



Santa Rosa City Schools

Embrace • Engage • Empower

2026-27 Adopted Budget

Financial Report

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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**, Public Hearing presented on **June 10, 2026** and for Budget Adoption on **June 24, 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) with budget solutions directly into 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: **\$19,124,402**

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 \$4.40M in FY28, and normalizing to \$3.25M 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.

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**

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Form CB
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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	

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

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

			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)	
Description	Resource Codes	Object Codes							
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

			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)	
Description	Resource Codes	Object Codes							
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			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			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%

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)	
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

			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)	
Description	Function Codes	Object Codes							
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	Except 7600-7699	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		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

Current Expense Formula/Minimum Classroom
Comp.

Form CEA

2025-26 Estimated Actuals (SACS Financial
Reporting Software)

2026-27 Adopted Budget (SCOE Provided
Workbook)

Budget, July 1
2025-26 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	92,582,423.90	301	3,000.00	303	92,579,423.90	305	31,739.00	60,740.69	307	92,518,683.21	309
2000 - Classified Salaries	32,811,026.63	311	90,943.00	313	32,720,083.63	315	0.00	1,069,838.88	317	31,650,244.75	319
3000 - Employee Benefits	57,038,432.81	321	(1,141,496.88)	323	58,179,929.69	325	2,013.00	474,296.69	327	57,705,633.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,828,921.91	331	275,045.43	333	4,553,876.48	335	375,466.04	1,218,981.53	337	3,334,894.95	339
5000 - Services . . . & 7300 - Indirect Costs	60,481,266.22	341	321,275.58	343	60,159,990.64	345	43,415,013.70	52,018,652.23	347	8,141,338.41	349
TOTAL					248,193,304.34	365			TOTAL	193,350,794.32	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	72,089,256.03	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,520,213.71	380
3. STRS.	3101 & 3102	20,042,344.70	382
4. PERS.	3201 & 3202	1,424,233.04	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,491,127.45	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,817,786.69	385
7. Unemployment Insurance.	3501 & 3502	37,583.83	390
8. Workers' Compensation Insurance.	3601 & 3602	1,270,822.84	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	1,112,243.09	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		109,805,611.38	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		32,837.66	396
14. TOTAL SALARIES AND BENEFITS.		109,772,773.72	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.77%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.77%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	193,350,794.32	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Resources 1400, 6019, & 7435		
Locally Defined Resources: 9018, 9026, 9029, 9035, 9037, 9050, 9055, 9090, 9101, 9102, 9105, 9106, 9107, 9108, 9109, 9111, 9112, 9121, 9161, 9162, 9228, 9230, 9231, 9232, 9233, 9234, 9240, 9250, 9251, 9252, 9253, 9254, 9260, 9355, 9422, 9850, 9900.		
SCOE special education students that otherwise would have SRCS teachers.		

Form CEA

Santa Rosa City Schools						
Current Expense Formula/Minimum Classroom Comp. - Estimated Actuals (2026-27 Adopted Budget) Form CEA						
PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	Reductions (See Note 1) (2)	Current Expense of Education (Col 1 - Col 2) (3)	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	Current Expense- Part II (Col 3 - Col 4) (5)
1000 - Certificated Salaries	85,001,815	-	85,001,815	9,109	17,640	84,984,175
2000 - Classified Salaries	32,750,896	96,807	32,654,089	-	856,923	31,797,166
3000 - Employee Benefits	55,066,629	(1,072,827)	56,139,456	2,013	358,685	55,780,771
4000 - Books, Supplies Equip Replace. (6500)	4,965,615	401,003	4,564,612	-	469,120	4,095,492
5000 - Services. . . & 7300 - Indirect Costs	58,525,588	500,250	58,025,338	39,160,680	43,955,478	14,069,860
		Total	236,385,310		Total	190,727,464

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	
1. Teacher Salaries as Per EC 41011.	1100	72,073,261
2. Salaries of Instructional Aides Per EC 41011.	2100	3,492,524
3. STRS.	3101 & 3102	20,067,445
4. PERS.	3201 & 3202	1,414,685
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,497,625
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,804,617
7. Unemployment Insurance.	3501 & 3502	37,588
8. Workers' Compensation Insurance.	3601 & 3602	1,261,146
9. OPEB, Active Employees (EC 41372).	3751 & 3752	1,111,122
10. Other Benefits (EC 22310).	3901 & 3902	-
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		109,760,014
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		-
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		194,060
14. TOTAL SALARIES AND BENEFITS.		109,565,954
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.45%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.45%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	190,727,464
5. Deficiency Amount (Part III, Line 3 times Line 4)	-

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	-100.00%	0.00
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	-0.77%	237,205,716.31
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	---	(1,910,234.53)

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	---	19,124,401.53
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	-5.58%	10,189,621.36	-7.97%	9,377,236.00
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	318.54%	3,740,728.85	-31.20%	2,573,687.00
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	---	3,740,728.85	---	2,573,687.00
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	---	10,845,003.34	---	9,747,149.17
4. Total Available Reserves - by Percent		3.38%	---	4.58%	---	4.08%
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
49-40253-0000000

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)	2.53%	(53,426,555.90)	3.86%	(55,486,612.23)
6.Total(Sum lines A1 thru A5)		140,929,551.00	0.59%	141,758,163.15	-2.21%	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	---	2,843,108.53	---	(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 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	4,477,347.17	78.72%	8,001,906.17	35.53%	10,845,014.70
2. Ending Fund Balance		8,001,906.17	---	10,845,014.70	---	9,747,165.53
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	318.54%	3,740,728.85	-31.20%	2,573,687.00
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	---	3,740,728.85	---	2,573,687.00
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	---	10,845,003.34	---	9,747,149.17

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. LCFF/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	-100.00%	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	2.53%	53,426,555.90	3.86%	55,486,612.23
6.Total(Sum lines A1 thru A5)		96,365,024.00	0.96%	97,292,441.12	1.32%	98,574,769.26
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)	---	(602,032.71)	---	(812,385.36)

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)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	13,959,840.07	-22.70%	10,791,654.07	-5.58%	10,189,621.36
2. Ending Fund Balance		10,791,654.07	---	10,189,621.36	---	9,377,236.00
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	-5.58%	10,189,621.36	-7.97%	9,377,236.00
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
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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

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)
(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)	2.53%	(53,426,555.90)	3.86%	(55,486,612.23)
6. Total (Sum lines A1 thru A5c)		140,929,551.00	0.59%	141,758,163.15	-2.21%	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

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		2,843,108.53		(1,097,849.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,477,347.17		8,001,906.17		10,845,014.70
2. Ending Fund Balance (Sum lines C and D1)		8,001,906.17		10,845,014.70		9,747,165.53
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		3,740,728.85		2,573,687.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,001,906.17		10,845,014.70		9,747,165.53
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		3,740,728.85		2,573,687.00
(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		10,845,014.70		9,747,165.53
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						

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	-100.00%	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	2.53%	53,426,555.90	3.86%	55,486,612.23
6. Total (Sum lines A1 thru A5c)		96,365,024.00	0.96%	97,292,441.12	1.32%	98,574,769.26
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)		(602,032.71)		(812,385.36)

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		10,189,621.36
2. Ending Fund Balance (Sum lines C and D1)		10,791,654.07		10,189,621.36		9,377,236.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,791,655.43		10,189,621.36		9,377,236.00
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		10,189,621.36		9,377,236.00
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	-100.00%	0.00
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	-0.77%	237,205,716.31
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		(1,910,234.53)

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		19,124,401.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,791,655.43		10,189,621.36		9,377,236.00
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		3,740,728.85		2,573,687.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,793,560.24		21,034,636.06		19,124,401.53
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		3,740,728.85		2,573,687.00
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		10,845,014.70		9,747,165.53
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.65%		4.58%		4.08%
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):						
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)						
		10,709.54		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)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,108,146.06		7,104,285.85		7,173,478.53
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,108,146.06		7,104,285.85		7,173,478.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		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	2026 July	August	September	October	November	December	2027 January	February
A. BEGINNING CASH		8,740,928.42	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	9,912,877.53
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	63,326,984.00	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	129,122,528.00	—	—	—	—	—	64,561,264.00	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	(11,694,896.00)	—	(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	9,455,469.00	(134,372.75)	(4,772,403.41)	415,863.30	1,364,193.63	161,591.17	6,360,891.11	—	—
Other State Revenue	8300-8599	25,467,711.00	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	20,696,466.00	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	8910-8929	920,313.00	—	—	—	306,771.00	—	—	306,771.00	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		237,294,575.00	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	85,001,815.00	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	32,750,896.00	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	55,066,629.00	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	4,965,615.00	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	60,843,703.00	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	511,169.00	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	(2,201,625.00)	—	—	—	(733,875.00)	—	—	(733,875.00)	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		236,938,202.00	3,507,809.71	17,110,924.66	20,190,670.27	18,550,783.02	20,103,542.13	20,848,198.25	16,495,372.23	16,934,106.85
E. NET INCREASE/DECREASE (B - C + D)		(6,578,335.16)	(2,487,042.21)	(9,809,684.69)	(14,972,227.98)	(9,439,334.05)	(14,215,022.03)	59,532,455.77	(7,437,195.70)	(10,756,324.32)
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	9,912,877.53	(843,446.79)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

