

MEETING MINUTES

The Santa Rosa City Schools Board Meeting of March 27, 2024, starting at 6:00 pm, is in a hybrid format. The public can attend and **comment in person** by presenting a blue card to the Executive Assistant at the Santa Rosa City Hall Council Chambers (100 Santa Rosa Ave, Santa Rosa, CA 95404) or view/listen to the meeting in a virtual format via Zoom. **No public comments will be taken via the virtual format.** For more information on viewing/listening to the meeting virtually via Zoom or by phone, please click [HERE](#).

La reunión de la mesa directiva del distrito escolar Santa Rosa City Schools del 27 de marzo, a partir de las 6:00 p. m., se llevará a cabo en un formato híbrido. El público puede asistir y **hacer comentarios en persona** presentando una tarjeta azul a la Asistente Ejecutiva en la Cámara del Ayuntamiento de Santa Rosa (100 Santa Rosa Ave, Santa Rosa, CA 95404) o ver/escuchar la reunión en formato virtual a través de Zoom. **No se aceptarán comentarios públicos a través del formato virtual.** Para obtener más información sobre cómo ver/escuchar la reunión virtualmente a través de Zoom o por teléfono, haga clic [AQUÍ](#).

Individual speakers shall be allowed up to three minutes to address the Board on each agenda or non-agenda item. The Board may limit the total time for public input on each item to 20 minutes. With Board consent, the presiding officer may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. The presiding officer may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add (BP 9323).

Se les permitirán a los oradores hablar de manera individual por tres minutos ante la mesa directiva sobre cada tema incluido o no en la agenda. La mesa directiva puede limitar el tiempo total para la participación del público a 20 minutos por cada tema. Con el consentimiento de la mesa directiva, la presidenta puede incrementar o disminuir el tiempo asignado para los comentarios del público, dependiendo del tema y la cantidad de personas que deseen ser escuchadas. La presidenta puede llevar a cabo una encuesta para determinar cuántos oradores están a favor o en contra de un tema en particular, y puede pedir que otras personas hablen solo si tienen algo nuevo que agregar (BP 9323).

For questions or comments, please contact the Superintendent's Office at (707) 890-3800 ext. 80101 or mmartin@srcs.k12.ca.us.

To view future board meeting dates, click [HERE](#).

To view agendas and minutes from July 2016 - August 12, 2020, click [HERE](#).

To view agendas and minutes prior to July 27, 2016, please contact the Superintendent's Office at (707) 890-3800 ext. 80101, mmartin@srcs.k12.ca.us.

To view recordings of past board meetings, click [HERE](#).

MISSION: SRCS ensures equitable access to a transformative educational experience grounded in the assets of our students, staff, and community. We nurture the whole student in an engaging, challenging, and safe environment. We recognize and value each student's individuality and our community's cultural wealth.

VISION: SRCS will send students into the world empowered to find purpose, think critically, embrace diversity, work together, and adapt to our changing planet, and live healthy and fulfilling lives.

Attendees

Voting Members

Alegria De La Cruz, Board of Education Director

Ever Flores, Board of Education Vice President

Omar Medina, Board of Education President

Ed Sheffield, Board of Education Director

Roxanne McNally, Board of Education Clerk

Jeremy De La Torre, Board of Education Director

A. CALL TO ORDER (4:00 p.m.)

President Medina called the meeting to order at 4:03 pm.

Trustee Manieri was absent.

1. Public Comment on Closed Session Agenda

There was no public comment on the Closed Session agenda.

B. RECESS TO CLOSED SESSION

President Medina stated the following items will be discussed during the Closed Session:

- Public Employee Performance Evaluation (Title of employee being reviewed: Superintendent, Associate Superintendent, Assistant Superintendent, Principals, Vice Principals, Assistant Principals, Directors, Coordinators)
- Conference With Labor Negotiator (Name of designated rep attending: Dr. Vicki Zands (SRCS); name of organization: SRTA/CSEA)
- Conference With Legal Counsel - Existing Litigation (Case name: 23CV-00397; 24CV-00520)
- Student Expulsions (Case No.: 2023/24-18)

The meeting recessed to Closed Session at 4:06 p.m.

- 1. Public Employee Performance Evaluation (Title of employee being reviewed: Superintendent, Associate Superintendent, Assistant Superintendent, Principals, Vice Principals, Assistant Principals, Directors, Coordinators) [Gov. Code § 54957]**
- 2. Conference With Labor Negotiator (Name of designated rep attending: Dr. Vicki Zands (SRCS); name of organization: SRTA/CSEA) [Gov. Code § 54957.6]**
- 3. Conference With Legal Counsel - Existing Litigation (Case name: 23CV-00397; 24CV-00520) [Gov. Code § 54956.9]**
- 4. Student Expulsions (Case No.: 2023/24-18) [Ed. Code § 48918]**

C. RECONVENE TO OPEN SESSION (6:00 p.m.)

President Medina reconvened the meeting for the Open Session at 6:04 pm.

Trustee Manieri and Student Board Member Rauh were absent.

1. Pledge of Allegiance

President Medina led the Pledge of Allegiance.

2. Territorial Land Acknowledgment

Vanessa Wedderburn led the Territorial Land Acknowledgment.

3. Report of Actions Taken in Closed Session

There was no report of action taken in the Closed Session.

4. Items Considered In Closed Session for Action In Open Session

No items were considered in the Closed Session for action in the Open Session.

5. Statements of Abstention

There were no statements of abstention.

6. Adjustments to Agenda

There were no adjustments to the agenda.

7. Special Presentations for Student of the Month and Certificated/Classified Employees of the Month (Ridgway High School and Maria Carrillo High School)

The following individuals were recognized during the special presentation for Student of the Month and Certificated/Classified Employee of the Month:

Ridgway High School

- David Trejo, Student of the Month
- Berenice Flores Camacho, Classified Employee of the Month
- Heidi Pedrazzetti, Certificated Employee of the Month

Maria Carrillo High School

- Justin Sullivan, Student of the Month
- Ann Janes, Classified Employee of the Month
- Jordan Henry, Certificated Employee of the Month

8. School Site Parent Organization Updates (Ridgway High School and Maria Carrillo High School)

The following individuals gave updates during the School Site Parent Organization report:

Maria Carrillo High School

- Maria Arango, ELAC President
- Lisa Sullivan, Parents Association Representative

D. REPORTS

1. California School Employee Association (CSEA) Santa Rosa 75 Report

President Mary Lehman gave a California School Employee Association (CSEA) Santa Rosa 75 report.

2. Santa Rosa Teachers Association (SRTA) Report

President Kathryn Howell gave a Santa Rosa Teachers Association (SRTA) report.

3. Superintendent Report

Superintendent Trunnell gave a report.

4. Board President Report

President Medina gave a report.

5. Board Member Reports

The following members of the Board gave a report:

- Trustee De La Torre
- Trustee Sheffield
- Trustee De La Cruz

6. Safety Report

Superintendent Trunnell gave a safety report.

7. CSBA Report

There was no CSBA report.

E. PUBLIC COMMENT ON NON AGENDA ITEMS

The following individuals addressed the Board during public comment on non-agenda items:

- Susan Lamont - School Resource Officers
- Michael Titare - School Resource Officers
- Micah Carlin Goldberg - Staffing
- Margaret Buhn - Best Buddies Prom
- Madonna Feather Cruz - Big Picture Schools
- Adina Flores - Board concerns
- Mateo Prasky - School Resource Officers
- Maria Barakat - Support of the Board / School Resource Officers
- Jordan Byrd - School Resource Officers
- Karen Corbett - Staffing concerns
- Carolyn Spencer - School Resource Officers
- Jason Farnham - School Safety
- Tammy McNulty - School Resource Officers

F. DISCUSSION / ACTION ITEMS

1. (Action) Resolution Designating April as School Library Month

Assistant Superintendent Roderick Castro and Executive Director Alisa Haley presented the Resolution Designating April as School Library Month to the Board.

The presentation lasted 2 minutes.

The following individuals addressed the Board during public comment:

- Micah Carlin-Goldberg
- Lucinda Moore

The duration of the Board's comments lasted 3 minutes.

Motion Passed: Resolution Designating April as School Library Month

Motion made by: Roxanne McNally

Motion seconded by: Ever Flores

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Yes
Roxanne McNally - Yes
Jeremy De La Torre - Yes

2. (Action) Resolution Supporting a Ceasefire in Gaza and Promoting Inclusive Education

President Medina presented the Resolution Supporting a Ceasefire in Gaza and Promoting Inclusive Education to the Board.

The presentation lasted 4 minutes.

The following individuals addressed the Board during public comment:

- Michael Titare
- Savannah Carlson
- Mark Rudow
- Hila Cohen
- Tatyana Orozco
- Caryn Fried
- Jordan Byrd
- Robyn Prusky
- Tarik Kananna
- Dianne Monroe
- Danielle Feldman
- Julia Feldman
- Mateo Prasky
- Jason Sweeney
- Maria Barakat
- Ari Vinion
- Jackie Oneal Mermet
- Tina Geffner
- Maggie Coshnear
- Holly Calica
- Tammy Jo
- Erika Foster
- Kelsey Vero
- Baylee Russell
- Lee Vandever
- June Brashaves
- Keren Lurishis
- Ester Luvishis
- Jenica Leonard
- Michael Converse
- Susan Lamont
- Lev Li

The Board's questions and comments lasted 30 minutes.

Motion Passed: Resolution Supporting a Ceasefire in Gaza and Promoting Inclusive Education

Motion made by: Alegria De La Cruz

Motion seconded by: Roxanne McNally

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Abstain

Roxanne McNally - Yes

Jeremy De La Torre - Abstain

3. (Discussion) Communications Strategic Plan

Public Information Officer Vanessa Wedderburn and Heather McGowen, President of Sounding Board Marketing and Communications presented the Communications Strategic Plan to the Board.

The presentation lasted 20 minutes.

The following individuals addressed the Board during public comment:

- Micah Carlin-Goldberg
- Lucinda Moore

During this report, a motion was made by Trustee De La Cruz and seconded by Trustee McNally to extend the meeting until 11:45 pm. All were in favor. The Board's questions and comments lasted 30 minutes.

4. (Discussion) Expanded and Extracurricular Interventions Report

The following individuals presented the Expanded and Extracurricular Interventions report to the Board:

- Dr. Roderick Castro, Assistant Superintendent of Educational Services
- Dr. Michael Reimer, Director of Expanded Learning Programs
- Ryan Thompson, Coordinator of Extracurricular Interventions

The presentation lasted 23 minutes.

The following individual addressed the Board during public comment:

- Lucina Moore

The Board's questions and comments lasted 12 minutes.

5. (Action) Acceptance of the 2022-2023 Independent Audit Report

Associate Superintendent Lisa August presented the Acceptance of the 2022-2023 Independent Audit Report to the Board.

The presentation lasted 1 minute.

The Board's comments and questions lasted 1 minute.

Motion Passed: Acceptance of the 2022-2023 Independent Audit Report

Motion made by: Ed Sheffield

Motion seconded by: Alegria De La Cruz

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Yes

Roxanne McNally - Yes

Jeremy De La Torre - Yes

6. (Action) Approval of Memorandum of Understanding (MOU) 2024/25 #2 reached with Santa Rosa City Schools and the California School Employee Association Chapter 75 (CSEA 75) Regarding the Student Safety Advisor Job Description

Dr. Vicki Zands presented the Approval of Memorandum of Understanding (MOU) 2024/25 #2 reached with Santa Rosa City Schools and the California School Employee Association Chapter 75 (CSEA 75) Regarding the Student Safety Advisor Job Description to the Board.

The presentation lasted 2 minutes.

Motion Passed: Approval of Memorandum of Understanding (MOU) 2024/25 #2 reached with Santa Rosa City Schools and the California School Employee Association Chapter 75 (CSEA 75) Regarding the Student Safety Advisor Job Description

Motion made by: Alegria De La Cruz

Motion seconded by: Ever Flores

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Yes

Roxanne McNally - Yes

Jeremy De La Torre - Yes

7. (Discussion) Potential Renaming of James Monroe Elementary School and Rincon Valley Middle School

President Medina presented the Potential Renaming of James Monroe Elementary School and Rincon Valley Middle School to the Board.

The presentation lasted 3 minutes.

The following individuals addressed the Board during public comment:

- Norma Bracco
- Micah Carlin-Goldberg
- Michael Von Der Porten
- Kathryn Howell

The Board's questions and comments lasted 22 minutes.

The Board provided direction to Superintendent Trunnell to create a committee for each school (JMES and RVMS). The committee will include the Board members who are the liaisons to that specific school site.

G. CONSENT ITEMS

Motion Passed: Approval of G.2 - G.4 and G.7 - G.10

Motion made by: Ed Sheffield

Motion seconded by: Ever Flores

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Yes

Roxanne McNally - Yes

Jeremy De La Torre - Yes

1. Approval of Absent Board Members

Motion Passed: Approval of Absent Board Members

Motion made by: Ed Sheffield

Motion seconded by: Ever Flores

Voting:

Alegria De La Cruz - Abstain

Ever Flores - Yes

Omar Medina - Abstain

Ed Sheffield - Yes

Roxanne McNally - Yes

Jeremy De La Torre - Yes

2. Approval of Personnel Transactions

3. Approval of Vendor Warrants

4. Approval of Donations and Gifts

5. Approval of Contracts

Item G.5, Approval of Contracts, was pulled for public comment.

The following individual addressed the Board during public comment:

- Lucinda Moore

Motion Passed: Approval of Contracts

Motion made by: Ed Sheffield

Motion seconded by: Alegria De La Cruz

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Yes

Roxanne McNally - Yes

Jeremy De La Torre - Yes

6. Approval of Contracts - Bond

Item G.6, Approval of Contracts - Bond, was pulled for public comment.

The following individual addressed the Board during public comment:

- Lucinda Moore

Motion Passed: Approval of Contracts - Bond

Motion made by: Jeremy De La Torre

Motion seconded by: Ed Sheffield

Voting:

Alegria De La Cruz - Yes

Ever Flores - No

Omar Medina - Yes

Ed Sheffield - Yes

Roxanne McNally - Yes

Jeremy De La Torre - Yes

7. Approval of Annual Update to the HTS Transportation Plan in order to qualify for 60% reimbursement

8. Approval of Contract for Science for All

9. Approval of Proposed Job Description for Lifeguard

10. Approval of Resolution to Join School Project for Utility Rate Reduction (SPURR)

H. APPROVAL OF MINUTES

1. Approval of Minutes of the Regular Board Meeting Held On March 13, 2024

Motion Passed: Approval of Minutes of the Regular Board Meeting Held on March 13, 2024

Motion made by: Jeremy De La Torre

Motion seconded by: Ed Sheffield

Voting:

Alegria De La Cruz - Abstain

Ever Flores - Yes

Omar Medina - Abstain

Ed Sheffield - Yes

Roxanne McNally - Yes

Jeremy De La Torre - Yes

I. BOARD MEMBER REQUESTS FOR INFORMATION

J. INFORMATION ITEMS

- 1. Future Board Discussion Items**
- 2. Board Conduct and Code of Ethics**
- 3. Educational Acronyms and Abbreviations**
- 4. Facilities Projects Update**
- 5. Sonoma County Office of Education (SCOE) School Visitation Quarterly Report**
- 6. AB 1200 Fiscal Oversight Letter from SCOE**
- 7. School Site Reports**
 - a. Ridgway High School**
 - b. Maria Carrillo High School**

K. ADJOURNMENT

The meeting adjourned at 11:44 pm.

Clerk of Board

Date

Resolution Designating April 2024 as School Library Month

WHEREAS, libraries of all types are at the heart of their cities, towns, schools, and campuses, serving their communities; and

WHEREAS, school libraries provide materials for teachers and students that encourage growth and knowledge, and contribute to an interest in life-long learning and enhance students' quality of life; and

WHEREAS, school libraries provide books that encourage children to read for pleasure; and provide materials to meet the individual needs, varied interests, abilities, socioeconomic backgrounds, and maturity levels of the students served; and

WHEREAS, school libraries provide materials which reflect the ideas and beliefs of religious, social, political, historical and ethnic groups and their contributions to the American and world heritage and culture; and

WHEREAS, especially during the time of pandemic, libraries and library workers play an invaluable role in supporting their communities both in person and virtually by offering services that extend far beyond the four walls of a building; and

WHEREAS, school libraries provide materials to meet individual needs, varied interests, abilities, socioeconomic backgrounds and maturity levels of the students served, and school libraries are a fun place for students to go and all students deserve a well-managed library to provide for free expression and access to ideas; and

WHEREAS, libraries and library workers are joining library supporters and advocates across the nation to celebrate School Library Month.


BE IT RESOLVED that the Santa Rosa City Schools Board of Education designates April 2024 as School Library Month.

BE IT RESOLVED that the Santa Rosa City Schools Board of Education thanks the District Library Media Specialist, the district Library Technicians, and the district Instructional Materials Technicians, for their efforts and contributions to quality education.

