\$ 1,310	\$ 1,347
Postage	5901	\$ 306		\$ 306	\$ 318		\$ 318	\$ 328	\$ 337
Total Services and Other Operating Expenditures		\$ 938,951	\$ 705,942	\$ 1,644,894	\$ 1,441,554	\$ 841,330	\$ 2,282,884	\$ 2,355,480	\$ 2,420,491
Capital Outlay:									
Equipment > \$5,000/ea	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers of Indirect/direct support costs:									
Indirect Cost Between Funds	7350	\$ 490,000	\$ 90	\$ 490,090	\$ 1,194,405	\$ -	\$ 1,194,405	\$ 1,232,387	\$ 1,266,401
Total Transfers of Indirect/direct support costs		\$ 490,000	\$ 90	\$ 490,090	\$ 1,194,405	\$ -	\$ 1,194,405	\$ 1,232,387	\$ 1,266,401
B. Total Year To Date Expenditures		\$ 9,319,504	\$ 1,719,702	\$ 11,039,206	\$ 11,486,993	\$ 1,636,498	\$ 13,123,491	\$ 13,428,500	\$ 13,672,069
C. Other Financing Sources and Uses									
Contribution To Spec Ed	8982	\$ (646,397)	\$ 646,397	\$ -	\$ (656,093)	\$ 656,093	\$ -	\$ -	\$ -
Other Auth Infrnd Trnsfrs Out	7619	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
C. Total Year To Date Other Financing Sources and Uses		\$ (646,397)	\$ 646,397	\$ -	\$ (656,093)	\$ 656,093	\$ -	\$ -	\$ -
Revenues, Expenditures, and Changes in Fund Balance									
A. Revenues		\$ 10,769,509	\$ 1,343,398	\$ 12,112,907	\$ 12,601,540	\$ 991,892	\$ 13,593,432	\$ 14,087,793	\$ 14,521,969
B. Expenditures		\$ 9,319,504	\$ 1,719,702	\$ 11,039,206	\$ 11,486,993	\$ 1,636,498	\$ 13,123,491	\$ 13,428,500	\$ 13,672,069
Subtotal (Revenue LESS Expense)		\$ 1,450,006	\$ (376,304)	\$ 1,073,701	\$ 1,114,547	\$ (644,606)	\$ 469,941	\$ 659,293	\$ 849,901
C. Other Financing Sources and Uses		\$ (646,397)	\$ 646,397	\$ -	\$ (656,093)	\$ 656,093	\$ -	\$ -	\$ -
Net Change in Fund Balance		\$ 803,608	\$ 270,093	\$ 1,073,701	\$ 458,454	\$ 11,487	\$ 469,941	\$ 659,293	\$ 849,901
Beginning Balance		\$ 335,045	\$ 762,510	\$ 1,097,556	\$ 1,138,653	\$ 1,032,603	\$ 2,171,257	\$ 2,641,198	\$ 3,300,491
Ending Balance		\$ 1,138,653	\$ 1,032,603	\$ 2,171,257	\$ 1,597,107	\$ 1,044,091	\$ 2,641,198	\$ 3,300,491	\$ 4,150,392
Unrestricted Ending Balance Percentage		10.31%			12.17%				

Charter School for the Arts

2026-27 Adopted Budget

Multi Year Projection (MYP)

Santa Rosa Charter School for the Arts Multi-Year Projection									
Budget Assumptions:		2025-26 Estimated Actuals			2026-27 Budget Yr 1			2027-28 Budget Yr 2	2028-29 Budget Yr 3
Enrollment		375			416			416	416
ADA		350.29			388.59			388.59	388.59
Funded ADA		350.29			388.59			388.59	388.59
COLA		2.30%			2.87%			3.30%	3.09%
California CPI		3.25%			3.76%			3.18%	2.76%
Interest Rate		4.30%			4.60%			4.30%	4.30%
Description	Object Code	FY 2025/26 Estimated Actuals			FY 2026/27 Budget			Totals for 2027/28	Totals for 2028/29
		Unrestricted	Restricted	Totals for 2025/26	Unrestricted	Restricted	Totals for 2026/27		
A. Revenue Detail									
LCFF Revenue Sources:									
Revenue Limit St Aid-curr Year	8011	\$ 1,637,602		\$ 1,637,602	\$ 2,010,365		\$ 2,010,365	\$ 2,088,406	\$ 2,109,368
Education Protection Account	8012	\$ 70,058		\$ 70,058	\$ 77,718		\$ 77,718	\$ 77,718	\$ 77,718
Charter School In-lieu	8096	\$ 2,571,171		\$ 2,571,171	\$ 2,838,580		\$ 2,838,580	\$ 2,940,554	\$ 3,077,547
Total LCFF Revenue Sources		\$ 4,278,831	\$ -	\$ 4,278,831	\$ 4,926,663	\$ -	\$ 4,926,663	\$ 5,106,678	\$ 5,264,633
Other State Revenues:									
Mandated Cost Reimbursements	8550	\$ 7,243		\$ 7,243	\$ 7,243		\$ 7,243	\$ 7,482	\$ 7,713
State Lottery Revenue	8560	\$ 61,152	\$ 9,567	\$ 70,719	\$ 61,152	\$ 9,567	\$ 70,719	\$ 73,053	\$ 75,310
All Other State Revenues	8590		\$ 361,039	\$ 361,039		\$ 211,568	\$ 211,568	\$ 218,550	\$ 225,303
Total Other State Revenues		\$ 68,395	\$ 370,606	\$ 439,001	\$ 68,395	\$ 221,135	\$ 289,530	\$ 299,084	\$ 308,326
Other Local Revenue:									
Interest	8660	\$ 12,555		\$ 12,555	\$ 12,555		\$ 12,555	\$ 12,517	\$ 12,521
All Other Local Revenues	8699	\$ 35,926		\$ 35,926			\$ -	\$ -	\$ -
Total Other Local Revenue		\$ 48,481	\$ -	\$ 48,481	\$ 12,555	\$ -	\$ 12,555	\$ 12,517	\$ 12,521
A. Total Year To Date Revenues		\$ 4,395,707	\$ 370,606	\$ 4,766,313	\$ 5,007,613	\$ 221,135	\$ 5,228,748	\$ 5,418,280	\$ 5,585,480
B. Expenditure Detail									
Certificated Salaries:									
Teacher - Regular	1111	\$ 1,872,859	\$ 375,588	\$ 2,248,447	\$ 2,062,392	\$ 219,783	\$ 2,282,175	\$ 2,327,819	\$ 2,374,375
Teacher Extra Day/year (hrly)	1112	\$ 13,458	\$ 8,810	\$ 22,268	\$ 13,659	\$ 8,279	\$ 21,938	\$ 22,377	\$ 22,824
Teacher Extra Duty (stipend)	1113	\$ 17,514		\$ 17,514	\$ 17,777		\$ 17,777	\$ 18,133	\$ 18,495
Teacher - Over Class Size	1118	\$ 11,227		\$ 11,227	\$ 11,396		\$ 11,396	\$ 11,624	\$ 11,856
Teacher Sub - Illness	1121	\$ 65,866		\$ 65,866	\$ 66,854		\$ 66,854	\$ 68,191	\$ 69,555
Teacher Sub Release Time	1122	\$ 11,200		\$ 11,200	\$ 11,368		\$ 11,368	\$ 11,595	\$ 11,827
Cert for Class Sub	1123	\$ 173			\$ 175				
Teacher Sub - Other Absence	1129	\$ 1,662		\$ 1,662	\$ 1,687		\$ 1,687	\$ 1,721	\$ 1,755
Cert Pupil Support Salaries	1200	\$ 127,398		\$ 127,398	\$ 129,309		\$ 129,309	\$ 131,895	\$ 134,533
Nurses Regular	1211	\$ 14,508			\$ 14,726				
Cert Administrators/Directors	1300	\$ 154,491		\$ 154,491	\$ 156,808		\$ 156,808	\$ 159,944	\$ 163,143
Cert Program Manager-Instructi	1320	\$ 66,834			\$ 67,837				
Total Certificated Salaries		\$ 2,357,191	\$ 384,398	\$ 2,741,589	\$ 2,553,988	\$ 228,062	\$ 2,782,050	\$ 2,753,298	\$ 2,808,364
Classified Salaries:									
Instructional Aides Regular	2111	\$ 38,363	\$ 67,814	\$ 106,177	\$ 38,938	\$ 68,832	\$ 107,770	\$ 109,925	\$ 112,124
Classified Support Salaries	2200	\$ 56,649		\$ 56,649	\$ 57,499		\$ 57,499	\$ 58,649	\$ 59,822
Class Support OT	2213	\$ 5,998		\$ 5,998	\$ 6,088		\$ 6,088	\$ 6,210	\$ 6,334
Classified Supervisors	2315	\$ 84,146		\$ 84,146	\$ 85,408		\$ 85,408	\$ 87,116	\$ 88,858
Clerical & Office Salaries	2400	\$ 99,361		\$ 99,361	\$ 100,852		\$ 100,852	\$ 102,869	\$ 104,926
Resource Center Assistant	2430	\$ 32,226		\$ 32,226	\$ 32,709		\$ 32,709	\$ 33,363	\$ 34,030
Class Ext Duty/OT Pay	2913	\$ 9,888		\$ 9,888	\$ 10,037		\$ 10,037	\$ 10,238	\$ 10,442
Noon Supervisors	2920	\$ 47,109		\$ 47,109	\$ 47,816		\$ 47,816	\$ 48,772	\$ 49,748
Total Classified Salaries		\$ 373,741	\$ 67,814	\$ 441,556	\$ 379,347	\$ 68,832	\$ 448,179	\$ 457,143	\$ 466,285

Employee Benefits:										
STRS Certificated	3101	\$ 471,911	\$ 43,041	\$ 514,952	\$ 478,991	\$ 43,559	\$ 522,550	\$ 533,001	\$ 543,661	
PERS Classified	3202	\$ 99,289	\$ 18,181	\$ 117,470	\$ 100,777	\$ 18,454	\$ 119,231	\$ 121,616	\$ 124,048	
SSI Certificated	3311	\$ 855		\$ 855	\$ 869		\$ 869	\$ 886	\$ 904	
SSI Classified	3312	\$ 23,170	\$ 4,204	\$ 27,375	\$ 23,520	\$ 4,267	\$ 27,787	\$ 28,343	\$ 28,910	
Medicare Certificated	3331	\$ 35,798	\$ 3,061	\$ 38,859	\$ 36,337	\$ 3,098	\$ 39,435	\$ 40,224	\$ 41,028	
Medicare Classified	3332	\$ 5,419	\$ 983	\$ 6,402	\$ 5,500	\$ 998	\$ 6,498	\$ 6,628	\$ 6,761	
Certificated Health - CalPers	3411	\$ 216,538	\$ 29,922	\$ 246,461	\$ 219,786	\$ 30,371	\$ 250,157	\$ 255,160	\$ 260,263	
Classified Health - CVT	3412	\$ 55,520		\$ 55,520	\$ 56,354		\$ 56,354	\$ 57,481	\$ 58,631	
Certificated - Dental	3441	\$ 26,257	\$ 2,462	\$ 28,720	\$ 26,653	\$ 2,499	\$ 29,152	\$ 29,735	\$ 30,330	
Classified - Dental	3442	\$ 6,327		\$ 6,327	\$ 6,423		\$ 6,423	\$ 6,551	\$ 6,682	
Classified - Vision	3452	\$ 769		\$ 769	\$ 780		\$ 780	\$ 796	\$ 812	
Certificated - Life	3461	\$ 1,170	\$ 117	\$ 1,287	\$ 1,187	\$ 118	\$ 1,305	\$ 1,331	\$ 1,358	
Classified - Life	3462	\$ 283		\$ 283	\$ 287		\$ 287	\$ 293	\$ 299	
Unemploymnt Insur Certificated	3501	\$ 1,234	\$ 106	\$ 1,340	\$ 1,253	\$ 107	\$ 1,360	\$ 1,387	\$ 1,415	
Unemploymnt Insur Classified	3502	\$ 186	\$ 34	\$ 220	\$ 187	\$ 35	\$ 222	\$ 226	\$ 231	
Workers Comp Certificated	3601	\$ 41,777	\$ 3,741	\$ 45,517	\$ 42,402	\$ 3,785	\$ 46,187	\$ 47,111	\$ 48,053	
Workers Comp Classified	3602	\$ 6,188	\$ 1,126	\$ 7,314	\$ 6,281	\$ 1,143	\$ 7,424	\$ 7,572	\$ 7,724	
Current Retiree Benefits-Cert	3751	\$ 38,889	\$ 1,781	\$ 40,670	\$ 39,472	\$ 1,807	\$ 41,279	\$ 42,105	\$ 42,947	
Opeb, Active Employees-Class	3752	\$ 5,818	\$ 1,089	\$ 6,907	\$ 5,905	\$ 1,106	\$ 7,011	\$ 7,151	\$ 7,294	
Total Employee Benefits		\$ 1,037,400	\$ 109,848	\$ 1,147,248	\$ 1,052,964	\$ 111,347	\$ 1,164,311	\$ 1,187,597	\$ 1,211,349	
Books and Supplies:										
Textbooks	4100		\$ 4,512	\$ 4,512		\$ 750	\$ 750	\$ 774	\$ 795	
Books Other Than Textbooks	4200	\$ 39	\$ 2,500	\$ 2,539	\$ 41	\$ 500	\$ 541	\$ 558	\$ 574	
Materials & Supplies	4300	\$ 15,839	\$ 3,008	\$ 18,847	\$ 16,434		\$ 16,434	\$ 16,957	\$ 17,425	
Instructional Supply Classroom	4311		\$ 11,500	\$ 11,500		\$ 5,000	\$ 5,000	\$ 5,159	\$ 5,301	
Technology-under \$500	4312		\$ 329	\$ 329		\$ 8,687	\$ 8,687	\$ 8,963	\$ 9,211	
Food - In-District Meetings	4316	\$ 134		\$ 134	\$ 139		\$ 139	\$ 143	\$ 147	
Equip (non-cap) < \$5000 Ea	4400		\$ 600	\$ 600			\$ -	\$ -	\$ -	
Total Books and Supplies		\$ 16,012	\$ 22,450	\$ 38,462	\$ 16,614	\$ 14,937	\$ 31,551	\$ 32,554	\$ 33,453	
Services and Other Operating Expenditures:										
Sub-agreements	5100		\$ 173,240	\$ 173,240		\$ 104,680	\$ 104,680	\$ 108,009	\$ 110,990	
Contract Mileage-certificated	5211	\$ 429		\$ 429	\$ 435		\$ 435	\$ 449	\$ 461	
Dues & Memberships	5300	\$ 1,488		\$ 1,488	\$ 1,544		\$ 1,544	\$ 1,593	\$ 1,637	
Utilities - Gas	5510	\$ 13,702		\$ 13,702	\$ 14,217		\$ 14,217	\$ 14,669	\$ 15,074	
Utilities- Gas/Electric	5511	\$ 74,620		\$ 74,620	\$ 77,426		\$ 77,426	\$ 79,888	\$ 82,093	
Water/Sewer	5512	\$ 26,435		\$ 26,435	\$ 27,429		\$ 27,429	\$ 28,301	\$ 29,082	
Rentals, Leases & Repairs	5600	\$ 113,593		\$ 113,593	\$ 117,864		\$ 117,864	\$ 413,828	\$ 425,250	
Maint & Oper Repair	5610		\$ 985							
Other Svcs & Oper Expenditures	5800	\$ 467	\$ 27,500	\$ 27,967	\$ 484	\$ 50,000	\$ 50,484	\$ 52,089	\$ 53,527	
On-line Comput Sv/Software Li	5817	\$ 4,817	\$ 2,000	\$ 6,817	\$ 4,997	\$ 250	\$ 5,247	\$ 5,414	\$ 5,563	
Crossing Guards	5892	\$ 24,103		\$ 24,103	\$ 25,009		\$ 25,009	\$ 25,804	\$ 26,516	
Postage	5901	\$ 139		\$ 139	\$ 144		\$ 144	\$ 149	\$ 153	
Total Services and Other Operating Expenditures		\$ 259,793	\$ 203,725	\$ 463,518	\$ 269,549	\$ 154,930	\$ 424,479	\$ 730,194	\$ 750,347	
Capital Outlay:										
Equipment > \$5,000/ea	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers of Indirect/direct support costs:										
Indirect Cost Between Funds	7350		\$ 194	\$ 194			\$ -	\$ 507,792	\$ 521,807	
Total Transfers of Indirect/direct support costs		\$ -	\$ 194	\$ 194	\$ -	\$ -	\$ -	\$ 507,792	\$ 521,807	
B. Total Year To Date Expenditures		\$ 4,044,137	\$ 788,428	\$ 4,832,566	\$ 4,272,462	\$ 578,108	\$ 4,850,570	\$ 5,668,578	\$ 5,791,606	

C. Other Financing Sources and Uses									
Contribution To Spec Ed	8982	\$ (354,719)	\$ 354,719	\$ -	\$ (360,040)	\$ 360,040	\$ -	\$ -	\$ -
Other Auth Infrnd Trnsfrs Out	7619	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
C. Total Year To Date Other Financing Sources and Uses		\$ (354,719)	\$ 354,719	\$ -	\$ (360,040)	\$ 360,040	\$ -	\$ -	\$ -
Revenues, Expenditures, and Changes in Fund Balance									
A. Revenues		\$ 4,395,707	\$ 370,606	\$ 4,766,313	\$ 5,007,613	\$ 221,135	\$ 5,228,748	\$ 5,418,280	\$ 5,585,480
B. Expenditures		\$ 4,044,137	\$ 788,428	\$ 4,832,566	\$ 4,272,462	\$ 578,108	\$ 4,850,570	\$ 5,668,578	\$ 5,791,606
Subtotal (Revenue LESS Expense)		\$ 351,570	\$ (417,822)	\$ (66,252)	\$ 735,151	\$ (356,973)	\$ 378,178	\$ (250,298)	\$ (206,125)
C. Other Financing Sources and Uses		\$ (354,719)	\$ 354,719	\$ -	\$ (360,040)	\$ 360,040	\$ -	\$ -	\$ -
Net Change in Fund Balance		\$ (3,149)	\$ (63,103)	\$ (66,252)	\$ 375,111	\$ 3,067	\$ 378,178	\$ (250,298)	\$ (206,125)
Beginning Balance		\$ 3,149	\$ 420,173	\$ 423,322	\$ (0)	\$ 357,069	\$ 357,069	\$ 735,247	\$ 484,949
Ending Balance		\$ (0)	\$ 357,069	\$ 357,069	\$ 375,111	\$ 360,136	\$ 735,247	\$ 484,949	\$ 278,824
Unrestricted Ending Balance Percentage		0.00%			7.73%				