		Budget/Beg.	2026					2027		
Object Range		Balance	July	August	September	October	November	December	January	February
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)	1,820,607.34	11,530,688.76	91,219.76	72,610.54	3,397.39	—	33,726.67	8,776.95
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)	1,820,607.34	11,530,688.76	91,219.76	72,610.54	3,397.39	—	33,726.67	8,776.95
Liabilities and Deferred Inflows										
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	—	—	—
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)	6,684,238.18	1,263,395.80	1,263,395.80	1,263,395.80	1,263,395.80	—	—	—
Nonoperating										
Suspense Clearing	9910	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)	—	33,726.67	8,776.95
E. NET INCREASE/DECREASE (B - C + D)			(6,578,335.16)	(2,487,042.21)	(9,809,684.69)	(14,972,227.98)	(9,439,334.05)	(14,215,022.03)	59,532,455.77	(7,437,195.70)
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	9,912,877.53	(843,446.79)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

Fund 01
Projection# 31676

Object Range		Budget/Beg. Balance	2025 July	August	September	October	November	December	2026 January	February
A. BEGINNING CASH		16,853,337.20	16,853,337.20	11,699,048.74	(7,233,074.05)	(20,046,356.73)	(25,340,674.51)	(38,709,992.19)	31,388,212.71	23,018,148.43
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	56,634,817.00	3,660,860.00	1,466,339.00	5,785,742.00	5,179,836.00	5,179,836.00	5,785,741.00	5,179,836.00	3,889,594.00
Property Taxes	8020-8079	129,347,398.00	—	248,868.50	184,114.83	201,601.33	284,159.71	72,537,205.29	727,366.71	109,686.70
Miscellaneous Funds & LCFF Transfers	8080-8099	(10,232,532.00)	(992,980.00)	835,266.00	(1,571,778.00)	(1,047,852.00)	(1,047,852.00)	(1,047,852.00)	(1,047,852.00)	(1,674,641.00)
Federal Revenue	8100-8299	9,438,720.18	(133,762.28)	(4,750,722.04)	413,974.00	1,357,996.00	160,857.05	6,331,993.12	—	—
Other State Revenue	8300-8599	33,191,579.27	4,429,918.12	(2,644,721.28)	1,434,328.09	4,363,837.61	836,978.34	3,798,899.00	2,718,704.48	2,388,919.02
Other Local Revenue	8600-8799	24,772,254.07	424,461.45	813,232.53	1,452,199.51	2,082,252.17	2,274,837.42	2,712,111.54	3,163,670.17	399,056.92
Interfund Transfers in	8910-8929	5,900,000.00	—	—	—	—	—	695,246.33	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		249,052,236.52	7,388,497.29	(4,031,737.29)	7,698,580.43	12,137,671.11	7,688,816.52	90,813,344.28	10,741,725.36	5,112,615.64
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	92,582,423.90	722,298.85	7,998,717.09	7,979,534.01	8,225,963.10	8,345,198.36	8,587,100.25	8,094,016.93	8,095,102.44
Classified Salaries	2000-2999	32,811,026.63	1,196,929.11	2,647,616.45	2,796,091.63	2,930,755.67	3,022,565.90	3,071,100.26	2,863,159.27	2,927,246.63
Employee Benefits	3000-3999	57,038,432.71	984,991.46	4,091,363.12	4,419,924.09	4,509,386.48	4,542,083.64	4,570,198.01	4,490,178.19	4,544,905.87
Books and Supplies	4000-4999	4,828,921.90	65,948.51	469,544.25	849,832.39	429,438.17	128,005.27	208,542.21	228,175.87	235,390.17
Services	5000-5999	61,947,646.22	646,692.47	2,941,653.73	5,379,112.75	4,160,243.77	5,071,456.80	5,477,337.37	2,500,058.87	2,110,589.04
Capital Outlay	6000-6999	533,105.45	34,244.70	16,918.84	13,488.90	153,317.47	42,953.89	38,871.76	49,366.68	6,818.90
Other Outgo	7000-7499	(1,350,537.00)	26,086.00	(205,859.31)	15,317.67	96,165.38	14,296.00	153,759.69	(16,504.00)	2,908.00
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		248,391,019.81	3,677,191.10	17,959,954.17	21,453,301.44	20,505,270.04	21,166,559.86	22,106,909.55	18,208,451.81	17,922,961.05
E. NET INCREASE/DECREASE (B - C + D)		3,510,307.27	(5,154,288.46)	(18,932,122.79)	(12,813,282.68)	(5,294,317.78)	(13,369,317.68)	70,098,204.90	(8,370,064.28)	(12,040,695.41)
F. ENDING CASH (A + E)			11,699,048.74	(7,233,074.05)	(20,046,356.73)	(25,340,674.51)	(38,709,992.19)	31,388,212.71	23,018,148.43	10,977,453.02
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
For 26-27 Budget Cash Flow Beginning Balance 2025-26 Estimated
Actuals
 Base Year: 2025-26 ; Actuals Through the Month of May

Fund 01
Projection# 31676

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

Fund 01
Projection# 31676

	Object Range	Budget/Beg. Balance	2025 July	August	September	October	November	December	2026 January	February
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)	1,993,433.66	12,625,272.14	99,879.05	79,503.30	3,719.90	(11,838.53)	36,928.27	9,610.13
Due From Other Funds	9310	(4,061,891.69)	—	—	467,080.96	3,313,470.95	281,339.78	—	—	—
Stores	9320	(356,525.74)	8,978.60	22,617.36	228.26	(14,641.76)	7,531.90	8,477.66	(6,201.22)	(17,891.15)
Prepaid Expenditures	9330	(983.00)	1,877.00	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		(20,870,048.48)	2,004,289.26	12,647,889.50	567,188.27	3,378,332.49	292,591.58	(3,360.87)	30,727.05	(8,281.02)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(20,062,217.13)	10,552,298.02	7,928,935.90	(720,915.14)	796,267.62	(1,640,336.37)	(1,395,131.04)	934,064.88	(777,931.02)
Due To Other Funds	9610	(3,285,349.55)	48,751.25	1,441,425.30	461,886.99	(491,216.28)	1,824,502.29	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	(371,572.36)	268,834.64	217,959.63	(115,221.91)	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		(23,719,139.04)	10,869,883.91	9,588,320.83	(374,250.06)	305,051.34	184,165.92	(1,395,131.04)	934,064.88	(777,931.02)
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		2,849,090.56	(8,865,594.65)	3,059,568.67	941,438.33	3,073,281.15	108,425.66	1,391,770.17	(903,337.83)	769,650.00
E. NET INCREASE/DECREASE (B - C + D)										
		3,510,307.27	(5,154,288.46)	(18,932,122.79)	(12,813,282.68)	(5,294,317.78)	(13,369,317.68)	70,098,204.90	(8,370,064.28)	(12,040,695.41)
F. ENDING CASH (A + E)										
			11,699,048.74	(7,233,074.05)	(20,046,356.73)	(25,340,674.51)	(38,709,992.19)	31,388,212.71	23,018,148.43	10,977,453.02
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
For 26-27 Budget Cash Flow Beginning Balance 2025-26 Estimated
Actuals

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

Fund 01
Projection# 31676

Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	(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

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

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

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

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			
Form	Fund	2026-27 Budget	Objects 9780/9789/9790 (Exclude all non-spendable, restricted & committed funds)
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) 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					
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		Totals for 2025/26	FY 2026/27 Budget		Totals for 2026/27	Totals for 2027/28	Totals for 2028/29
		Unrestricted	Restricted		Unrestricted	Restricted			
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
Unemploymnt Insur Certificated	3501	\$ 1,510	\$ 139	\$ 1,649	\$ 1,719	\$ 145	\$ 1,864	\$ 1,901	\$ 1,939
Unemploymnt 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		Totals for 2025/26	FY 2026/27 Budget		Totals for 2026/27	Totals for 2027/28	Totals for 2028/29
		Unrestricted	Restricted		Unrestricted	Restricted			
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
Unemploymnt Insur Certificated	3501	\$ 2,174	\$ 198	\$ 2,372	\$ 2,392	\$ 228	\$ 2,620	\$ 2,672	\$ 2,726
Unemploymnt 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 Intrfnd 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		Totals for 2025/26	FY 2026/27 Budget		Totals for 2026/27	Totals for 2027/28	Totals for 2028/29
		Unrestricted	Restricted		Unrestricted	Restricted			
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		Totals for 2025/26	FY 2026/27 Budget		Totals for 2026/27	Totals for 2027/28	Totals for 2028/29
		Unrestricted	Restricted		Unrestricted	Restricted			
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) 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					
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) 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					
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) 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					
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		9740	0.00	0.00	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	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		9789	625,950.50	644,800.50	3.0%
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		9740	0.00	0.00	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	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) 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					
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	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%
Interest		8660	195,212.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,766,144.17	1,441,777.00	-47.9%
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			2,961,356.43	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	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	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) 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					
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) 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					
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) 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					
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								
Fund Reconciliation							0.00	0.00
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	190,149,220.00	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	6,274,924.26	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 charter schools in lieu of property taxes growing with the projected charter enrollment growth.