BE IT RESOLVED, that the Santa Rosa City Schools Board of Education does hereby proclaim April 2024 as School Library Month, in all of the schools of SRCS and calls upon school administrators, teachers, students and community members of SRCS to recognize and support this action and to participate throughout the month of April in the celebration of School Library Month.

PASSED AND ADOPTED by the Board of Education of Santa Rosa City Schools, on this 27th day of March 2024, by the following vote:

AYES: 6 NOES: 0 ABSENT: 1 ABSTAIN: 0



Roxanne McNally, Clerk of the Board

March 27, 2024

Date

Supporting a Ceasefire in Gaza and Promoting Inclusive Education

WHEREAS, the Santa Rosa City Schools Board of Education is committed to fostering a safe, inclusive, and respectful learning environment for all students, educators, and staff;

WHEREAS, the current conflict in Gaza has resulted in a humanitarian crisis, causing significant distress and hardship for the people affected;

WHEREAS, it is essential for educational institutions to address global events that impact the lives of our students and community members, promoting understanding, empathy, and critical thinking;

WHEREAS, the Santa Rosa City Schools Board of Education recognizes the importance of protecting the rights of all students to express their views on international issues, including but not limited to criticism of political ideologies, without fear of discrimination, harassment, or accusations of hate speech;

WHEREAS, Arab, Muslim, and Jewish students, as well as those with diverse perspectives on the Israel-Palestine conflict, should be supported and protected from discrimination, bullying, or bias in our school community;

WHEREAS, educators have the right to discuss international conflicts, such as the Israel-Palestine conflict, in a balanced, informative, and constructive manner within the classroom setting;

WHEREAS, the Santa Rosa City Schools Board of Education believes that an inclusive and respectful educational environment is fundamental to the academic success and emotional well-being of all students;

NOW, THEREFORE, BE IT RESOLVED THAT the Santa Rosa City Schools Board of Education:

- **Calls for an Immediate Ceasefire in Gaza:** The Santa Rosa City Schools Board of Education urges all parties involved in the conflict to immediately cease hostilities, prioritize the safety and well-being of civilians, and work towards a peaceful resolution.
- **Supports Arab, Muslim, and Jewish Students:** The Santa Rosa City Schools Board of Education reaffirms its commitment to creating a safe and supportive environment for Arab, Muslim, and Jewish students, ensuring they feel valued and included within our diverse school community.
- **Protects Students' Right to Express Views:** The Santa Rosa City Schools Board of Education affirms the rights of all students to express their views on international issues, including criticism of political ideologies, without fear of discrimination or reprisal.

- Safeguards Educators' Right to Informed Discussions: The Santa Rosa City Schools Board of Education supports educators in facilitating balanced and informative discussions on international conflicts, respecting diverse perspectives, and fostering critical thinking.
- Promotes Inclusive Education: The Santa Rosa City Schools Board of Education commits to ongoing efforts to create an inclusive educational environment that encourages dialogue, understanding, and empathy on global issues among students, educators, and staff.

BE IT FURTHER RESOLVED that the Santa Rosa City Schools Board of Education will communicate this resolution to relevant stakeholders, including educators, students, parents, and community members, as a testament to our commitment to a supportive and inclusive educational community.

PASSED AND ADOPTED by the following vote of the Governing Board of Santa Rosa City Schools, County of Sonoma, State of California on March 27, 2024.

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 2

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



Roxanne McNally, Clerk of the Board

March 27, 2024

Date



Santa Rosa City School District Communication Strategic Plan

2024-27

Presented by:
Vanessa Wedderburn, Public Information Officer
Heather McGowan, MA APR
President, Sounding Board Marketing &
Communications

Agenda

What we'll be covering



■ Introduction and Overview

■ Goals and Objectives

■ Parent, Student and Staff Insights

■ External Audiences' Perspective

■ Strategies and Tactics

■ Measuring Results and Evaluation

■ Q&A Session

■ Closing Remarks

Introduction & Overview

Setting the stage for success with an overview of the Communication Strategic Plan, and importance of effective communication for district success

- Overview of strategic plan, process
- Parent, Staff and Student Insights and Key Findings
- Guiding Principles



Parent, Student and Staff Insights

PARENT INSIGHTS



- 81.4% parents feel somewhat to extremely informed
- Communication methods: email, text, ParentSquare.
- Preferences: news, events, grades, attendance

STUDENT INSIGHTS



- Strengths: Positive Environment, teacher Recognition, diverse support, student engagement, effective communication
- Challenges: safety concerns, information gaps, misconceptions

STAFF INSIGHTS



- 62.6% employees are satisfied with communication efforts. 87% believe they would be a good ambassador for the district
- Communication tools: email, web, word of mouth/meetings
- Preferences: professional development, benefits, curriculum resources

Key Findings



Overall neutral parent opinion of district; positive opinion about children's education

45% of parents have a neutral, negative or very negative opinion about the district as a whole.

54% of parents have a positive or very positive opinion about the district as a whole.

70.5% of parents have a positive or very positive opinion about the education their children are receiving.



Alignment on high value on diversity and inclusion; lack of alignment on other values

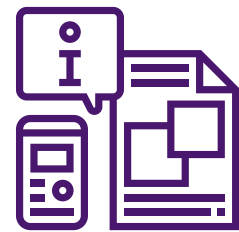
The district and community highly value diversity and inclusion, but there is a lack of alignment between district and community values.



Communication is strategic; district lacks internal capacity for full implementation

While current communications efforts are strategic, they are challenged by the district's internal capacity to be fully implemented.

➤ Key Findings



Audiences feel well-informed through district's varied communications

District uses a variety of communications mechanisms, with varying levels of consistency, proficiency and success.



Opportunities to enhance proactive and consistent engagement

District has an opportunity to provide more proactive and consistent communication, and standardized response timelines.

1

ALIGNMENT WITH DISTRICT GOALS

All communication efforts must be tied to the District's goals.

2

COMMUNICATION'S IMPACT ON ACADEMIC ACHIEVEMENT

Effective communication fosters a strong link between family/community engagement and student academic success, leading to improved GPA, standardized test scores, class enrollment, attendance, and behavior.

3

EDUCATION QUALITY AND EFFECTIVE COMMUNICATION

Effective communication is integral to quality education, as positive reputations and support for a district's programs rely on informed, interactive engagement with staff and the community

Guiding Principles

4

RESEARCH AND EVALUATION IN STRATEGIC COMMUNICATION

Strategic communication requires research and evaluation.

5

EVERYONE AS COMMUNICATORS AND AMBASSADORS

Everyone in the District is a communicator and an ambassador.

6

ENGAGING STAKEHOLDERS FOR STUDENTS

The communication effort should focus on engaging stakeholders to take action on behalf of students

Guiding Principles

7

RELATIONSHIPS OVER PAPER AND MASS MEDIA

Leveraging relationships is superior to paper and mass media for engaging audiences.

8

TECHNOLOGY FOR EFFICIENT COMMUNICATION

Technology is imperative for supporting an efficient, timely and effective system of communication.

9

COMMUNICATION AS A MANAGEMENT FUNCTION

Strategic communication and community engagement is a management function.

Guiding Principles



Goals



Continue to Strengthen and Enhance District's Transparency and Comprehensive Communication Program

Promote the District as a District of Choice for Families and Employees

Promote the District's Diversity and Inclusivity

Enhance and Champion the District as a Unifying Influence in the Community

Enhance Participation and Engagement in District Meetings

Objectives, Strategies & Tactics

GOAL: CONTINUE TO STRENGTHEN AND ENHANCE DISTRICT'S TRANSPARENCY AND COMPREHENSIVE COMMUNICATION PROGRAM

OBJECTIVES

Increase Representation of Student and Staff Voices

Expand Communication Accessibility for Families without Electronic Means

Implement Consistent and Proactive Communication Practices Across School Sites

STRATEGIES & TACTICS

Launch the district's "Hearts and Minds" campaign through video testimonials shared on the website, social media, and newsletter

Implement a targeted outreach program utilizing outreach assistants, printed communications, in-person information sessions

Develop best practices, processes, and protocols through capacity-building, consistent website/newsletter topics, full implementation of ParentSquare

METRICS TO BE MEASURED

Social media posts, views, engagement

Issue resolution

Utilization of practices, # of schools implementing practices, ParentSquare engagement and use

Objectives, Strategies & Tactics

GOAL: CONTINUE TO STRENGTHEN AND ENHANCE DISTRICT'S TRANSPARENCY AND COMPREHENSIVE COMMUNICATION PROGRAM

OBJECTIVES

Strengthen Crisis Communication Protocols

Improve Communication Channels and Customer Service for All Audiences

Address Information Gaps for Employees

STRATEGIES & TACTICS

Enhance the District's ability to provide timely and accurate information during emergencies through capacity-building and adherence to protocols

Tailor communication to audience preferences and needs and establish consistent customer service approaches through implementing feedback, policies, practices, capacity-building, customer service form

Establish or utilize an existing employee committee to provide ongoing feedback on internal communication to simplify internal communications, information sessions, cascading communications to staff, superintendent check-ins

METRICS TO BE MEASURED

Completion of trainings, # of sites adhering to protocols

Survey feedback, issue resolution, # of issues resolved

Employee feedback, consistency in sharing information across all departments

Objectives, Strategies & Tactics

GOAL: CONTINUE TO STRENGTHEN AND ENHANCE DISTRICT'S TRANSPARENCY AND COMPREHENSIVE COMMUNICATION PROGRAM

OBJECTIVES

Improve Transparency and Communication of Committees and Student Group Activities

Increase Communication Office's Capacity to Provide Proactive District Communications and Increased Media Engagement and Coverage of Positive District Stories

STRATEGIES & TACTICS

Implement a communication plan for continuous task forces, committees and student group to provide clear scope of responsibilities, timelines and activities, regular check ins and outcomes and milestones shared with the community

Evaluate the feasibility to increase the staffing for the Communication Office and Increase Cabinet Members' and Principals' Capacity as Key Spokespeople

METRICS TO BE MEASURED

Completion of trainings, # of sites adhering to protocols

of positive stories shared about district on social media, website, news, newsletter

Objectives, Strategies & Tactics

**GOAL: PROMOTE THE DISTRICT AS A DISTRICT OF CHOICE
FOR FAMILIES AND EMPLOYEES**

OBJECTIVES

Showcase Academic and Student
Achievements and Success
Stories

Establish School Brag/Fact
Sheets

Position the District as the Best
Place for Employment

STRATEGIES & TACTICS

Academic excellence showcase,
annual report, success stories
(including alumni), news and
information sharing between
schools

Fact sheets that highlight schools'
programs, schedules, electives
(where applicable), clubs, parent
engagement opportunities

Launch an employment brand
campaign that incorporates
website content, video profiles,
rack cards, employees as district
ambassadors, LinkedIn

METRICS TO BE MEASURED

Local media coverage, annual
report distribution, showcase
attendance

distributed to local realtors,
website views, social media
engagement, school inquiries

Website metrics, video
engagement, material distribution
and feedback, attitudes about
district as an employer, employee
retention

Objectives, Strategies & Tactics

GOAL: PROMOTE THE DISTRICT'S DIVERSITY AND INCLUSIVITY

OBJECTIVES

Celebrate and Communicate Diversity

Communicate Specific Diversity and Inclusivity Practices

STRATEGES & TACTICS

Promote diversity through storytelling, through the “Hearts and Minds” campaign through videos, social media posts, press releases, panels/events

Develop an inclusive practices awareness campaign through infographics, success stories, parent engagement events, student-led projects

METRICS TO BE MEASURED

Social media engagement, video views, newsletter story analytics, media coverage, event attendance

Infographic reach, social media engagement, event attendance, media coverage, # student-led projects

Objectives, Strategies & Tactics

GOAL: ENHANCE AND CHAMPION THE DISTRICT AS A UNIFYING INFLUENCE IN THE COMMUNITY

OBJECTIVES

Establish and promote districtwide shared values

Highlight Opportunities for Community Collaboration and Increase Engagement with Community Partners

STRATEGIES & TACTICS

Develop districtwide shared values through by engaging stakeholders in forums, garnering student insights, and promoting the synthesized values through a comprehensive year-long communication campaign.

Enhance collaboration, consistent dialogue: with city and community partners, active participation in local discussions, structured feedback, utilize district ambassadors alongside organizing inclusive forums, partnering on projects, volunteerism

METRICS TO BE MEASURED

Forum attendance, student engagement, communication reach, survey feedback

of meetings attended, community forum participation, survey feedback, # of volunteers

Objectives, Strategies & Tactics

GOAL: ENHANCE PARTICIPATION AND ENGAGEMENT IN DISTRICT AND SCHOOL MEETINGS

OBJECTIVES

Increase Diverse Representation in Meetings

Encourage Broader Employee Representation on District Committees

STRATEGIES & TACTICS

Diversify parent representation in school committees by employing targeted outreach, offering varied meeting formats, creating an advisory board for inclusive topics, recognizing diverse participation, and utilizing multiple communication channels for wider engagement.

Employee involvement initiative: includes promoting advisory committee opportunities, offering training on involvement benefits and responsibilities, implementing a rotation system for equitable representation, and recognizing committee members' contributions.

METRICS TO BE MEASURED

of parents reached, meeting attendance, participation diversity, advisory board impact

Promotion reach and engagement, participation, rotation system effectiveness, member contribution recognition, committee impact.

1

METRICS TO MEASURE SUCCESS

- Social media engagement, event/meeting attendance, reach, employee retention.
- Parent, student, and staff surveys.

2

EVALUATION PROCESS

Baseline data collection, regular reviews, adjustments based on feedback

Measuring Results and Evaluation

Closing

Collaboration, support, and ongoing feedback are keys to success





Q&A Session

Discussion, clarification, insights





**Santa Rosa City Schools
Plan Estratégico de Comunicación
2024-2027**

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RESUMEN EJECUTIVO

Santa Rosa City Schools es el mayor distrito escolar del condado de Sonoma y atiende aproximadamente a 15,000 estudiantes en sus 24 escuelas, entre las que se incluyen nueve escuelas primarias, cuatro escuelas secundarias, cinco escuelas preparatorias y una escuela preparatoria de continuación. El distrito también cuenta con cuatro escuelas concertadas dependientes, incluidas escuelas de inmersión en francés y español, una escuela concertada K-8 para las artes, una escuela concertada acelerada reconocida a nivel nacional y una escuela concertada independiente.

La reputación y la percepción de Santa Rosa City Schools se ven desafiadas por una serie de factores, entre los que destacan la muerte de un estudiante en uno de sus campus en el año escolar anterior y los incidentes de violencia en el campus durante el año escolar actual, que se suman a los desafíos relacionados con el cierre de escuelas por la pandemia COVID en 2020 y los incendios forestales que destruyeron dos escuelas del distrito y los hogares de casi 900 estudiantes y miembros del personal en 2017. Este desafío se ve agravado por la cobertura de los medios de comunicación locales que se centra en cubrir historias negativas sobre el distrito. Además, los desafíos del distrito para satisfacer las necesidades de financiación para proporcionar salarios competitivos a los maestros y el personal afecta a la capacidad del distrito para retener y atraer a los empleados.

A pesar de estos desafíos, el distrito tiene oportunidades increíbles para promover sus capacidades, incluyendo: su compromiso con la equidad y la diversidad, programas de artes visuales y escénicas, deportes y programas magnet, su énfasis en los requisitos A-G y estudios étnicos, y la importancia histórica del distrito y la creatividad en las escuelas de la comunidad. El distrito también tiene oportunidades para involucrar y amplificar las diversas voces y perspectivas de sus estudiantes, padres y personal.

La estrategia de comunicación de Santa Rosa City Schools se centra en cinco objetivos estratégicos clave:

- Seguir reforzando y mejorando el programa de transparencia y comunicación integral del distrito.
- Promover el distrito como distrito de elección para familias y empleados.
- Promover la diversidad y la integración del distrito
- Potenciar y defender el distrito como influencia unificadora en la comunidad.
- Aumentar la participación y el compromiso en las reuniones de distrito

CONCLUSIONES PRINCIPALES

En el plan estratégico completo se incluye un análisis detallado de puntos fuertes, puntos débiles, oportunidades y amenazas. A continuación se resumen las principales conclusiones de la investigación realizada en el marco del plan estratégico:

- Aproximadamente el 45% de los padres tiene una opinión neutra, negativa o muy negativa sobre el distrito en su conjunto. Aproximadamente el 54% de los padres tienen una opinión positiva o muy positiva sobre el distrito en su conjunto. Sin embargo, el 70.5% de

los padres tiene una opinión positiva o muy positiva sobre la educación que reciben sus hijos.

- Con la excepción de la diversidad y la inclusión, existe una falta de alineación entre los valores del distrito y los de la comunidad.
- Aunque los esfuerzos actuales de comunicación son estratégicos, existe dificultad por la capacidad interna del distrito para aplicarlos plenamente.
- Los centros escolares son el centro y la clave de una comunicación eficaz, tanto interna como externa. Existe una gran disparidad en las capacidades de comunicación entre los centros escolares.
- Los empleados y los padres se sienten bien informados y el Distrito utiliza diversos mecanismos de comunicación, con distintos niveles de coherencia, competencia y éxito.
- Como distrito, Santa Rosa City Schools tiene grandes historias que contar, pero puede contarlas mejor.