Accelerated Charter
2026-27 Adopted Budget
Multi Year Projection (MYP)

Santa Rosa Accelerated Charter Multi-Year Projection										
Budget Assumptions:		2025-26 Estimated Actuals			2026-27 Budget Yr 1			2027-28 Budget Yr 2	2028-29 Budget Yr 3	
Enrollment		128			128			128	128	
ADA		123.90			123.90			123.90	123.90	
Funded ADA		123.90			123.90			123.90	123.90	
COLA		2.30%			2.87%			3.30%	3.09%	
California CPI		3.25%			3.76%			3.18%	2.76%	
Interest Rate		4.30%			4.60%			4.30%	4.30%	
Description	Object Code	FY 2025/26 Estimated Actuals			FY 2026/27 Budget			Totals for 2027/28	Totals for 2028/29	
		Unrestricted	Restricted	Totals for 2025/26	Unrestricted	Restricted	Totals for 2026/27			
A. Revenue Detail										
LCFF Revenue Sources:										
Revenue Limit St Aid-curr Year	8011	\$ 82,588		\$ 82,588	\$ 88,327		\$ 88,327	\$ 79,803	\$ 69,409	
Education Protection Account	8012	\$ 24,780		\$ 24,780	\$ 24,780		\$ 24,780	\$ 24,780	\$ 24,780	
Charter School In-lieu	8096	\$ 1,252,052		\$ 1,252,052	\$ 1,297,975		\$ 1,297,975	\$ 1,361,530	\$ 1,416,549	
Total LCFF Revenue Sources		\$ 1,359,420	\$ -	\$ 1,359,420	\$ 1,411,082	\$ -	\$ 1,411,082	\$ 1,466,113	\$ 1,510,738	
Other State Revenues:										
Mandated Cost Reimbursements	8550	\$ 2,536		\$ 2,536	\$ 2,536		\$ 2,536	\$ 2,620	\$ 2,701	
State Lottery Revenue	8560	\$ 20,672	\$ 4,636	\$ 25,308	\$ 20,672	\$ 4,636	\$ 25,308	\$ 26,143	\$ 26,951	
All Other State Revenues	8590		\$ 148,816	\$ 148,816		\$ 106,928	\$ 106,928	\$ 110,457	\$ 113,870	
Total Other State Revenues		\$ 23,208	\$ 153,452	\$ 176,660	\$ 23,208	\$ 111,564	\$ 134,772	\$ 139,219	\$ 143,521	
Other Local Revenue:										
Interest	8660	\$ 21,052		\$ 21,052	\$ 21,052		\$ 21,052	\$ 20,989	\$ 20,995	
All Other Local Revenues	8699		\$ 5,296	\$ 5,296			\$ -	\$ -	\$ -	
Total Other Local Revenue		\$ 21,052	\$ 5,296	\$ 26,348	\$ 21,052	\$ -	\$ 21,052	\$ 20,989	\$ 20,995	
A. Total Year To Date Revenues		\$ 1,403,680	\$ 158,748	\$ 1,562,429	\$ 1,455,342	\$ 111,564	\$ 1,566,906	\$ 1,626,321	\$ 1,675,254	
B. Expenditure Detail										
Certificated Salaries:										
Teacher - Regular	1111	\$ 480,138	\$ 82,034	\$ 562,172	\$ 538,581	\$ 36,740	\$ 575,321	\$ 586,827	\$ 598,564	
Teacher Extra Day/year (hrly)	1112	\$ 41,545		\$ 41,545	\$ 42,168		\$ 42,168	\$ 43,011	\$ 43,872	
Teacher Extra Duty (stipend)	1113	\$ 7,615		\$ 7,615	\$ 7,729		\$ 7,729	\$ 7,884	\$ 8,041	
Teacher - Over Class Size	1118	\$ 5,250		\$ 5,250	\$ 5,329		\$ 5,329	\$ 5,436	\$ 5,544	
Teacher Sub - Illness	1121	\$ 3,400		\$ 3,400	\$ 3,451		\$ 3,451	\$ 3,520	\$ 3,590	
Teacher Sub Release Time	1122	\$ 1,800		\$ 1,800	\$ 1,827		\$ 1,827	\$ 1,864	\$ 1,901	
Sub Teacher/Recruitment	1125	\$ 300			\$ 305					
Teacher Sub - Other Absence	1129	\$ 800		\$ 800	\$ 812		\$ 812	\$ 828	\$ 845	
Cert Pupil Support Salaries	1200	\$ 18,477		\$ 18,477	\$ 18,754		\$ 18,754	\$ 19,129	\$ 19,512	
Nurses Regular	1211	14,508.12			14,726					
Certif. Administrators/Subs	1313	\$ 2,338		\$ 2,338	\$ 2,373		\$ 2,373	\$ 2,420	\$ 2,469	
Total Certificated Salaries		\$ 576,171	\$ 82,034	\$ 658,205	\$ 636,055	\$ 36,740	\$ 672,795	\$ 670,919	\$ 684,338	
Classified Salaries:										
Instructional Aides Regular	2111	\$ 15,507		\$ 15,507	\$ 15,739		\$ 15,739	\$ 16,054	\$ 16,375	
Instr Aides Subs & Overtime	2113	\$ 203		\$ 203			\$ -	\$ -	\$ -	
Class Support OT	2213			\$ -	\$ 206		\$ 206	\$ 210	\$ 214	
Clerical & Office Salaries	2400	\$ 70,622		\$ 70,622	\$ 71,681		\$ 71,681	\$ 73,115	\$ 74,577	
Noon Supervisors	2920	\$ 6,920		\$ 6,920	\$ 7,024		\$ 7,024	\$ 7,164	\$ 7,308	
Total Classified Salaries		\$ 93,251	\$ -	\$ 93,251	\$ 94,650	\$ -	\$ 94,650	\$ 96,543	\$ 98,474	
Employee Benefits:										
STRS Certificated	3101	\$ 113,250	\$ 6,026	\$ 119,276	\$ 114,948	\$ 7,017	\$ 121,965	\$ 124,404	\$ 126,892	
PERS Certificated	3201	\$ 19			\$ 19					
PERS Classified	3202	\$ 23,618		\$ 23,618	\$ 23,973		\$ 23,973	\$ 24,452	\$ 24,942	

SSI Certificated	3311	\$ 965		\$ 965	\$ 980		\$ 980	\$ 1,000	\$ 1,020
SSI Classified	3312	\$ 5,753		\$ 5,753	\$ 5,841		\$ 5,841	\$ 5,958	\$ 6,077
Medicare Certificated	3331	\$ 8,666	\$ 453	\$ 9,119	\$ 8,798	\$ 533	\$ 9,331	\$ 9,518	\$ 9,708
Medicare Classified	3332	\$ 1,346		\$ 1,346	\$ 1,366		\$ 1,366	\$ 1,393	\$ 1,421
Certificated Health - CalPers	3411	\$ 62,253	\$ (0)	\$ 62,253	\$ 63,186		\$ 63,186	\$ 64,450	\$ 65,739
Classified Health - CVT	3412	\$ 13,962		\$ 13,962	\$ 14,172		\$ 14,172	\$ 14,455	\$ 14,745
Certificated - Dental	3441	\$ 6,885	\$ (0)	\$ 6,885	\$ 6,988		\$ 6,988	\$ 7,128	\$ 7,270
Classified - Dental	3442	\$ 1,368		\$ 1,368	\$ 1,389		\$ 1,389	\$ 1,417	\$ 1,445
Classified - Vision	3452	\$ 166		\$ 166	\$ 169		\$ 169	\$ 172	\$ 176
Certificated - Life	3461	\$ 287	\$ 14	\$ 301	\$ 292	\$ 14	\$ 306	\$ 312	\$ 318
Classified - Life	3462	\$ 57		\$ 57	\$ 58		\$ 58	\$ 59	\$ 60
Unemploymnt Insur Certificated	3501	\$ 298	\$ 16	\$ 314	\$ 303	\$ 19	\$ 322	\$ 328	\$ 335
Unemploymnt Insur Classified	3502	\$ 46		\$ 46	\$ 48		\$ 48	\$ 49	\$ 50
Workers Comp Certificated	3601	\$ 10,344	\$ 524	\$ 10,867	\$ 10,498	\$ 610	\$ 11,108	\$ 11,330	\$ 11,557
Workers Comp Classified	3602	\$ 1,548		\$ 1,548	\$ 1,572		\$ 1,572	\$ 1,603	\$ 1,636
Retiree Benefit Liab-cert	3701		\$ 1,302			\$ 2,603			
Current Retiree Benefits-Cert	3751	\$ 9,085	\$ 503	\$ 9,588	\$ 9,221	\$ 587	\$ 9,808	\$ 10,004	\$ 10,204
Opeb, Active Employees-Class	3752	\$ 1,517		\$ 1,517	\$ 1,539		\$ 1,539	\$ 1,570	\$ 1,601
Total Employee Benefits		\$ 261,434	\$ 8,837	\$ 270,271	\$ 265,360	\$ 11,383	\$ 276,743	\$ 279,603	\$ 285,195
Books and Supplies:									
Textbooks	4100		\$ 1,811	\$ 1,811		\$ 210	\$ 210	\$ 217	\$ 223
Materials & Supplies	4300	\$ 4,644	\$ 885	\$ 5,529	\$ 4,819	\$ 1,462	\$ 6,281	\$ 6,481	\$ 6,660
Total Books and Supplies		\$ 4,644	\$ 2,696	\$ 7,340	\$ 4,819	\$ 1,672	\$ 6,491	\$ 6,697	\$ 6,882
Services and Other Operating Expenditures:									
Travel & Conference	5215	\$ 7,549		\$ 7,549	\$ 7,833		\$ 7,833	\$ 8,082	\$ 8,305
Rentals, Leases & Repairs	5600	\$ 130,231		\$ 130,231	\$ 135,440		\$ 135,440	\$ 139,747	\$ 143,604
Other Svcs & Oper Expenditures	5800	\$ 4,221	\$ 19,317	\$ 23,538	\$ 4,380	\$ 91,000	\$ 95,380	\$ 98,413	\$ 101,129
On-line Comput Sv/Software Li	5817	\$ 2,364	\$ 3,645	\$ 6,009	\$ 2,452	\$ 2,250	\$ 4,702	\$ 4,852	\$ 4,985
Field Trip Transportation	5832		\$ 3,516	\$ 3,516			\$ -	\$ -	\$ -
Total Services and Other Operating Expenditures		\$ 144,364	\$ 26,478	\$ 170,843	\$ 150,105	\$ 93,250	\$ 243,355	\$ 251,094	\$ 258,024
Capital Outlay:									
Equipment > \$5,000/ea	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers of Indirect/direct support costs:									
Indirect Cost Between Funds	7350	\$ 145,000		\$ 145,000	\$ 170,980		\$ 170,980	\$ 176,417	\$ 181,286
Total Transfers of Indirect/direct support costs		\$ 145,000	\$ -	\$ 145,000	\$ 170,980	\$ -	\$ 170,980	\$ 176,417	\$ 181,286
B. Total Year To Date Expenditures		\$ 1,224,865	\$ 120,046	\$ 1,344,911	\$ 1,321,969	\$ 143,045	\$ 1,465,014	\$ 1,481,274	\$ 1,514,199
C. Other Financing Sources and Uses									
Contribution To Spec Ed	8982	\$ (33,155)	\$ 33,155	\$ -	\$ (33,657)	\$ 33,657	\$ -	\$ -	\$ -
Other Auth Infrnd Trnsfrs Out	7619	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
C. Total Year To Date Other Financing Sources and Uses		\$ (33,155)	\$ 33,155	\$ -	\$ (33,657)	\$ 33,657	\$ -	\$ -	\$ -
Revenues, Expenditures, and Changes in Fund Balance									
A. Revenues		\$ 1,403,680	\$ 158,748	\$ 1,562,429	\$ 1,455,342	\$ 111,564	\$ 1,566,906	\$ 1,626,321	\$ 1,675,254
B. Expenditures		\$ 1,224,865	\$ 120,046	\$ 1,344,911	\$ 1,321,969	\$ 143,045	\$ 1,465,014	\$ 1,481,274	\$ 1,514,199
Subtotal (Revenue LESS Expense)		\$ 178,815	\$ 38,703	\$ 217,518	\$ 133,373	\$ (31,481)	\$ 101,892	\$ 145,047	\$ 161,055
C. Other Financing Sources and Uses		\$ (33,155)	\$ 33,155	\$ -	\$ (33,657)	\$ 33,657	\$ -	\$ -	\$ -
Net Change in Fund Balance		\$ 145,660	\$ 71,857	\$ 217,518	\$ 99,716	\$ 2,176	\$ 101,892	\$ 145,047	\$ 161,055
Beginning Balance		\$ 361,086	\$ 109,746	\$ 470,832	\$ 506,746	\$ 181,604	\$ 688,350	\$ 790,242	\$ 935,289
Ending Balance		\$ 506,746	\$ 181,604	\$ 688,350	\$ 606,462	\$ 183,780	\$ 790,242	\$ 935,289	\$ 1,096,344
Unrestricted Ending Balance Percentage		37.68%			41.40%				

2026-27 Adopted Budget

Santa Rosa City Schools

Form A - Average Daily Attendance

California Dept of Education

SACS Financial Reporting Software

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	11,194.17	11,194.17	11,725.90	10,709.54	10,709.54	11,475.88
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,194.17	11,194.17	11,725.90	10,709.54	10,709.54	11,475.88
5. District Funded County Program ADA						
a. County Community Schools	.44	.44	.44	.44	.44	.44
b. Special Education-Special Day Class	14.26	14.26	14.26	14.26	14.26	14.26
c. Special Education-NPS/LCI	6.22	6.22	6.22	6.22	6.22	6.22
d. Special Education Extended Year	3.55	3.55	3.55	3.55	3.55	3.55
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	24.47	24.47	24.47	24.47	24.47	24.47
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,218.64	11,218.64	11,750.37	10,734.01	10,734.01	11,500.35
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00					
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,718.45	1,718.45	1,718.45	1,920.61	1,920.61	1,920.61
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,718.45	1,718.45	1,718.45	1,920.61	1,920.61	1,920.61
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,718.45	1,718.45	1,718.45	1,920.61	1,920.61	1,920.61

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,346,386.74	1,346,386.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,346,386.74	1,346,386.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,346,386.74	1,346,386.74	0.0%
2) Ending Balance, June 30 (E + F1e)			1,346,386.74	1,346,386.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,346,386.74	1,346,386.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,346,386.74		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,346,386.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,346,386.74		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,346,386.74	1,346,386.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,346,386.74	1,346,386.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,346,386.74	1,346,386.74	0.0%
2) Ending Balance, June 30 (E + F1e)			1,346,386.74	1,346,386.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,346,386.74	1,346,386.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	1,346,386.74	1,346,386.74
Total, Restricted Balance		1,346,386.74	1,346,386.74

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,175,047.00	7,237,755.00	73.4%
4) Other Local Revenue		8600-8799	75,516.96	0.00	-100.0%
5) TOTAL, REVENUES			4,250,563.96	7,237,755.00	70.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	290,573.45	290,573.00	0.0%
2) Classified Salaries		2000-2999	27,632.70	27,633.00	0.0%
3) Employee Benefits		3000-3999	90,688.56	90,688.00	0.0%
4) Books and Supplies		4000-4999	6,196.92	7,436.00	20.0%
5) Services and Other Operating Expenditures		5000-5999	3,948,221.41	4,548,302.00	15.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	62,105.00	62,105.00	0.0%
9) TOTAL, EXPENDITURES			4,425,418.04	5,026,737.00	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(174,854.08)	2,211,018.00	-1,364.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(174,854.08)	2,211,018.00	-1,364.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,986,796.64	1,926,080.56	-51.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,986,796.64	1,926,080.56	-51.7%
d) Other Restatements		9795	(1,885,862.00)	(1,885,862.00)	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,100,934.64	40,218.56	-98.1%
2) Ending Balance, June 30 (E + F1e)			1,926,080.56	2,251,236.56	16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,689,483.07	2,014,639.07	19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	236,597.49	236,597.49	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,848,486.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,428.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	1,180.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,845,238.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,845,238.45		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	947,157.00	947,157.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	3,178,515.00	6,290,598.00	97.9%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	49,375.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,175,047.00	7,237,755.00	73.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	75,516.96	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,516.96	0.00	-100.0%
TOTAL, REVENUES			4,250,563.96	7,237,755.00	70.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	107,349.41	107,349.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	183,224.04	183,224.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			290,573.45	290,573.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	6,859.09	6,859.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,986.04	3,986.00	0.0%
Other Classified Salaries		2900	16,787.57	16,788.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,632.70	27,633.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	55,383.58	55,383.00	0.0%
PERS		3201-3202	5,491.40	5,490.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,337.01	6,337.00	0.0%
Health and Welfare Benefits		3401-3402	15,206.63	15,207.00	0.0%
Unemployment Insurance		3501-3502	158.77	159.00	0.1%
Workers' Compensation		3601-3602	5,293.33	5,294.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,817.84	2,818.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,688.56	90,688.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,196.92	7,436.00	20.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,196.92	7,436.00	20.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	3,391,515.61	3,885,389.00	14.6%
Travel and Conferences		5200	694.96	700.00	0.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	556,010.84	662,213.00	19.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,948,221.41	4,548,302.00	15.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	62,105.00	62,105.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,105.00	62,105.00	0.0%
TOTAL, EXPENDITURES			4,425,418.04	5,026,737.00	13.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,175,047.00	7,237,755.00	73.4%
4) Other Local Revenue		8600-8799	75,516.96	0.00	-100.0%
5) TOTAL, REVENUES			4,250,563.96	7,237,755.00	70.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,085,643.26	4,686,628.00	14.7%
2) Instruction - Related Services	2000-2999		249,586.03	249,920.00	0.1%
3) Pupil Services	3000-3999		20,439.94	20,441.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		62,105.00	62,105.00	0.0%
8) Plant Services	8000-8999		7,643.81	7,643.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,425,418.04	5,026,737.00	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(174,854.08)	2,211,018.00	-1,364.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(174,854.08)	2,211,018.00	-1,364.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,986,796.64	1,926,080.56	-51.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,986,796.64	1,926,080.56	-51.7%
d) Other Restatements		9795	(1,885,862.00)	(1,885,862.00)	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,100,934.64	40,218.56	-98.1%
2) Ending Balance, June 30 (E + F1e)			1,926,080.56	2,251,236.56	16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,689,483.07	2,014,639.07	19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	236,597.49	236,597.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	1,586,115.82	1,911,271.82
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	1,076.25	1,076.25
7810	Other Restricted State	102,291.00	102,291.00
Total, Restricted Balance		1,689,483.07	2,014,639.07