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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits 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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
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)

0.00

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 Contribution¹
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:

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in 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, Section E)	(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.

Ending Cash Balance		
General Fund		
Fiscal Year	(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	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,108,146.06	7,104,285.85	7,173,478.53
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	893,760.11	3,740,728.85	2,573,687.00
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	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	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	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	8,646,705.31	10,845,014.70	9,747,165.53
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.65%	4.58%	4.08%
District's Reserve Standard (Section 10B, Line 7):		7,108,146.06	7,104,285.85	7,173,478.53
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

- 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?

No

- 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?

No

- 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)?

No

- 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)	0.00	(920,313.00)	(100.0%)	Not 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2026
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):

TOTAL:				0

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(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	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)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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?

Pay-as-you-go

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

33,088,079.00

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

0.00

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

33,088,079.00

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

Actuarial

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

6/30/2025

5. OPEB Contributions

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

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

2,149,901.00
0.00

b. Unfunded liability for self-insurance programs

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)
2,149,901.00	2,149,901.00	2,149,901.00
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

DAT 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

- 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

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:

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- 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)

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

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

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

Classified (Non-management) 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

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:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

- Are savings from attrition included in the budget and MYPs?
- 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)
--------------------------	----------------------------------	----------------------------------

Negotiations Not Settled

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

167,501

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

--	--	--

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)
--------------------------	----------------------------------	----------------------------------

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)
--------------------------	----------------------------------	----------------------------------

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)
--------------------------	----------------------------------	----------------------------------

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.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
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)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
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)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

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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.			

2026-27 Adopted Budget

Santa Rosa City Schools

The Local Control Funding Formula (LCFF) Calculator is a specialized financial tool built by The Fiscal Crisis and Management Assistance Team (FCMAT) to help California public school districts and charter schools project their state funding. It processes data like school attendance and high-needs student demographics through California's Local Control Funding Formula to help districts build accurate multi-year budgets.

The following tabs out of the LCFF Calculator are attached for the Elementary District, High District, Santa Rosa French-American Charter (SRFACS), Cesar Chavez Language Academy, Santa Rosa Charter School for the Arts, and Santa Rosa Accelerated Charter:

- The ADA tab is the section of the LCFF Calculator where school districts input their student attendance data by grade level, allowing the tool to automatically calculate the district's baseline funding using the state's beneficial multi-year attendance averages.
- The Summary tab is the final dashboard of the LCFF Calculator that aggregates all the complex data from other tabs—like attendance, demographics, and state inflation adjustments—into a clean, executive-level overview of a district's total projected funding.

Santa Rosa Elementary (70912)				
DETAILED ADA CALCULATION	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	1,600.19	1,681.73	1,753.49	1,641.25
Grades 4-6	1,168.40	1,145.46	1,171.69	1,156.07
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	2,768.59	2,827.19	2,925.18	2,797.32
NSS	-	-	-	-
Combined Subtotal	2,768.59	2,827.19	2,925.18	2,797.32
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	1,681.73	1,753.49	1,641.25	1,506.21
Grades 4-6	1,145.46	1,171.69	1,156.07	1,120.49
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	2,827.19	2,925.18	2,797.32	2,626.70
NSS	-	-	-	-
Combined Subtotal	2,827.19	2,925.18	2,797.32	2,626.70
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	1,753.49	1,641.25	1,506.21	1,455.91
Grades 4-6	1,171.69	1,156.07	1,120.49	1,123.29
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	2,925.18	2,797.32	2,626.70	2,579.20
NSS	-	-	-	-
Combined Subtotal	2,925.18	2,797.32	2,626.70	2,579.20
Net Adjustment to Prior Year ADA for Charter Shift				
Second Prior Year Net increase/(decrease) to prior year ADA due to charter shift	3.40	2.80	2.80	2.80
Prior Year Net increase/(decrease) to prior year ADA due to Charter shift	2.80	2.80	2.80	2.80
Second prior year charter school shift percentage	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	1,678.47	1,692.16	1,633.65	1,534.46
Grades 4-6	1,161.85	1,157.74	1,149.42	1,133.28
Grades 7-8	-	-	-	-

Santa Rosa Elementary (70912)				
DETAILED ADA CALCULATION	2025-26	2026-27	2027-28	2028-29
Grades 9-12	-	-	-	-
LCFF Subtotal	2,840.32	2,849.90	2,783.07	2,667.74
NSS	-	-	-	-
Combined Subtotal	2,840.32	2,849.90	2,783.07	2,667.74
Current Year Charter Shift ADA for the Hold Harmless and 3-prior	2.80	2.80	2.80	2.80
Current Year ADA				
Grades TK-3	1,641.20	1,506.16	1,455.86	1,430.71
Grades 4-6	1,153.32	1,117.74	1,120.54	1,036.71
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	2,794.52	2,623.90	2,576.40	2,467.42
NSS	-	-	-	-
Combined Subtotal	2,794.52	2,623.90	2,576.40	2,467.42
Change in LCFF ADA (excludes NSS ADA)	(130.66) Decline	(173.42) Decline	(50.30) Decline	(111.78) Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	1,753.49	1,692.16	1,633.65	1,534.46
Grades 4-6	1,171.69	1,157.74	1,149.42	1,133.28
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	2,925.18 <i>Prior Year</i>	2,849.90 <i>3PY Average</i>	2,783.07 <i>3PY Average</i>	2,667.74 <i>3PY Average</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	7.70	8.11	8.11	8.11
Grades 4-6	16.80	14.69	14.69	14.69
Grades 7-8	-	-	-	-

Santa Rosa Elementary (70912)				
DETAILED ADA CALCULATION	2025-26	2026-27	2027-28	2028-29
Grades 9-12	-	-	-	-
Subtotal	24.50	22.80	22.80	22.80
ACTUAL ADA (Current Year Only)				
Grades TK-3	1,648.90	1,514.27	1,463.97	1,438.82
Grades 4-6	1,170.12	1,132.43	1,135.23	1,051.40
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	2,819.02	2,646.70	2,599.20	2,490.22
TOTAL FUNDED ADA, LCFF & NSS				
Grades TK-3	1,761.19	1,700.27	1,641.76	1,542.57
Grades 4-6	1,188.49	1,172.43	1,164.11	1,147.97
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Funded ADA	2,949.68	2,872.70	2,805.87	2,690.54
<i>Funded Difference (Funded ADA less Actual ADA)</i>	130.66	226.00	206.67	200.32
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	213.62	188.76	192.44	191.52

Santa Rosa Elementary (70912)				
	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	2.87%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	3,027	2,841	2,790	2,653
Unduplicated Pupil Count (UPC)	2,490	2,303	2,262	2,167
Unduplicated Pupil Percentage (UPP)	81.08%	81.13%	81.49%	81.27%
Current Year LCFF Average Daily Attendance (ADA)	2,819.02	2,646.70	2,599.20	2,490.22
Funded LCFF ADA	2,949.68	2,872.70	2,805.87	2,690.54
LCFF ADA Funding Method	Prior Year	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	\$ 30,436,134	\$ 30,494,574	\$ 30,770,449	\$ 30,423,372
Grade Span Adjustment	1,879,189	1,865,196	1,860,115	1,801,722
<i>Adjusted Base Grant</i>	\$ 32,315,323	\$ 32,359,770	\$ 32,630,564	\$ 32,225,094
Supplemental Grant	5,240,253	5,250,696	5,318,129	5,237,867
Concentration Grant	5,478,094	5,496,145	5,618,494	5,502,596
Total Base, Supplemental and Concentration Grant	\$ 43,033,670	\$ 43,106,611	\$ 43,567,187	\$ 42,965,557
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	336,305	336,305	336,305	336,305
Add-on: Home-to-School Transportation	457,656	470,791	486,327	501,355
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	1,184,523	1,076,687	1,133,856	1,163,292
Total Allowance and Add-On Amounts	\$ 1,978,484	\$ 1,883,783	\$ 1,956,488	\$ 2,000,952
Total LCFF Entitlement Before Adjustments (excludes Additio	\$ 45,012,154	\$ 44,990,394	\$ 45,523,675	\$ 44,966,509
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 45,012,154	\$ 44,990,394	\$ 45,523,675	\$ 44,966,509
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 15,260	\$ 15,661	\$ 16,224	\$ 16,713
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	45,012,154	44,990,394	45,523,675	44,966,509