ESTRATEGIA DE COMUNICACIÓN DE DE SANTA ROSA CITY SCHOOLS

A continuación se ofrece un resumen de la Estrategia de Comunicación de las Escuelas de la Ciudad de Santa Rosa. Las tácticas específicas se incluyen en el Plan Estratégico de Comunicación completo y las métricas de evaluación y los plazos se incluyen en su plan de trabajo asociado.

Objetivo: Seguir reforzando y mejorando el programa de transparencia y comunicación integral del distrito.

Objetivos clave:

- Mayor representación de las voces de los estudiantes y el personal
- Ampliar la accesibilidad a la comunicación de las familias sin medios electrónicos
- Aplicar prácticas de comunicación coherentes y proactivas en todos los centros escolares
- Reforzar los protocolos de comunicación de crisis
- Mejorar los canales de comunicación y la atención al cliente para todos los públicos
- Subsanan las carencias de información de los empleados
- Mejorar la transparencia y la comunicación de los comités y las actividades de los grupos de estudiantes
- Aumentar la capacidad de la Oficina de Comunicación para proporcionar comunicaciones proactivas del distrito y una mayor participación de los medios de comunicación y cobertura de las historias positivas del distrito.

Objetivo: Promover el distrito como distrito de elección para familias y empleados

Objetivos clave:

- Mostrar los logros académicos y estudiantiles y las historias de éxito
- Establecer hojas que muestren hechos y logros
- Posicionar el Distrito como el mejor lugar para empleos

Objetivo: Promover la diversidad y la inclusión del Distrito

Objetivos clave:

- Celebrar y comunicar la diversidad
- Comunicar prácticas específicas de diversidad e inclusión

Objetivo: Mejorar y representar al Distrito como influencia unificadora en la comunidad

Objetivos clave:

- Establecer y promover valores compartidos en todo el distrito
- Destacar las oportunidades de colaboración comunitaria y aumentar el compromiso con los socios comunitarios

Objetivo: Mejorar la participación y el compromiso en las reuniones de distrito

Objetivos clave:

- Aumentar la representación diversa en las reuniones
- Fomentar una mayor representación de los empleados en los comités de distrito

Mediante la aplicación de las estrategias y tácticas que apoyan estas metas y objetivos clave, Santa Rosa City Schools puede lograr eficazmente sus metas y objetivos de comunicación, fomentando una comunidad educativa positiva y comprometida.

PRINCIPIOS DE GUÍA

- Todos los esfuerzos de comunicación deben estar vinculados a los objetivos del Distrito.
- Existe una relación positiva y convincente entre las comunicaciones y la implicación de la familia y la comunidad, lo que, a su vez, se traduce en una mejora del rendimiento académico de los alumnos, incluidos promedios de notas y puntuaciones en exámenes estandarizados más altos, más clases aprobadas, mayor matriculación en clases académicas más exigentes, mejor asistencia y mejor comportamiento en casa y en la escuela.
- Una educación de calidad y una comunicación eficaz van de la mano. Una reputación positiva no se desarrolla únicamente a través de una comunicación eficaz. A la inversa, un distrito con programas educativos de calidad no obtendrá el apoyo que merece sin un programa de comunicación eficaz que mantenga informados a su personal y a la comunidad y permita el diálogo y la interacción bidireccionales.
- La comunicación estratégica requiere investigación y evaluación.
- Todos en el Distrito son comunicadores y embajadores.
- El esfuerzo de comunicación debe centrarse en implicar a las partes interesadas para que actúen en favor de los estudiantes.
- Aprovechar las relaciones es más importante que lo escrito en papel y los medios de comunicación de masas para atraer al público.
- La tecnología es imprescindible para apoyar un sistema de comunicación eficiente, oportuno y eficaz.
- La comunicación estratégica y el compromiso con la comunidad es una función de administración.

ANÁLISIS DE LA SITUACIÓN

El distrito escolar de la ciudad de Santa Rosa es el mayor distrito escolar de preescolar a grado 12 en el condado de Sonoma, California, situado a una hora al norte de San Francisco.

La comunidad del distrito es diversa. Los estudiantes y las familias hablan 49 idiomas, con la mayoría hablando inglés y/o español. Hay aproximadamente 2,600 estudiantes de inglés en las escuelas del distrito, que cuentan con facilitadores bilingües de participación familiar, para ayudar a las familias a establecer contactos. El distrito valora la diversidad y ha sido reconocido en todo el estado por su Iniciativa de Equidad y Justicia Social, que ha sido adoptada por los 1,600 profesores y personal del distrito, quienes han adoptado el lema del distrito de "Aceptar. Participar. Empoderar".

Dadas la demografía y las necesidades del distrito, éste y sus socios comunitarios proporcionan una variedad de servicios diferentes para apoyar al estudiante en su totalidad y a sus familias, incluyendo: educación para padres, servicios de salud y asesoramiento. Después de los incendios forestales, el distrito trabajó con socios de la comunidad para abrir un Centro de Bienestar Integrado, que sigue proporcionando asesoramiento gratuito y referencias, apoyo académico y servicios de enfermería escolar a todas las familias de la zona.

Visión del Distrito: SRCS enviará a los estudiantes al mundo capacitados para encontrar un propósito, pensar críticamente, aceptar la diversidad, trabajar juntos, adaptarse a nuestro planeta cambiante, y vivir vidas saludables y satisfactorias.

Misión del Distrito: SRCS asegura el acceso equitativo a una experiencia educativa transformadora basada en los logros de nuestros estudiantes, el personal y la comunidad. Nutrimos al estudiante completo en un ambiente atractivo, desafiante y seguro. Reconocemos y valoramos la individualidad de cada estudiante y la riqueza cultural de nuestra comunidad.

Principales Fortalezas, Debilidades, Amenazas y Oportunidades (SWOT por sus siglas en inglés): La reputación y la percepción de las Escuelas de la Ciudad de Santa Rosa se ve desafiada por una serie de factores, entre los que destacan la muerte de un estudiante en uno de sus campus en el año escolar anterior y los incidentes de violencia en el campus durante el año escolar actual. Esta tragedia ocurrió sólo un par de años después del cierre de escuelas por la pandemia COVID y cinco años después de que los incendios forestales destruyeran dos escuelas del distrito y los hogares de casi 900 estudiantes y miembros del personal. Este reto se ve agravado por la cobertura de los medios de comunicación locales que se centran en cubrir historias negativas sobre el distrito. Además, las dificultades del distrito para satisfacer las necesidades de financiación para proporcionar salarios competitivos a los profesores y al personal afectan a la capacidad del distrito para retener y atraer a los empleados.

A pesar de estos desafíos, el distrito tiene oportunidades increíbles para promover sus activos, incluyendo: su compromiso con la equidad y la diversidad, programas de artes visuales y escénicas, deportes y programas magnet, su énfasis en los requisitos A-G y estudios étnicos, y la importancia histórica del distrito y la creatividad en las escuelas de la comunidad. El distrito también tiene

oportunidades para involucrar y amplificar las diversas voces y perspectivas de sus estudiantes, padres y personal.

ANÁLISIS DE PUNTOS FUERTES, RETOS/AMENAZAS Y OPORTUNIDADES

En esta sección, se analizan las fortalezas, debilidades, oportunidades y amenazas (**SWOT**) del Distrito Escolar de la Ciudad de Santa Rosa desde la perspectiva de las comunicaciones y las relaciones públicas, sobre la base de los comentarios de las partes interesadas. En el apéndice se incluye, como referencia, un resumen de los grupos de discusión de las partes interesadas y de las respuestas a la encuesta.

Puntos fuertes

- **Diversidad e inclusión:**
 - Compromiso con la justicia social:
 - Los valores se alinean con la justicia social, la inclusión y la diversidad cultural.
 - Acciones y programas claros que apoyen el aprendizaje socioemocional (SEL) y la inclusividad.
 - Se destaca la representación de diversas comunidades en el distrito.
 - Puntos fuertes constantes en el compromiso con la comunidad en todas las generaciones.
 - Compromiso con la inclusión y la comprensión.
 - Énfasis en la aceptación de diversas culturas.
 - Reconocimiento de los planteamientos progresistas y voluntad de hacer las cosas de otra manera.
 - Apoyo a necesidades diversas:
 - Reconocimiento de los esfuerzos para apoyar a los estudiantes que aprenden inglés o con dificultades de aprendizaje.
 - Reconocimiento a los profesores que prestan ayuda y contribuyen a mantener un buen ambiente de aprendizaje.
- **Entorno escolar positivo:**
 - Énfasis en la amabilidad, las conexiones con profesores y alumnos, y un entorno escolar seguro y acogedor.
 - Reconocimiento de los esfuerzos de profesores y administradores que contribuyen a una experiencia escolar positiva.
- **Compromiso y orgullo de los estudiantes:**
 - Comentarios positivos sobre escuelas con energía positiva, orgullo escolar y estudiantes que disfrutaban de su tiempo.
- **Apreciación de diversas fuentes de información, como ParentSquare, las redes sociales y los anuncios escolares.**
- **Crecimiento profesional y accesibilidad:**
 - Oportunidades de crecimiento profesional.
 - Accesibilidad y capacidad de respuesta a las consultas de los empleados.

Puntos fuertes, continuación

- Programas e iniciativas:
 - Programas elogiados de artes visuales y escénicas, deportes y programas magnet.
 - Énfasis en los requisitos A-G, estudios étnicos e ideas progresistas.
 - Reconocimiento de la importancia histórica y la creatividad en las escuelas comunitarias.
- Fuentes de comunicación:
 - Uso coherente de las plataformas (ParentSquare, Remind, correo electrónico, teléfono) para la comunicación.
 - Opiniones positivas sobre el potencial de las redes sociales, especialmente para los contenidos dirigidos a los estudiantes.
- Profesores y recursos de aprendizaje atentos, competentes y de calidad
 - Fuerte reconocimiento del carácter afectuoso y competente de los profesores.
 - Agradecimiento por la mezcla de profesores veteranos y novatos que fomenta una comunidad docente diversa.
 - Apreciación de los recursos y el apoyo a disposición de los estudiantes
- Compromiso para hacer el bien:
 - Creencia compartida de que la gente realmente quiere hacer las cosas bien en el distrito.
- Personal dedicado:
 - Reconocimiento positivo de la dedicación y la voluntad de contribuir del personal.
- Paquetes de prestaciones y calendario:
 - Reconocimiento de grandes beneficios y horarios de trabajo.

Desafíos/Amenazas

- Seguridad escolar y falta de información:
 - Preocupación por la seguridad escolar e incidentes que afectan el sentido de seguridad de los alumnos.
 - La falta de información impide que se escuche la voz de los estudiantes.
- Percepciones negativas e ideas erróneas sobre las escuelas:
 - Reconocimiento de conceptos erróneos sobre escuelas específicas, incluidos los malentendidos sobre Ridgeway, Comstock y opiniones contradictorias sobre varias escuelas.
 - Percepciones negativas relacionadas con la falta de pago, la preocupación por la seguridad de los alumnos, la segregación escolar, la violencia de pandillas y la falta de consideración hacia la comunidad.
 - Recuerdos persistentes de incidentes pasados que afectan la confianza.
 - Problemas raciales percibidos en las escuelas.
 - Entre las percepciones negativas figuran personal abrumado, los problemas de seguridad y la reputación de que los puestos administrativos son mal pagados.
 - Cobertura negativa en la prensa que repercute en la percepción del comportamiento de los alumnos y en la imagen del distrito.
 - Conceptos erróneos sobre el control y la influencia de la dirección del distrito, lo que plantea problemas de comunicación.
 - Percepciones negativas de sucesos pasados, que influyen en la opinión de las familias sobre determinados centros escolares y la seguridad de los alumnos.
 -

Retos, continuación

- Retos percibidos en la eficacia de la comunicación y los medios de comunicación locales que dan información conveniente para ellos.
- Dificultades con percepciones públicas negativas, como ser percibidos como izquierdistas radicales o enfrentarse a la resistencia al cambio.
- **Diversidad en la contratación:**
 - Dificultad para contratar profesores representando minorías, posiblemente un problema más amplio en el condado de Sonoma.
- **Programas educativos y equidad:**
 - Retos en el apoyo a los programas para estudiantes de inglés (EL) y énfasis en el idioma.
 - Percepción de falta de equidad entre las escuelas en términos de recursos y demografía
- **Retos de comunicación:**
 - Volumen abrumador de correo electrónico y dificultades para filtrar la información importante.
 - Opiniones encontradas sobre herramientas de comunicación interna como Communicado, el cual se sugiere la necesidad de mejorarlo.
 - Preocupación por el uso excesivo de los canales de comunicación, especialmente ParentSquare y el correo electrónico.
 - Incoherencias y falta de actualidad en los sitios web de los distritos.
 - Retos relacionados con el lenguaje de los datos sin resultados tangibles.
 - Opiniones encontradas sobre la eficacia de la comunicación en los medios sociales.
 - Deseo de noticias más positivas y mayor accesibilidad a la comunicación.
 - Dificultades de comunicación con el distrito, los administradores y los miembros del consejo.
 - Reconocimiento común de sitios web obsoletos que necesitan una revisión.
 - Preocupación por la accesibilidad para los padres sin computadora o teléfonos celulares inteligentes.
 - Retos del compromiso:
 - Dificultades para interesar a los padres menos involucrados y a la comunidad en general.
- **Retribución y retención de empleados:**
 - Preocupación por la remuneración inadecuada de puestos determinados.
 - Dificultades para retener al personal con experiencia debido a los topes salariales y a la mayor remuneración de los puestos temporales.
 - Asumir responsabilidades adicionales sin compensación adicional debido a la escasez de personal.
 - Percepción de una mayor carga de trabajo, con una tendencia a centrarse más en el aprendizaje socioemocional que en la preparación académica.
 - Reconocimiento de los empleados:
 - Percepción de una cultura de distrito en la que no se reconoce adecuadamente al personal clasificado.
 - Los talentos y habilidades individuales del personal clasificado no se reconocen a nivel organizativo.
 - Cuestiones de retención y promoción del personal:

Retos, continuación

- Percepción de que las personas competentes se marchan mientras que las incompetentes son ascendidas, lo que afecta a la retención del personal.
- Procesos administrativos inconvenientes y áreas sin explorar en la aplicación:
 - Comparación del distrito con un "portaaviones torpe", destacando la lentitud de los procesos de aplicación de los cambios.
 - Preocupación acerca de un punto de vista miope, la falta de enfoques realistas y el espacio vacío entre visión y aplicación.
 - La incoherencia y la falta de seguimiento de las iniciativas del distrito obstaculizan el progreso.
 - Obstáculos burocráticos para abordar cuestiones sencillas, que conducen a la frustración.
 - Recientes transiciones en la dirección y los programas, que han provocado escepticismo y dificultades para obtener el apoyo del personal.
- Cuestiones de seguridad:
 - Preocupación real por la seguridad, con denuncias de agresiones al personal y la percepción de que los problemas de seguridad no se abordan adecuadamente.
- Preocupaciones financieras y de inscripción:
 - Retos financieros y disminución de las inscripciones debido a diversos factores.
 - Ansiedad y dificultades para planificar debido al descenso de las inscripciones y a la escasez de recursos.
 - Estructuras de financiación destruidas y dificultades para diversificar los enfoques de financiación.
 - Dificultades para satisfacer las necesidades de financiación, especialmente para ofrecer un salario digno a los profesores y al personal.
 - Instalaciones que necesitan reparaciones y discrepancias en las percepciones sobre la división entre el lado Este y el Oeste.

Oportunidades

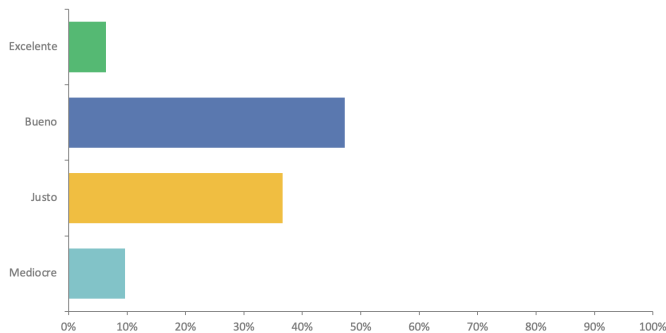
- Aumentar la representación de las voces de los estudiantes y del personal a través de la campaña ampliada de narración de historias "Hearts and Minds" (corazones y mentes.)
- Ampliar la accesibilidad a la comunicación de las familias sin medios electrónicos mediante actividades de divulgación específicas.
- Implantar prácticas de comunicación coherentes y proactivas en todos los centros escolares mediante la ampliación de los recursos y el desarrollo de capacidades y el refuerzo de los protocolos de comunicación en caso de crisis.
- Mejorar los canales de comunicación y el servicio al cliente para todos los públicos.
- Subsancar las carencias de información de los empleados
- Mejorar la transparencia y la comunicación de las actividades de los grupos operativos
- Aumentar la capacidad de la Oficina de Comunicación para proporcionar comunicaciones proactivas mediante una mayor dotación de personal.
- Aumentar la participación de los medios de comunicación y la cobertura de noticias positivas sobre el distrito

Audiencias

Audiencias internas: Las audiencias internas del Distrito Santa Rosa City Schools incluyen las siguientes: padres actualmente en el distrito, estudiantes, maestros, personal clasificado, personal certificado, administradores y miembros de la junta de educación. Algunos de estos públicos se definen con más detalle a continuación:

Los padres: Los padres provienen cada vez más de las generaciones del milenio y Gen Z, que ha demostrado una alta dependencia de las comunicaciones en línea, en particular el uso de los medios sociales. Además, con un 36.5% de estudiantes de inglés, la audiencia de padres de SRCS tiene una variedad de necesidades de comunicación que van desde la traducción a las necesidades de acceso.