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,974,763.22	4,974,764.00	0.0%
3) Other State Revenue		8300-8599	5,209,822.93	5,209,823.00	0.0%
4) Other Local Revenue		8600-8799	390,534.80	390,535.00	0.0%
5) TOTAL, REVENUES			10,575,120.95	10,575,122.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,133,444.07	3,397,194.00	8.4%
3) Employee Benefits		3000-3999	2,022,794.26	2,139,111.00	5.8%
4) Books and Supplies		4000-4999	4,901,919.37	5,086,234.00	3.8%
5) Services and Other Operating Expenditures		5000-5999	736,300.65	763,641.00	3.7%
6) Capital Outlay		6000-6999	240,640.56	249,689.00	3.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	303,448.00	282,361.00	-6.9%
9) TOTAL, EXPENDITURES			11,338,546.91	11,918,230.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(763,425.96)	(1,343,108.00)	75.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(763,425.96)	(1,343,108.00)	75.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,498,016.20	5,734,590.24	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,498,016.20	5,734,590.24	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,498,016.20	5,734,590.24	-11.7%
2) Ending Balance, June 30 (E + F1e)			5,734,590.24	4,391,482.24	-23.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	1,290,514.04	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,443,876.20	4,391,482.24	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,504,972.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,171.00)		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,290,514.04		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,794,015.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,794,015.72		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,974,763.22	4,974,764.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,974,763.22	4,974,764.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,209,822.93	5,209,823.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,209,822.93	5,209,823.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	303,189.80	303,190.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,345.00	2,345.00	0.0%
TOTAL, OTHER LOCAL REVENUE			390,534.80	390,535.00	0.0%
TOTAL, REVENUES			10,575,120.95	10,575,122.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,501,562.66	2,764,916.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	405,296.56	405,692.00	0.1%
Clerical, Technical and Office Salaries		2400	138,759.12	138,759.00	0.0%
Other Classified Salaries		2900	87,825.73	87,827.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			3,133,444.07	3,397,194.00	8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	804,952.64	876,092.00	8.8%
OASDI/Medicare/Alternative		3301-3302	231,765.68	251,660.00	8.6%
Health and Welfare Benefits		3401-3402	885,743.81	906,249.00	2.3%
Unemployment Insurance		3501-3502	1,511.95	1,682.00	11.2%
Workers' Compensation		3601-3602	52,512.06	56,396.00	7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	46,308.12	47,032.00	1.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,022,794.26	2,139,111.00	5.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	76,371.07	79,243.00	3.8%
Noncapitalized Equipment		4400	108,552.00	112,634.00	3.8%
Food		4700	4,716,996.30	4,894,357.00	3.8%
TOTAL, BOOKS AND SUPPLIES			4,901,919.37	5,086,234.00	3.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,503.10	25,076.00	2.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	160,432.11	166,464.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	351,470.48	364,689.00	3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	196,605.82	203,999.00	3.8%
Communications		5900	3,289.14	3,413.00	3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			736,300.65	763,641.00	3.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	240,640.56	249,689.00	3.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			240,640.56	249,689.00	3.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	303,448.00	282,361.00	-6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			303,448.00	282,361.00	-6.9%
TOTAL, EXPENDITURES			11,338,546.91	11,918,230.00	5.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,974,763.22	4,974,764.00	0.0%
3) Other State Revenue		8300-8599	5,209,822.93	5,209,823.00	0.0%
4) Other Local Revenue		8600-8799	390,534.80	390,535.00	0.0%
5) TOTAL, REVENUES			10,575,120.95	10,575,122.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,874,051.26	11,468,766.00	5.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		303,448.00	282,361.00	-6.9%
8) Plant Services	8000-8999		161,047.65	167,103.00	3.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,338,546.91	11,918,230.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(763,425.96)	(1,343,108.00)	75.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(763,425.96)	(1,343,108.00)	75.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,498,016.20	5,734,590.24	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,498,016.20	5,734,590.24	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,498,016.20	5,734,590.24	-11.7%
2) Ending Balance, June 30 (E + F1e)			5,734,590.24	4,391,482.24	-23.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	1,290,514.04	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,443,876.20	4,391,482.24	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,877,939.62	2,825,545.66
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,256,320.68	1,256,320.68
5810	Other Restricted Federal	8,877.00	8,877.00
7033	Child Nutrition: School Food Best Practices Apportionment	300,738.90	300,738.90
Total, Restricted Balance		4,443,876.20	4,391,482.24

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,403.00	34,108.00	262.7%
5) TOTAL, REVENUES			9,403.00	34,108.00	262.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,403.00	34,108.00	262.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,403.00	34,108.00	262.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,150,443.87	1,159,846.87	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,150,443.87	1,159,846.87	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,150,443.87	1,159,846.87	0.8%
2) Ending Balance, June 30 (E + F1e)			1,159,846.87	1,193,954.87	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,159,846.87	1,193,954.87	2.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,185,047.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(495.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,184,552.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,184,552.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,403.00	34,108.00	262.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,403.00	34,108.00	262.7%
TOTAL, REVENUES			9,403.00	34,108.00	262.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,403.00	34,108.00	262.7%
5) TOTAL, REVENUES			9,403.00	34,108.00	262.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,403.00	34,108.00	262.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,403.00	34,108.00	262.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,150,443.87	1,159,846.87	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,150,443.87	1,159,846.87	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,150,443.87	1,159,846.87	0.8%
2) Ending Balance, June 30 (E + F1e)			1,159,846.87	1,193,954.87	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,159,846.87	1,193,954.87	2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,135.00	18,850.00	10.0%
5) TOTAL, REVENUES			17,135.00	18,850.00	10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,135.00	18,850.00	10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,135.00	18,850.00	10.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	608,815.50	625,950.50	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			608,815.50	625,950.50	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			608,815.50	625,950.50	2.8%
2) Ending Balance, June 30 (E + F1e)			625,950.50	644,800.50	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	628,580.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(915.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			627,665.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			627,665.96		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,135.00	18,850.00	10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,135.00	18,850.00	10.0%
TOTAL, REVENUES			17,135.00	18,850.00	10.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,135.00	18,850.00	10.0%
5) TOTAL, REVENUES			17,135.00	18,850.00	10.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,135.00	18,850.00	10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,135.00	18,850.00	10.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	608,815.50	625,950.50	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			608,815.50	625,950.50	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			608,815.50	625,950.50	2.8%
2) Ending Balance, June 30 (E + F1e)			625,950.50	644,800.50	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	625,950.50	644,800.50	3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,931,917.18	0.00	-100.0%
5) TOTAL, REVENUES			3,931,917.18	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	431,730.82	367,426.00	-14.9%
3) Employee Benefits		3000-3999	185,389.31	180,048.00	-2.9%
4) Books and Supplies		4000-4999	2,526,260.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,191,448.43	0.00	-100.0%
6) Capital Outlay		6000-6999	156,201,272.12	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	151,364.16	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			162,687,465.14	547,474.00	-99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(158,755,547.96)	(547,474.00)	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,518.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,518.80	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,726,029.16)	(547,474.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,438,691.82	38,712,662.66	-80.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,438,691.82	38,712,662.66	-80.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,438,691.82	38,712,662.66	-80.4%
2) Ending Balance, June 30 (E + F1e)			38,712,662.66	38,165,188.66	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,044,625.66	28,497,151.66	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,668,037.00	9,668,037.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	131,604,075.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(314,222.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			131,289,853.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	39,223.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			39,223.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			131,250,630.19		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,931,917.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,931,917.18	0.00	-100.0%
TOTAL, REVENUES			3,931,917.18	0.00	-100.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	57,323.38	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	295,982.96	287,767.00	-2.8%
Clerical, Technical and Office Salaries		2400	78,424.48	79,659.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			431,730.82	367,426.00	-14.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	373.13	0.00	-100.0%
PERs		3201-3202	100,550.96	98,507.00	-2.0%
OASDI/Medicare/Alternative		3301-3302	31,581.15	27,378.00	-13.3%
Health and Welfare Benefits		3401-3402	39,472.80	42,196.00	6.9%
Unemployment Insurance		3501-3502	211.22	179.00	-15.3%
Workers' Compensation		3601-3602	7,168.41	6,099.00	-14.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,031.64	5,689.00	-5.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			185,389.31	180,048.00	-2.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,859.23	0.00	-100.0%
Noncapitalized Equipment		4400	2,521,401.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,526,260.30	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	100.50	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,503,801.10	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,687,520.05	0.00	-100.0%
Communications		5900	26.78	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,191,448.43	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	74,550.00	0.00	-100.0%
Land Improvements		6170	1,224,538.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	152,217,245.81	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,652,507.98	0.00	-100.0%
Equipment Replacement		6500	32,430.33	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			156,201,272.12	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	110,692.26	0.00	-100.0%
Other Debt Service - Principal		7439	40,671.90	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			151,364.16	0.00	-100.0%
TOTAL, EXPENDITURES			162,687,465.14	547,474.00	-99.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	29,518.80	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			29,518.80	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			29,518.80	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,931,917.18	0.00	-100.0%
5) TOTAL, REVENUES			3,931,917.18	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		162,536,100.98	547,474.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	151,364.16	0.00	-100.0%
10) TOTAL, EXPENDITURES			162,687,465.14	547,474.00	-99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(158,755,547.96)	(547,474.00)	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,518.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,518.80	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,726,029.16)	(547,474.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,438,691.82	38,712,662.66	-80.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,438,691.82	38,712,662.66	-80.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,438,691.82	38,712,662.66	-80.4%
2) Ending Balance, June 30 (E + F1e)			38,712,662.66	38,165,188.66	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,044,625.66	28,497,151.66	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,668,037.00	9,668,037.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	29,044,625.66	28,497,151.66
Total, Restricted Balance		29,044,625.66	28,497,151.66

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,961,356.43	1,441,777.00	-51.3%
5) TOTAL, REVENUES			2,961,356.43	1,441,777.00	-51.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,950.31	24,123.00	0.7%
3) Employee Benefits		3000-3999	13,628.29	13,773.00	1.1%
4) Books and Supplies		4000-4999	720,059.62	412,506.00	-42.7%
5) Services and Other Operating Expenditures		5000-5999	605,780.98	578,641.00	-4.5%
6) Capital Outlay		6000-6999	72,192.00	72,192.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	787,318.00	1,179,780.00	49.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,222,929.20	2,281,015.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			738,427.23	(839,238.00)	-213.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			738,427.23	(839,238.00)	-213.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,758,577.16	9,497,004.39	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,758,577.16	9,497,004.39	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,758,577.16	9,497,004.39	8.4%
2) Ending Balance, June 30 (E + F1e)			9,497,004.39	8,657,766.39	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,680,927.57	7,841,689.57	-9.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	816,076.82	816,076.82	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,471,753.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,040.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,458,713.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			10,458,713.73		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	195,212.26	0.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,766,144.17	1,441,777.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			2,961,356.43	1,441,777.00	-51.3%
TOTAL, REVENUES			2,961,356.43	1,441,777.00	-51.3%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,936.16	6,037.00	1.7%
Clerical, Technical and Office Salaries		2400	18,014.15	18,086.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,950.31	24,123.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	6,421.10	6,467.00	0.7%
OASDI/Medicare/Alternative		3301-3302	1,831.91	1,834.00	0.1%
Health and Welfare Benefits		3401-3402	4,576.92	4,668.00	2.0%
Unemployment Insurance		3501-3502	11.97	12.00	0.3%
Workers' Compensation		3601-3602	397.80	400.00	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	388.59	392.00	0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,628.29	13,773.00	1.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,390.00	6,390.00	0.0%
Noncapitalized Equipment		4400	713,669.62	406,116.00	-43.1%
TOTAL, BOOKS AND SUPPLIES			720,059.62	412,506.00	-42.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	605,780.98	578,641.00	-4.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			605,780.98	578,641.00	-4.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,192.00	72,192.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,192.00	72,192.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	787,318.00	1,179,780.00	49.8%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			787,318.00	1,179,780.00	49.8%
TOTAL, EXPENDITURES			2,222,929.20	2,281,015.00	2.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,961,356.43	1,441,777.00	-51.3%
5) TOTAL, REVENUES			2,961,356.43	1,441,777.00	-51.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		37,578.60	37,896.00	0.8%
8) Plant Services	8000-8999		1,398,032.60	1,063,339.00	-23.9%
9) Other Outgo	9000-9999	Except 7600-7699	787,318.00	1,179,780.00	49.8%
10) TOTAL, EXPENDITURES			2,222,929.20	2,281,015.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			738,427.23	(839,238.00)	-213.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			738,427.23	(839,238.00)	-213.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,758,577.16	9,497,004.39	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,758,577.16	9,497,004.39	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,758,577.16	9,497,004.39	8.4%
2) Ending Balance, June 30 (E + F1e)			9,497,004.39	8,657,766.39	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,680,927.57	7,841,689.57	-9.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	816,076.82	816,076.82	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	8,680,927.57	7,841,689.57
Total, Restricted Balance		8,680,927.57	7,841,689.57

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	186.00	New
5) TOTAL, REVENUES			0.00	186.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	186.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	186.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,001.23	6,001.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,001.23	6,001.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,001.23	6,001.23	0.0%
2) Ending Balance, June 30 (E + F1e)			6,001.23	6,187.23	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,868.23	5,054.23	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,133.00	1,133.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,196.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,187.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			6,187.04		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	186.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	186.00	New
TOTAL, REVENUES			0.00	186.00	New
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	186.00	New
5) TOTAL, REVENUES			0.00	186.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	186.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	186.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,001.23	6,001.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,001.23	6,001.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,001.23	6,001.23	0.0%
2) Ending Balance, June 30 (E + F1e)			6,001.23	6,187.23	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,868.23	5,054.23	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,133.00	1,133.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	4,868.23	5,054.23
Total, Restricted Balance		4,868.23	5,054.23

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,157,317.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	970,333.36	1,098,225.00	13.2%
5) TOTAL, REVENUES			2,127,650.36	1,098,225.00	-48.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	196,725.48	0.00	-100.0%
6) Capital Outlay		6000-6999	697,740.61	32,804.00	-95.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	959,960.04	959,960.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,854,426.13	992,764.00	-46.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			273,224.23	105,461.00	-61.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,400,000.00	920,312.00	-83.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,400,000.00)	(920,312.00)	-83.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,126,775.77)	(814,851.00)	-84.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,138,666.64	1,011,890.87	-83.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,138,666.64	1,011,890.87	-83.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,138,666.64	1,011,890.87	-83.5%
2) Ending Balance, June 30 (E + F1e)			1,011,890.87	197,039.87	-80.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	429,440.11	116,137.11	-73.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	582,450.76	80,902.76	-86.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,494,041.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,637.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	435.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,485,839.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	913,202.99		
6) TOTAL, LIABILITIES			913,202.99		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,572,636.54		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,157,317.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,157,317.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	912,251.15	1,098,225.00	20.4%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	58,082.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			970,333.36	1,098,225.00	13.2%
TOTAL, REVENUES			2,127,650.36	1,098,225.00	-48.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	196,725.48	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			196,725.48	0.00	-100.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	697,740.61	32,804.00	-95.3%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			697,740.61	32,804.00	-95.3%	
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	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	468,743.76	468,744.00	0.0%
Other Debt Service - Principal			7439	491,216.28	491,216.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				959,960.04	959,960.00	0.0%
TOTAL, EXPENDITURES			1,854,426.13	992,764.00	-46.5%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	5,400,000.00	920,312.00	-83.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				5,400,000.00	920,312.00	-83.0%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,400,000.00)	(920,312.00)	-83.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,157,317.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	970,333.36	1,098,225.00	13.2%
5) TOTAL, REVENUES			2,127,650.36	1,098,225.00	-48.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		894,466.09	32,804.00	-96.3%
9) Other Outgo	9000-9999	Except 7600-7699	959,960.04	959,960.00	0.0%
10) TOTAL, EXPENDITURES			1,854,426.13	992,764.00	-46.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			273,224.23	105,461.00	-61.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,400,000.00	920,312.00	-83.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,400,000.00)	(920,312.00)	-83.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,126,775.77)	(814,851.00)	-84.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,138,666.64	1,011,890.87	-83.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,138,666.64	1,011,890.87	-83.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,138,666.64	1,011,890.87	-83.5%
2) Ending Balance, June 30 (E + F1e)			1,011,890.87	197,039.87	-80.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	429,440.11	116,137.11	-73.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	582,450.76	80,902.76	-86.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	429,440.11	116,137.11
Total, Restricted Balance		429,440.11	116,137.11

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,184,901.00	2,164,363.00	-0.9%
5) TOTAL, REVENUES			2,184,901.00	2,164,363.00	-0.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,149,901.00	2,149,901.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,149,901.00	2,149,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,000.00	14,462.00	-58.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(465,000.00)	14,462.00	-103.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	968,180.63	503,180.63	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			968,180.63	503,180.63	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			968,180.63	503,180.63	-48.0%
2) Ending Net Position, June 30 (E + F1e)			503,180.63	517,642.63	2.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	503,180.63	517,642.63	2.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(977,299.52)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,774.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	139,342.32		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			(839,731.20)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			(839,731.20)		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,000.00	14,462.00	-58.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,149,901.00	2,149,901.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,184,901.00	2,164,363.00	-0.9%
TOTAL, REVENUES			2,184,901.00	2,164,363.00	-0.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	2,149,901.00	2,149,901.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,149,901.00	2,149,901.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,149,901.00	2,149,901.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			(500,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,184,901.00	2,164,363.00	-0.9%
5) TOTAL, REVENUES			2,184,901.00	2,164,363.00	-0.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,149,901.00	2,149,901.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,149,901.00	2,149,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,000.00	14,462.00	-58.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(465,000.00)	14,462.00	-103.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	968,180.63	503,180.63	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			968,180.63	503,180.63	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			968,180.63	503,180.63	-48.0%
2) Ending Net Position, June 30 (E + F1e)			503,180.63	517,642.63	2.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	503,180.63	517,642.63	2.9%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

2026-27 Adopted Budget

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,139.00	0.00	-100.0%
5) TOTAL, REVENUES			15,139.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,139.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			15,139.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	192,604.97	207,743.97	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,604.97	207,743.97	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			192,604.97	207,743.97	7.9%
2) Ending Net Position, June 30 (E + F1e)			207,743.97	207,743.97	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	192,893.97	192,893.97	0.0%
c) Unrestricted Net Position		9790	14,850.00	14,850.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	198,206.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(289.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			197,917.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			197,917.61		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,139.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,139.00	0.00	-100.0%
TOTAL, REVENUES			15,139.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,139.00	0.00	-100.0%
5) TOTAL, REVENUES			15,139.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,139.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			15,139.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	192,604.97	207,743.97	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,604.97	207,743.97	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			192,604.97	207,743.97	7.9%
2) Ending Net Position, June 30 (E + F1e)			207,743.97	207,743.97	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	192,893.97	192,893.97	0.0%
c) Unrestricted Net Position		9790	14,850.00	14,850.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	192,893.97	192,893.97
Total, Restricted Net Position		192,893.97	192,893.97

2026-27 Adopted Budget

Santa Rosa City Schools

Form SIAA - SUMMARY OF INTERFUND
ACTIVITIES

California Dept of Education

SACS Financial Reporting Software

Budget, July 1
2025-26 Estimated Actuals
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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(1,466,380.00)				
Other Sources/Uses Detail					5,900,000.00	0.00		
Fund Reconciliation							0.00	0.00
08 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							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	1,095,914.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	(.01)
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	62,105.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	303,448.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2025-26 Estimated Actuals
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							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 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							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Budget, July 1
2025-26 Estimated Actuals
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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Budget, July 1
2025-26 Estimated Actuals
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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	1,461,467.00	(1,466,380.00)	5,900,000.00	5,900,000.00	0.00	(.01)

2026-27 Adopted Budget

Santa Rosa City Schools

Form CC - Workers' Compensation Certification

California Dept of Education

SACS Financial Reporting Software

Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a school district, either individually or as a member of a joint powers agency (JPA), is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

This district is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

- Total liabilities actuarially determined: \$ _____
- Less: Amount of total liabilities reserved in budget: \$ _____
- Estimated accrued but unfunded liabilities: \$ _____ 0.00

This school district is self-insured for workers' compensation claims through the JPA identified below:

Redwood Empire Schools' Insurance Group: RESIG

This school district is not self-insured for workers' compensation claims.