Santa Rosa Elementary (70912)					
	2025-26	2026-27	2027-28	2028-29	
General Assumptions					
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes <i>(net for school</i>	\$ 23,602,135	\$ 21,960,128	\$ 22,208,254	\$ 22,284,029	
Education Protection Account Entitlement <i>(includes \$200/min</i>	\$ 589,936	\$ 574,540	\$ 561,174	\$ 538,108	
Net State Aid <i>(excludes Additional State Aid)</i>	\$ 20,820,083	\$ 22,455,726	\$ 22,754,247	\$ 22,144,372	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 45,012,154	\$ 44,990,394	\$ 45,523,675	\$ 44,966,509	
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 20,820,083	\$ 22,455,726	\$ 22,754,247	\$ 22,144,372	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 589,936	\$ 574,540	\$ 561,174	\$ 538,108	
EPA, Prior Year Adjustment (Resource 1400, Object Code	\$ 134	\$ -			
Property Taxes (Object 8021 to 8089)	\$ 36,156,016	\$ 35,930,450	\$ 36,680,450	\$ 37,430,450	
% Change	-3.0739%	-0.6239%	2.0874%	2.0447%	
In-Lieu of Property Taxes (Object Code 8096)	(12,553,881)	(13,970,322)	(14,472,196)	(15,146,421)	
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 45,012,154	\$ 44,990,394	\$ 45,523,675	\$ 44,966,509	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlemen	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 45,012,154	\$ 44,990,394	\$ 45,523,675	\$ 44,966,509	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$ 33,499,846	\$ 33,436,457	\$ 33,764,420	\$ 33,388,386	
Supplemental and Concentration Grant funding in the LCAP ye	\$ 10,718,347	\$ 10,746,841	\$ 10,936,623	\$ 10,740,463	
Projected Additional 15% Concentration Grant funding in the	\$ 1,264,176	\$ 1,268,341	\$ 1,296,576	\$ 1,269,830	
Percentage to Increase or Improve Services	32.00%	32.14%	32.39%	32.17%	
Necessary Small School Allowance by School					

Santa Rosa Elementary (70912)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
District Current Year Necessary Small School (NSS) ADA		-		-		-	-
District Funded NSS ADA		-		-		-	-
District NSS Allowance	\$	-	\$	-	\$	-	-
NSS #1							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #2							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #3							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #4							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #5							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	15,078.61	\$	15,515.03	\$	16,063.37	\$ 16,536.86
Grades 4-6	\$	13,864.12	\$	14,266.84	\$	14,770.93	\$ 15,206.23
Grades 7-8	\$	14,274.28	\$	14,689.12	\$	15,208.86	\$ 15,656.88
Grades 9-12	\$	16,973.59	\$	17,466.56	\$	18,084.81	\$ 18,618.13

Santa Rosa Elementary (70912)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
Base Grants							
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$ 11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$ 13,610
Grade Span Adjustment							
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$ 1,168
Grades 9-12	\$	323	\$	332	\$	343	\$ 354
Prorated Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	11,323	\$	11,647	\$	12,031	\$ 12,403
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,746	\$	13,112	\$	13,545	\$ 13,964
Prorated Base Grants							
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$ 11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$ 13,610
Prorated Grade Span Adjustment							
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$ 1,168
Grades 9-12	\$	323	\$	332	\$	343	\$ 354
Supplemental Grant		20%		20%		20%	20%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	2,265	\$	2,329	\$	2,406	\$ 2,481
Grades 4-6	\$	2,082	\$	2,142	\$	2,213	\$ 2,281
Grades 7-8	\$	2,144	\$	2,205	\$	2,278	\$ 2,349
Grades 9-12	\$	2,549	\$	2,622	\$	2,709	\$ 2,793
Actual - 1.00 ADA, Local UPP as follows:		81.08%		81.13%		81.49%	81.27%
Grades TK-3	\$	1,836	\$	1,890	\$	1,961	\$ 2,016
Grades 4-6	\$	1,688	\$	1,738	\$	1,803	\$ 1,854
Grades 7-8	\$	1,738	\$	1,789	\$	1,857	\$ 1,909
Grades 9-12	\$	2,067	\$	2,128	\$	2,208	\$ 2,270

Santa Rosa Elementary (70912)									
		2025-26		2026-27		2027-28		2028-29	
General Assumptions									
Concentration Grant (>55% population)		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	7,360	\$	7,571	\$	7,820	\$	8,062	
Grades 4-6	\$	6,767	\$	6,962	\$	7,191	\$	7,413	
Grades 7-8	\$	6,967	\$	7,168	\$	7,404	\$	7,633	
Grades 9-12	\$	8,285	\$	8,523	\$	8,804	\$	9,077	
Actual - 1.00 ADA, Local UPP >55% as follows:		26.0800%		26.1300%		26.4900%		26.2700%	
Grades TK-3	\$	1,919	\$	1,978	\$	2,072	\$	2,118	
Grades 4-6	\$	1,765	\$	1,819	\$	1,905	\$	1,947	
Grades 7-8	\$	1,817	\$	1,873	\$	1,961	\$	2,005	
Grades 9-12	\$	2,161	\$	2,227	\$	2,332	\$	2,384	

Santa Rosa High (70920)				
DETAILED ADA CALCULATION	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	2,164.50	2,202.30	2,000.98	1,897.95
Grades 9-12	6,645.73	6,569.24	6,436.13	6,375.57
LCFF Subtotal	8,810.23	8,771.54	8,437.11	8,273.52
NSS	-	-	-	-
Combined Subtotal	8,810.23	8,771.54	8,437.11	8,273.52
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	2,202.30	2,000.98	1,897.95	1,805.00
Grades 9-12	6,569.24	6,436.13	6,375.57	6,150.34
LCFF Subtotal	8,771.54	8,437.11	8,273.52	7,955.34
NSS	-	-	-	-
Combined Subtotal	8,771.54	8,437.11	8,273.52	7,955.34
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	2,000.98	1,897.95	1,805.00	1,694.92
Grades 9-12	6,436.13	6,375.57	6,150.34	6,043.02
LCFF Subtotal	8,437.11	8,273.52	7,955.34	7,737.94
NSS	-	-	-	-
Combined Subtotal	8,437.11	8,273.52	7,955.34	7,737.94
Net Adjustment to Prior Year ADA for Charter Shift				
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	5.74	1.63	1.63	1.63
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	1.63	1.63	1.63	1.63
Second prior year charter school shift percentage	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	2,122.59	2,033.74	1,901.31	1,799.29
Grades 9-12	6,550.37	6,460.31	6,320.68	6,189.64
LCFF Subtotal	8,672.96	8,494.05	8,221.99	7,988.93
NSS	-	-	-	-
Combined Subtotal	8,672.96	8,494.05	8,221.99	7,988.93
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	1.63	1.63	1.63	1.63
Current Year ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	1,896.32	1,803.37	1,693.29	1,732.74

Santa Rosa High (70920)				
DETAILED ADA CALCULATION	2025-26	2026-27	2027-28	2028-29
Grades 9-12	6,375.57	6,150.34	6,043.02	5,739.40
LCFF Subtotal	8,271.89	7,953.71	7,736.31	7,472.14
NSS	-	-	-	-
Combined Subtotal	8,271.89	7,953.71	7,736.31	7,472.14
Change in LCFF ADA (excludes NSS ADA)	(165.22) Decline	(319.81) Decline	(219.03) Decline	(265.80) Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	2,122.59	2,033.74	1,901.31	1,799.29
Grades 9-12	6,550.37	6,460.31	6,320.68	6,189.64
Subtotal	8,672.96	8,494.05	8,221.99	7,988.93
	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	24.82	24.37	24.37	24.37
Grades 9-12	103.58	110.34	110.34	110.34
Subtotal	128.40	134.71	134.71	134.71
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	1,921.14	1,827.74	1,717.66	1,757.11
Grades 9-12	6,479.15	6,260.68	6,153.36	5,849.74
Total Actual ADA	8,400.29	8,088.42	7,871.02	7,606.85
TOTAL FUNDED ADA, LCFF & NSS				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	2,147.41	2,058.11	1,925.68	1,823.66
Grades 9-12	6,653.95	6,570.65	6,431.02	6,299.98
Total Funded ADA	8,801.36	8,628.76	8,356.70	8,123.64
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>401.07</i>	<i>540.34</i>	<i>485.68</i>	<i>516.79</i>
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	-			

Santa Rosa High (70920)				
	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	2.87%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	9,161	8,821	8,584	8,296
Unduplicated Pupil Count (UPC)	6,330	5,811	5,655	5,465
Unduplicated Pupil Percentage (UPP)	61.52%	65.64%	66.99%	65.88%
Current Year LCFF Average Daily Attendance (ADA)	8,400.29	8,088.42	7,871.02	7,606.85
Funded LCFF ADA	8,801.36	8,628.76	8,356.70	8,123.64
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	\$ 105,680,109	\$ 106,667,686	\$ 106,837,747	\$ 107,157,967
Grade Span Adjustment	2,149,226	2,181,456	2,205,840	2,230,193
<i>Adjusted Base Grant</i>	\$ 107,829,335	\$ 108,849,142	\$ 109,043,587	\$ 109,388,160
Supplemental Grant	13,267,322	14,289,716	14,609,660	14,412,984
Concentration Grant	4,569,808	7,528,007	8,498,312	7,735,931
Total Base, Supplemental and Concentration Grant	\$ 125,666,465	\$ 130,666,865	\$ 132,151,559	\$ 131,537,075
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	581,514	581,514	581,514	581,514
Add-on: Home-to-School Transportation	916,149	942,442	973,543	1,003,625
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-
Total Allowance and Add-On Amounts	\$ 1,497,663	\$ 1,523,956	\$ 1,555,057	\$ 1,585,139
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$ 127,164,128	\$ 132,190,821	\$ 133,706,616	\$ 133,122,214
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 127,164,128	\$ 132,190,821	\$ 133,706,616	\$ 133,122,214
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,448	\$ 15,320	\$ 16,000	\$ 16,387
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	127,164,128	132,190,821	133,706,616	133,122,214