33: ¿Cuál es tu nivel de satisfacción con el esfuerzo de comunicar el distrito?



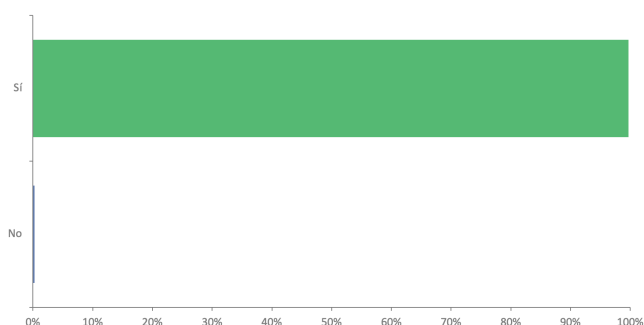
En noviembre de 2023 se realizó una encuesta a todos los padres de SRCS, disponible en línea e impresa, y traducida al inglés y al español. Un total de 891 padres (754 en inglés y 137 en español). Esta encuesta recopiló datos sobre el acceso de los padres a dispositivos de comunicación, preferencias de comunicación y percepciones y actitudes sobre el distrito y su servicio al cliente.

Estos datos se utilizarán para establecer objetivos de referencia para los esfuerzos de comunicación del distrito, así como para informar a los profesionales de la comunicación del distrito sobre los medios más eficaces para la comunicación con los padres, así como sus preferencias de comunicación. Los resultados completos de la encuesta se incluyen en el apéndice, y en la información que sigue, se ofrece un resumen de los resultados de la encuesta para destacar el acceso, las preferencias y las actitudes de los padres sobre el distrito y sus comunicaciones.

En general, la mayoría (aproximadamente 62.2%) de los padres califican los esfuerzos de comunicación del distrito como buenos o excelentes, con calificaciones significativamente más altas entre los padres de habla hispana, lo que refleja el éxito de las iniciativas de diversidad e inclusión del distrito. Muchos de los objetivos y tácticas de este plan estratégico de mercadotecnia y comunicación tienen como objetivo aumentar el porcentaje de padres que califican los esfuerzos de comunicación del distrito como excelentes.

Acceso de los padres a las comunicaciones: De los participantes de la encuesta, el 97% (94.7% en español, 99.7% en inglés) de los padres tienen acceso a un teléfono "inteligente" (o con capacidad de Internet), y casi el 100% tienen acceso a un teléfono celular. Santa Rosa City School District ya

Q8: ¿Es su móvil un teléfono "inteligente" (con conexión a Internet)?



está aprovechando las muchas oportunidades para aprovechar sus comunicaciones en línea y mensajes de texto para llegar a los padres, en particular con su uso de la plataforma de comunicación ParentSquare. Al mismo tiempo, se debe tener especial cuidado con los medios de comunicación y los enfoques para el 8.4% de los padres que no tienen acceso a Internet (la mayoría de los cuales son de habla hispana).

Las comunicaciones impresas, los mensajes de texto y las llamadas telefónicas automáticas siguen siendo muy valoradas por la mayoría de los padres, y sirven como medios de comunicación que no requieren acceso a Internet. Los padres del Distrito Escolar de la Ciudad de Santa Rosa tienen varios medios -tanto electrónicos como impresos- para acceder a la información sobre el distrito. De los padres que tienen acceso a un teléfono celular, el 95% tiene servicios de llamadas y mensajes de texto, y el 80-85% tiene servicios de navegación web y aplicaciones móviles.

El distrito y sus escuelas proporcionan a los padres diferentes maneras de recibir comunicaciones, incluyendo correo electrónico, materiales impresos, información del sitio web, medios de comunicación social y ParentSquare, que también incluye mensajes de texto a los padres. Como se muestra en la siguiente tabla, el correo electrónico, texto y ParentSquare son los métodos de comunicación más utilizados por los padres. Basado en las respuestas de la encuesta, el 81.4% de los padres se sienten de algo a extremadamente informados, aunque las respuestas del grupo de enfoque de padres y las respuestas abiertas de la encuesta indican que a los padres les gustaría recibir información más oportuna y actualizaciones durante incidentes/crisis en el campus.

Q9: Por favor, selecciona todos los métodos de comunicación que utiliza actualmente para recibir información sobre el distrito.

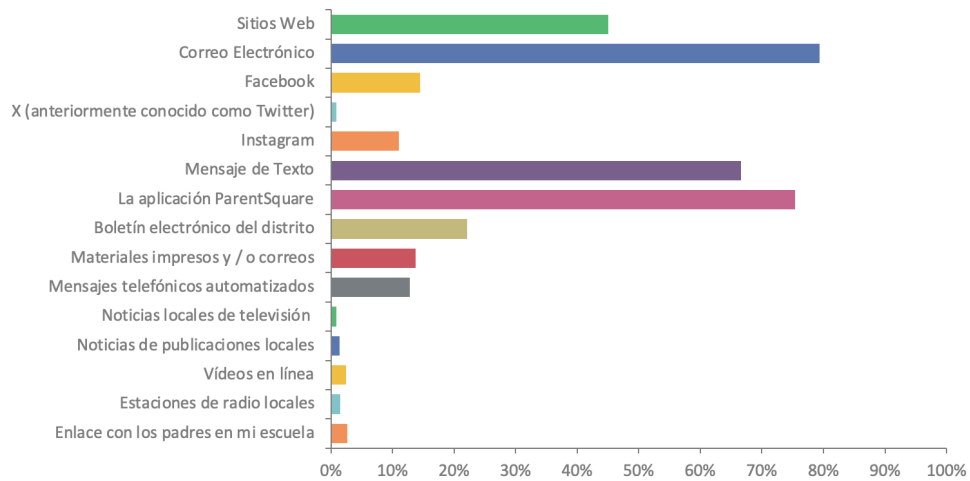


Preferencias de los padres en materia de comunicación:

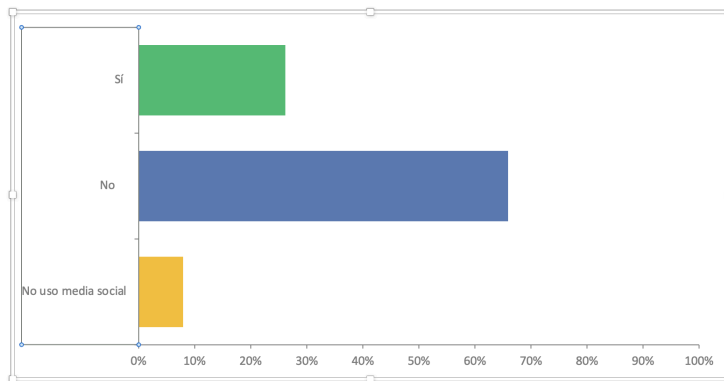
Los padres de Santa Rosa City School District están interesados en un número de diferentes piezas de noticias e información del distrito, con noticias, horarios de eventos, las calificaciones de sus propios hijos y la asistencia, y noticias sobre el rendimiento estudiantil encabezando sus temas preferidos de información. La mayoría (81.4%) de los padres preferiría recibir información por correo electrónico, ParentSquare (78.4%) y texto (77.5%). Los comentarios de los grupos de discusión de padres indican que las actualizaciones impresas enviadas periódicamente por correo serían bien recibidas por los padres, y que también preferirían actualizaciones más directas de la administración del distrito.

Aunque sólo el 38% de los padres utilizan las páginas web de los centros escolares para obtener información, es probable que esta cifra aumente cuando las páginas web se actualicen de forma sistemática y la información se ajuste a las preferencias y necesidades de los padres. Los padres utilizan las páginas web de los centros escolares para obtener información pertinente a sus necesidades, incluida información actualizada sobre eventos, recursos para padres y noticias.

Q16: Por favor, seleccione todos los métodos de comunicación que PREFERE utilizar para obtener información sobre nuestras escuelas y distritos.



Q17: ¿ Sigue el distrito o la escuela por media social?

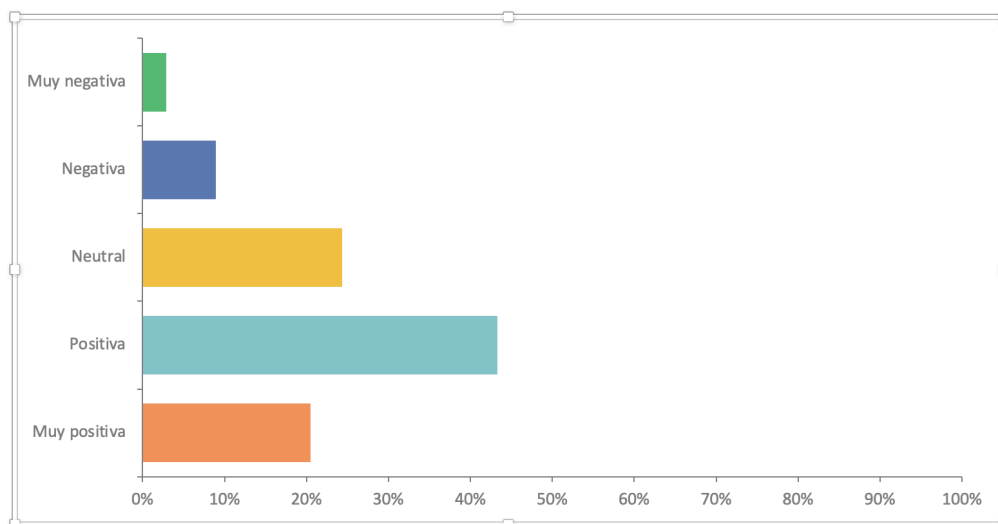


Redes sociales: El uso y la preferencia de utilizar los medios sociales como fuente de información sobre el distrito es bastante bajo: el 31.2% de los padres sigue al distrito en los medios sociales, y el 15.9% indicó que prefiere utilizar una plataforma de medios sociales para noticias e información sobre las escuelas y el distrito. En cuanto a las escuelas, aproximadamente el 50%

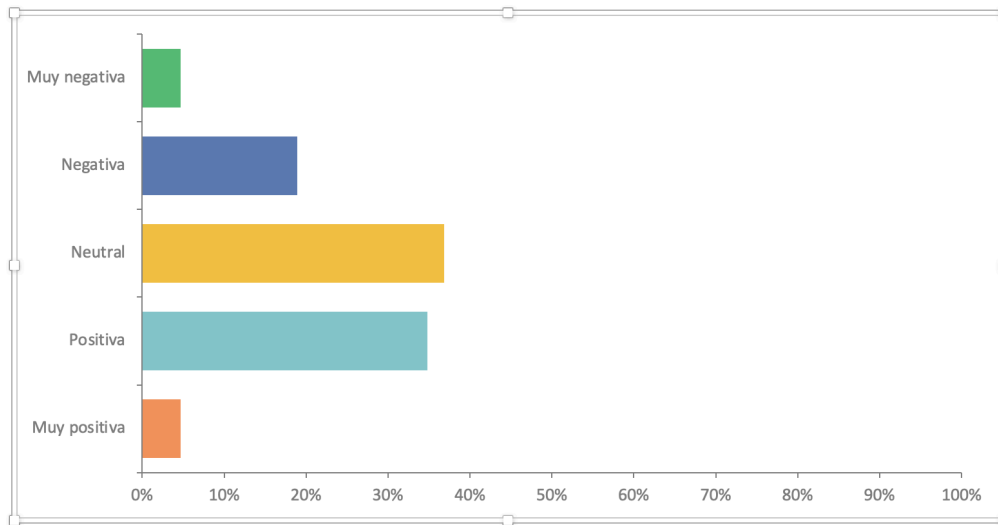
de los padres siguen la escuela de sus hijos en las redes sociales y el 50% no lo hacen. El porcentaje de padres que indicaron que no están en las redes sociales fue bajo en comparación con el número de los que respondieron que no siguen el distrito o la escuela en las redes sociales, por lo que este no es un factor significativo en estas respuestas.

Actitudes de los padres con respecto al Distrito Escolar de la Ciudad de Santa Rosa: Aproximadamente el 45% de los padres tienen una opinión neutral, negativa o muy negativa sobre el distrito en su conjunto. Aproximadamente el 54% de los padres tienen una opinión positiva o muy positiva sobre el distrito en su conjunto. Sin embargo, el 70.5% de los padres tienen una opinión positiva o muy positiva sobre la educación que sus hijos están recibiendo.

Q31: ¿Cuál es tu opinión sobre la educación que su hijo está recibiendo?



Q32: ¿Cuál es tu opinión sobre el distrito escolar de Santa Rosa City Schools?



Como se señala en el Resumen Ejecutivo, las tragedias recientes y los incidentes en curso relativos a la seguridad de los estudiantes, junto con las ideas erróneas sobre las escuelas del distrito (compartidas en los grupos de enfoque) tienen un impacto negativo culminante en las percepciones de los padres.

Estudiantes: Todas las escuelas tienen consejos estudiantiles fuertes, dan voz a los consejos estudiantiles e intervenciones y apoyos de comportamiento positivo. La opinión de los estudiantes se consiguió a través de un grupo de enfoque que incluyó una sección transversal de estudiantes de varias escuelas y niveles de grado en el distrito.

Puntos fuertes: Los estudiantes señalaron los siguientes puntos fuertes de Santa Rosa City Schools, que pueden incorporarse a las tácticas de comunicación y relaciones públicas del distrito:

Entorno escolar positivo:

- Énfasis en la amabilidad, las conexiones con profesores y alumnos y un entorno escolar seguro y acogedor.
- Reconocimiento de los esfuerzos de profesores y administradores por contribuir a una experiencia escolar positiva.

Apoyo a necesidades diversas:

- Reconocimiento de los esfuerzos para apoyar a los estudiantes que están aprendiendo inglés o tienen dificultades de aprendizaje.
- Reconocimiento a los profesores que prestan ayuda y contribuyen a mantener un buen ambiente de aprendizaje.

Estudiantes, continuación

Compromiso y orgullo de los estudiantes:

- Comentarios positivos sobre escuelas animadas, orgullo en las escuelas y estudiantes que disfrutaban de su tiempo en la escuela.
- Agradecimiento por las diversas fuentes de información, como ParentSquare, las redes sociales y los anuncios escolares.

Dificultades: Los alumnos señalaron los siguientes retos, que coinciden con los descritos por los grupos de discusión de padres y personal:

Seguridad escolar y falta de información:

- Preocupaciones sobre la seguridad escolar e incidentes que afectan a los sentimientos de seguridad de los estudiantes.
- Falta de información sobre el funcionamiento del distrito, lo que impide que los alumnos hagan oír su voz.

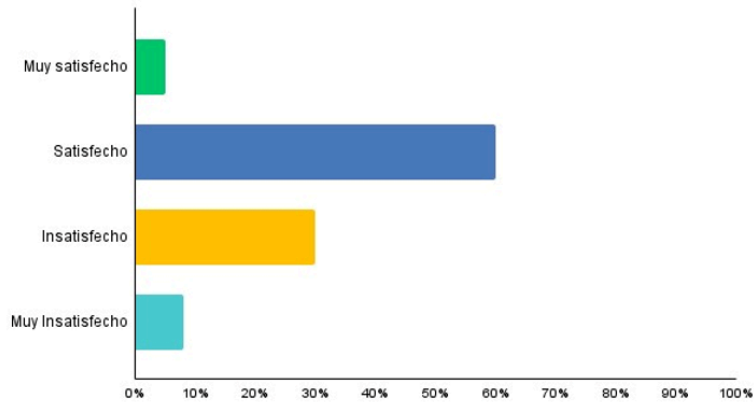
Conceptos erróneos sobre las escuelas:

- Reconocimiento de conceptos erróneos sobre escuelas específicas que se presentan negativamente.
- Los ejemplos incluyen malentendidos sobre Ridgeway, Comstock, y puntos de vista contradictorios sobre diferentes escuelas.

Personal

Santa Rosa City Schools tienen un número diferente de empleados clasificados, certificados, confidenciales y administrativos, incluidos los Facilitadores de Participación Familiar, que apoyan y sirven como enlace para la escuela, los estudiantes y los padres.