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/24/2026 Date of Meeting (Format: MM/DD/YYYY)
Sarah Jenkins Printed Name	Clerk Title

For additional information on this certification, please contact:

Joel Dontos Name	Executive Director of Fiscal Services Title
jdontos@srcs.k12.ca.us Email	(707) 890-3800 x80210 Telephone

2026-27 Adopted Budget

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	10,710	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	12,547	12,546		
Charter School				
Total ADA	12,547	12,546	0.0%	Met
Second Prior Year (2024-25)				
District Regular	12,062	12,083		
Charter School				
Total ADA	12,062	12,083	N/A	Met
First Prior Year (2025-26)				
District Regular	11,726	11,726		
Charter School		0		
Total ADA	11,726	11,726	0.0%	Met
Budget Year (2026-27)				
District Regular	11,476			
Charter School	0			
Total ADA	11,476			

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	14,798	14,798		
Charter School				
Total Enrollment	14,798	14,798	0.0%	Met
Second Prior Year (2024-25)				
District Regular	14,491	14,491		
Charter School				
Total Enrollment	14,491	14,491	0.0%	Met
First Prior Year (2025-26)				
District Regular	13,998	13,998		
Charter School				
Total Enrollment	13,998	13,998	0.0%	Met
Budget Year (2026-27)				
District Regular	13,685			
Charter School				
Total Enrollment	13,685			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three 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 budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	11,745	14,798	
Charter School		0	
Total ADA/Enrollment	11,745	14,798	79.4%
Second Prior Year (2024-25)			
District Regular	11,499	14,491	
Charter School	0		
Total ADA/Enrollment	11,499	14,491	79.4%
First Prior Year (2025-26)			
District Regular	11,194	13,998	
Charter School			
Total ADA/Enrollment	11,194	13,998	80.0%
Historical Average Ratio:			79.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			80.1%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	10,710	13,685		
Charter School	0			
Total ADA/Enrollment	10,710	13,685	78.3%	Met
1st Subsequent Year (2027-28)				
District Regular	10,445			
Charter School				
Total ADA/Enrollment	10,445	0	0.0%	Met
2nd Subsequent Year (2028-29)				
District Regular	10,072			
Charter School				
Total ADA/Enrollment	10,072	0	0.0%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,750.37	11,500.35	11,162.57	10,814.18
b. Prior Year ADA (Funded)		11,750.37	11,500.35	11,162.57
c. Difference (Step 1a minus Step 1b)		(250.02)	(337.78)	(348.39)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.13%)	(2.94%)	(3.12%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		185,982,215.00	192,449,512.00	195,064,017.00
b1. COLA percentage		2.87%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		5,337,689.57	6,350,833.90	6,027,478.13
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		.74%	.36%	(.03%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.26% to 1.74%	-0.64% to 1.36%	-1.03% to 0.97%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	129,347,398.00	129,122,528.00	131,372,528.00	133,622,528.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	185,982,215.00	192,449,512.00	195,064,017.00	194,648,224.00
District's Projected Change in LCFF Revenue:		3.48%	1.36%	(.21%)
LCFF Revenue Standard		-0.26% to 1.74%	-0.64% to 1.36%	-1.03% to 0.97%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The reason is due to the budget assumption projections used.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2023-24)	116,987,670.98	141,433,813.09	82.7%		
Second Prior Year (2024-25)	130,849,312.24	159,083,511.83	82.3%		
First Prior Year (2025-26)	121,244,503.27	142,596,459.65	85.0%		
	Historical Average Ratio:		83.3%		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
	District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%	
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.3% to 86.3%	80.3% to 86.3%	80.3% to 86.3%	

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	111,453,084.00	137,404,992.00	81.1%		Met
1st Subsequent Year (2027-28)	112,052,623.53	138,915,054.62	80.7%		Met
2nd Subsequent Year (2028-29)	112,050,969.35	139,728,796.22	80.2%		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(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

This is due to the reductions the district made to avoid state receivership and bring the district into fiscal solvency.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.74%	.36%	(.03%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.26% to 10.74%	-9.64% to 10.36%	-10.03% to 9.97%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.26% to 5.74%	-4.64% to 5.36%	-5.03% to 4.97%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	9,438,720.18		
Budget Year (2026-27)	9,455,469.00	.18%	No
1st Subsequent Year (2027-28)	9,455,469.00	0.00%	No
2nd Subsequent Year (2028-29)	9,455,469.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	33,191,579.27		
Budget Year (2026-27)	25,467,711.00	(23.27%)	Yes
1st Subsequent Year (2027-28)	25,748,410.18	1.10%	No
2nd Subsequent Year (2028-29)	25,965,403.22	.84%	No

Explanation:
(required if Yes)

The budget does not include revenues for resources 6019 and 7435 continuing in 2026-27 until the budget act is passed.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	24,772,254.07		
Budget Year (2026-27)	20,696,466.00	(16.45%)	Yes
1st Subsequent Year (2027-28)	20,122,720.09	(2.77%)	No
2nd Subsequent Year (2028-29)	20,122,720.09	0.00%	No

Explanation:
(required if Yes)

This is due to the Sonoma SELPA funding model change in 2026-27.

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

First Prior Year (2025-26)	4,828,921.91		
Budget Year (2026-27)	4,965,615.00	2.83%	No
1st Subsequent Year (2027-28)	4,412,050.10	(11.15%)	Yes
2nd Subsequent Year (2028-29)	4,469,395.94	1.30%	No

Explanation:
(required if Yes)

This is due to restricted resources balances being spent out in 2026-27.

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

First Prior Year (2025-26)	61,947,646.22		
Budget Year (2026-27)	60,843,703.00	(1.78%)	No
1st Subsequent Year (2027-28)	62,030,613.90	1.95%	No
2nd Subsequent Year (2028-29)	63,724,942.41	2.73%	No

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2025-26)	67,402,553.52		
Budget Year (2026-27)	55,619,646.00	(17.48%)	Not Met
1st Subsequent Year (2027-28)	55,326,599.27	(.53%)	Met
2nd Subsequent Year (2028-29)	55,543,592.31	.39%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2025-26)	66,776,568.13		
Budget Year (2026-27)	65,809,318.00	(1.45%)	Met
1st Subsequent Year (2027-28)	66,442,664.00	.96%	Met
2nd Subsequent Year (2028-29)	68,194,338.35	2.64%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

The budget does not include revenues for resources 6019 and 7435 continuing in 2026-27 until the budget act is passed.

Explanation:

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

This is due to the Sonoma SELPA funding model change in 2026-27.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

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

Explanation:

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

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	227,897,651.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	227,897,651.00	6,836,929.53	6,909,251.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,592,258.10	608,815.50	2,833,958.81
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	(1,504,020.34)	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	7,592,258.10	(895,204.84)	2,833,958.81
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	253,075,270.09	257,866,332.86	248,391,019.92
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	253,075,270.09	257,866,332.86	248,391,019.92
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	(.3%)	1.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	(.1%)	.4%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, 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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
		(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	4,123,735.33	141,433,813.09	N/A	Met
Second Prior Year (2024-25)	(19,595,461.25)	159,083,511.83	12.3%	Not Met
First Prior Year (2025-26)	1,816,367.77	142,596,459.65	N/A	Met
Budget Year (2026-27) (Information only)	3,524,559.00	137,404,992.00		

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 two or more of the three prior years.

Explanation:
(required if NOT met)

The district had board approved budget solutions to reduce the deficit spending.

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	11,373,115.64	14,360,981.32	N/A	Met
Second Prior Year (2024-25)	18,272,830.15	18,484,716.65	N/A	Met
First Prior Year (2025-26)	(2,997,332.03)	775,117.40	N/A	Met
Budget Year (2026-27) (Information only)	4,477,347.17			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three 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 (2026-27)	12,726,976.48	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 budget 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: Budget Year data are extracted. If Form MYP 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 \$90,000 (greater of)	0 to 300
4% or \$90,000 (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 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.

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.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,710	10,308	9,928
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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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): _____

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	236,938,202.00	236,809,528.45	239,115,950.84
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)	236,938,202.00	236,809,528.45	239,115,950.84

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	7,108,146.06	7,104,285.85	7,173,478.53
6.	Reserve Standard - by Amount (\$90,000 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)	7,108,146.06	7,104,285.85	7,173,478.53

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,108,146.06	7,173,478.53
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	893,760.11	1,653,374.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.36)	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	644,800.50	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	8,646,705.31	8,826,852.53
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.65%	3.69%
	District's Reserve Standard (Section 10B, Line 7):	7,108,146.06	7,173,478.53
	Status:	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATAENTRY: 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 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% 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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(43,959,412.98)			
Budget Year (2026-27)	(52,108,873.00)	8,149,460.02	18.5%	Not Met
1st Subsequent Year (2027-28)	(54,346,868.90)	2,237,995.90	4.3%	Met
2nd Subsequent Year (2028-29)	(55,486,612.23)	1,139,743.33	2.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	5,900,000.00			
Budget Year (2026-27)	920,313.00	(4,979,687.00)	(84.4%)	Not Met
1st Subsequent Year (2027-28)	920,313.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	920,313.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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)

This is due to the one-time budget solution to use RDA towards the contribution to Routine Restricted Maintenance.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

This is due to the one-time budget solution to use RDA towards the contribution to Routine Restricted Maintenance.

- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
TOTAL:				0

Type of Commitment (continued)	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2025-26)?		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 budget 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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	596,578

4. OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

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

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Budget Year 1st Subsequent Year 2nd Subsequent Year
(2026-27) (2027-28) (2028-29)

Method

884,694.00	884,694.00	884,694.00
------------	------------	------------

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

884,694.00	884,694.00	884,694.00
------------	------------	------------

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

884,694.00	884,694.00	884,694.00
------------	------------	------------

d. Number of retirees receiving OPEB benefits

200.00	200.00	200.00
--------	--------	--------

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 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 2-4)

Yes

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Fund 67 {Self Insurance Dental Fund}

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

2,149,901.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	2,149,901.00	2,149,901.00	2,149,901.00
b. Amount contributed (funded) for self-insurance programs	2,149,901.00	2,149,901.00	2,149,901.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	741.42	674.12	668.30	660.20

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

In 2025-26 and beyond.

Negotiations Settled

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

--

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget 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

	943,156	
Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

7. Amount included for any tentative salary schedule increases

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1. Are costs of H&W benefit changes included in the budget 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

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget 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 budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	405.87	396.87	396.87	396.87

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

In 2025-26 and beyond.

Negotiations Settled

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

--

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

--

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget 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	378,472		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases			
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget 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

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	127.50	98.00	98.00	98.00

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

In 2025-26 and beyond.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget 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

167,501

4. Amount included for any tentative salary schedule increases

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 24, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

<p>A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</p>	<p>No</p>
<p>A2. Is the system of personnel position control independent from the payroll system?</p>	<p>No</p>
<p>A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)</p>	<p>Yes</p>
<p>A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?</p>	<p>No</p>
<p>A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?</p>	<p>No</p>
<p>A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	<p>Yes</p>
<p>A7. Is the district's financial system independent of the county office system?</p>	<p>No</p>
<p>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)</p>	<p>No</p>
<p>A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	<p>Yes</p>

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

2026-27 Adopted Budget

Technical Review Checks

Phase - All

Display - Exceptions Only

California Dept of Education

SACS Financial Reporting Software

Budget, July 1
Budget 2026-27
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	(\$432,876.00)
Explanation: Return of equity for OPEB.			
01	0000	3701	(\$650,920.00)
Explanation: Return of equity for OPEB.			

Santa Rosa City Schools: 2026-27 Proposed Adopted Budget Narrative

Overview & Executive Summary

This budget narrative accompanies the **Santa Rosa City Schools (SRCS) 2026-27 Proposed Adopted Budget**, presented on **June 10, 2026**. This proposal represents a critical strategic turning point for the District's long-term fiscal solvency.

The 2026-27 fiscal planning cycle occurs amidst shifting economic landscapes and ongoing structural enrollment challenges. To maintain a balanced structural budget, protect the District's financial standing, and ensure educational continuity, SRCS has integrated significant, definitive consolidation efforts and a targeted Fiscal Stabilization Plan (FSP) directly into its budget development.

2025-26 Estimated Actuals (Prior Year Closeout)

A review of the 2025-26 fiscal year demonstrates tighter expenditure controls than previously forecast.

The District closed the year with total revenues of **\$243,152,237**, an increase of \$1,935,765 over the Third Interim report, driven entirely by remaining restricted/local revenues. Total expenditures dropped by \$2,968,859 down to **\$248,391,020**, primarily due to unspent books, supplies, and operational services.

Combined with \$5,900,000 in Transfers In, the district saw a positive net change of \$661,217 in its operating balance, yielding an improved **Ending Fund Balance of \$16,551,325** heading into the new fiscal year.

General Fund (Fund 01) 2026-27 Proposed Budget

The proposed combined (unrestricted and restricted) General Fund budget for 2026-27 details a structurally aligned financial footprint.

Revenues

The District projects total revenues of **\$236,374,262**.

- **LCFF Sources:** \$180,754,616 (comprising the vast majority of funding, with \$177,181,215 sitting in Unrestricted).
- **Federal Revenues:** \$9,455,469 (fully restricted).
- **Other State Revenues:** \$25,467,711.
- **Other Local Revenues:** \$20,696,466.

Expenditures & Contributions

Total combined operational expenditures are budgeted at **\$236,938,202**. Personnel costs remain the primary driver of district resource allocation:

- **Certificated Salaries:** \$85,001,815
- **Classified Salaries:** \$32,750,896
- **Employee Benefits:** \$55,066,629
- **Books and Supplies:** \$4,965,615
- **Services & Other Operating Expenditures:** \$60,843,703
- **Capital Outlay & Other Outgo:** \$611,544 (net of indirect cost transfers)

Note on Contributions: Unrestricted funds will contribute **\$52,108,873** directly to Restricted programs (such as Special Education and Maintenance) to bridge funding gaps and meet minimum requirements.

Net Position & Fund Balance

The district will realize a modest combined net increase to the fund balance of **\$356,373**. This leaves the General Fund with a healthy **Ending Fund Balance of \$18,793,560** (\$8,001,906 Unrestricted; \$10,791,654 Restricted).

Multi-Year Projections (MYP) & Long-Term Financial Outlook

The multi-year projections emphasize the critical need for the FSP, as the District navigates continuous enrollment declines across both elementary and high school divisions.

Ongoing Fiscal Stabilization Plan (FSP) Solutions & Personnel Realignment

Addressing structural deficits required a deep re-evaluation of personnel and ongoing expenditures. The ongoing FSP implements a net decrease in positions alongside operational efficiencies:

- **Certificated Personnel:** A reduction of **67.3 FTE** (Non-management).
- **Classified Personnel:** A reduction of **9.0 FTE** (Non-management).
- **Management/Supervisor/Confidential:** A reduction of **29.5 FTE**.
- **Operational Savings:** Refreshing copiers district-wide to extract further administrative cost efficiencies.

One-Time FSP Solutions

To ease short-term pressure on unrestricted funds, SRCS is implementing targeted resource-shifting:

- **Redevelopment Agency Funds:** Maximizing restricted resource utilization by driving these funds toward a portion of the mandatory 3% Routine Restricted Maintenance contribution.
- **Expanded Learning Opportunities Program (ELOP):** Spending down restricted ELOP fund balances to absorb eligible costs, directly sheltering the unrestricted General Fund.