Santa Rosa High (70920)					
	2025-26	2026-27	2027-28	2028-29	
General Assumptions					
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 91,939,330	\$ 91,894,103	\$ 93,330,548	\$ 94,778,998	
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 1,760,272	\$ 1,725,752	\$ 1,671,340	\$ 1,624,728	
Net State Aid <i>(excludes Additional State Aid)</i>	\$ 33,464,526	\$ 38,570,966	\$ 38,704,728	\$ 36,718,488	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 127,164,128	\$ 132,190,821	\$ 133,706,616	\$ 133,122,214	
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 33,464,526	\$ 38,570,966	\$ 38,704,728	\$ 36,718,488	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 1,760,272	\$ 1,725,752	\$ 1,671,340	\$ 1,624,728	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ (652)	\$ -			
Property Taxes (Object 8021 to 8089)	\$ 93,191,382	\$ 93,192,078	\$ 94,692,078	\$ 96,192,078	
% Change	-0.3769%	0.0007%	1.6096%	1.5841%	
In-Lieu of Property Taxes (Object Code 8096)	(1,252,052)	(1,297,975)	(1,361,530)	(1,413,080)	
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 127,164,128	\$ 132,190,821	\$ 133,706,616	\$ 133,122,214	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 127,164,128	\$ 132,190,821	\$ 133,706,616	\$ 133,122,214	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$ 107,829,335	\$ 108,849,142	\$ 109,043,587	\$ 109,388,160	
Supplemental and Concentration Grant funding in the LCAP year	\$ 17,837,130	\$ 21,817,723	\$ 23,107,972	\$ 22,148,915	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 1,054,571	\$ 1,737,233	\$ 1,961,149	\$ 1,785,215	
Percentage to Increase or Improve Services	16.54%	20.04%	21.19%	20.25%	
Necessary Small School Allowance by School					
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	

Santa Rosa High (70920)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
District Funded NSS ADA		-		-		-	-
District NSS Allowance	\$	-	\$	-	\$	-	-
NSS #1							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #2							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #3							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #4							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #5							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	13,196.05	\$	13,981.52	\$	14,580.55	\$ 14,914.36
Grades 4-6	\$	12,133.19	\$	12,856.71	\$	13,407.42	\$ 13,714.28
Grades 7-8	\$	12,492.14	\$	13,237.25	\$	13,804.92	\$ 14,120.72
Grades 9-12	\$	14,854.44	\$	15,740.17	\$	16,415.39	\$ 16,791.43

Santa Rosa High (70920)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
Base Grants							
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$ 11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$ 13,610
Grade Span Adjustment							
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$ 1,168
Grades 9-12	\$	323	\$	332	\$	343	\$ 354
Prorated Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	11,323	\$	11,647	\$	12,031	\$ 12,403
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,746	\$	13,112	\$	13,545	\$ 13,964
Prorated Base Grants							
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$ 11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$ 13,610
Prorated Grade Span Adjustment							
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$ 1,168
Grades 9-12	\$	323	\$	332	\$	343	\$ 354
Supplemental Grant		20%		20%		20%	20%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	2,265	\$	2,329	\$	2,406	\$ 2,481
Grades 4-6	\$	2,082	\$	2,142	\$	2,213	\$ 2,281
Grades 7-8	\$	2,144	\$	2,205	\$	2,278	\$ 2,349
Grades 9-12	\$	2,549	\$	2,622	\$	2,709	\$ 2,793
Actual - 1.00 ADA, Local UPP as follows:		61.52%		65.64%		66.99%	65.88%
Grades TK-3	\$	1,393	\$	1,529	\$	1,612	\$ 1,634
Grades 4-6	\$	1,281	\$	1,406	\$	1,482	\$ 1,503
Grades 7-8	\$	1,319	\$	1,448	\$	1,526	\$ 1,547
Grades 9-12	\$	1,568	\$	1,721	\$	1,815	\$ 1,840

Santa Rosa High (70920)									
		2025-26		2026-27		2027-28		2028-29	
General Assumptions									
Concentration Grant (>55% population)		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	7,360	\$	7,571	\$	7,820	\$	8,062	
Grades 4-6	\$	6,767	\$	6,962	\$	7,191	\$	7,413	
Grades 7-8	\$	6,967	\$	7,168	\$	7,404	\$	7,633	
Grades 9-12	\$	8,285	\$	8,523	\$	8,804	\$	9,077	
Actual - 1.00 ADA, Local UPP >55% as follows:		6.5200%		10.6400%		11.9900%		10.8800%	
Grades TK-3	\$	480	\$	806	\$	938	\$	877	
Grades 4-6	\$	441	\$	741	\$	862	\$	807	
Grades 7-8	\$	454	\$	763	\$	888	\$	830	
Grades 9-12	\$	540	\$	907	\$	1,056	\$	988	

Santa Rosa French-American Charter (SRFACS) (125831)				
DETAILED ADA CALCULATION	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Net Adjustment to Prior Year ADA for Charter Shift				
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-

Combined Subtotal	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-
Current Year ADA				
Grades TK-3	307.24	354.46	354.46	354.46
Grades 4-6	167.08	177.23	177.23	177.23
Grades 7-8	46.83	68.98	68.98	68.98
Grades 9-12	-			
LCFF Subtotal	521.15	600.67	600.67	600.67
NSS	-	-	-	-
Combined Subtotal	521.15	600.67	600.67	600.67
Change in LCFF ADA (excludes NSS ADA)	521.15	600.67	600.67	600.67
	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	307.24	354.46	354.46	354.46
Grades 4-6	167.08	177.23	177.23	177.23
Grades 7-8	46.83	68.98	68.98	68.98
Grades 9-12	-			
Subtotal	521.15	600.67	600.67	600.67
	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	307.24	354.46	354.46	354.46
Grades 4-6	167.08	177.23	177.23	177.23
Grades 7-8	46.83	68.98	68.98	68.98
Grades 9-12	-			
Total Actual ADA	521.15	600.67	600.67	600.67
TOTAL FUNDED ADA, LCFF & NSS				
Grades TK-3	307.24	354.46	354.46	354.46

Grades 4-6	167.08	177.23	177.23	177.23
Grades 7-8	46.83	68.98	68.98	68.98
Grades 9-12	-	-	-	-
Total Funded ADA	521.15	600.67	600.67	600.67
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	37.39	57.00	57.00	57.00

Santa Rosa French-American Charter (SRFACS) (125831)				
	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	2.87%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	544	627	627	627
Unduplicated Pupil Count (UPC)	247	285	285	284
Unduplicated Pupil Percentage (UPP)	39.23%	43.93%	45.44%	45.40%
Current Year LCFF Average Daily Attendance (ADA)	521.15	600.67	600.67	600.67
Funded LCFF ADA	521.15	600.67	600.67	600.67
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	\$ 5,392,494	\$ 6,398,328	\$ 6,609,351	\$ 6,813,698
Grade Span Adjustment	327,826	388,843	401,603	414,009
<i>Adjusted Base Grant</i>	\$ 5,720,320	\$ 6,787,171	\$ 7,010,954	\$ 7,227,707
Supplemental Grant	448,817	596,321	637,156	656,276
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$ 6,169,137	\$ 7,383,492	\$ 7,648,110	\$ 7,883,983
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	207,328	325,128	335,844	346,218
Total Allowance and Add-On Amounts	\$ 207,328	\$ 325,128	\$ 335,844	\$ 346,218
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$ 6,376,465	\$ 7,708,620	\$ 7,983,954	\$ 8,230,201
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 6,376,465	\$ 7,708,620	\$ 7,983,954	\$ 8,230,201
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,235	\$ 12,833	\$ 13,292	\$ 13,702
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	6,376,465	7,708,620	7,983,954	8,230,201

LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$	3,825,304	\$	4,387,786	\$ 4,545,414 \$ 4,757,174
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$	104,230	\$	120,134	\$ 120,134 \$ 120,134
Net State Aid <i>(excludes Additional State Aid)</i>	\$	2,446,931	\$	3,200,700	\$ 3,318,406 \$ 3,352,893
Additional State Aid	\$	-	\$	-	\$ - \$ -
Total Funding Sources	\$	6,376,465	\$	7,708,620	\$ 7,983,954 \$ 8,230,201
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$	2,446,931	\$	3,200,700	\$ 3,318,406 \$ 3,352,893
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	104,230	\$	120,134	\$ 120,134 \$ 120,134
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	-	\$	-	
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$ - \$ -
% Change		0.0000%		0.0000%	0.0000% 0.0000%
In-Lieu of Property Taxes (Object Code 8096)		3,825,304		4,387,786	4,545,414 4,757,174
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$ - \$ -
Total LCFF Entitlement	\$	6,376,465	\$	7,708,620	\$ 7,983,954 \$ 8,230,201
Additional State Aid	\$	-	\$	-	\$ - \$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$ - \$ -
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$ - \$ -
Total Funding Sources	\$	6,376,465	\$	7,708,620	\$ 7,983,954 \$ 8,230,201
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$	5,927,648	\$	7,112,299	\$ 7,346,798 \$ 7,573,925
Supplemental and Concentration Grant funding in the LCAP year	\$	448,817	\$	596,321	\$ 637,156 \$ 656,276
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$ - \$ -
Percentage to Increase or Improve Services		7.57%		8.38%	8.67% 8.66%
Necessary Small School Allowance by School					
District Current Year Necessary Small School (NSS) ADA		-		-	- -
District Funded NSS ADA		-		-	- -
District NSS Allowance	\$	-	\$	-	\$ - \$ -
NSS #1					
NSS Funding Basis <i>(Greater of CY, PY, or 3PY Average)</i>		Current Yr		Current Yr	Current Yr Current Yr

Summary Tab

CY ADA (Actual)	-	-	-	-
Funded ADA for NSS	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -
NSS #2				
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-
Funded ADA for NSS	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -
NSS #3				
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-
Funded ADA for NSS	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -
NSS #4				
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-
Funded ADA for NSS	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -
NSS #5				
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-
Funded ADA for NSS	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 12,211.40	\$ 12,670.31	\$ 13,124.38	\$ 13,529.19
Grades 4-6	\$ 11,227.85	\$ 11,650.98	\$ 12,068.41	\$ 12,440.57
Grades 7-8	\$ 11,560.01	\$ 11,995.83	\$ 12,426.21	\$ 12,809.26
Grades 9-12	\$ 13,746.05	\$ 14,264.02	\$ 14,775.97	\$ 15,231.93
Base Grants				
Grades TK-3	\$ 10,256	\$ 10,550	\$ 10,898	\$ 11,235
Grades 4-6	\$ 10,411	\$ 10,710	\$ 11,063	\$ 11,405
Grades 7-8	\$ 10,719	\$ 11,027	\$ 11,391	\$ 11,743
Grades 9-12	\$ 12,423	\$ 12,780	\$ 13,202	\$ 13,610
Grade Span Adjustment				
Grades TK-3	\$ 1,067	\$ 1,097	\$ 1,133	\$ 1,168
Grades 9-12	\$ 323	\$ 332	\$ 343	\$ 354

Summary Tab

Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	11,323	\$	11,647	\$	12,031	\$	12,403
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$	11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$	11,743
Grades 9-12	\$	12,746	\$	13,112	\$	13,545	\$	13,964
Prorated Base Grants								
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$	11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$	11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$	11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$	13,610
Prorated Grade Span Adjustment								
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$	1,168
Grades 9-12	\$	323	\$	332	\$	343	\$	354
Supplemental Grant		20%		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$	2,265	\$	2,329	\$	2,406	\$	2,481
Grades 4-6	\$	2,082	\$	2,142	\$	2,213	\$	2,281
Grades 7-8	\$	2,144	\$	2,205	\$	2,278	\$	2,349
Grades 9-12	\$	2,549	\$	2,622	\$	2,709	\$	2,793
Actual - 1.00 ADA, Local UPP as follows:		39.23%		43.93%		45.44%		45.40%
Grades TK-3	\$	888	\$	1,023	\$	1,093	\$	1,126
Grades 4-6	\$	817	\$	941	\$	1,005	\$	1,036
Grades 7-8	\$	841	\$	969	\$	1,035	\$	1,066
Grades 9-12	\$	1,000	\$	1,152	\$	1,231	\$	1,268
Concentration Grant (>55% population)		65%		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$	7,360	\$	7,571	\$	7,820	\$	8,062
Grades 4-6	\$	6,767	\$	6,962	\$	7,191	\$	7,413
Grades 7-8	\$	6,967	\$	7,168	\$	7,404	\$	7,633
Grades 9-12	\$	8,285	\$	8,523	\$	8,804	\$	9,077
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%		0.0000%		0.0000%		0.0000%
Grades TK-3	\$	-	\$	-	\$	-	\$	-
Grades 4-6	\$	-	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-	\$	-

Cesar Chavez Language Academy (128074)				
DETAILED ADA CALCULATION	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Net Adjustment to Prior Year ADA for Charter Shift				
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-

Combined Subtotal	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-
Current Year ADA				
Grades TK-3	286.51	300.43	300.43	300.43
Grades 4-6	161.20	170.59	170.59	170.59
Grades 7-8	275.40	322.22	322.22	322.22
Grades 9-12		14.22	14.22	14.22
LCFF Subtotal	723.11	807.46	807.46	807.46
NSS	-	-	-	-
Combined Subtotal	723.11	807.46	807.46	807.46
Change in LCFF ADA (excludes NSS ADA)	723.11	807.46	807.46	807.46
	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	286.51	300.43	300.43	300.43
Grades 4-6	161.20	170.59	170.59	170.59
Grades 7-8	275.40	322.22	322.22	322.22
Grades 9-12		14.22	14.22	14.22
Subtotal	723.11	807.46	807.46	807.46
	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	286.51	300.43	300.43	300.43
Grades 4-6	161.20	170.59	170.59	170.59
Grades 7-8	275.40	322.22	322.22	322.22
Grades 9-12		14.22	14.22	14.22
Total Actual ADA	723.11	807.46	807.46	807.46
TOTAL FUNDED ADA, LCFF & NSS				
Grades TK-3	286.51	300.43	300.43	300.43
Grades 4-6	161.20	170.59	170.59	170.59

Grades 7-8	275.40	322.22	322.22	322.22
Grades 9-12	-	14.22	14.22	14.22
Total Funded ADA	723.11	807.46	807.46	807.46
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	37.86	37.86	37.86	37.86

Cesar Chavez Language Academy (128074)				
	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	2.87%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	763	852	852	852
Unduplicated Pupil Count (UPC)	665	743	743	743
Unduplicated Pupil Percentage (UPP)	79.08%	84.63%	87.19%	87.21%
Current Year LCFF Average Daily Attendance (ADA)	723.11	807.46	807.46	807.46
Funded LCFF ADA	723.11	807.46	807.46	807.46
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	\$ 7,568,713	\$ 8,731,408	\$ 9,019,463	\$ 9,298,273
Grade Span Adjustment	305,706	334,292	345,265	355,936
<i>Adjusted Base Grant</i>	\$ 7,874,419	\$ 9,065,700	\$ 9,364,728	\$ 9,654,209
Supplemental Grant	1,245,418	1,534,460	1,633,021	1,683,888
Concentration Grant	1,232,504	1,578,656	1,630,727	1,681,136
Total Base, Supplemental and Concentration Grant	\$ 10,352,341	\$ 12,178,816	\$ 12,628,476	\$ 13,019,233
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	209,934	215,953	223,071	229,962
Total Allowance and Add-On Amounts	\$ 209,934	\$ 215,953	\$ 223,071	\$ 229,962
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$ 10,562,275	\$ 12,394,769	\$ 12,851,547	\$ 13,249,195
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 10,562,275	\$ 12,394,769	\$ 12,851,547	\$ 13,249,195
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,607	\$ 15,350	\$ 15,916	\$ 16,408
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	10,562,275	12,394,769	12,851,547	13,249,195

Cesar Chavez Language Academy (128074)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
LCFF Sources Summary							
Funding Source Summary							
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$	5,307,714	\$	5,898,350	\$	6,110,244	\$ 6,394,906
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$	144,622	\$	161,492	\$	161,492	\$ 161,492
Net State Aid <i>(excludes Additional State Aid)</i>	\$	5,109,939	\$	6,334,927	\$	6,579,811	\$ 6,692,797
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	10,562,275	\$	12,394,769	\$	12,851,547	\$ 13,249,195
Funding Source by Resource-Object							
State Aid (Resource Code 0000, Object Code 8011)	\$	5,109,939	\$	6,334,927	\$	6,579,811	\$ 6,692,797
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	144,622	\$	161,492	\$	161,492	\$ 161,492
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	-	\$	-			
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$ -
% Change		0.0000%		0.0000%		0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		5,307,714		5,898,350		6,110,244	6,394,906
Entitlement and Source Reconciliation							
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$ -
Total LCFF Entitlement	\$	10,562,275	\$	12,394,769	\$	12,851,547	\$ 13,249,195
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	10,562,275	\$	12,394,769	\$	12,851,547	\$ 13,249,195
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$	8,084,353	\$	9,281,653	\$	9,587,799	\$ 9,884,171
Supplemental and Concentration Grant funding in the LCAP year	\$	2,477,922	\$	3,113,116	\$	3,263,748	\$ 3,365,024
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	284,424	\$	364,306	\$	376,322	\$ 387,955
Percentage to Increase or Improve Services		30.65%		33.54%		34.04%	34.04%
Necessary Small School Allowance by School							