Q20: Por favor, califique su satisfacción general con la comunicación del distrito

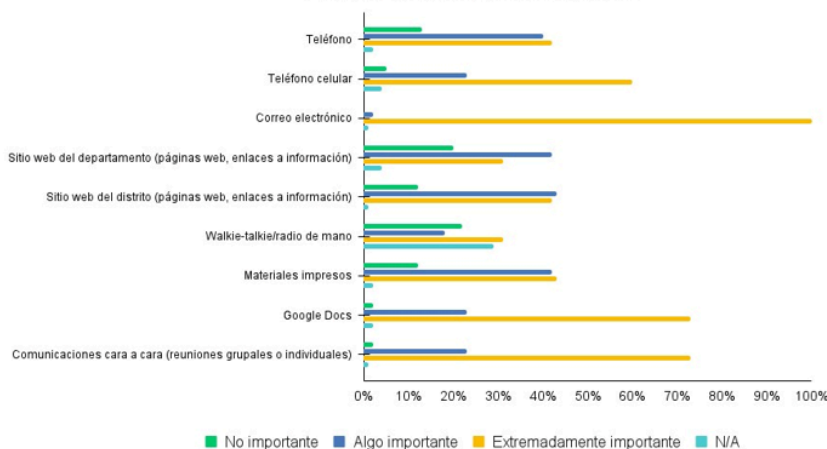


En noviembre de 2023 se realizó una encuesta a los empleados en línea y en formato impreso (para los empleados que no tienen acceso a una computadora durante su jornada laboral). Hubo 241 empleados que completaron la encuesta, la mayoría de los cuales eran personal certificado por el plantel escolar, seguido por el personal clasificado del plantel

escolar. Esta encuesta recopiló datos sobre el acceso, las preferencias y las actitudes de los empleados con respecto a las comunicaciones del distrito. Los empleados también fueron incluidos en las reuniones de los grupos focales. En la información que sigue, se proporciona un resumen de los resultados de la encuesta y los grupos focales. Los datos de las encuestas se utilizarán para proporcionar datos de referencia para establecer los objetivos de este plan estratégico de marketing y comunicación, así como para proporcionar a los profesionales de la comunicación del distrito información sobre los medios y preferencias más eficaces relacionados con las comunicaciones.

En general, aproximadamente el 62.6% de los empleados están satisfechos o muy satisfechos con los esfuerzos de comunicación del distrito. Muchas de las metas y tácticas en este plan estratégico de marketing y comunicación tienen la intención de aumentar el porcentaje de empleados que califican su satisfacción como muy satisfechos en los esfuerzos de comunicación del distrito.

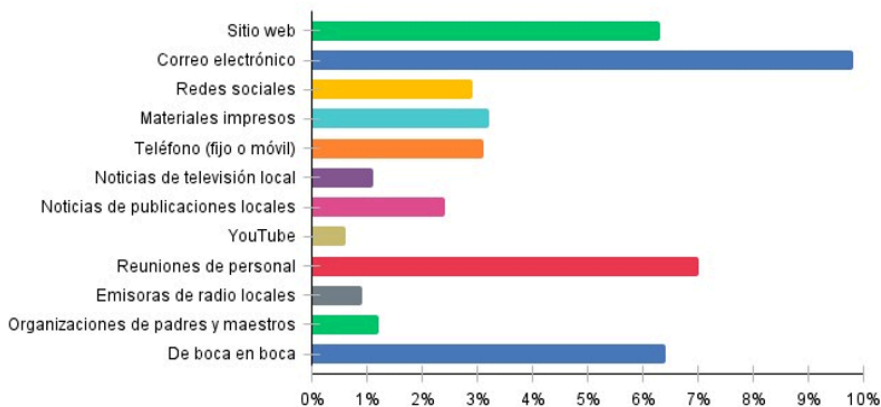
Q6: Puntuar la importancia de lo siguiente en relación con la manera en que desempeña sus funciones laborales (comunicarse con otros miembros del personal y/o clientes):



Acceso de los empleados a las comunicaciones: La mayoría de los empleados del distrito (97.1%) usan una computadora como parte de sus funciones laborales, y el 99.6% usa el correo electrónico como herramienta de comunicación, seguido de la navegación en internet (93.8%) y los mensajes de texto (78.8%). Los empleados

calificaron el correo electrónico como extremadamente importante para sus funciones laborales, y el 93% indicó que Google Docs y las reuniones cara a cara son importantes o extremadamente importantes para su función laboral.

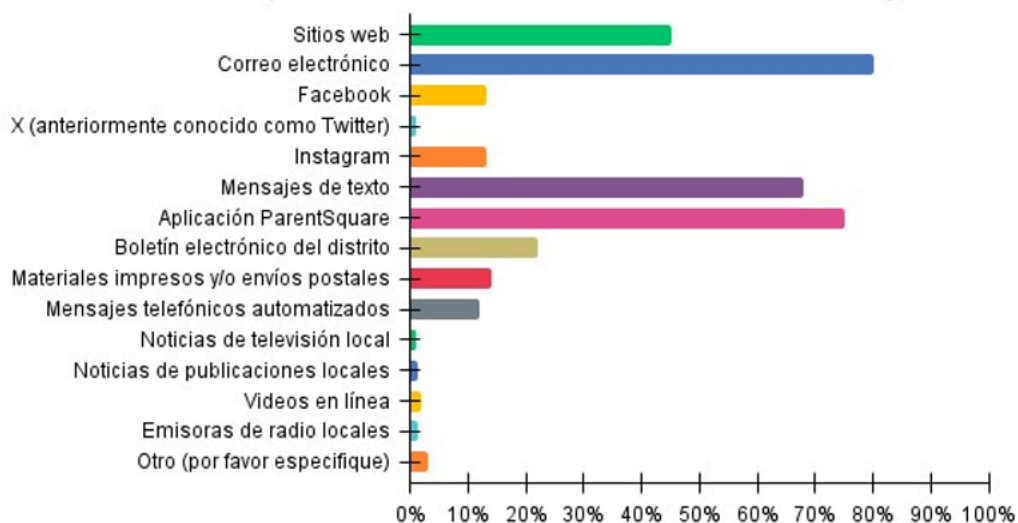
Q8: ¿De qué métodos de comunicación siguientes depende actualmente para obtener información sobre el distrito? Seleccione todas las que correspondan.



De manera similar, los empleados obtienen información sobre el distrito principalmente a través del correo electrónico, pero debe tenerse en cuenta que aproximadamente el 92% de los empleados utilizan los sitios web del distrito para

obtener información sobre el distrito y sus escuelas, y el 65.1% indicó que el uso de las páginas web del departamento es importante o algo importante para realizar sus funciones laborales.

Q16: Por favor, seleccione todos los métodos de comunicación que PREFERIRÍA utilizar para obtener información sobre nuestras escuelas y el distrito.



Preferencias de comunicación de los empleados: Al igual que los padres, los empleados prefieren recibir información sobre el distrito a través del correo electrónico y la aplicación ParentSquare, el sitio web y los mensajes de texto.

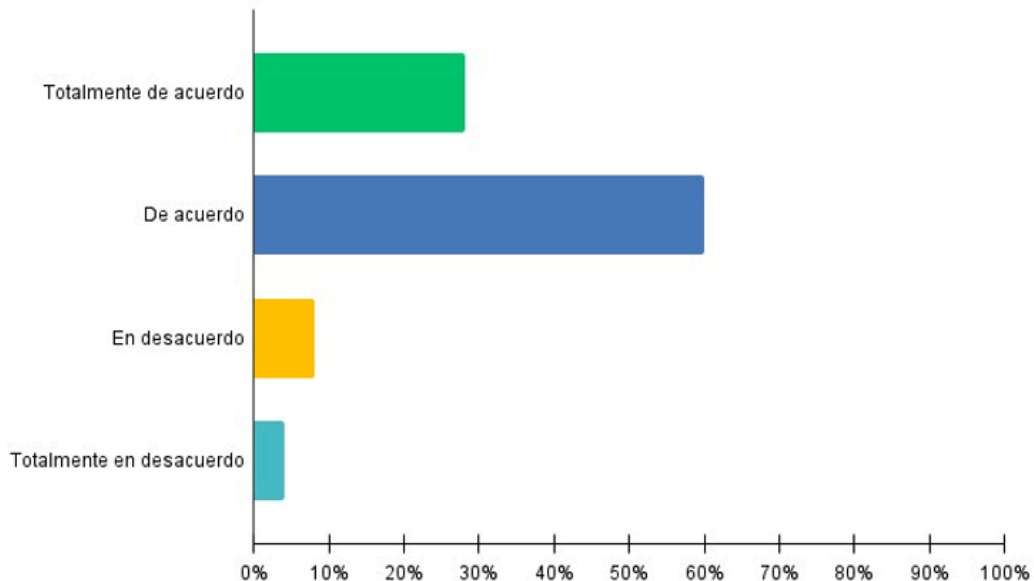
Hay una serie de áreas diferentes en las que los empleados indicaron su interés en recibir más información, algunas de las cuales coinciden con las preferencias de los padres, como un calendario de eventos / calendario y noticias e información del sitio escolar, y algunas de las cuales están específicamente enfocadas en los empleados, como oportunidades de desarrollo profesional (75.5%), información sobre beneficios (75.9%) y recursos curriculares (49.5%). Debido al hecho de que se trata de recursos de los empleados, no públicos, se debe considerar seriamente el desarrollo de un sitio de intranet orientado a los empleados donde se pueda compartir y acceder a la información de los empleados de forma regular.

Q13: Seleccione toda la información que le interese recibir y/o con la cual le gustaría mantenerse actualizado/a

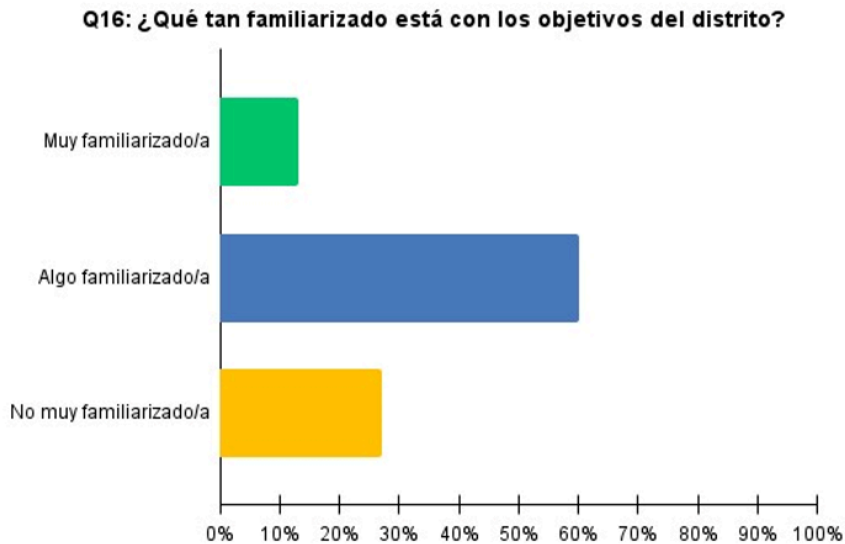


Actitudes de los empleados: En los grupos focales y encuestas de los empleados, los empleados de Santa Rosa City Schools expresaron un amplio nivel de satisfacción en su empleo en el distrito, así como una fuerte sensación de sentirse valorados:

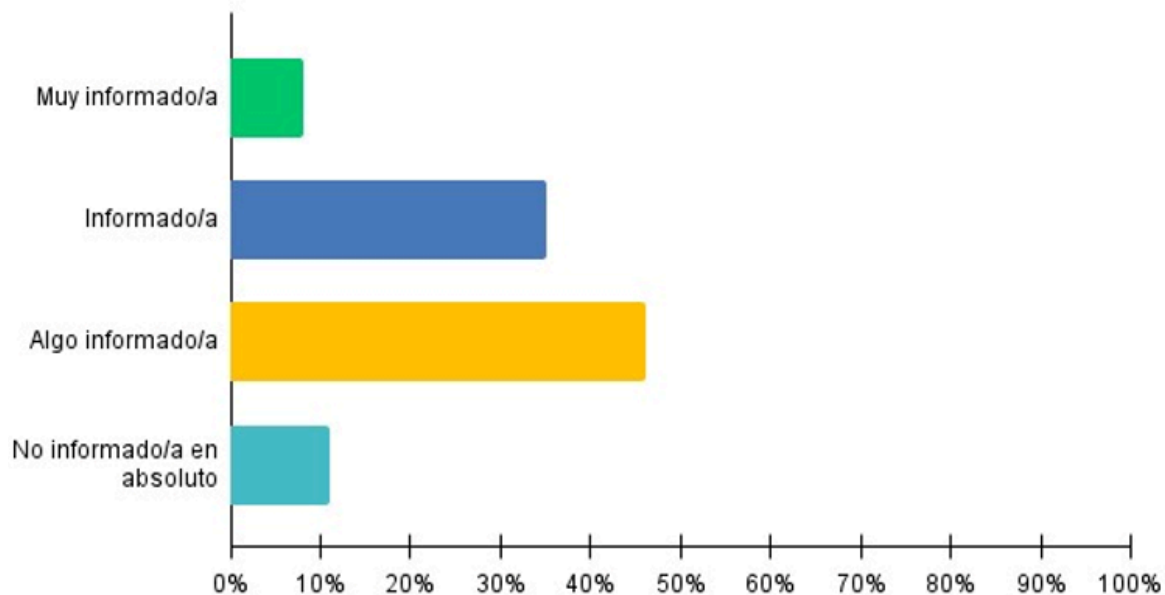
Q19: ¿Qué tanto está de acuerdo con la siguiente afirmación? Soy un buen embajador del Distrito Escolar Santa Rosa City Schools en la comunidad.



Aproximadamente el 87% de los empleados sienten que pueden ser buenos embajadores del Distrito Escolar Santa Rosa City Schools. Este es un porcentaje alto, probablemente debido a la forma en que los empleados ya se sienten algo informados o muy informados sobre el distrito (89%). Esto también puede deberse a que aproximadamente el 74% de los empleados indican que están algo o muy familiarizados con los objetivos del distrito.



Q15: Como miembro del personal del Distrito Escolar Santa Rosa City Schools, me siento



Las metas y tácticas descritas en este plan estratégico de mercadeo y comunicación abordan las formas en que el distrito puede usar sus canales de comunicación y embajadores de los empleados

para aumentar el conocimiento de los trabajadores sobre las metas y la información del distrito, y servir como embajadores en la comunidad y para los nuevos empleados.

Audiencias Externas: Las audiencias externas del Distrito Escolar Santa Rosa City Schools incluyen los siguientes: representantes de los medios de comunicación, incluido un periódico local (Press Democrat), así como el sector de medios del Área de la Bahía (televisión, radio y periódico); socios comunitarios y comerciales; y la comunidad de Santa Rosa y el condado de Sonoma.

Plataformas de Comunicación

El Distrito Escolar Santa Rosa City Schools actualmente utiliza algunos medios diferentes para comunicarse con sus audiencias internas y externas, incluido el correo electrónico, las reuniones del comité y la junta, el sitio web del distrito, las redes sociales y las plataformas ParentSquare y Comunicado. A continuación se presenta una breve reseña de estas comunicaciones:

Sitio Web

El sitio web del distrito y el de las escuelas utilizan el sistema de gestión de contenido *Finalsite*, que recientemente implementó actualizaciones estructurales y estéticas en todos los sitios web del distrito y sus escuelas. El distrito y las escuelas fueron desafiados con el momento de estas actualizaciones por parte de Finalsite, lo que no dio tiempo para limpiar y actualizar el contenido antes de que ocurrieran los cambios y, por lo tanto, fue confuso para los padres y el personal. Estas actualizaciones se completarán en un futuro próximo, y la estrategia de comunicación incorpora tácticas que destacan la necesidad de coherencia en la información en todos los sitios web de las escuelas.

Redes Sociales

El distrito mantiene perfiles de Facebook, Instagram y X (anteriormente Twitter). En Facebook, las publicaciones están actualizadas y el contenido está bien escrito con cierta participación e interacciones. El distrito tiene 5.000 seguidores en Facebook, 1.495 en Instagram (donde hay una mayor cantidad de participación e interacciones) y 1.300 en X (con una menor cantidad de participación).

En general, el distrito tiene una estrategia efectiva en redes sociales que equilibra la publicación constante de noticias, información/anuncios, historias y publicaciones atractivas. Continuar manteniendo el enfoque en destacar a las personas (estudiantes y personal) y también en compartir los activos del distrito y el impacto positivo de sus programas.

Parent Square: Comunicaciones por Mensaje de Texto, Correo Electrónico y Teléfono

El distrito utiliza ParentSquare para comunicaciones por mensaje de texto, correo electrónico y teléfono con padres y estudiantes de preparatoria.

Comunicado: *Comunicado* es la página de comunicación interna del personal y la administración del distrito, e incluye actualizaciones departamentales proporcionadas por los gerentes y administradores de departamento. El personal y los administradores señalaron algunos problemas relacionados con el volumen de información y la inconsistencia del personal en la lectura de las comunicaciones enviadas por este medio. La estrategia de comunicación aborda la evaluación de la comunicación del personal y la identificación de mejores métodos de comunicación de los empleados.