Student Demographics Trends

Combined enrollment is expected to decline steadily, impacting future funded Average Daily Attendance (ADA):

Metric	2025-26	2026-27 (Projected)	2027-28 (Projected)	2028-29 (Projected)
Combined Enrollment	12,188	11,662	11,374	10,969
Projected ADA	11,219	10,735	10,470	10,097
Funded ADA	11,751	11,501	11,163	10,814
Underserved Pupil %	72.37%	69.58%	69.61%	69.58%

MYP Revenue & Expenditure Forecasts

The long-term forecast assumes a statutory COLA of **2.87%** in 2026-27, rising to **3.30%** in 2027-28, and settling at **3.09%** in 2028-29. Step and Column salary increases are fixed at **1.35%** annually. Special Education contributions are projected to grow aggressively, climbing from 64.67% to **70.21%** of program costs by 2028-29.

The combined General Fund MYP tracking displays the following trend:

- **2026-27:** Total Revenues: \$236.3M | Total Expenditures: \$236.9M | Ending Balance: **\$18,793,560**
- **2027-28:** Total Revenues: \$238.1M | Total Expenditures: \$236.8M | Ending Balance: **\$21,034,636**
- **2028-29:** Total Revenues: \$237.2M | Total Expenditures: \$239.1M | Ending Balance: **\$20,044,715**

Reserve Status (Economic Uncertainties)

The district successfully maintains its legally required **Minimum 3% Reserve for Economic Uncertainty** across all years (\$7.1M required annually). When combining the General Fund unassigned balances with the Fund 17 Special Reserve, the District retains a positive unappropriated buffer each year (\$1.53M in FY27, growing to \$3.48M in FY28, and normalizing to \$2.33M in FY29).

Cash Flow Analysis

Cash projections for both the current and budget years indicate strong fiscal liquidity without relying on special financing or internal borrowing across fiscal years.

- **FY 2025-26:** Projected to close June 30 with a positive cash balance of **\$8.7M**. Cash balances trough significantly in October/November due to the timing of property tax receipts but recover robustly in December.
- **FY 2026-27:** Projected to close June 30, 2027, with an improved positive cash balance of **\$12.7M**, mirroring similar seasonal cash dips in the autumn.

Charter Schools (Fund 09) & Other District Funds

Charter Fund 09 Performance

The District oversees four distinct charter academy multi-year projections, showing varied financial health:

1. **Santa Rosa French-American Charter (SRFACS):** Expanding enrollment from 544 to 627. Highly stable, with an ending fund balance projected to grow from \$2.2M (FY27) to \$4.3M (FY29).
2. **Cesar Chavez Language Academy:** Expanding enrollment from 763 to 852. Strong fiscal standing, with its ending fund balance climbing to \$4.15M by FY29.
3. **Santa Rosa Charter School for the Arts:** Experiencing structural deficits. While enrollment stabilizes at 416, expenditures outpace revenues in out-years, drawing its Unrestricted Ending Balance down significantly to a tight **0.83% (\$48,337)** by 2028-29. This area requires direct structural monitoring.
4. **Santa Rosa Accelerated Charter:** Holding a flat enrollment of 128, this charter operates efficiently, growing its ending balance to \$1.09M by FY29 with an exceptional 57.72% unrestricted reserve.

Summary of Other District Funds (Projected June 30, 2027 balances)

- **Student Activity Fund 08:** \$1,346,387
- **Child Development Fund 12:** \$2,251,237
- **Cafeteria Special Revenue Fund 13:** \$4,391,482
- **Deferred Maintenance Fund 14:** \$1,193,955
- **Special Reserve (Non-Capital) Fund 17:** \$644,801
- **Building Fund 21 (Bond Fund):** \$38,165,189
- **Capital Facilities Fund 25 (Developer Fees):** \$8,657,766
- **County Schools Facilities Fund 35:** \$6,187
- **Special Reserve for Capital Projects Fund 40:** \$197,040
- **Self-Insurance Fund 67 (Dental):** \$517,643
- **Scholarship Fund 73:** \$207,744

Areas to Monitor & Next Steps

As the fiscal year progresses, administration must vigilantly monitor several variables that could alter these projections:

- Collective bargaining outcomes and labor negotiations.
- Macroeconomic trends, global uncertainty, and technology sector capital gains impacting state tax revenues.
- The real-world execution and community impact of the school consolidations and

closures.

- Fiscal recovery at the Charter School for the Arts.
- Finalization of the Enacted State Budget, including potential impacts from proposed block grants (e.g., Student Support Discretionary and Learning Recovery grants) or new pregnancy disability leave cost mandates.

Immediate Next Steps

Following this June 2026 budget presentation and LCAP adoption, staff will formally close the 2025-26 books in July, evaluate the Enacted State Budget, and return to the Board in August 2026 with a mandatory **45-Day Budget Update** to realign allocations with final state statutory figures.



Resolution No. 2025/26-84

Date: June 10, 2026

RESOLUTION FOR THE SANTA ROSA CITY SCHOOL DISTRICT TO ESTABLISH SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS, FUND 20

WHEREAS, school districts are authorized by Education Code section 42842 to establish a fund known as the Special Reserve for Postemployment Benefits, Fund 20; and

WHEREAS, such fund is authorized to account for amounts the LEA has earmarked for the future cost of retiree benefits but has not contributed irrevocably to a separate trust for the retiree benefit plan; and

WHEREAS, the Santa Rosa City School District desires to establish a Special Reserve for Postemployment Benefits, Fund 20;

THEREFORE, BE IT RESOLVED, that the Governing Board hereby authorizes the Sonoma County Auditor and Treasurer to establish a restricted fund to be known as the Special Reserve for Postemployment Benefits Fund, Fund 20 in accordance with Education Code section 42842.

PASSED AND ADOPTED this 10th day of June, 2026.

YEAS: 7
NOES: 0
ABSENT: 0
ABSTAIN: 0

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

Sarah Jenkins, Clerk of the Board

**RESOLUTION OF THE BOARD OF EDUCATION
OF SANTA ROSA CITY SCHOOLS
Resolution No. 2025/26-88**

**Resolution to Approve the Renewal Petition and Material Revision Request
for CCLA**

WHEREAS, the approval of charter schools is governed by the Charter Schools Act of 1992, as subsequently amended, codified in Education Code sections 47600 *et seq.*, and the implementing regulations of Title 5 of the California Code of Regulations (5 C.C.R. § 11960 *et seq.*);

WHEREAS, on May 12, 2026, Santa Rosa City Schools (“SRCS”) received the final copy of the renewal petition to renew the charter (“Renewal Petition”) for CCLA, a dependent charter school that is currently authorized by the Santa Rosa Elementary School District;

WHEREAS, CCLA seeks authorization to operate as a “continuing” charter school under the governance and oversight of the Santa Rosa High School District pursuant to Education Code sections 47605(a)(5)(E) and 47607;

WHEREAS, the Santa Rosa Elementary School District and Santa Rosa High School District function as a “common administration district” known as Santa Rosa City Schools (“SRCS”) and operate under one superintendent, governing board, and administration;

WHEREAS, as part of its Renewal Petition, CCLA also requested a material revision to its charter to expand its educational program to include grades 9 through 12 through a hybrid delivery model in line with its mission and vision of developing bilingualism and biliteracy in its students (“Material Revision Request”);

WHEREAS, a public hearing on the Renewal Petition and Material Revision Request was held on May 13, 2026, at which time SRCS’ Board of Education (“Board”) considered the level of support for the Renewal Petition and Material Revision Request by teachers employed by SRCS, other employees of SRCS, and parents/guardians;

WHEREAS, SRCS’ Staff Report was published on May 26, 2026, which includes staff’s proposed findings of fact based on its evaluation of the Renewal Petition and available student outcome data, as well as the Material Revision Request, a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference;

WHEREAS, the Board has convened on June 10, 2026, to consider whether to grant or deny the Renewal Petition and Material Revision Request;

WHEREAS, renewals of charters are governed by the standards and criteria set forth in Education Code sections 47605, 47607, and 47607.2;

WHEREAS, the consideration of a renewal petition requires the District to (1) determine whether the charter school meets applicable eligibility requirements using the accountability criteria under the law and reflected in the California School Dashboard, and (2) evaluate whether the renewal petition meets the standards and criteria set forth in Education Code section 47605;

WHEREAS, Education Code section 47607 describes a three-tiered system that categorizes a charter school as a high-performing, middle-performing, or low-performing charter school. The designation of a charter school in a particular tier determines the level of review that the chartering authority must conduct to evaluate whether the charter school is eligible for renewal of its charter.

WHEREAS, for charter schools designated as middle-performing, SRCS must evaluate the charter school's performance on the state and local indicators on the California School Dashboard, both on a schoolwide basis and for all student subgroups served by the charter school, giving greater weight to the charter school's performance on measurements of academic performance. If a charter school satisfies such criteria, the Board may grant a renewal term of five years;

WHEREAS, the governing board of a school district shall not deny a petition unless it makes written factual findings specific to the particular petition, setting forth specific facts to support one or more of the following findings:

1. The charter school presents an unsound educational program for the students to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures required by subdivision (a) of Education Code section 47605. *(The signature requirement is not applicable to a renewal petition.)*
4. The petition does not contain an affirmation of each of the required conditions.
5. The petition does not contain reasonably comprehensive descriptions of all required elements.
6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public school employer of the employees of the charter school for purposes of the Educational Employment Relations Act.

7. The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate. *(This finding is not applicable to a renewal petition.)*

8. The school district is not positioned to absorb the fiscal impact of the proposed charter school. *(This finding is not applicable to a renewal petition.)*

WHEREAS, a charter school’s renewal petition may be denied pursuant to Education Code section 47607(c)(7) only upon making the following specific written findings:

1. The school has failed to make sufficient progress toward meeting standards that provide a benefit to the school’s students; and
2. Closure of the school is in the students’ best interests; and
3. The decision provided greater weight to performance on “measurements of academic performance”—the test-based indicators in English-Language Arts and mathematics, the English Learner Progress Indicator, and the Career and College Indicator.

WHEREAS, CCLA is designated as a “middle-performing” charter school by the California Department of Education and SRCS staff’s evaluation;

WHEREAS, SRCS has reviewed, evaluated, and considered the academic performance data published on the Dashboard and provided by CCLA as part of its Renewal Petition;

WHEREAS, in considering the academic performance of CCLA’s students, SRCS has determined that CCLA has met the applicable criteria to be eligible for renewal, a summary of which is included in the Staff Report published on May 26, 2026, attached hereto as Exhibit A and incorporated herein by reference;

WHEREAS, SRCS staff is also supportive of the Material Revision Request for the proposed expansion of CCLA’s program to include grades 9-12.

NOW, THEREFORE BE IT RESOLVED, that the Board of Education of Santa Rosa City Schools does resolve, determine, and order the following:

1. The foregoing recitals are hereby adopted as true and correct.
2. The Board has considered the Renewal Petition of CCLA, including its academics, finances, operations, and other components, in addition to the criteria for renewal set out in the Education Code.
3. The Board has considered, and approves of, the admissions preferences described in the Renewal Petition.

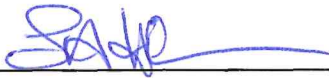
4. The Board has considered and approves of the Material Revision Request to add grades 9-12.

5. The Board hereby approves the Renewal Petition for a five-year term, beginning on July 1, 2026, and ending on June 30, 2031, as well as the Material Revision Request, subject to the findings of fact set forth in the Staff Report published on May 26, 2026, and included in Exhibit A to this Resolution.

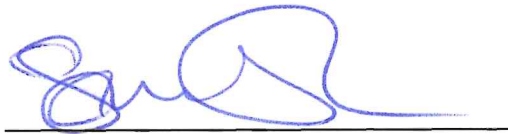
6. The Interim Superintendent or her designee is authorized and directed to take such action as may be reasonably necessary to effectuate the purpose and intent of this Resolution.

PASSED AND ADOPTED by the Board of Education on June 10, 2026, at a duly noticed meeting by the following vote:

AYES: 7 NOES: 0 ABSENT: 0 ABSTAIN: 0



Lisa August Hulme, Interim Superintendent



Sarah Jenkins, Clerk of the Board

**SANTA ROSA CITY SCHOOLS
STAFF REPORT, PROPOSED FINDINGS OF FACT & RECOMMENDATION
CONCERNING THE CESAR CHAVEZ LANGUAGE ACADEMY CHARTER SCHOOL
RENEWAL PETITION**

Date Posted: May 26, 2026

The following provides a summary of the Santa Rosa City Schools (“SRCS”) staff report, proposed findings of fact, and recommendation concerning the Cesar Chavez Language Academy (“CCLA”) charter renewal petition (“Renewal Petition”) and request to materially revise its charter (“Material Revision Request”).

Introduction and Procedural Background

Cesar Chavez Language Academy (“CCLA”) has operated as a dependent, classroom-based charter school pursuant to the authorization of the Santa Rosa Elementary School District since 2013. Due to its location, CCLA is seeking to operate as a continuing charter school under the authorization and oversight of the Santa Rosa High School District pursuant to Education Code sections 47605(a)(5)(E) and 47607. The Santa Rosa Elementary School District and the Santa Rosa High School District function as a “common administration district” known as Santa Rosa City Schools (“SRCS”) and operate under one superintendent, governing board, and administration. SRCS and its Board retain overall governance authority over CCLA.

CCLA currently serves a population of approximately 773 students in transitional kindergarten (TK)/kindergarten through eighth grade and operates a dual language immersion program focusing on acquisition of bilingualism in Spanish and English. According to the most recent data available on the California School Dashboard (“Dashboard”), CCLA’s student population consists of 76.1% socioeconomically disadvantaged students, 32.7% English Learners, 0.3% foster youth, and 9.6% students with disabilities. CCLA’s current charter term expires on June 30, 2026, and it is seeking a five-year renewal term beginning on July 1, 2026, and ending June 30, 2031.

On May 12, 2026, SRCS received the final copy of CCLA’s Renewal Petition. As part of the submission of the Renewal Petition, CCLA also requested approval of its Material Revision Request to expand its grade level offerings.

The Material Revision Request proposes a change in the grade levels offered by CCLA, Specifically, CCLA seeks to expand its program to include a hybrid high school program, emphasizing bilingualism, to serve grades 9 through 12. If the Material Revision Request is approved, CCLA would scaffold in its high school grades beginning with grades 9 and 10 for the 2026-2027 school year.

On May 13, 2026, SRCS’ Board of Trustees (“Board”) held a public hearing to determine the level of support for the Renewal Petition and Material Revision Request by teachers, other SRCS employees, and parents/guardians.

On June 10, 2026, SRCS’ Board will hold a public hearing on the Renewal Petition and Material Revision Request during which the Board will consider the admissions preferences of CCLA and take action to either grant or deny the Renewal Petition and the Material Revision Request.

As discussed in further detail below, SRCS’ staff, in consultation with legal counsel, has conducted an extensive analysis of the Petition and its accompanying exhibits. SRCS’ review team also carefully evaluated the legal grounds articulated in the Education Code for purposes of determining whether the Renewal Petition meets the minimum standards for approval. SRCS staff has determined that CCLA offers a sound educational program and is likely to implement the program. As such, SRCS staff has determined that the Renewal Petition meets the minimum requirements under the Education Code for approval of the requested five-year term.

Additionally, SRCS is supportive of CCLA’s proposed expansion from a TK-8 grade-level span to a TK-12 grade-level span, with a hybrid program offered to prospective CCLA high school students. SRCS staff believes that there is a need for such a program at the high school level as CCLA has proposed, which will allow students to continue receiving instruction in both English and Spanish within a cohort supported by CCLA staff and with flexibility in how that instruction is delivered.

Based on its analysis, SRCS staff recommends that the Board **approve** CCLA’s Renewal Petition and Material Revision Request (along with any conditions that may be specified by the Board) for a renewal term of July 1, 2026, through June 30, 2031.

Executive Summary

Below is an executive summary of SRCS staff’s findings regarding the Renewal Petition:

Eligibility for Renewal and Level of Review Based on Performance Tier

Performance Level: Low, Middle, or High Performing <i>(as determined by the District and/or assigned by CDE)</i>		Middle Performing
1.	Has the charter school failed to make sufficient progress toward meeting standards that provide benefit to the charter school’s students?	No
2.	Is closure of the charter school in the best interests of students?	No
3.	Did the decision provide greater weight to performance on measures of academic performance?	N/A

Requirements for Renewal of Charter

Has a notice to cure an alleged violation been issued regarding: 1. substantial fiscal or governance concerns or 2. the charter not serving all students who wish to attend		No
a. If notice was issued, has a written response been submitted?		N/A
b. Has a corrective action plan been provided?		N/A
i. If submitted, is the corrective action plan sufficient to resolve or remedy the identified fiscal and/or governance concerns?		N/A
Does the charter petition demonstrate any additional legal grounds for denial?		No
1.	Does the charter present a sound educational program?	Generally yes, but see findings below.
2.	Are petitioners demonstrably unlikely to successfully implement the program set forth in the petition?	No
3.	Does the petition contain an affirmation of each of the required conditions?	Yes
4.	Does the petition contain reasonably comprehensive descriptions of all required elements described below?	Generally yes, but see findings below.
5.	Does the petition contain a declaration of whether the charter school shall be deemed the exclusive public employer of the charter school's employees?	Yes

Review of the Required Petition Elements

REQUIRED ELEMENTS OF THE PETITION			
No.	Element / Category	Reasonably Comprehensive?	Comments
1	Description of Educational Program	Yes	With noted findings below.

2	Measurable Student Outcomes	Yes	With noted findings below.
3	Methods for Measuring Student Progress	Yes	
4	Governance Structure	Yes	
5	Employee Qualifications	Yes	
6	Health and Safety Procedures	Yes	
7	Balance of Students from Different Student Groups	Yes	
8	Admissions & Lottery Procedures	Yes	
9	Annual Independent Financial Audits	Yes	
10	Student Discipline Procedures	Yes	
11	Retirement Systems	Yes	
12	Public School Attendance Alternatives	Yes	
13	Post-Employment Rights of Employees	Yes	
14	Dispute Resolution Procedures	Yes	
15	Closure Procedures	Yes	
Required Supplemental Information		Reasonably Comprehensive?	Comments
Operations and Administrative Plan		Yes	
Civil Liability Effects		Yes	
Facilities		Yes	

I. Accountability Criteria for Renewal under Education Code Sections 47607 and 47607.2 and Corresponding Findings of Fact

The consideration of a renewal petition requires SRCS to: (1) determine whether the charter school meets applicable eligibility requirements using the accountability criteria detailed in Education Code sections 47607 and 47607.2 and reflected in the Dashboard, and (2)

evaluate whether the Renewal Petition meets the standards and criteria set forth in Education Code section 47605. An analysis of these two components of the charter renewal process is addressed in detail below and includes SRCS staff’s corresponding findings of fact.