Cesar Chavez Language Academy (128074)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
District Current Year Necessary Small School (NSS) ADA		-		-		-	-
District Funded NSS ADA		-		-		-	-
District NSS Allowance	\$	-	\$	-	\$	-	-
NSS #1							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #2							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #3							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #4							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
NSS #5							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	-
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	14,886.12	\$	15,646.52	\$	16,223.98	\$ 16,726.13
Grades 4-6	\$	13,687.13	\$	14,387.76	\$	14,918.62	\$ 15,380.27
Grades 7-8	\$	14,092.05	\$	14,813.62	\$	15,360.93	\$ 15,836.08

Cesar Chavez Language Academy (128074)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
Grades 9-12	\$	16,756.91	\$	17,614.60	\$	18,265.64	\$ 18,831.22
Base Grants							
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$ 11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$ 13,610
Grade Span Adjustment							
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$ 1,168
Grades 9-12	\$	323	\$	332	\$	343	\$ 354
Prorated Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	11,323	\$	11,647	\$	12,031	\$ 12,403
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,746	\$	13,112	\$	13,545	\$ 13,964
Prorated Base Grants							
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$ 11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$ 13,610
Prorated Grade Span Adjustment							
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$ 1,168
Grades 9-12	\$	323	\$	332	\$	343	\$ 354
Supplemental Grant		20%		20%		20%	20%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	2,265	\$	2,329	\$	2,406	\$ 2,481
Grades 4-6	\$	2,082	\$	2,142	\$	2,213	\$ 2,281
Grades 7-8	\$	2,144	\$	2,205	\$	2,278	\$ 2,349
Grades 9-12	\$	2,549	\$	2,622	\$	2,709	\$ 2,793
Actual - 1.00 ADA, Local UPP as follows:		79.08%		84.63%		87.19%	87.21%
Grades TK-3	\$	1,791	\$	1,971	\$	2,098	\$ 2,163
Grades 4-6	\$	1,647	\$	1,813	\$	1,929	\$ 1,989
Grades 7-8	\$	1,695	\$	1,866	\$	1,986	\$ 2,048
Grades 9-12	\$	2,016	\$	2,219	\$	2,362	\$ 2,436

Cesar Chavez Language Academy (128074)									
		2025-26		2026-27		2027-28		2028-29	
General Assumptions									
Concentration Grant (>55% population)		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	7,360	\$	7,571	\$	7,820	\$	8,062	
Grades 4-6	\$	6,767	\$	6,962	\$	7,191	\$	7,413	
Grades 7-8	\$	6,967	\$	7,168	\$	7,404	\$	7,633	
Grades 9-12	\$	8,285	\$	8,523	\$	8,804	\$	9,077	
Actual - 1.00 ADA, Local UPP >55% as follows:		24.0800%		26.7900%		26.7900%		26.7900%	
Grades TK-3	\$	1,772	\$	2,028	\$	2,095	\$	2,160	
Grades 4-6	\$	1,630	\$	1,865	\$	1,926	\$	1,986	
Grades 7-8	\$	1,678	\$	1,920	\$	1,984	\$	2,045	
Grades 9-12	\$	1,995	\$	2,283	\$	2,359	\$	2,432	

Santa Rosa Charter School for the Arts (113530)				
DETAILED ADA CALCULATION	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Net Adjustment to Prior Year ADA for Charter Shift				
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-

Combined Subtotal	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-
Current Year ADA				
Grades TK-3	146.99	154.13	154.13	154.13
Grades 4-6	124.53	141.05	141.05	141.05
Grades 7-8	78.77	93.41	93.41	93.41
Grades 9-12	-			
LCFF Subtotal	350.29	388.59	388.59	388.59
NSS	-	-	-	-
Combined Subtotal	350.29	388.59	388.59	388.59
Change in LCFF ADA (excludes NSS ADA)	350.29	388.59	388.59	388.59
	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	146.99	154.13	154.13	154.13
Grades 4-6	124.53	141.05	141.05	141.05
Grades 7-8	78.77	93.41	93.41	93.41
Grades 9-12	-			
Subtotal	350.29	388.59	388.59	388.59
	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	146.99	154.13	154.13	154.13
Grades 4-6	124.53	141.05	141.05	141.05
Grades 7-8	78.77	93.41	93.41	93.41
Grades 9-12	-			
Total Actual ADA	350.29	388.59	388.59	388.59
TOTAL FUNDED ADA, LCFF & NSS				
Grades TK-3	146.99	154.13	154.13	154.13

Grades 4-6	124.53	141.05	141.05	141.05
Grades 7-8	78.77	93.41	93.41	93.41
Grades 9-12	-	-	-	-
Total Funded ADA	350.29	388.59	388.59	388.59
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	22.71	25.44	25.44	25.44

Santa Rosa Charter School for the Arts (113530)				
	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	2.87%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	375	416	416	416
Unduplicated Pupil Count (UPC)	200	222	222	222
Unduplicated Pupil Percentage (UPP)	45.69%	51.40%	53.36%	53.37%
Current Year LCFF Average Daily Attendance (ADA)	350.29	388.59	388.59	388.59
Funded LCFF ADA	350.29	388.59	388.59	388.59
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	\$ 3,648,347	\$ 4,166,750	\$ 4,304,178	\$ 4,437,240
Grade Span Adjustment	156,839	169,080	174,629	180,023
<i>Adjusted Base Grant</i>	\$ 3,805,186	\$ 4,335,830	\$ 4,478,807	\$ 4,617,263
Supplemental Grant	347,718	445,723	477,979	492,847
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$ 4,152,904	\$ 4,781,553	\$ 4,956,786	\$ 5,110,110
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	125,927	145,110	149,892	154,523
Total Allowance and Add-On Amounts	\$ 125,927	\$ 145,110	\$ 149,892	\$ 154,523
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$ 4,278,831	\$ 4,926,663	\$ 5,106,678	\$ 5,264,633
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 4,278,831	\$ 4,926,663	\$ 5,106,678	\$ 5,264,633
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,215	\$ 12,678	\$ 13,142	\$ 13,548
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	4,278,831	4,926,663	5,106,678	5,264,633

Santa Rosa Charter School for the Arts (113530)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
LCFF Sources Summary							
Funding Source Summary							
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$	2,571,171	\$	2,838,580	\$	2,940,554	\$ 3,077,547
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$	70,058	\$	77,718	\$	77,718	\$ 77,718
Net State Aid <i>(excludes Additional State Aid)</i>	\$	1,637,602	\$	2,010,365	\$	2,088,406	\$ 2,109,368
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	4,278,831	\$	4,926,663	\$	5,106,678	\$ 5,264,633
Funding Source by Resource-Object							
State Aid (Resource Code 0000, Object Code 8011)	\$	1,637,602	\$	2,010,365	\$	2,088,406	\$ 2,109,368
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	70,058	\$	77,718	\$	77,718	\$ 77,718
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	-	\$	-			
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$ -
% Change		0.0000%		0.0000%		0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		2,571,171		2,838,580		2,940,554	3,077,547
Entitlement and Source Reconciliation							
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$ -
Total LCFF Entitlement	\$	4,278,831	\$	4,926,663	\$	5,106,678	\$ 5,264,633
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	4,278,831	\$	4,926,663	\$	5,106,678	\$ 5,264,633
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$	3,931,113	\$	4,480,940	\$	4,628,699	\$ 4,771,786
Supplemental and Concentration Grant funding in the LCAP year	\$	347,718	\$	445,723	\$	477,979	\$ 492,847
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$ -
Percentage to Increase or Improve Services		8.85%		9.95%		10.33%	10.33%
Necessary Small School Allowance by School							

Santa Rosa Charter School for the Arts (113530)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
District Current Year Necessary Small School (NSS) ADA		-		-		-	-
District Funded NSS ADA		-		-		-	-
District NSS Allowance	\$	-	\$	-	\$	-	\$
NSS #1							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$
NSS #2							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$
NSS #3							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$
NSS #4							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$
NSS #5							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	12,357.70	\$	12,844.31	\$	13,314.95	\$ 13,726.90
Grades 4-6	\$	11,362.36	\$	11,810.99	\$	12,243.64	\$ 12,622.37
Grades 7-8	\$	11,698.50	\$	12,160.58	\$	12,606.65	\$ 12,996.45

Santa Rosa Charter School for the Arts (113530)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
Grades 9-12	\$	13,910.73	\$	14,459.91	\$	14,990.52	\$ 15,454.52
Base Grants							
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$ 11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$ 13,610
Grade Span Adjustment							
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$ 1,168
Grades 9-12	\$	323	\$	332	\$	343	\$ 354
Prorated Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	11,323	\$	11,647	\$	12,031	\$ 12,403
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,746	\$	13,112	\$	13,545	\$ 13,964
Prorated Base Grants							
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$ 11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$ 13,610
Prorated Grade Span Adjustment							
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$ 1,168
Grades 9-12	\$	323	\$	332	\$	343	\$ 354
Supplemental Grant		20%		20%		20%	20%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	2,265	\$	2,329	\$	2,406	\$ 2,481
Grades 4-6	\$	2,082	\$	2,142	\$	2,213	\$ 2,281
Grades 7-8	\$	2,144	\$	2,205	\$	2,278	\$ 2,349
Grades 9-12	\$	2,549	\$	2,622	\$	2,709	\$ 2,793
Actual - 1.00 ADA, Local UPP as follows:		45.69%		51.40%		53.36%	53.37%
Grades TK-3	\$	1,035	\$	1,197	\$	1,284	\$ 1,324
Grades 4-6	\$	951	\$	1,101	\$	1,181	\$ 1,217
Grades 7-8	\$	980	\$	1,134	\$	1,216	\$ 1,253
Grades 9-12	\$	1,165	\$	1,348	\$	1,446	\$ 1,491