Correo Electrónico: Aunque el correo electrónico es el método de comunicación preferido y más utilizado por los padres y el personal, el volumen de correo electrónico se señaló como el mayor desafío asociado con esta manera de comunicación. Debido al alto volumen de correos electrónicos enviados y recibidos, los miembros del personal señalaron que se han perdido avisos importantes relacionados con la provisión de información sobre el plan de instalaciones del distrito y otras oportunidades de información. La estrategia de comunicación aborda la evaluación de la comunicación entre el personal y la identificación de mejores métodos de comunicación de los empleados.

ESTRATEGIA DE COMUNICACIÓN

El Distrito Escolar Santa Rosa City Schools valora las comunicaciones proactivas, y sus representantes creen que el distrito se está comunicando bien. El distrito tiene y está utilizando varios canales de comunicación. Las plataformas actuales que se utilizan para las comunicaciones del distrito pueden ser mejoradas y fortalecidas, y utilizarse de manera más consistente para permitir que el distrito tenga la oportunidad de mejorar la imagen del distrito, contar su historia y brindar un excelente servicio al cliente a cada una de sus audiencias, y fortalecer sus relaciones con sus partes interesadas. Además, el distrito tiene la oportunidad de desarrollar sistemas de comunicación para comunicarse de manera más eficiente, consistente y frecuente con sus audiencias. Las metas, objetivos y tácticas de comunicación del distrito se describen a continuación. Cada objetivo en esta lista es específico, medible, alcanzable, realista y está asociado a un cronograma específico. Con cada meta y objetivo, el monitoreo y seguimiento efectivos deben ser parte del método de evaluación del Distrito Escolar Santa Rosa City Schools.

Metas:

- [Continuar Fortaleciendo y Mejorando el Programa de Transparencia y Comunicación Integral del Distrito](#)
- [Promover al Distrito como el Distrito a Elegir por las Familias y Empleados](#)
- [Promover la Diversidad y la Inclusión en el Distrito](#)
- [Incentivar y Promover al Distrito como una Influencia Unificadora en la Comunidad](#)
- [Mejorar la Participación y el Compromiso en las Reuniones Distritales](#)

Objetivos, Estrategias y Tácticas

Objetivo: Continuar Fortaleciendo y Mejorando el Programa de Transparencia y Comunicación Integral del Distrito

Objetivo 1: Aumentar la Representación de las Voces de los Estudiantes y el Personal

- Estrategia: Lanzar la campaña "Corazones y Mentes" del distrito.
- Tácticas:
 - Establecer una sección dedicada en el sitio web del distrito para testimonios.
 - Entrevistas en video con estudiantes y personal para compartir en plataformas de redes sociales.
 - Incentivar que los boletines escolares incluyan testimonios mensualmente
 - Utilizar las historias en el boletín del distrito.

Metas, Objetivos, Estrategias y Tácticas, Continuación

Objetivo 2: Ampliar la Accesibilidad a la Comunicación para las Familias sin Medios Electrónicos

- Estrategia: Implementar un programa de divulgación específico.
- Tácticas:
 - Designar asistentes de divulgación a través de los Facilitadores de Participación Familiar para favorecer la comunicación.
 - Crear y distribuir boletines impresos y actualizaciones a familias sin medios electrónicos.
 - Establecer un Centro de Ayuda para Padres y una línea de ayuda para que las familias reciban información por teléfono.
 - Organizar sesiones informativas en persona en centros comunitarios y bibliotecas.

Objetivo 3: Implementar Prácticas de Comunicación Consistentes y Proactivas en Todas las Escuelas

- Estrategia: Desarrollar un conjunto de mejores prácticas, procesos y protocolos para la comunicación en todos los planteles escolares.
- Tácticas:
 - Proporcionar capacitación y recursos al personal de apoyo de las escuelas para facilitar la adopción de prácticas de comunicación consistentes, incluido ParentSquare y apoyo de comunicación en caso de crisis.
 - Establecer un sitio web coherente y mejorar los temas contenidos en el boletín informativo que cada escuela utilizará para mantener a las familias actualizadas.
 - Implementación completa de ParentSquare y sus funcionalidades en todo el distrito, como se describe en los objetivos de SART.

Objetivo 4: Fortalecer de los Protocolos de Comunicación en Situaciones Críticas

- Estrategia: Mejorar la capacidad del Distrito para proporcionar información oportuna y precisa durante las emergencias.
- Tácticas:
 - Llevar a cabo sesiones de capacitación con los miembros de la Mesa Directiva y los administradores de los planteles para garantizar una mejor preparación en la comunicación de situaciones críticas, lo que incluye proporcionar protocolos de comunicación de crisis para que los planteles escolares los utilicen en caso de emergencia.
 - Implementar y lograr el 100% de adherencia a los protocolos de comunicación de crisis en los próximos seis meses.

Objetivo 5: Mejorar los Canales de Comunicación y Atención al Cliente para Todos los Públicos

- Estrategia: Adaptar la comunicación a las preferencias y necesidades de la audiencia y establecer enfoques coherentes de servicio al cliente.
- Tácticas:

Metas, Objetivos, Estrategias y Tácticas, Continuación

- Utilizar los datos de la encuesta para informar los canales de comunicación preferidos de los padres y empleados y la frecuencia de las comunicaciones.
- Considerar la posibilidad de establecer políticas y prácticas internas de comunicación por correo electrónico para reducir el volumen y la dependencia del correo electrónico como método de comunicación. Incorporar una campaña de concientización de los empleados para educar a los empleados sobre estas prácticas.
- Proporcionar capacitación en servicio al cliente a todos los empleados, y luego de manera continua a todos los empleados nuevos, para garantizar que se utilicen enfoques consistentes de servicio al cliente en todo el distrito.
- Establecer un formulario de servicio al cliente en línea para que los empleados y las familias proporcionen comentarios directos y agilicen las respuestas y el seguimiento por parte del personal del distrito.
- Comunicar claramente a los padres, al personal y a los miembros de la comunidad el enfoque y las prácticas de la mesa directiva para las respuestas por correo electrónico.
- Hacer ajustes en el correo electrónico, los boletines informativos y las redes sociales para llegar a audiencias diversas.

Objetivo 6: Abordar las Brechas de Información para los Empleados

- Estrategia: Establecer o utilizar un comité de empleados existente para proporcionar retroalimentación continua sobre la comunicación interna.
- Tácticas:
 - Simplificar la plataforma de comunicación interna para hacerla accesible para todos los empleados.
 - Implementar sesiones informativas periódicas durante los descansos o fuera de las horas de trabajo.
 - Animar a los líderes de equipo a transmitir comunicaciones en cascada a sus equipos.
 - Establecer comunicación regular del superintendente con los empleados (mensualmente en diferentes sitios) para que se mantenga al tanto de las preocupaciones y aportes de los empleados.

Objetivo 7: Mejorar la Transparencia y la Comunicación de los Comités y las Actividades de los Grupos de Estudiantes

- Estrategia: Implementar un comité de trabajo continuo, un grupo de estudiantes y un plan de comunicación.
- Tácticas:

Metas, Objetivos, Estrategias y Tácticas, Continuación

- Proporcionar un alcance claro de responsabilidades, plazos y acciones a los grupos de trabajo y comités, incluso cuando los comités/grupos de estudiantes deban tomar las medidas esperadas.
- Establecer reuniones periódicas con los miembros del comité/grupo de estudiantes.
- Proporcionar actualizaciones transparentes sobre las iniciativas en curso a través de boletines informativos y actualizaciones.
- Organizar reuniones periódicas en el ayuntamiento para la comunicación abierta y las actualizaciones de los grupos de trabajo/comités.
- Celebrar los hitos y logros con la comunidad a través de eventos virtuales, comunicaciones del distrito y comunicados de prensa.

Objetivo 8: Aumentar la Capacidad de la Oficina de Comunicación para Proporcionar Comunicaciones Proactivas del Distrito y Aumentar la Participación de los Medios de Comunicación y la Cobertura de las Historias Positivas del Distrito

- Estrategia: Aumentar la plantilla de personal de la Oficina de Comunicación y establecer el PIO como puesto directivo.
- Tácticas:
 - Establecer un asistente de oficina de comunicaciones a tiempo completo para ayudar a garantizar la continuidad de las historias positivas del distrito, apoyar al PIO durante la respuesta a crisis / incidentes, apoyar las comunicaciones sociales y otros medios digitales.
 - Continuar enviando comunicados de prensa regulares destacando los logros del distrito.
 - Continuar cultivando relaciones con periodistas y medios de comunicación locales.
 - Organizar días dedicados a los medios de comunicación en los que se muestren programas e iniciativas innovadoras.
 - Proporcionar capacitación en medios de comunicación para los portavoces clave del distrito, incluidos los miembros de la mesa directiva y los directores de las escuelas.

Objetivo: Promover el Distrito como un Distrito a Elegir por las Familias y los Empleados

Objetivo 1: Mostrar los Logros Académicos y Estudiantiles y las Historias de Éxito

- Estrategia: Crear un escaparate de excelencia académica.
- Tácticas:
 - Desarrollar un informe anual que destaque los logros académicos y las innovaciones de los estudiantes.
 - Presentar historias de éxito en periódicos locales y boletines comunitarios.
 - Interactuar con los exalumnos para compartir historias de éxito y logros.
 - Establecer un intercambio regular de noticias y conexiones con las escuelas afluentes.

Metas, Objetivos, Estrategias y Tácticas, Continuación

Objetivo 2: Establecer Hojas Informativas y de Presumir en la Escuela

- Estrategia: Desarrollar hojas informativas sobre cada escuela que destaquen los programas, los horarios, las materias optativas (cuando corresponda), los clubes, las oportunidades de participación de los padres y utilizarlo como contenido en el sitio web de las escuelas, información para proporcionar a los agentes y a las posibles familias, así como a los posibles empleados de la escuela.
- Tácticas:
 - Desarrollar un informe anual que destaque los logros académicos y las innovaciones de los estudiantes.
 - Presentar historias de éxito en periódicos locales y boletines comunitarios.
 - Interactuar con los ex alumnos para compartir historias de éxito y logros.

Objetivo 3: Posicionar al Distrito como el Mejor Lugar para el Empleo

- Estrategia: Estrategia: Lanzar una campaña de marca de empleo.
- Tácticas:
 - Desarrollar una sección dedicada a las trayectorias profesionales en el sitio web del distrito.
 - Crear perfiles en video de los miembros del personal destacando sus experiencias positivas.
 - Desarrollar una propuesta de marca clara de por qué es genial trabajar en el distrito, qué es diferente del distrito y cómo es trabajar allí.
 - Desarrollar tarjetas informativas con la marca del distrito que destaquen los diferentes trabajos en el distrito.
 - Implementar testimonios de empleados en materiales de reclutamiento, para el sitio web del distrito y para usar en las páginas de LinkedIn y redes sociales del distrito.
 - Utilizar a los empleados como embajadores del distrito para reclutar nuevos trabajadores y representar al distrito en ferias de empleo y eventos comunitarios.
 - Aumentar la publicación de trabajos y publicaciones atractivas en LinkedIn.

Objetivo: Promover la Diversidad y la Inclusión del Distrito

Objetivo 1: Celebrar y Comunicar la Diversidad

- Estrategia: Promover la diversidad a través de la narración de historias, mediante la campaña "Corazones y Mentes".
- Tácticas:
 - Desarrollar una serie de historias en video con diversos estudiantes, personal y familias compartiendo sus historias de cómo las escuelas del distrito/el distrito los han ayudado a sentirse incluidos y bienvenidos.

Metas, Objetivos, Estrategias y Tácticas, Continuación

- Destacar los eventos culturales y las celebraciones en boletines informativos y en las redes sociales.
- Organizar paneles o eventos virtuales que muestren las experiencias de diversos miembros de la comunidad.

Objetivo 2: Comunicar Prácticas Específicas de Diversidad e Inclusión

- Estrategia: Desarrollar una campaña de concientización sobre prácticas inclusivas.
- Tácticas:
 - Crear infografías y carteles visualmente atractivos que muestren prácticas inclusivas.
 - Presentar historias de éxito de iniciativas inclusivas en boletines informativos y en el sitio web.
 - Considerar la posibilidad de organizar eventos que cuenten con la participación de los padres para celebrar las diversas culturas de todo el distrito; Utilizar estos eventos para educar a los padres sobre cómo pueden ayudar a sus hijos a tener éxito.
 - Fomentar proyectos liderados por estudiantes que promuevan la diversidad y la inclusión.

Objetivo: Potenciar y apoyar al Distrito como una Influencia Unificadora en la Comunidad

Objetivo 1: Establecer y Promover Valores Compartidos en Todo el Distrito

- Estrategia: Desarrollar valores compartidos en todo el distrito.
- Tácticas:
 - Organizar un foro comunitario con los padres, el personal, los estudiantes y los miembros de la comunidad para discutir y desarrollar valores que se comparten en el distrito basados en la cultura del campus/empleador, PBIS, MTSS y prácticas restaurativas.
 - Incorporar los aportes/comentarios continuos de los estudiantes a través del Comité Asesor Estudiantil.
 - Sintetizar estos valores y comunicarlos en todo el distrito a través de una campaña de un año de duración que utilice enfoques de comunicación integrados.

Objetivo 2: Destacar las Oportunidades de Colaboración Comunitaria y Aumentar el Compromiso con Nuestros Asociados en la Comunidad

- Estrategia: Establecer un plan de participación con nuestros socios de la comunidad.
- Tácticas:
 - Programar reuniones periódicas con la Junta de Supervisores del Condado de Sonoma, el Concejo Municipal de Santa Rosa / la oficina del administrador de la ciudad de Santa Rosa.

Metas, Objetivos, Estrategias y Tácticas, Continuación

- Organizar eventos de colaboración con instituciones educativas y organizaciones comunitarias.
- Participar en foros comunitarios y mesas redondas.
- Implementar un mecanismo de retroalimentación para los representantes a través de encuestas y sesiones de retroalimentación.
- Reconocer regularmente a los socios de la comunidad a través de los canales de comunicación del distrito y un evento anual.
- Utilizar a los empleados como embajadores de los socios comunitarios en los eventos del distrito y de la comunidad.
- Estrategia: Fomentar eventos de participación comunitaria.
- Tácticas:
 - Organizar y promover foros comunitarios regulares para discutir y opinar sobre las iniciativas del distrito.
 - Establecer asociaciones con organizaciones locales para eventos y proyectos conjuntos.
 - Organizar oportunidades de voluntariado en todo el distrito.
 - Establecer un grupo de trabajo de colaboración comunitaria para identificar oportunidades para unir a la comunidad de diversas maneras.

Objetivo: Mejorar la Participación y el Compromiso en las Reuniones del Distrito y de la Escuela

Objetivo 1: Fomentar una Representación más Diversa en las Reuniones

- Estrategia: Implementar un plan de participación comunitaria para diversificar la representación de los padres en los comités escolares.
- Tácticas:
 - Implementar un acercamiento enfocado a diversas comunidades mediante la participación de FEF, personal del sitio o padres voluntarios que compartan el mismo idioma y antecedentes culturales que las comunidades objetivo con las que el distrito pretende conectarse.
 - Diversificar los formatos de las reuniones, incluidas las sesiones virtuales, presenciales y temáticas.
 - Establecer una junta asesora de la comunidad para proporcionar información sobre los temas de la reunión.
 - Ofrecer incentivos o reconocimiento por la participación diversa.
 - Promocionar reuniones a través de múltiples canales para llegar a un público más amplio.

Objetivo 2: Fomentar una Representación más Amplia de los Empleados en los Comités del Distrito

- Estrategia: Lanzar una iniciativa para la participación de los empleados.
- Tácticas:
 - Promover las oportunidades del comité asesor a través de canales de comunicación interna.

- Proporcionar capacitación sobre los beneficios y responsabilidades de la participación del comité.
- Establecer un sistema de rotación para garantizar una representación equitativa.
- Reconocer y celebrar las contribuciones de los miembros del comité.

El plan de trabajo completo de estas metas, objetivos, estrategias y tácticas incluye cronogramas, recursos y medidas de evaluación asociadas con cada táctica.

CONCLUSIÓN

El Distrito Escolar Santa Rosa City Schools valora las comunicaciones proactivas, y sus representantes creen que el distrito se está comunicando bien. El distrito tiene y está utilizando varios canales de comunicación. Las plataformas actuales que se utilizan para las comunicaciones del distrito pueden mejorarse y fortalecerse, y utilizarse de manera más consistente para permitir que el distrito tenga la oportunidad de mejorar su reputación, contar su historia y brindar un excelente servicio al cliente a cada una de sus audiencias, y fortalecer sus relaciones con sus partes interesadas. Además, el distrito tiene la oportunidad de desarrollar capacidades y sistemas de comunicación para comunicarse con sus audiencias de manera más efectiva, consistente y oportuna.

Al enfocarse en las metas clave, el Distrito Escolar Santa Rosa City Schools se posicionará como "el distrito de elección" para la enseñanza, el aprendizaje y el rendimiento estudiantil de calidad, y establecerá, ejecutará y apoyará comunicaciones y relaciones públicas bien planificadas, organizadas y centralizadas para el distrito y sus escuelas.