Eligibility for Renewal and Level of Review

Education Code section 47607 provides that a “chartering authority may grant one or more subsequent renewals pursuant to subdivisions (b) and (c) and Section 47607.2.” These provisions detail a three-tiered system that categorizes a charter school as a high-performing, middle-performing, or low-performing charter school. The designation of a charter school in a particular tier determines the level of review that the chartering authority must conduct to evaluate whether the charter school is eligible for renewal of its charter.

Charter schools that fall in the high-performing category under either criterion are eligible for presumptive renewal. Charter schools that fall in the low-performing category under either criterion are treated as a presumptive non-renewal.

The California Department of Education provides access on its website to a list of California public charter schools and the respective performance tier to which they have been assigned based on the criteria set forth in Education Code sections 47607 and 47607.2. This list is available at <https://www.cde.ca.gov/sp/ch/performcategory.asp>.

Determination of Performance Category.

A charter school’s performance category (i.e., high, middle, or low) is determined according to the following two criteria:

Criterion 1: Performance Color

Criterion 1 is based on the performance colors received for all of the state indicators on the Dashboard for the two previous Dashboard years. The Dashboard state indicators include the following:

- English language arts/literacy (“ELA”)
- Mathematics
- Science
- English Learner Progress Indicator (“ELPI”)
- College/Career Indicator (“CCI”) (*applicable to high school programs only*)
- Chronic Absenteeism Indicator
- Suspension Rate Indicator
- Graduation Rate Indicator (*applicable to high school programs only*)

The following conditions apply for considering a charter school’s eligibility for renewal under Criterion 1:

- The charter school must have at least two academic indicators that are assigned a performance color for each of the two Dashboard years. (The two academic indicators that are assigned a performance color do not need to be the same indicators each year.)
- **High Performing:** The charter school has **Blue** and/or **Green** on all state indicators for two years.
- **Low Performing:** The charter school has **Red** and/or **Orange** on all state indicators for two years.

Charter schools that do not meet Criterion 1 requirements for presumptive renewal or non-renewal are subject analysis under Criterion 2.

Criterion 2: Status

Criterion 2 looks at the "Status" (also known as current year data) for all academic indicators with a performance color for the two previous Dashboard years. Per Education Code section 47607(c)(3), the applicable academic indicators subject to review include the following:

- ELA
- Mathematics
- Science
- ELPI
- CCI

Performance determinations under Criterion 2 are based on the **overall Status** for the charter school **and** its student groups, and how they compare with the statewide averages for the two previous Dashboard years. The state's Status is used as the "statewide average" for the academic indicators.

A charter school falls within the High Performing category (and is, therefore, eligible for a presumptive renewal) based on the following:

The charter school's academic indicators with a performance color must reflect an overall Status that is the **same or higher** than the overall Status for the State of California. After removing the student groups that performed **higher** than or at the **same** level as the statewide average, all remaining student groups with a color that scored higher than their respective student group statewide average (i.e., received a higher Status score on the indicator) must be identified. To be placed in the High Performing tier, the charter school must have at least two remaining student groups that receive a color across the prior two Dashboard years, and each group must have at least two academic indicators with colors in *each* of the two Dashboard years. In addition, a majority of the charter school's student groups with performance colors must have scored **higher** than the statewide average for their respective student groups.

Alternatively, a charter school falls within the Low Performing category (and is, therefore, considered for a presumptive non-renewal) based on the following:

The charter school's academic indicators with a performance color must reflect an overall Status that is the **same or lower** than the overall Status for the State of California. After removing the student groups that performed **higher** than or at the **same** level as the statewide average, all remaining student groups with a color that scored lower than their respective student group statewide average (i.e., received a lower Status score on the indicator) must be identified. To be placed in the Low Performing tier, the charter school must have at least two remaining student groups that receive a color across the prior two Dashboard years, and each group must have at least two academic indicators with colors in *each* of the two Dashboard years. In addition, a majority of the charter school's student groups with performance colors must have scored **lower** than the statewide average for their respective student group.

A charter school that does not fall within the High Performing or Low Performing tiers is assigned to the Middle Performing tier. Charter schools that are designated as Middle Performing are eligible for a presumptive renewal of their respective charters for a five-year term.

Additional Grounds for Denial Notwithstanding Eligibility for Renewal Based on Academic Performance Tier

SRCS' Board may also deny the renewal of a charter school, notwithstanding the standards set forth in Education Code sections 47607(c) and 47607.2, upon a finding that the charter school is demonstrably unlikely to successfully implement the program due to substantial fiscal or governance factors, or the charter school is not serving all students who wish to attend, as documented under Education Code section 47607(d). (Educ. Code § 47607(e).) If the Board determines that denial is warranted, it must provide specific written findings detailing the reasons for the decision and that closure is in the best interest of the students.

Prior to denial under Education Code section 47607(e), the authorizing district must provide the charter school with at least 30 days' notice and a reasonable opportunity to remedy the violation(s). The district must then make a finding that either the corrective action proposed by the charter school has been unsuccessful, or the violation(s) are sufficiently severe and pervasive that a corrective action is not viable.

Here, SRCS did not identify substantial fiscal or governance factors pertaining to CCLA or otherwise determine that CCLA is not serving all students who wish to attend. Therefore, no proposed findings were made pursuant to Education Code section 47607(e).

Summary of Academic Performance Renewal Analysis

CCLA falls within the Middle Performing Tier because it meets neither the requirements for the High Performing Tier nor Low Performing Tier under Criterion 1 or 2. CCLA has made

recent improvements on the 2025 ELA administration of the CAASPP, turning around an otherwise negative trend. While there are a few disproportionalities in achievement for some student groups, CCLA has demonstrated consistent progress on the Math administrations of the CAASPP, as well as a reduction in its suspension and chronic absenteeism rates. CCLA has also maintained a high ELPI of approximately 50% of English Learners (“ELs”) making progress. However, according to its verified data, a significant number of CCLA students are not performing on or above grade level at the start of or by the end of each academic year.

The following include SRCS staff’s findings of fact concerning CCLA’s designation as a middle-performing charter school.

Finding of Fact No. 1: SRCS has determined that CCLA falls within the Middle Performing tier based on its performance reflected on the Dashboard.

According to SRCS staff’s analysis and the California Department of Education performance tier data, CCLA qualifies as a Middle Performing charter school.

On the most recent 2025 Dashboard, data shows that CCLA received the following performance levels on a schoolwide basis:

- English-Language Arts (“ELA”): **Yellow** (55.7 points below standard, with an increase of 22.2 points)
- Mathematics: **Orange** (98.2 points below standard, with an increase of 14.2 points)
- Science¹: **Orange** (36.8 science points, maintained -0.4 points)
- English Learner Progress: **Yellow** (50.5% making progress, maintained -0.2%)
- Chronic Absenteeism: **Yellow** (13.6% chronically absent, declined 8.2%)
- Suspension Rate: **Yellow** (6.5% suspended at least one day, declined 1.8%)

The following table depicts the 2024 and 2025 performance colors that CCLA received on all state indicators:

State Indicator	2024	2025
English Language Arts		
Mathematics		
Science		
English Learner Progress		
Chronic Absenteeism Rate		

¹ The Science Indicator was listed on the 2025 Dashboard for informational purposes; however, SRCS staff considered CCLA’s performance in Science relative to the state’s performance in its academic analysis below.



As depicted above, CCLA did not receive all Blue and Green performance colors or all Red and Orange performance colors across 2024 and 2025. As a result, CCLA does not meet either the High Performing or Low Performing criteria under Criterion 1.

Accordingly, SRCS considered CCLA’s performance overall and that of its student groups in comparison to the state on the ELA, Math, and ELPI indicators in the table below:

Indicator	Dashboard Year	Overall Status (CCLA)	Overall Status (State)	CCLA ≤ State?	Remaining Subgroups w/ Colors	Majority of Subgroups Below?
ELA	2024	- 77.9	- 13.2	Yes	Hispanic, EL, LTEL, SED, and SWD	Yes
ELA	2025	- 55.7	- 8.1	Yes	Hispanic, EL, LTEL, SED, and SWD	Yes
Math	2024	- 112.4	- 47.6	Yes	Hispanic, EL, LTEL, SED, and SWD	Yes
Math	2025	- 98.2	- 47.6	Yes	Hispanic, EL, LTEL, SED, and SWD	Yes
ELPI	2024	50.7%	45.7%	No	EL, LTEL	No
ELPI	2025	50.5%	46.4 %	No	EL, LTEL	No

As depicted above, in 2024 and in 2025, CCLA received an overall Status that was lower than that of the state in ELA and Math, but it outperformed the state on the ELPI in both years. Therefore, SRCS compared CCLA’s student group performances to the statewide average and their respective student group statewide averages in both 2024 and 2025. Again, in 2024 and also in 2025, a majority of CCLA’s subgroups who received performance colors scored below the state and their respective student group statewide averages in ELA and Math. Both EL and LTEL student groups outperformed the state on the ELPI in both years. Therefore, it appears that CCLA was able to move into Middle Performing status as a result of its ELPI performance in both 2024 and 2025, as determined by the state.

Because a majority of student groups across all indicators in all years did not receive lower scores than the statewide average for their respective student groups, CCLA does not meet the criteria for Low Performing in Criterion 2 and is placed in Middle Performing.

In January 2026, the CDE released the performance tier placement data for California charter schools, which specifies the placement tier and the qualifying Criterion, if any.² According to the CDE, CCLA did not meet the High or Low Performing tier criteria under Criterion 1 or Criterion 2. Therefore, CDE designated CCLA in the Middle Performing Tier.

Conclusion

Because CCLA qualifies as a Middle Performing charter school, placement in this tier requires SRCS to evaluate CCLA's performance on the state and local indicators on the Dashboard, both on a schoolwide basis and for all student groups served by the charter school. SRCS must give greater weight to CCLA's performance on measurements of academic performance.

If CCLA satisfies the above criteria, SRCS' Board must grant a renewal term of five years, except if it makes written factual findings supporting one or more statutory grounds for denial.

Within the context of the academic performance renewal analysis, SRCS' Board may deny renewal of a charter school in the Middle Performing tier only upon making the following specific written findings:

1. The charter school has failed to make sufficient progress toward meeting standards that provide a benefit to the school's students;
2. Closure of the charter school is in the students' best interests; and
3. The decision provided greater weight to performance on "measurements of academic performance"—the test-based indicators in ELA, Mathematics, and Science, the ELPI, and the CCI (if applicable).

Finding of Fact No. 2: As measured by the Dashboard, CCLA has made recent progress in ELA, and steady improvements in Math and its suspension and chronic absenteeism rates, while maintaining a strong ELPI.

SRCS staff reviewed CCLA's Dashboard data on all state and local indicators since 2019, with an emphasis on the past three school years. Over the past three years, CCLA has demonstrated recent growth in ELA and consistent growth in Math on a schoolwide basis. CCLA's ELPI has maintained its high percentage throughout the past three years. Further,

² This data was updated on April 2, 2026.

CCLA has shown steady decreases in its suspension and chronic absenteeism rates over the past three years.

English Language Arts

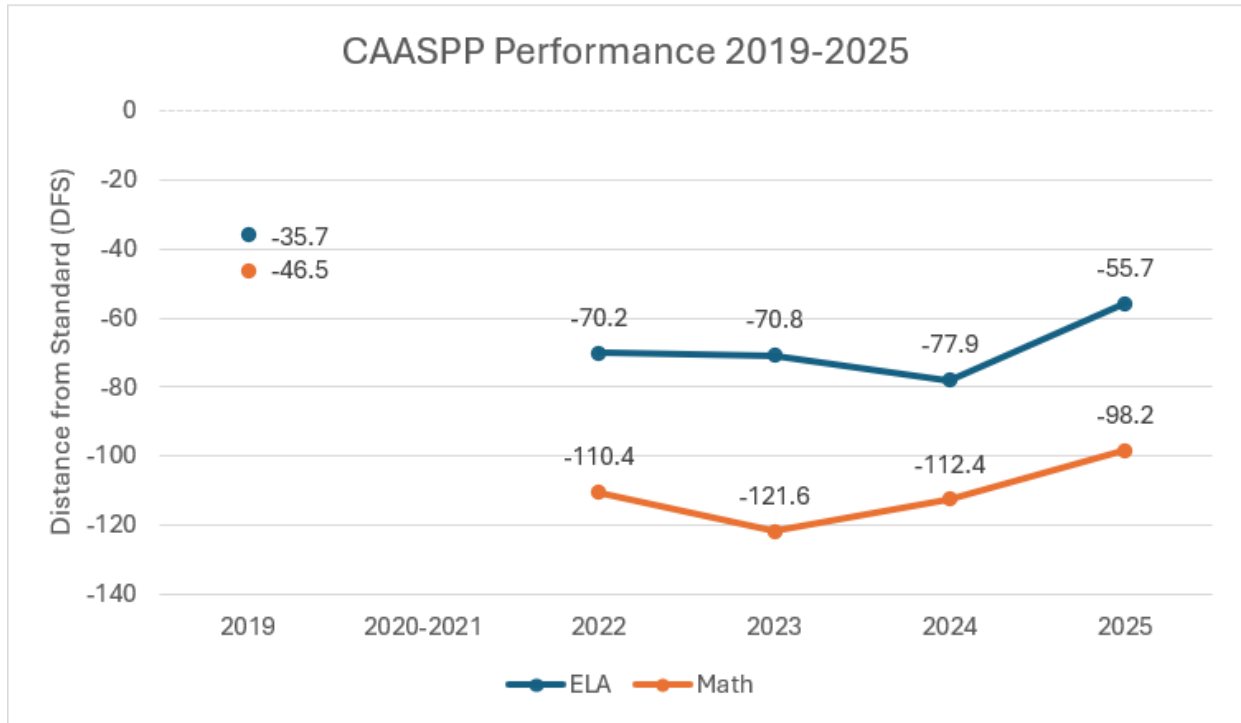
CCLA has made strong growth in ELA on the 2025 administration of the CAASPP, overall and across its significant student groups. This new growth is a notable improvement from a negative trend which developed over the 2023 and 2024 ELA administrations of the CAASPP. However, with the exception of White students, who outscored the state on the last ELA administration of the CAASPP, the rest of CCLA’s significant student groups continue to perform below their respective state averages, with Socioeconomically Disadvantaged (“SED”) and Hispanic students demonstrating the largest gaps in performance when compared to statewide averages for their respective student groups.

The following chart shows CCLA’s performance on the 2019, 2022, 2023, 2024, and 2025 Dashboards in ELA both schoolwide and among its significant student group populations utilizing the DFS metric described earlier in this report:

English Language Arts					
Student Group	2019 DFS	2022 DFS	2023 DFS	2024 DFS	2025 DFS
All Students	- 35.7	- 70.2 Very Low	- 70.8	- 77.9	- 55.7
English Learners	- 61.5	- 94.2 Very Low	- 99.7	- 110.4	- 83.8
Hispanic	- 46.2	- 77.2 Very Low	- 77.5	- 85.7	- 66.2
Long-Term English Learners	N/A	N/A	N/A	- 151.2	- 125.3
Socioeconomically Disadvantaged	- 48.4	-80.4 Very Low	- 84.8	- 89.2	- 69.8
Students with Disabilities	- 88.3	- 129.9 Very Low	- 128	- 144.4	- 97.7
White	N/A	- 23.5 Low	- 2.9	+ 7.7	+ 39.2

As reflected above, student performance significantly declined following the return from the pandemic, with subsequent declines during the 2023 and 2024 ELA administrations of the CAASPP for all reported student groups except White students, who demonstrated strong improvement on both administrations. However, all CCLA students and significant student groups made strong progress on the 2025 ELA administration of the CAASPP and are now surpassing their 2022 levels.

The following graph provides an additional snapshot of CCLA’s ELA CAASPP performance from 2019-2025:



CCLA, like other local educational agencies across the state, saw significant declines in its scores following the return to in-person learning in the 2021-2022 school year. CCLA experienced further declines in ELA across the 2023 and 2024 ELA administrations before demonstrating a positive reversal in 2025. While there is not a consistent trend of improvement across the last few years, the strength of CCLA’s performance on the 2025 administration suggests this is a trajectory which is capable of being maintained.

When comparing CCLA’s performance against the state averages on the 2025 ELA portion of the CAASPP, CCLA fell below the state average by just under 50 points on a schoolwide basis. The following table depicts CCLA’s averages across student groups as compared to the state:

Student Group	2025 DFS ELA (CCLA)	2025 DFS ELA (State)
All Students	- 55.7	- 8.1
English Learners	- 83.8	- 59.9
Hispanic	- 66.2	- 33.7
Long-Term English Learners	- 125.3	- 104.5
Socioeconomically Disadvantaged	- 69.8	- 35.3
Students with Disabilities	- 97.7	- 89.4
White	+ 39.2	+ 23.8

While three of CCLA’s six student groups received the same or better performance colors than their respective student groups’ statewide averages, most CCLA student groups still scored below their respective statewide

student groups, lagging approximately 8 to 35 points behind the statewide averages. CCLA’s White students were the exception, outperforming the state’s average by over 15 points.