Santa Rosa Charter School for the Arts (113530)									
		2025-26		2026-27		2027-28		2028-29	
General Assumptions									
Concentration Grant (>55% population)		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	7,360	\$	7,571	\$	7,820	\$	8,062	
Grades 4-6	\$	6,767	\$	6,962	\$	7,191	\$	7,413	
Grades 7-8	\$	6,967	\$	7,168	\$	7,404	\$	7,633	
Grades 9-12	\$	8,285	\$	8,523	\$	8,804	\$	9,077	
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%		0.0000%		0.0000%		0.0000%	
Grades TK-3	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	-	\$	-	\$	-	\$	-	

Santa Rosa Accelerated Charter (102533)				
DETAILED ADA CALCULATION	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Net Adjustment to Prior Year ADA for Charter Shift				
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-

Combined Subtotal	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-
Current Year ADA				
Grades TK-3	-			
Grades 4-6	123.90	123.90	123.90	123.90
Grades 7-8	-			
Grades 9-12	-			
LCFF Subtotal	123.90	123.90	123.90	123.90
NSS	-	-	-	-
Combined Subtotal	123.90	123.90	123.90	123.90
Change in LCFF ADA (excludes NSS ADA)	123.90 Increase	123.90 Increase	123.90 Increase	123.90 Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	-			
Grades 4-6	123.90	123.90	123.90	123.90
Grades 7-8	-			
Grades 9-12	-			
Subtotal	123.90 <i>Current Year</i>	123.90 <i>Current Year</i>	123.90 <i>Current Year</i>	123.90 <i>Current Year</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	-			
Grades 4-6	123.90	123.90	123.90	123.90
Grades 7-8	-			
Grades 9-12	-			
Total Actual ADA	123.90	123.90	123.90	123.90
TOTAL FUNDED ADA, LCFF & NSS				
Grades TK-3	-	-	-	-

Grades 4-6	123.90	123.90	123.90	123.90
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Funded ADA	123.90	123.90	123.90	123.90
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	-			

Santa Rosa Accelerated Charter (102533)				
	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	2.87%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	128	128	128	128
Unduplicated Pupil Count (UPC)	34	34	34	34
Unduplicated Pupil Percentage (UPP)	18.18%	23.18%	26.56%	26.56%
Current Year LCFF Average Daily Attendance (ADA)	123.90	123.90	123.90	123.90
Funded LCFF ADA	123.90	123.90	123.90	123.90
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	\$ 1,289,923	\$ 1,326,969	\$ 1,370,706	\$ 1,413,080
Grade Span Adjustment	-	-	-	-
<i>Adjusted Base Grant</i>	\$ 1,289,923	\$ 1,326,969	\$ 1,370,706	\$ 1,413,080
Supplemental Grant	46,902	61,518	72,812	75,063
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$ 1,336,825	\$ 1,388,487	\$ 1,443,518	\$ 1,488,143
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	22,595	22,595	22,595	22,595
Add-on: Transitional Kindergarten	-	-	-	-
Total Allowance and Add-On Amounts	\$ 22,595	\$ 22,595	\$ 22,595	\$ 22,595
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$ 1,359,420	\$ 1,411,082	\$ 1,466,113	\$ 1,510,738
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 1,359,420	\$ 1,411,082	\$ 1,466,113	\$ 1,510,738
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,972	\$ 11,389	\$ 11,833	\$ 12,193
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	1,359,420	1,411,082	1,466,113	1,510,738

Santa Rosa Accelerated Charter (102533)								
	2025-26		2026-27		2027-28		2028-29	
General Assumptions								
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$	1,252,052	\$	1,297,975	\$	1,361,530	\$	1,416,549
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$	24,780	\$	24,780	\$	24,780	\$	24,780
Net State Aid <i>(excludes Additional State Aid)</i>	\$	82,588	\$	88,327	\$	79,803	\$	69,409
Additional State Aid	\$	-	\$	-	\$	-	\$	-
Total Funding Sources	\$	1,359,420	\$	1,411,082	\$	1,466,113	\$	1,510,738
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$	82,588	\$	88,327	\$	79,803	\$	69,409
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	24,780	\$	24,780	\$	24,780	\$	24,780
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	-	\$	-				
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$	-
% Change		0.0000%		0.0000%		0.0000%		0.0000%
In-Lieu of Property Taxes (Object Code 8096)		1,252,052		1,297,975		1,361,530		1,416,549
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$	-
Total LCFF Entitlement	\$	1,359,420	\$	1,411,082	\$	1,466,113	\$	1,510,738
Additional State Aid	\$	-	\$	-	\$	-	\$	-
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$	-
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$	-
Total Funding Sources	\$	1,359,420	\$	1,411,082	\$	1,466,113	\$	1,510,738
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$	1,312,518	\$	1,349,564	\$	1,393,301	\$	1,435,675
Supplemental and Concentration Grant funding in the LCAP year	\$	46,902	\$	61,518	\$	72,812	\$	75,063
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$	-
Percentage to Increase or Improve Services		3.57%		4.56%		5.23%		5.23%
Necessary Small School Allowance by School								

Santa Rosa Accelerated Charter (102533)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
District Current Year Necessary Small School (NSS) ADA		-		-		-	-
District Funded NSS ADA		-		-		-	-
District NSS Allowance	\$	-	\$	-	\$	-	\$
NSS #1							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$
NSS #2							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$
NSS #3							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$
NSS #4							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$
NSS #5							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr		Current Yr		Current Yr	Current Yr
CY ADA (Actual)		-		-		-	-
Funded ADA for NSS		-		-		-	-
Funded NSS Allowance	\$	-	\$	-	\$	-	\$
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	11,734.70	\$	12,186.95	\$	12,670.09	\$ 13,061.85
Grades 4-6	\$	10,789.54	\$	11,206.52	\$	11,650.67	\$ 12,010.83
Grades 7-8	\$	11,108.74	\$	11,538.21	\$	11,996.09	\$ 12,366.79

Santa Rosa Accelerated Charter (102533)							
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
Grades 9-12	\$	13,209.44	\$	13,719.87	\$	14,264.51	\$ 14,705.77
Base Grants							
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$ 11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$ 13,610
Grade Span Adjustment							
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$ 1,168
Grades 9-12	\$	323	\$	332	\$	343	\$ 354
Prorated Base, Supplemental and Concentration Rate per ADA							
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Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,746	\$	13,112	\$	13,545	\$ 13,964
Prorated Base Grants							
Grades TK-3	\$	10,256	\$	10,550	\$	10,898	\$ 11,235
Grades 4-6	\$	10,411	\$	10,710	\$	11,063	\$ 11,405
Grades 7-8	\$	10,719	\$	11,027	\$	11,391	\$ 11,743
Grades 9-12	\$	12,423	\$	12,780	\$	13,202	\$ 13,610
Prorated Grade Span Adjustment							
Grades TK-3	\$	1,067	\$	1,097	\$	1,133	\$ 1,168
Grades 9-12	\$	323	\$	332	\$	343	\$ 354
Supplemental Grant		20%		20%		20%	20%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	2,265	\$	2,329	\$	2,406	\$ 2,481
Grades 4-6	\$	2,082	\$	2,142	\$	2,213	\$ 2,281
Grades 7-8	\$	2,144	\$	2,205	\$	2,278	\$ 2,349
Grades 9-12	\$	2,549	\$	2,622	\$	2,709	\$ 2,793
Actual - 1.00 ADA, Local UPP as follows:		18.18%		23.18%		26.56%	26.56%
Grades TK-3	\$	412	\$	540	\$	639	\$ 659
Grades 4-6	\$	379	\$	497	\$	588	\$ 606
Grades 7-8	\$	390	\$	511	\$	605	\$ 624
Grades 9-12	\$	463	\$	608	\$	720	\$ 742

Santa Rosa Accelerated Charter (102533)									
		2025-26		2026-27		2027-28		2028-29	
General Assumptions									
Concentration Grant (>55% population)		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	7,360	\$	7,571	\$	7,820	\$	8,062	
Grades 4-6	\$	6,767	\$	6,962	\$	7,191	\$	7,413	
Grades 7-8	\$	6,967	\$	7,168	\$	7,404	\$	7,633	
Grades 9-12	\$	8,285	\$	8,523	\$	8,804	\$	9,077	
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%		0.0000%		0.0000%		0.0000%	
Grades TK-3	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	-	\$	-	\$	-	\$	-	