APÉNDICES

[Resúmenes de la Respuesta a la Encuesta de Comunicación](#): - Empleados, padres, que hablan inglés, padres de habla hispana

[Resúmenes de las Respuestas de los Grupos Focales](#) (incluye estudiantes, padres, empleados clasificados y certificados, grupos focales administrativos y entrevistas con la mesa directiva)



**Santa Rosa City Schools
Communication Strategic Plan
2024-2027**

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EXECUTIVE SUMMARY

Santa Rosa City Schools is the largest school district in Sonoma County and serves approximately 15,000 students to its 24 schools, including nine elementary schools, four middle schools, five high schools, and one continuation high school. The district also has four dependent charter schools, including French and Spanish immersion schools, a K-8 charter school for the arts, and a nationally-recognized accelerated charter school, and one independent charter school.

The reputation and perception of Santa Rosa City Schools is challenged by a number of factors, most prominently, the death of a student on one of its campuses in the prior school year and campus violence incidents during the current school year, which is layered on the challenges related COVID pandemic school shutdowns in 2020 and wildfires that destroyed two district schools and the homes of nearly 900 students and staff members in 2017. This challenge is further exacerbated by local media coverage that focuses on covering negative stories about the district. Further, the district's challenges in meeting funding needs to provide competitive wages to teachers and staff impacts the district's ability to retain and attract employees.

Despite these challenges, the district has incredible opportunities to promote its assets, including: its commitment to equity and diversity, visual and performing arts programs, sports, and magnet programs, its emphasis on A-G requirements and ethnic studies, and the district's historic significance and creativity in community schools. The district also has opportunities to engage and amplify its diverse student, parent and staff voices and perspectives.

The Santa Rosa City Schools communication strategy focuses on five key strategic goals:

- Continue to strengthen and enhance the district's transparency and comprehensive communication program
- Promote the district as a district of choice for families and employees
- Promote the district's diversity and inclusivity
- Enhance and champion the district as a unifying influence in the community
- Enhance participation and engagement in district meetings

KEY FINDINGS

A detailed strengths, weaknesses, opportunities and threats analysis is included in the full strategic plan. The following is a summary of the key findings from the research conducted as part of the strategic plan:

- Approximately 45% of parents have a neutral, negative or very negative opinion about the district as a whole. Approximately 54% of parents have a positive or very positive opinion about the district as a whole. However, 70.5% of parents have a positive or very positive opinion about the education their children are receiving.
- With the exception of diversity and inclusion, there is a lack of alignment between district and community values.
- While current communications efforts are strategic, they are challenged by the district's internal capacity to be fully implemented.
- The school sites are the hub of and key to effective communications, both internally and externally. There is a wide disparity in the communications capabilities among school sites.

KEY FINDINGS, CONTINUED

- Employees and parents feel well-informed and the District uses a variety of communications mechanisms, with varying levels of consistency, proficiency and success.
- As a district, Santa Rosa City Schools has great stories to tell, but it can tell its stories better.

SNAPSHOT OF SANTA ROSA CITY SCHOOLS COMMUNICATION STRATEGY

The following provides a summary of the Santa Rosa City Schools Communication Strategy. The specific tactics are included in the full Communication Strategic Plan and evaluation metrics and timelines are included in its associated workplan.

Goal: Continue to Strengthen and Enhance District’s Transparency and Comprehensive Communication Program

Key Objectives:

- Increase Representation of Student and Staff Voices
- Expand Communication Accessibility for Families without Electronic Means
- Implement Consistent and Proactive Communication Practices Across School Sites
- Strengthen Crisis Communication Protocols
- Improve Communication Channels and Customer Service for All Audiences
- Address Information Gaps for Employees
- Improve Transparency and Communication of Committees and Student Group Activities
- Increase Communication Office’s Capacity to Provide Proactive District Communications and Increased Media Engagement and Coverage of Positive District Stories

Goal: Promote the District as a District of Choice for Families and Employees

Key Objectives:

- Showcase Academic and Student Achievements and Success Stories
- Establish School Brag/Fact Sheets
- Position the District as the Best Place for Employment

Goal: Promote the District’s Diversity and Inclusivity

Key Objectives:

- Celebrate and communicate Diversity
- Communicate Specific Diversity and Inclusivity Practices

Goal: Enhance and Champion the District as a Unifying Influence in the Community

Key Objectives:

- Establish and Promote Districtwide Shared Values
- Highlight Opportunities for Community Collaboration and Increase Engagement with Community Partners

Goal: Enhance Participation and Engagement in District Meetings

Key Objectives:

- Increase Diverse Representation in Meetings
- Encourage Broader Employee Representation on District Committees

By implementing the strategies and tactics that support these goals and key objectives, Santa Rosa City Schools can effectively achieve its communication goals and objectives, fostering a positive and engaged educational community.

GUIDING PRINCIPLES

- All communication efforts must be tied to the District’s goals.
- There is a positive and convincing relationship between communications and family and community involvement, which, in turn, results in improved student academic achievement, including higher grade point averages and scores on standardized tests, more classes passed, higher enrollment in more challenging academic classes, better attendance and improved behavior at home and at school.
- Quality education and effective communication go hand-in-hand. Positive reputations are not developed solely through effective communication. Conversely, a district with quality educational programs will not garner the support it deserves without an effective communication program that keeps its staff and community informed and allows for two-way dialogue and interaction.
- Strategic communication requires research and evaluation.
- Everyone in the District is a communicator and an ambassador.
- The communication effort should focus on engaging stakeholders to take action on behalf of students.
- Leveraging relationships is superior to paper and mass media for engaging audiences.
- Technology is imperative for supporting an efficient, timely and effective system of communication.
- Strategic communication and community engagement is a management function.

SITUATION ANALYSIS

The Santa Rosa City School District is the largest preschool-grade 12 school district in Sonoma County, California, located about an hour north of San Francisco.

The district's community is diverse. Students and families speak 49 languages, with the majority speaking English and/or Spanish. There are approximately 2,600 English language learners in the district's schools, which have bilingual family engagement facilitators, to help families make connections. The district values diversity and has been recognized statewide for its Equity and Social Justice Initiative, which has been embraced by the district's 1,600 teachers and staff, who have adopted the district's motto of "Embrace. Engage. Empower."

Given the district's demographic and needs, the district and its community partners provide a variety of different services to support the whole student and their families, including: parent education, health services, and counseling. After the wildfires, the district worked with community partners to open an Integrated Wellness Center, which continues to provide free counseling and referrals, academic support, and school nurse services to any area families.

District Vision: SRCS will send students into the world empowered to find purpose, think critically, embrace diversity, work together, adapt to our changing planet, and live healthy and fulfilling lives.

District Mission: SRCS ensures equitable access to a transformative educational experience grounded in the assets of our students, staff, and community. We nurture the whole student in an engaging, challenging, and safe environment. We recognize and value each student's individuality and our community's cultural wealth.

Primary Strengths, Weaknesses, Threats, and Opportunities (SWOT): The reputation and perception of Santa Rosa City Schools is challenged by a number of factors, most prominently, the death of a student on one of its campuses in the prior school year and campus violence incidents during the current school year. This tragedy occurred just a couple of years after COVID pandemic school shutdowns and five years after wildfires destroyed two district schools and the homes of nearly 900 students and staff members. This challenge is further exacerbated by local media coverage that focuses on covering negative stories about the district. Further, the district's challenges in meeting funding needs to provide competitive wages to teachers and staff impacts the district's ability to retain and attract employees.

Despite these challenges, the district has incredible opportunities to promote its assets, including: its commitment to equity and diversity, visual and performing arts programs, sports, and magnet programs, its emphasis on A-G requirements and ethnic studies, and the district's historic significance and creativity in community schools. The district also has opportunities to engage and amplify its diverse student, parent and staff voices and perspectives.

STRENGTHS, CHALLENGES/THREATS, AND OPPORTUNITIES ANALYSIS

In this section, the Santa Rosa City School District's strengths, weaknesses, opportunities, and threats (SWOT) are analyzed from a communications and public relations perspective, based on stakeholder feedback. A summary of stakeholder focus groups and survey responses are included in the appendix, for reference.

Strengths

- Diversity and Inclusion:
 - Commitment to Social Justice:
 - Values align with social justice, inclusivity, and cultural diversity.
 - Clear actions and programs supporting social-emotional learning (SEL) and inclusivity.
 - District's representation of diverse communities highlighted.
 - Consistent strengths in community engagement across generations.
 - Commitment to inclusion and understanding.
 - Emphasis on embracing various cultures.
 - Recognition of progressive approaches and a willingness to do things differently.
 - Support for Diverse Needs:
 - Acknowledgment of efforts to support students learning English or with learning disabilities.
 - Recognition of teachers providing help and contributing to maintaining a good learning environment.
- Positive School Environment:
 - Emphasis on kindness, connections with teachers and students, and a safe and welcoming school environment.
 - Recognition of efforts by teachers and administrators contributing to a positive school experience.
- Student Engagement and Pride:
 - Positive feedback about spirited schools, pride in schools, and students enjoying their time.
- Appreciation for various sources of information, including ParentSquare, social media, and school announcements.
- Professional Growth and Accessibility:
 - Opportunities for professional growth.
 - Accessibility and responsiveness to employee inquiries.
- Programs and Initiatives:
 - Commended visual and performing arts programs, sports, and magnet programs.
 - Emphasis on A-G requirements, ethnic studies, and progressive ideas.
 - Recognition of historic significance and creativity in community schools.
- Communication Sources:
 - Consistent use of platforms (ParentSquare, Remind, email, phone) for communication.
 - Positive views on the potential of social media, especially for student-driven content.

Strengths, Continued

- Caring, Competent and Quality Teachers and Learning Resources
 - Strong recognition of teachers' caring and competent nature.
 - Appreciation for the mix of veteran and newer teachers fostering a diverse teaching community.
 - Appreciation for resources and support available to students
- Commitment to Doing Good:
 - Shared belief that people genuinely want to do good things within the district.
- Dedicated Staff:
 - Positive recognition for staff's dedication and willingness to contribute.
- Benefit Packages and Schedule:
 - Recognition of great benefits and work schedules.

Challenges/Threats

- School Safety and Lack of Information:
 - Concerns about school safety and incidents affecting students' feelings of safety.
 - Lack of information hinders student voices from being heard.
- Negative Perceptions and Misconceptions about Schools:
 - Recognition of misconceptions about specific schools, including misunderstandings about Ridgeway, Comstock, and conflicting views on different schools.
 - Negative perceptions related to underpayment, student safety concerns, school segregation, gang violence, and a lack of responsiveness to the community.
 - Lingering memories of past incidents affecting trust.
 - Perceived racial issues within schools.
 - Negative perceptions include overwhelmed staff, safety concerns, and a reputation for lower pay for admin positions.
 - Negative press coverage impacting the perception of student behavior and the district's image.
 - Misconceptions about district leadership's control and influence, leading to communication challenges.
 - Negative perceptions from past events, impacting families' views of certain schools and student safety.
 - Perceived challenges in communication effectiveness and potential biases in local media.
 - Struggles with negative public perceptions, such as being perceived as radical leftists or facing resistance to change.
- Diversity in Hiring:
 - Difficulty in hiring diverse teachers, possibly a broader issue in Sonoma County.
- Educational Programs and Equity:
 - Challenges in supporting English Learner (EL) programs and language emphasis.
 - Perception of a lack of equity among schools in terms of resources and demographics.

Challenges, Continued

- **Communication Challenges:**
 - Overwhelming email volume and challenges in filtering out important information.
 - Mixed views on internal communication tools like Communicado, suggesting the need for improvement.
 - Concerns about overuse of communication channels, especially ParentSquare and email.
 - Inconsistencies and lack of currency in district websites.
 - Challenges related to data-driven jargon without tangible results.
 - Mixed views on the effectiveness of social media communication.
 - Desire for more positive news and improved communication accessibility.
 - Communication difficulties with the district, administrators, and board members.
 - Common acknowledgment of outdated websites that need an overhaul.
 - Concerns about accessibility for parents without computers or smartphones.
 - **Engagement Challenges:**
 - Challenges in engaging less-involved parents and the broader community.
- **Employee Compensation and Retention:**
 - Concerns about inadequate pay for specific roles.
 - Challenges in retaining experienced staff due to salary caps and higher pay for temporary positions.
 - Taking on extra responsibilities without additional compensation due to staffing shortages.
 - Perception of increased workload, with a shift towards focusing more on Social Emotional Learning (SEL) than academic preparation.
 - **Employee Recognition:**
 - Perception of a district culture where classified staff is not adequately recognized.
 - Individual talents and skill sets of classified staff are not acknowledged at the organizational level.
 - **Staff Retention and Promotion Issues:**
 - Perception of competent individuals leaving while incompetent ones get promoted, affecting staff retention.
- **Cumbersome Administrative Processes and Implementation Gaps:**
 - Comparison of the district to a "lumbering aircraft carrier," highlighting slow processes for implementing changes.
 - Concerns about a myopic view, lack of realistic approaches, and a vision-implementation gap.
 - Inconsistency and lack of follow-through in district initiatives, hindering progress.
 - Bureaucratic hurdles for addressing simple issues, leading to frustration.
 - Recent transitions in leadership and programs, leading to skepticism and challenges in obtaining buy-in from staff.
- **Safety Concerns:**
 - Genuine safety concerns, with reported assaults on staff and a perception that safety issues are not adequately addressed.

Challenges, Continued

- Financial and Enrollment Concerns:
 - Financial challenges and declining enrollment due to various factors.
 - Anxiety and difficulties in planning due to enrollment declines and resource constraints.
 - Broken funding structures and difficulties in diversifying approaches to funding.
 - Struggles in meeting funding needs, especially for a living wage to teachers and staff.
 - Facilities in need of repairs and discrepancies in perceptions about the East vs. West side divide.

Opportunities

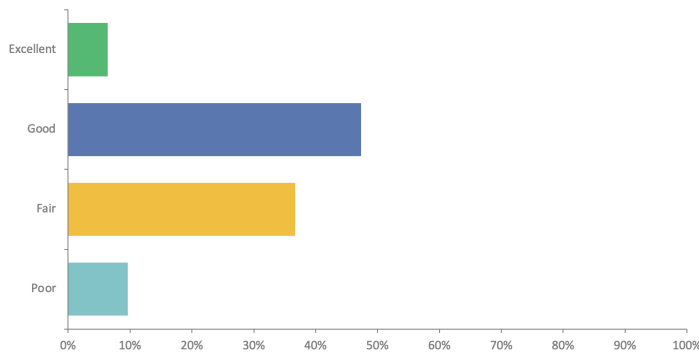
- Increase representation of student and staff voices through expanded “Hearts and Minds” story-telling campaign
- Expand communication accessibility for families without electronic means through targeted outreach
- Implement consistent and proactive communication practices across school sites through expanded resources and capacity building and reinforced crisis communication protocols
- Improve communication channels and customer service for all audiences.
- Address information gaps for employees
- Improve transparency and communication of task force activities
- Increase Communication Office’s capacity to provide proactive communications through increased staffing
- Increase media engagement and coverage of positive district stories

Audiences

Internal Audiences: Internal audiences of the Santa Rosa City School District include the following: current district parents, students, teachers, classified staff, certificated staff, administrators, and board of education members. Some of these audiences are further defined, as follows:

Parents: Parents are increasingly coming from the millennial and Gen Z generations, which has shown a high reliance on online communications, particularly social media use. In addition, with 36.5% of English language learners, SRCS’s parent audience has a variety of communication needs that range from translation to access needs.

Q33: Please rate your overall satisfaction with the district's communications efforts.

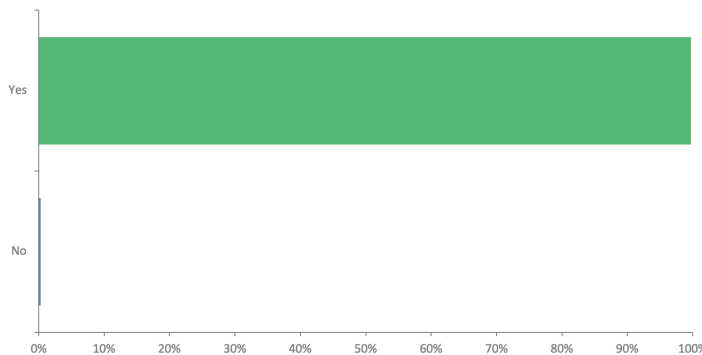


A survey of all SRCS parents was conducted in November 2023, and was available online and printed, and translated into English and Spanish. A total of 891 parents (754-English and 137 Spanish). This survey collected data about parents' access to communication devices, communication preferences, and perceptions and attitudes about the district and its customer service.

This data will be used to establish baseline goals for the district's communication efforts, as well as inform the district's communication practitioners about the most effective means for communication with parents, as well as their communication preferences. The full survey results are included in the appendix, and in the information that follows, a summary of the survey results is provided to highlight parent access, preferences and attitudes about the district and its communications.