Mathematics

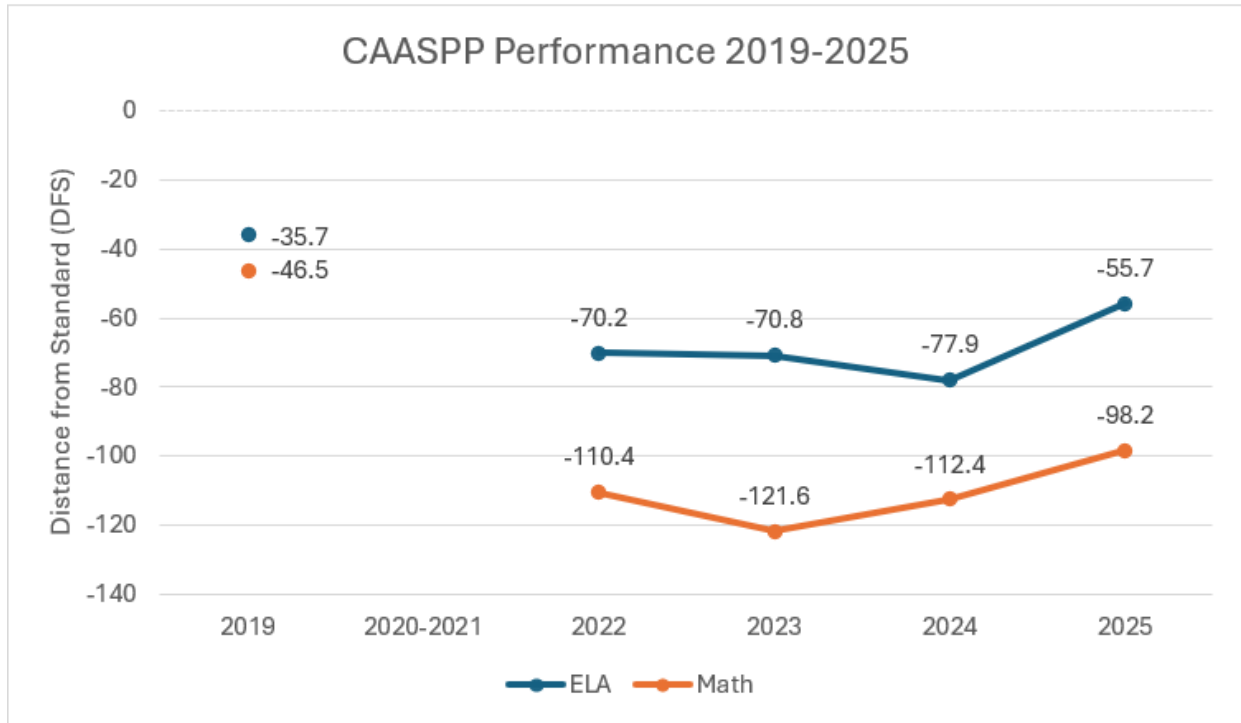
While CCLA has demonstrated steady improvement on the 2024 and 2025 Math administrations of the CAASPP among its student population on a schoolwide basis, CCLA students continue to score below the statewide averages both overall and across most student groups, with the exception of White students, who outperformed the state average and their respective statewide student group average in 2025.

The following chart shows CCLA’s performance on the 2019, 2022, 2023, 2024, and 2025 Dashboards in Math both schoolwide and among its significant student group populations utilizing the DFS metric:

Mathematics					
Student Group	2019 DFS	2022 DFS	2023 DFS	2024 DFS	2025 DFS
All Students	- 46.5	- 110.4 Very Low	- 121.6	- 112.4	- 98.2
English Learners	- 61.2	- 132.8 Very Low	- 151.1	- 143.2	- 126.2
Hispanic	- 53.1	- 117.7 Very Low	- 130.4	- 119.6	- 108.3
Long-Term English Learners	N/A	N/A	N/A	- 200.8	- 201.1
Socioeconomically Disadvantaged	- 52.8	- 117 Very Low	- 133.7	- 119.5	- 113.5
Students with Disabilities	- 91.2	- 160.7 Very Low	- 167.2	- 173.1	- 148.8
White	N/A	- 44.6 Low	- 28.6	- 28.6	- 1.6

As depicted above, overall student performance in Math declined between the 2022 and 2023 administrations of the CAASPP. However, CCLA demonstrated growth across most of its significant students groups during the 2024 Math administration of the CAASPP, with the exception of its White students, who maintained, and its Students with Disabilities (“SWD”), who declined. However, on the 2025 Math administration of the CAASPP, most student groups, improved their scores again, with the single exception of Long-Term English Learners (“LTELs”), which declined slightly and demonstrated a lower performance when compared to peer CCLA student groups. Overall, from 2023-2025, CCLA has demonstrated steady improvement in its Math scores on a schoolwide basis and among its significant student groups.

The following graph provides an additional snapshot of CCLA’s Math CAASPP performance from 2019-2025:



As depicted in the graph above, CCLA experienced a significant decline in its Math scores from 2019 to 2022. That decline continued in 2023 before CCLA began to demonstrate steady improvement during the 2024 and 2025 Math administrations of the CAASPP.

When comparing CCLA’s performance against the state averages on the 2025 Math administration of the CAASPP, CCLA fell below the state average by approximately 56 points on a schoolwide basis. CCLA’s student groups, overall, also fell behind their respective statewide averages. The following table depicts CCLA’s averages across student groups as compared to the state:

Student Group	2025 DFS Math (CCLA)	2025 DFS Math (State)
All Students	- 98.2	- 42.4
English Learners	- 126.2	- 86.1
Hispanic	- 108.3	- 73.6
Long-Term English Learners	- 201.1	- 158.9
Socioeconomically Disadvantaged	- 113.5	- 72.9
Students with Disabilities	- 148.8	- 120.7
White	- 1.6	- 6.2

EL, SED, and White student groups received the same performance color as their respective student group’s statewide average. While EL and SED students lagged behind their peers, White students outperformed their

respective group’s statewide average. All other CCLA student groups scored below their respective statewide student groups, receiving a lower performance color and lagging

approximately 28 to 42 points behind the statewide averages. LTELs performed especially poorly compared to the respective statewide student group average, receiving a “Red” performance color in comparison to the state’s “Yellow.”

Science

The Science Indicator was introduced as part of the Dashboard in 2024, which draws data from student performance on either the California Science Test (“CAST”) or the California Alternate Assessment for Science. These assessments are administered annually to students in grades 5 and 8, as well as once during high school. The Science Indicator currently is only identified on the Dashboard for informational purposes, likely due to the shift in how student progress is measured.³ Therefore, SRCS staff only considered the 2025 data for CCLA and the state in the table above.

Science		
Student Group	2025 SP (CCLA)	2025 SP (State)
All Students	36.8	52.6
English Learners	31	41.1
Hispanic	34.9	47.1
Long-Term English Learners	25.4	34
Socioeconomically Disadvantaged	33.5	47.1
Students with Disabilities	32.5	38.3
White	52.1	60.2

CCLA scored 36.8 science points out of a possible 100 points and was outperformed by the state by approximately 16 points. CCLA’s White students almost met the state’s overall score, which is commendable, though they fell behind their respective statewide average. LTELs again performed particularly low when compared to peer CCLA student groups. SRCS encourages CCLA to adopt focused measures to improve student academic performance on this indicator to bring its scores up in a manner that is commensurate with the state average for the next reporting cycle.

English Learner Progress Indicator

CCLA received an “Yellow” performance color on its ELPI, with 50.5% of its EL students being deemed as having made progress, thus maintaining this percentage from the prior year.

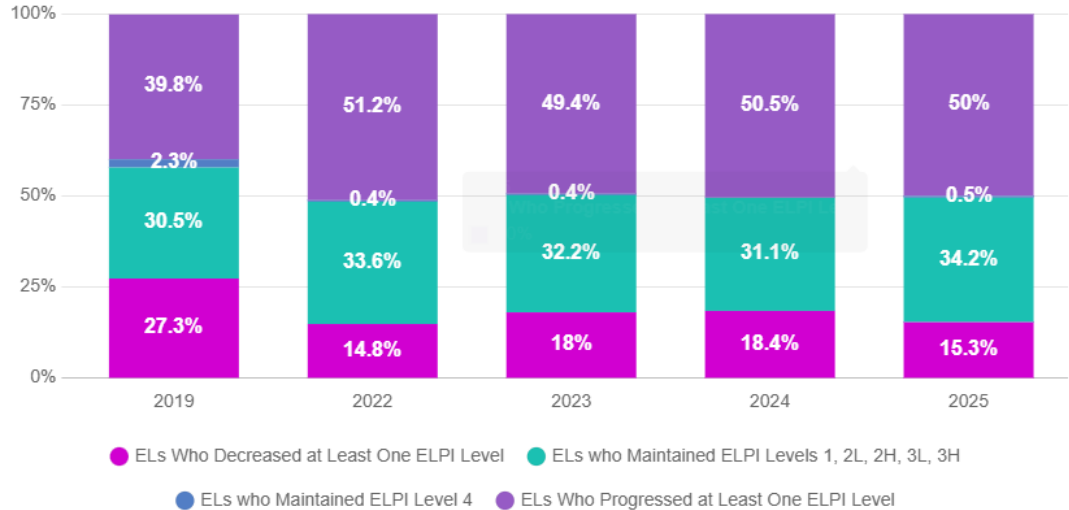
³ In 2024, the Science indicator measured student progress in terms of “distance from the standard.” In 2025, the Dashboard changed the measure on the Science Indicator to “science points” (“SP”). While each grade level tested has a unique scale score range, science points for each tested grade level always range from 0, the lowest possible score, to 100, the highest possible score. (California Department of Education (November 2025) *2025 Dashboard Technical Guide: Science Indicator*, p. 5.)

The following graph from the 2025 Dashboard illustrates the trajectory of CCLA’s ELPI scores since 2019:

Student English Language Acquisition Results

Summative ELPAC

The percentage of current EL students who progressed at least one ELPI level, maintained ELPI level 4, maintained lower ELPI levels (i.e, levels 1, 2L, 2H, 3L, or 3H), or decreased at least one ELPI Level.



An analysis of the 2022 through 2025 ELPI, as indicated on the Dashboard, reveals that CCLA has essentially maintained its percentage of EL students who are progressing at least one ELPI level across the past four years, with percentages near 50%. This is a marked improvement from its 2019 levels. On the other hand, during 2023 and 2024, it appears that there was a slight increase in the percentage of ELs who *decreased* at least one ELPI level, although this figure has improved in 2025. In summary, by 2025, approximately half of CCLA’s EL students were considered to be progressing, while over a third maintained their current levels, and fewer than a fifth regressed.

Given CCLA’s emphasis on bilingualism and biliteracy, SRCS staff believes CCLA is capable of even greater improvement in this area and encourages CCLA to continue to implement programmatic supports to realize further growth on its ELPI in the future.

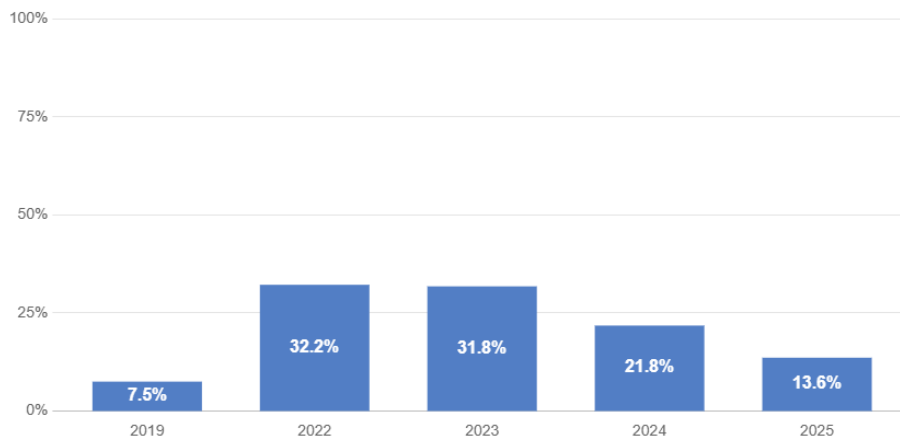
Chronic Absenteeism

CCLA was designated in the “Yellow” category for chronic absenteeism with 13.6% of students reported as chronically absent. As shown in the graph below, CCLA students returned from the pandemic with a high chronic absenteeism rate of 32.2%, and CCLA has reduced that number significantly and steadily from 2023 through 2025.

SRCS staff does note that LTELs and Students with Disabilities have disproportionately high chronic absenteeism rates when compared to the overall rate and that of the other significant student groups at CCLA. While LTELs have improved their chronic absenteeism rate since 2024, in

Chronic Absenteeism By Year

Percentage of students who were chronically absent at least 10 percent or more of the instructional days that they were enrolled to attend in school.



2025, they demonstrated a 25.9% chronic absenteeism rate. Additionally, SWD, while also improved since 2024, demonstrated a chronic absenteeism rate of 19.6%.

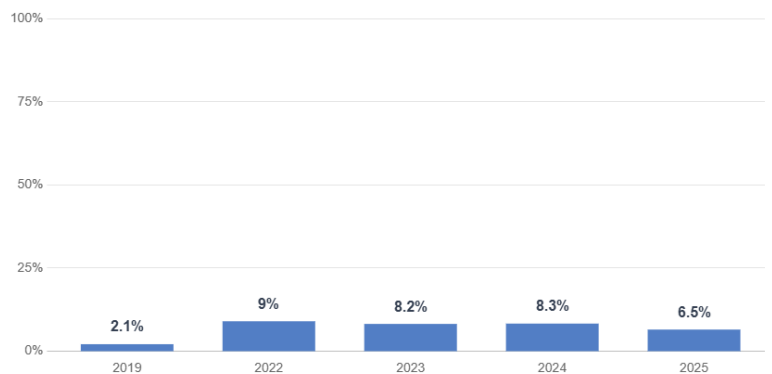
SRCS commends CCLA for its work over the past four years in lowering the chronic absenteeism rates overall and for student groups. SRCS staff encourage CCLA to ensure that all students, including its LTEL and SWD populations, continue to receive appropriate supports so that their chronic absenteeism rates may further improve.

Suspension Rate.

CCLA received a “Yellow” performance color for its 2025 suspension rate. As clear from the chart depicted on the right, CCLA has seen steady, if small, improvements each year since 2022 in its suspension rate.

Suspension Rate By Year

Percentage of students who were suspended.



SRCS staff again notes that LTELs have disproportionately higher suspension rates for 2025 when compared to CCLA’s overall rate and that of the other significant student groups. The LTEL suspension rate slightly increased from 2024, with 18.6% of LTELs having been suspended at least one day in 2025.

SRCS encourages CCLA to continue to review its strategies for addressing student disciplinary matters outside of suspension, as there remains room for improvement in this area, particularly for LTELs.

Local Indicators

According to the 2024 and 2025 Dashboard results, CCLA has met all standards on the local indicators, including teachers, instructional materials and facilities; implementation of academic standards; parent and family engagement; local climate survey; and access to a broad course of study.

Verifiable Data

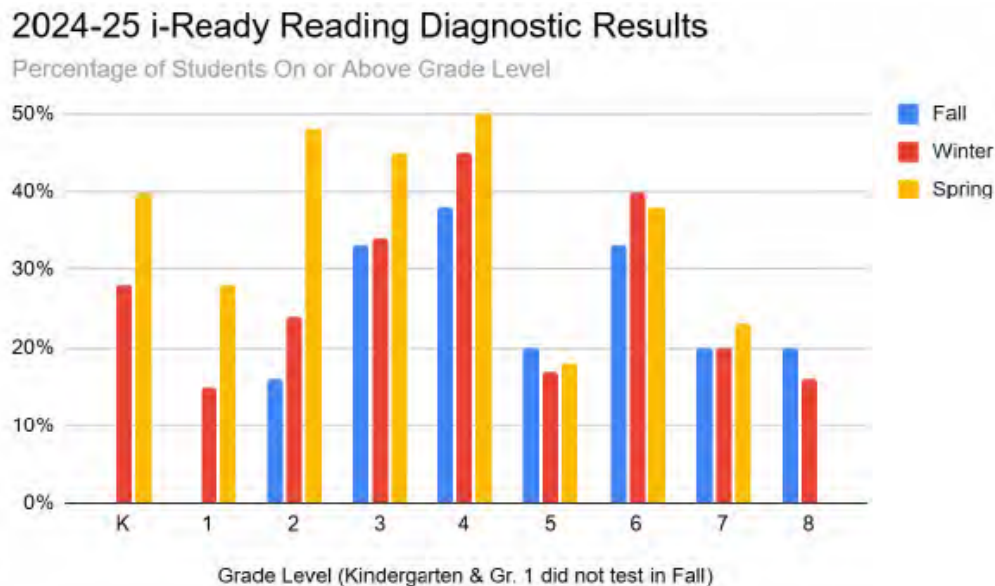
Although no longer required under Education Code section 47607.2, in addition to data available on the Dashboard, CCLA provided verifiable data from iReady for consideration. (Renewal Petition, p. 16-19.) Accordingly, SRCS staff analyzed this data and has included its evaluation below.

iReady Assessment Results 2024-2025

In the Renewal Petition, CCLA provided iReady data regarding the performance and progress of its students in grades K through 8. The data provided was broken down by grade level (with the exception of TK, which was excluded from the data below) and demonstrated whether students were on or above grade level in the fall, winter, and spring, as measured by iReady reading and math diagnostic assessments. However, CCLA only provided data from the 2024-2025 school years and did not include a breakdown of the data for any student groups. As a result, SRCS staff's analysis of this data is limited.

iReady Reading

Petitioner included the following chart in the Renewal Petition (p. 17):



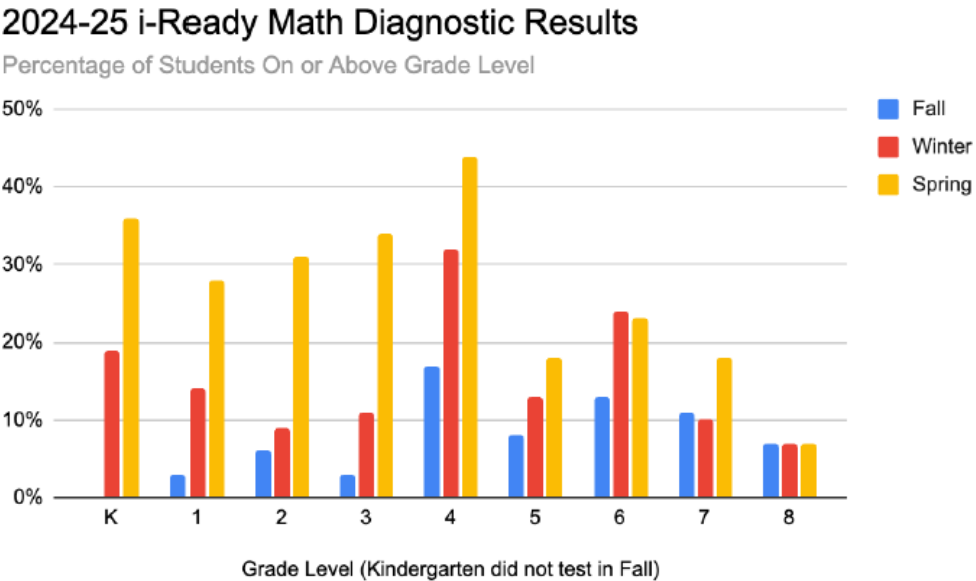
According to the chart above, primary grades (K-3) saw some positive growth from the fall (or winter, for kindergarten and first grade) to spring. Second grade demonstrated the most impressive growth, with an estimated 15% of students beginning the year on grade level to almost 50% of students demonstrating on or above grade level performance by the end of the year. The other primary grades demonstrated slightly less growth, with increases of approximately 10%-15% of students moving into the on or above grade level category. However, this chart also reveals that by the end of the 2024-2025 school year, over half of all students in the primary grades were not on grade level by the end of the school year.

The upper elementary grade levels (4-6) had discrepant levels of growth. In 2024-2025, the fourth graders started the year relatively strong and demonstrated similar growth of 15% or so of students moving into the on or above grade level category. Fifth grade, on the other hand, saw a decline at the end of the year in the number of students who were on or above grade level. This suggests there may have been particular concerns with the fifth grade class and/or its instructors. Sixth grade also saw overall improvement and a stronger ending percentage of students reaching on or above grade level, although it appears this percentage slightly decreased from the winter administration of the iReady reading diagnostic.

As is not uncommon to see in middle school grades (7-8), CCLA middle school students were significantly less likely to be on or above grade level at the beginning or end of the school year when compared to their elementary peers. One possible reason for this low performance may be the influx of middle school students from outside elementary schools who may not have been exposed to a dual immersion setting prior to attending CCLA.

iReady Math

Petitioner included the following chart in the Renewal Petition (p. 18):



Similarly, and on an even greater scale, CCLA’s primary grades (K-3) showed very strong growth from the fall (or winter, for kindergarten and first grade) to spring in terms of the

percentage of students who were on or above grade level by the end of the year, moving from less than 10% to almost 30% or more by the end of the year. However, despite this strong growth, the chart also reveals that by the end of the 2024-2025 school year, approximately 65% to 75% of the primary grade-level students were performing below grade level by the end of the year.

The upper elementary grade levels (4-6) displayed discrepant levels of growth. In 2024-2025, the fourth graders started the year relatively strong, with approximately 15% or more students beginning on or above grade level and over 40% ending the year on or above grade level. However, fifth and sixth grade saw demonstrably smaller gains, with less than 20% of fifth graders and less than 25% of sixth graders demonstrating that they were on or above grade level in math by the end of the year. As with ELA, sixth grade presented overall improvement with the final percentage of students on or above grade level increasing from fall to spring, although there was a slight decrease when compared to the winter administration of the iReady math diagnostic.

In math, CCLA middle school students (7-8) again appeared to have lower percentages of students ending the year on or above grade level. However, while it appeared that seventh graders made some growth, eighth graders did not appear to demonstrate any growth, and fewer than 10% of CCLA eighth graders were on or above grade level by the end of the year.

The above verified data provides additional insight into the performance and growth of CCLA students. Though CCLA elementary students have a better likelihood of reaching on or above grade level performance by the end of the year, these odds dwindle the further students progress through the grade levels, with middle school students being particularly unlikely to achieve grade-level performance by the end of the year. This data raises concerns that without the implementation of strategic academic interventions, the gap that appears to exist between students' skills and grade-level standards may not be closed by the time they promote to high school.

Conclusion

CCLA qualifies as a Middle Performing charter school and has demonstrated academic growth on the CAASPP over the course of its last renewal term. Additionally, CCLA continues to perform well on the ELPI, outperforming the state. However, there are some discrepancies in the suspension and chronic absenteeism rates, particularly for LTELs, which may positively correlate to the LTELs' relatively low academic performance on the CAASPP when compared to other significant student groups. Further, CCLA's verified data indicates that students appear to be making positive progress while attending the first several years of CCLA's program but may need further assistance and support as they reach the upper elementary and middle school grades. SRCS expects CCLA to continue to carefully review its data and dedicate the necessary attention, resources, and time to improve outcomes on all indicators.

II. Charter Petition Renewal Criteria Under Education Code Section 47605 and Corresponding Findings of Fact

Summary

SRCS' review team performed a comprehensive review of the Renewal Petition, which included an analysis of the proposed educational program, measurable student outcomes, methods for measuring student progress, fiscal and governance structures, student admissions, and legal issues. Overall, the Renewal Petition, as written, generally demonstrates a sound instructional program, with some deficiencies and omissions noted by SRCS.

Below, SRCS staff presents its findings of fact addressing the general categories of review for the Renewal Petition.

Finding of Fact No. 3: The Renewal Petition, as written, generally presents a sound educational program for the students enrolled in CCLA, except for the noted concerns below.

The Renewal Petition demonstrates that its proposed program, as written, is generally consistent with sound educational practice and includes a fairly comprehensive description of the educational program and offerings for students enrolled in its charter school.

CCLA provides a classroom-based dual immersion program that serves students in TK/kindergarten through eighth grade in the Santa Rosa area. To meet its goal of “bilingual, biliterate, by choice,” CCLA has developed a two-way bilingual immersion (“TWBI”) program which supports both native English speakers and ELs/multilingual learners in the acquisition of fluency in the English and Spanish languages. The program concentrates Spanish in students' early academic years, slowly increasing the percentage of the instructional day in English. In middle school, the program shifts to a concentration in English, and CCLA's high school model emphasizes academic literacy in English, with one or two academic courses in Spanish. The high school program's goal is that all graduating students earn the California Seal of Biliteracy on their diplomas.

The Renewal Petition does not describe some aspects of CCLA's program in a reasonably comprehensive manner. As explained above, CCLA offers a dual immersion program with focus on Spanish acquisition in the primary years and gradual increase of instruction in English as students age. The Renewal Petition outlines the research that demonstrates dual immersion programs can contribute to improved English acquisition for English Learners (also described as multilingual “ML” students). However, in the Renewal Petition's description of how CCLA will identify, meet, and address the needs of its EL students, CCLA does not offer detailed descriptions of, or distinctions among, its Structured English program, Designated ELD instruction, and Integrated ELD instruction. Nor is there an explanation for how this specific instructional time and English language emphasis occur in the primary grade levels, which may only include English instruction during 10% to 40% of

the day, depending on the grade level. (See Renewal Petition p. 25, 49-51.) Additionally, the supports for LTELs are not very detailed, which is of concern given their academic performance and high chronic absenteeism and suspension rates reflected on the 2024 and 2025 Dashboards. Nor does the Renewal Petition comprehensively describe what monitoring of reclassified students looks like and what supports might be available for reclassified students who do not demonstrate academic success.

Additionally, SRCS staff would have liked to see the Renewal Petition include a more comprehensive description of CCLA's junior high school program, as well more details regarding supports for incoming CCLA middle school students who may not have previously been exposed to a dual immersion program in their elementary programs. As described above, per CCLA's own verified data, CCLA's middle school students were significantly less likely to start or end the year on grade level. Therefore, a more detailed description of the junior high program would have assisted SRCS in better analyzing the efficacy of CCLA's program.

CCLA's description of its measurable student outcomes is fairly detailed but could be improved. The Renewal Petition includes two sets of goals and outcomes: the first is found in a chart on pages 56 and 57 of the Renewal Petition, while the second set is found in the narrative description on pages 57 through 59. SRCS staff would have liked to have seen these goals organized in a single manner for ease of comparison. In terms of the content of the outcomes, while most are measurable, some are not. There were some additional inconsistencies as well. For example, few baselines are included, which creates a challenge in determining whether the outcomes are appropriate or sufficiently ambitious given current levels of performance. Further, while some of CCLA's measurable outcomes are broken down by significant student groups, not all groups are identified, and other outcomes provide no breakdown at all by significant student groups. Additionally, while some outcomes include the metric by which the outcome will be measured, some outcomes do not.

Overall, however, the instructional program, including the proposed expansion of grade-level offerings described in the Material Revision Request, if implemented with fidelity and in alignment with the Renewal Petition, generally appears to be consistent with sound education practice and designed in a manner to be effective in addressing the needs of students enrolled in CCLA.

Therefore, based on the information included in the Renewal Petition, SRCS staff finds that the Renewal Petition generally presents a sound educational model designed to meet the needs of CCLA's current TK/kindergarten through eighth grade students, as well as prospective ninth through twelfth grade students. However, if the Board grants the renewal, SRCS expects CCLA to implement SRCS' feedback as detailed in this staff report, including the need for detailed measurable outcomes aligned to the state priorities and with appropriate metrics, both schoolwide and for identified student groups.

Finding of Fact No. 4: The Petitioners are demonstrably likely to successfully implement the program.

CCLA has been operating as a charter school under the governance of SRCS since 2013. CCLA's leadership team and the SRCS Board and administration have the background and experience in key areas needed for successful charter school operations, including curriculum, instruction, independent study, accounting, administration, and finance.

SRCS conducted a review of various financial documents provided with the Renewal Petition. Below is an analysis of those documents and other information gleaned as part of SRCS' fiscal oversight of the charter school. (See Renewal Petition, Appendix A).

Enrollment

CCLA's current enrollment is approximately 778 students. The Renewal Petition projects an enrollment of 852 students for the next five years of the proposed renewal term. (See Renewal Petition, p. 117.) Given CCLA's proposition to expand to serve four additional grade levels, this appears to be a reasonable growth estimate.

Financial Position and Projections

According to the Renewal Petition, the Local Control Funding Formula ("LCFF") projections and other state and local income (total revenues/receipts) are estimated to increase from \$13,164,207.00 in year one to \$14,070,556.00 in year three, with the bulk of funds provided through LCFF revenue. CCLA anticipates that total disbursements are projected to increase from \$13,496,344.00 in the 2026-2027 school year to \$13,994,812.00 by 2028-2029.

The Renewal Petition reports an overall positive fund balance ranging from approximately 11.54% to 12.49% each year, providing CCLA with a significant fiscal safety net. CCLA also anticipates maintaining between \$600,000 and \$750,000 cash balances across the next three years, providing sufficient liquidity to cover unexpected expenses.

CCLA anticipates significant growth in personnel costs, which represent the largest portion of its budget. Certificated and classified salaries are expected to increase, with certificated salaries estimated to increase by approximately half a million dollars over the five-year term. Corresponding increases in employee benefits, including STRS/PERS pension contributions and Health and Welfare benefits, are also documented.

The Renewal Petition states that CCLA has developed enrollment projections, staffing plans, and multi-year financial forecasts demonstrating its capacity to implement and sustain the expanded TK-12 program model. There will be no need for facilities expansion, as the hybrid high school program will have a dedicated meeting space on the current CCLA campus.

Overall, based on a detailed review of CCLA’s historical performance, projected budgets, and other financial documents, CCLA demonstrates that it is fiscally solvent. CCLA maintains adequate reserves, consistent operating surpluses, and a structurally balanced multi-year budget. In addition, liquidity levels remain appropriate, and both short- and long-term financial obligations appear to be met without deficit spending.

Therefore, for the above-stated reasons, the District has determined that CCLA is demonstrably likely to successfully implement the charter program as well as its proposed expansion for the proposed five-year renewal term.

Finding of Fact No. 5: The Renewal Petition contains an affirmation of each of the required conditions.

The Renewal Petition includes the required affirmations and assurances.

Finding of Fact No. 6: The Renewal Petition provides reasonably comprehensive descriptions of the required elements set forth in Education Code section 47605.

Based on the SRCS review team’s analysis, the Renewal Petition generally provides reasonably comprehensive descriptions of the required elements set forth in Education Code section 47605 to qualify for approval. SRCS notes there are a few items that are not included, lacking in detail, or in need of modification. For reference purposes, SRCS has identified the deficient items below:

- a. **Educational Program.** The summary of findings detailed in Finding of Fact No. 3 is hereby incorporated herein by reference. In addition, SRCS notes the following areas of deficiency, omission, and/or concern:
 - i. **Addressing the Needs of English Learners.** Though the possible positive impact of CCLA’s dual immersion program on ELs is well described in the Renewal Petition, the description of how CCLA will address the needs of ELs should be more comprehensive, particularly in explaining the unique supports for LTELs and the differences and application of the Structured English Immersion Program and Designated and Integrated ELD instruction within the dual immersion model.
 - ii. **Junior High Program.** As explained above, the Renewal Petition does not provide a meaningful description of what CCLA’s junior high program looks like or how students are being supported in those grade levels. This raises concerns given that CCLA’s data shows that students in these grade levels appear to be struggling academically.
- b. **Measurable Student Outcomes.** As stated above in Finding of Fact No. 3, the Renewal Petition does not include consistent measurable student

outcomes. Some inconsistencies include lack of baselines, failure to break down each outcome per significant student group, as appropriate, and failure to identify the metric by which the outcome will be measured. Additionally, there appeared to be two sets of goals/outcomes in the document, without identification of which goals were general in nature and which were intended to be measurable outcomes. The Renewal Petition should have included consistent and distinct measurable student outcomes with corresponding baseline data, goals/actions, and methods for measuring progress on/attainment of such outcomes.

Finding of Fact No. 7: The Renewal Petition includes a declaration of whether or not the Charter School shall be deemed the exclusive public-school employer of the employees of the Charter School.

The Renewal Petition confirms that SRCS shall serve as the exclusive public school employer of the employees of the charter school for purposes of the Educational Employment Relations Act.

Finding of Fact No. 8: The Renewal Petition satisfies other key areas related to the operations, facilities, and other potential effects of the charter school.

The Renewal Petition adequately describes other key areas concerning the operations, facilities, civil liability, administrative services, and other potential effects/impacts of CCLA.

Additionally, the Renewal Petition has satisfactorily identified the need for its proposed expansion to a TK-12 program and explained the facilities, operations, and financial impacts of this expansion.

Conclusion/Recommendation

Based on the SRCS review team's analysis of the above-described renewal criteria and the corresponding Findings of Fact Nos. 1-8, including the concerns and deficiencies noted therein, SRCS staff recommends that the SRCS' Board of Education take action to approve the Renewal Petition and Material Revision Request for CCLA.

SRCS further encourages CCLA to thoughtfully consider and address the concerns and items in the Renewal Petition identified herein that are in need of correction, clarification, or further detail. If the Renewal Petition is approved, these items will be the subject of ongoing monitoring by SRCS as part of its oversight role. In addition, the SRCS' Board may impose additional conditions for CCLA's full satisfaction if its Renewal Petition is approved.



Resolution No. 2025/26-82
Date: June 10, 2026

Resolution of The Board of Trustees Ordering a Regular Governing Board Election Under By-Trustee Area Election System and Ordering Consolidation with Other Elections

WHEREAS, the District approved Resolution No. 2019/18-002 to initiate a transition to a by-trustee area election system on August 9, 2017;

WHEREAS, following extensive public outreach, on February 28, 2018, the District adopted Resolution No. 2017/18-030 to approve and adopt a final trustee area map, creating seven (7) trustee voting areas ("Voting Area Plan"), which Voting Area Plan is attached and depicted as Attachment A;

WHEREAS, the District petitioned the Sonoma County Committee on School District Organization ("County Committee") to approve the District's transition to a by-trustee area election system with the intent and desire to have the new election system in place for the November 2018 Governing Board elections;

WHEREAS, the County Committee, following a public hearing, approved the District's transition to a by trustee area election system on March 19, 2018 and proposed Voting Area Plan;

WHEREAS, under the new Voting Area Plan, three (3) seats on the Board of Trustees are up for election on November 3, 2026, including Trustee Area numbers 2, 4, and 6 of the Voting Area Plan;

WHEREAS, pursuant to Education Code section 5304, the Board of Trustees is authorized to order elections;

WHEREAS, pursuant to Education Code section 5322, whenever an election is ordered, the Governing Board of a school district shall deliver to the County Superintendent of Schools and the officer conducting the election a resolution specifying the (1) date of the election and (2) the purpose of the election as the specifications of the election order;

WHEREAS, pursuant to Education Code sections 5340 and 5342, school district elections may be consolidated by the officer conducting the election upon receipt of resolutions from two or more political subdivisions whose boundaries are totally or partially the same territory, calling elections to be held on the same day.

WHEREAS, Elections Code Section 13307 permits a local agency to require payment in advance of each candidate's pro rata share of the printing, handling, and mailing costs of the candidate statement as a condition of having it included in the voter's sample ballot pamphlet.

NOW THEREFORE, BE IT RESOLVED that the Board of Trustees ("Board") has determined the foregoing:

1. All of the recitals set forth above are true and correct.
2. The election shall be held on Tuesday, November 3, 2026, using a by-Trustee area election system.
3. The purpose of the election is to elect three (3) qualified persons to fill the open positions on the Board for trustee voting areas 2, 4, and 6.
4. The election shall be consolidated with elections held by certain other school districts, community college districts, or other political subdivisions held on the same day and whose boundaries are totally or partially the same territory.
5. In accordance with this Resolution setting forth the election order and the specifications of the election order, the Sonoma County Superintendent of Schools ("County Superintendent") is hereby requested to call an election for the purposes provided herein, and in accordance with Education Code section 5302, 5304, and 5322.
6. The Sonoma Registrar-Recorder/County Clerk is requested to perform all the duties incident to the preparation for and holding of the above-mentioned election. The District will pay the costs of the election, and in the event of consolidation with the election of any other political subdivision, the District shall pay its pro rata share pertaining to the conduct of such consolidated election in accordance with the appropriate sections of the Education and Elections Codes.
7. Pursuant to Board Bylaw 9220, the District will bear the costs for the publication of each candidate's statement of qualifications.
8. Pursuant to Board Bylaw 9220, the candidate statements shall be limited to no more than 200 words.
9. That the Board hereby directs the Superintendent, or her designee, to cause two copies of this Resolution to be delivered to the County Superintendent and officer conducting the election at least 130 days prior to the election, and to take all other actions necessary to give effect to the intent of this Resolution, including the filing of forms with the Sonoma County Registrar-Recorder/County Clerk.

PASSED AND ADOPTED by the Board of the Santa Rosa City Schools, Sonoma County, California, on June 10, 2026, at a duly noticed, regularly scheduled meeting by the following vote:

AYES:

7

NOS:

0

ABSTAIN:

0

ABSENT:

0

I, Nick Caston, President of the Board of Trustees of the Santa Rosa City Schools, hereby certify that the foregoing is a full, true, and correct copy of Resolution No. 2025/26-82 and Order adopted by the Board of Trustees on June 10, 2026.

Date: June 10, 2026



President, Board of Trustees
Santa Rosa City Schools

Certified a True Copy:



Clerk, Board of Trustees
Santa Rosa City Schools