Overall, a majority (approximately 62.2%) parents rate the district's communications efforts as good or excellent, with significantly higher ratings among Spanish language parents, which is reflective of the success of the district's diversity and inclusion initiatives. Many of the goals and tactics in this marketing and communication strategic plan are intended to increase the percentage of parents who rate the district's communication efforts as excellent.

Q8: Is your cell phone a "smart" phone (internet-capable)?



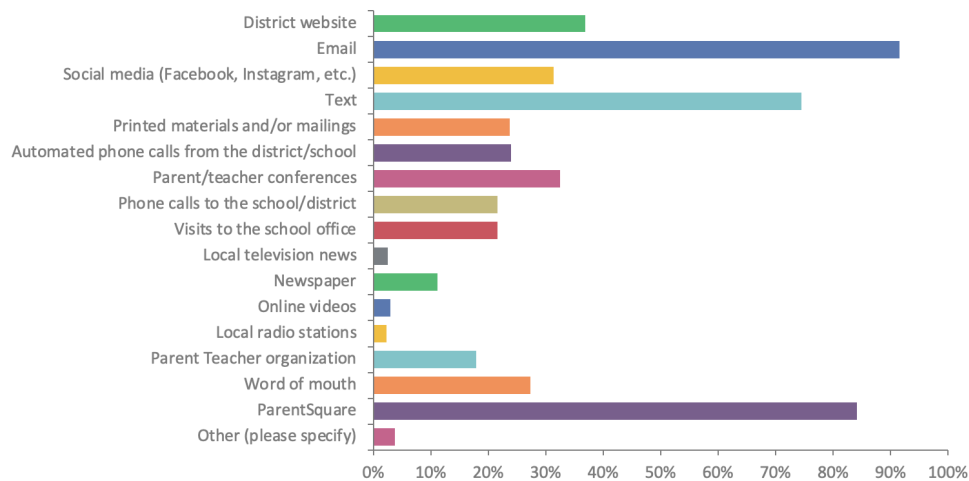
Parent access to communications: Of the survey participants, 97% (94.7% Spanish speaking, 99.7% English speaking) of parents have access to a "smart" (or internet capable) phone, and nearly 100% have access to a cell phone. Santa Rosa City School District is already taking advantage of the many opportunities to leverage its online communications and texting to reach parents, particularly

with its use of the ParentSquare communication platform. At the same time, special care should be taken with the communications means and approaches for the 8.4% of parents who do not have internet access (the majority of which are Spanish speaking). Printed communications, texting and

automated phone calls continue to be highly valued by the majority of parents, and serve as means of communication that do not require internet access. Santa Rosa City School District parents have a number of means--both electronic and printed--to access information about the district. Of the parents who have access to a cell phone, 95% have calling and texting services, and 80-85% have web browsing and mobile application services.

The district and its schools provide parents a number of different ways to receive communications, including email, printed materials, website information, social media, and ParentSquare, which also includes texting to parents. As shown in the table below, email, text, and ParentSquare are the most highly utilized communication methods used by parents. Based on survey responses, 81.4% of parents feel somewhat to extremely informed, though parent focus group responses and open-ended survey responses indicate that parents would like to receive more timely information and updates during campus incidents/crises.

Q9: Please, select all of the communication methods you currently use to receive information regarding Santa Rosa School District schools.

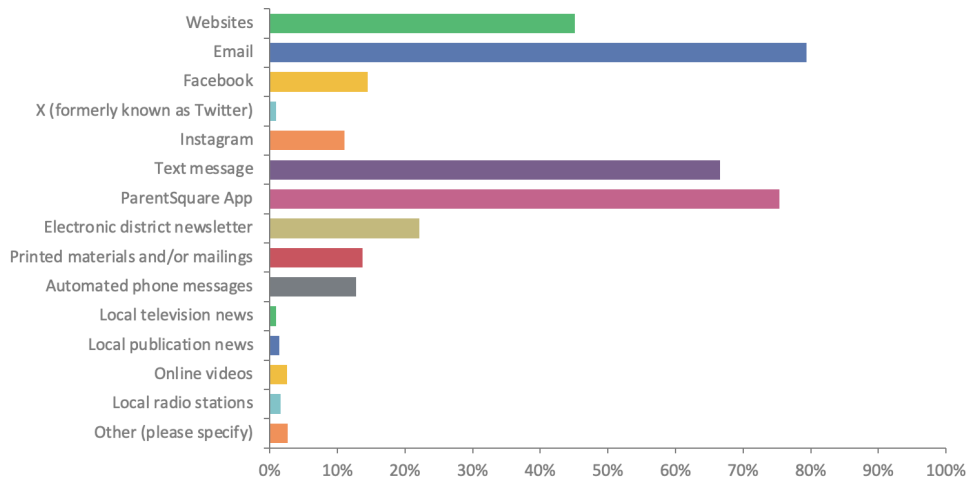


Parent preferences regarding communications:

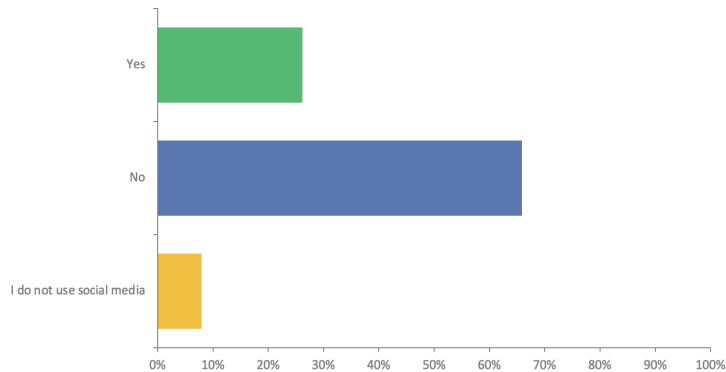
Parents in the Santa Rosa City School Districts are interested in a number of different pieces of news and information from the district, with news, event schedules, their own children’s grades and attendance, and news about student achievement topping their preferred topics of information. Most (81.4%) of parents would prefer to receive information via email, ParentSquare (78.4%) and text (77.5%). Feedback from parent focus groups indicates that periodically mailed printed updates would be well-received by parents, and that they would also prefer more direct updates from the district administration.

Although just 38% of parents use the schools’ websites to obtain information, this number will likely increase when website updates are occurring on a consistent basis and the information is relevant to parents’ preferences and needs. Parents use school websites to obtain information pertinent to their needs, including up to date information about events, parent resources, and news.

Q16: Please select all of the communications methods you would PREFER to use for information about our schools and district



Q17: Do you follow our district on social media?

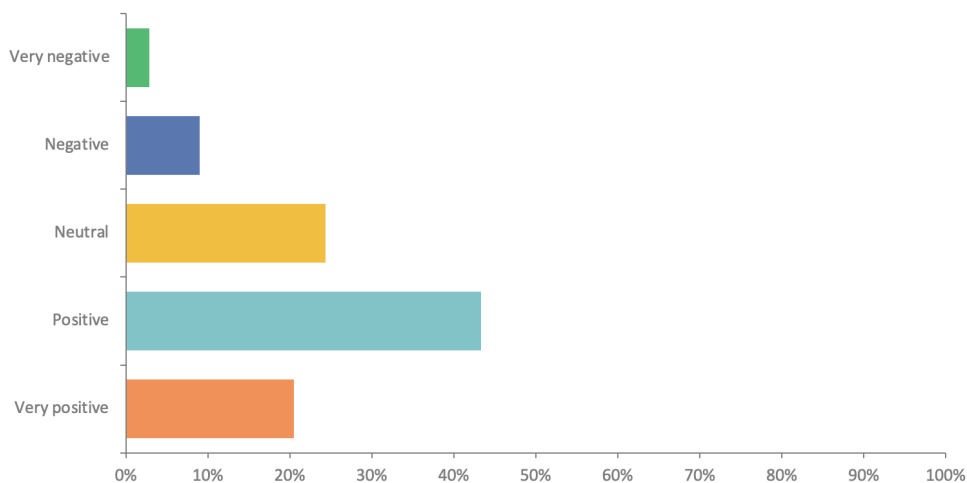


Social Media: The use and preference of utilizing social media as a source of information about the district is fairly low: 31.2% of parents follow the district on social media, and 15.9% indicated that they prefer to utilize a social media platform for news and information about the schools and the district. For schools, approximately 50% of parents follow their child's school on social media and

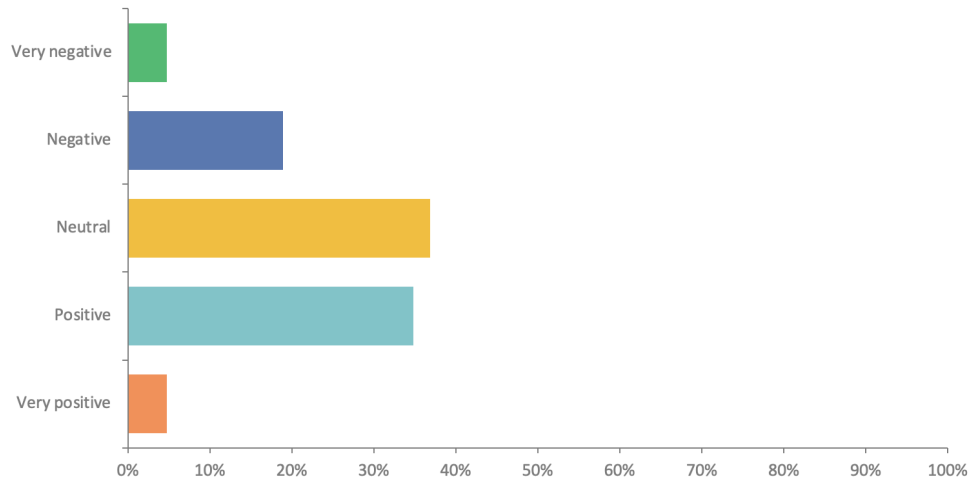
50% do not. The percentage of parents indicating that they are not on social media was low in comparison to the number who responded that they do not follow the district or school on social media, so this is not a significant factor in these responses.

Parent attitudes regarding Santa Rosa City School District: Approximately 45% of parents have a neutral, negative or very negative opinion about the district as a whole. Approximately 54% of parents have a positive or very positive opinion about the district as a whole. However, 70.5% of parents have a positive or very positive opinion about the education their children are receiving.

Q31: Please rate your overall opinion about the education your child(ren) is/are receiving:



Q32: Please rate your opinion about Santa Rosa City Schools as a whole:



As outlined in the Executive Summary, the recent tragedies and ongoing incidents concerning student safety, along with misconceptions about the district’s schools (shared in the focus groups) has a culminating negative impact on parent perceptions.

Students: All the schools have strong student councils, give a voice to the student councils and positive behavior interventions and supports. Student input was gathered through a focus group that included a cross section of students from various schools and grade levels in the district.

Strengths: Students noted the following strengths about Santa Rosa City Schools, which can be incorporated into district communications and public relations tactics:

Positive School Environment:

- Emphasis on kindness, connections with teachers and students, and a safe and welcoming school environment.
- Recognition of the efforts of teachers and administrators in contributing to a positive school experience.

Support for Diverse Needs:

- Acknowledgment of efforts to support students who are learning English or have learning disabilities.
- Recognition of teachers who provide help and contribute to maintaining a good learning environment.

Students, Continued

Student Engagement and Pride:

- Positive feedback about spirited schools, pride in schools, and students enjoying their time at school.
- Appreciation for various sources of information, including ParentSquare, social media, and school announcements.

Challenges: Students noted the following challenges, which echo those described by parent and staff focus groups:

School Safety and Lack of Information:

- Concerns about school safety and incidents that affect students' feelings of safety.
- Lack of information about how the district works, hindering students from having their voices heard.

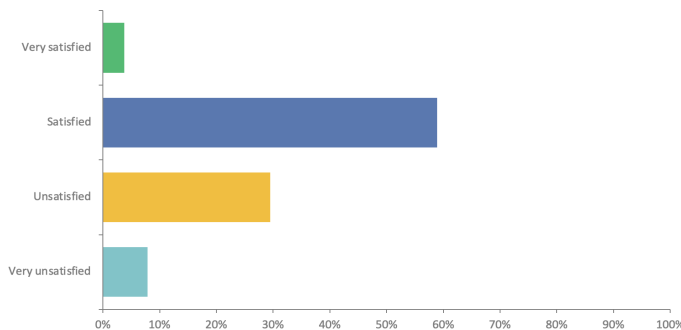
Misconceptions about Schools:

- Recognition of misconceptions about specific schools being portrayed negatively.
- Examples include misunderstandings about Ridgeway, Comstock, and conflicting views on different schools.

Staff

Santa Rosa City Schools has a number of different classified, certificated, confidential and administrative employees, including Family Engagement Facilitators, who support and serve as a liaison for the school, students, and parents.

Q20: Please rate your overall satisfaction with district communications.

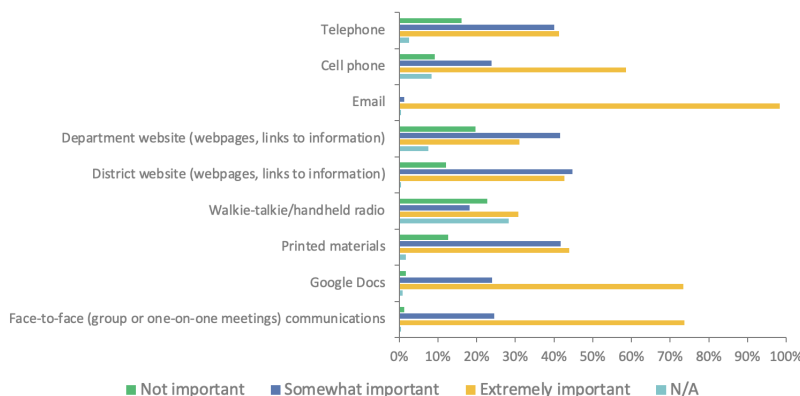


An employee survey was administered online and in a print format (for employees who do not access a computer during their workday) in November 2023. There were 241 employees who completed the survey, the majority of which were school site certificated staff, followed by school site classified staff. This survey collected data

about access, preferences and attitudes of employees regarding district communications. Employees were also included in focus group meetings. In the information that follows, a summary of the survey results and focus groups is provided. The data from the surveys will be used to provide benchmark data in establishing the goals of this marketing and communication strategic plan, as well as providing district communication practitioners information about the most effective means and preferences related to communications.

Overall, approximately 62.6% of employees are satisfied or very satisfied with the district's communication efforts. Many of the goals and tactics in this marketing and communication strategic plan are intended to increase the percentage of employees who rate their satisfaction as very satisfied in the district's communication efforts.

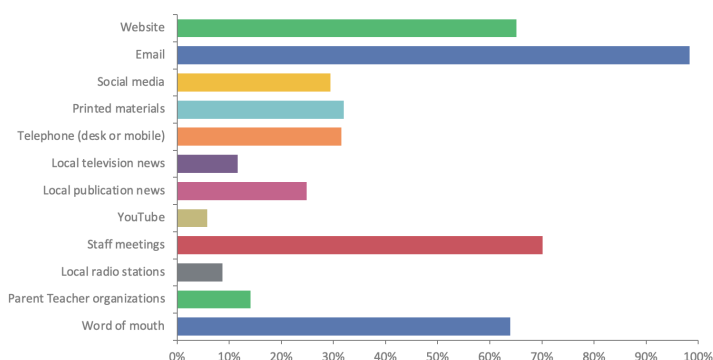
Q6: Please rate the importance of the following as it relates to the manner in which you perform your job functions (communicating with fellow staff members and/or customers):



Employee access to communications: The majority of district employees (97.1%) use a computer as part of their job functions, and 99.6% use email as a communication tool, followed by web browsing (93.8%) and texting (78.8%). Employees rated email as extremely important to their job functions, and 93% indicated that

Google Docs and face to face meetings are important or extremely important to their job function.

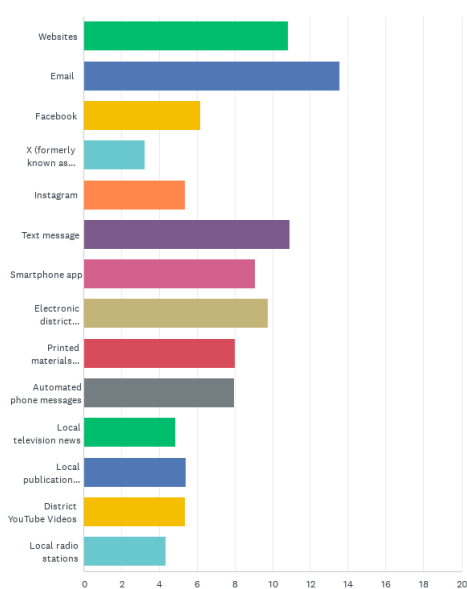
Q8: Which of the following communication methods do you currently rely on for information regarding the district? Select as many that apply.



Similarly, employees obtain information about the district mostly through email, but it should be noted that approximately 92% of employees use the district's websites to obtain information about the district and its schools, and 65.1% indicated that using department web pages is important or

somewhat important to performing their job functions.

Q12 Please rank the the communications methods in the order that you would PREFER to receive for information about the district (1=highest; 14=lowest)



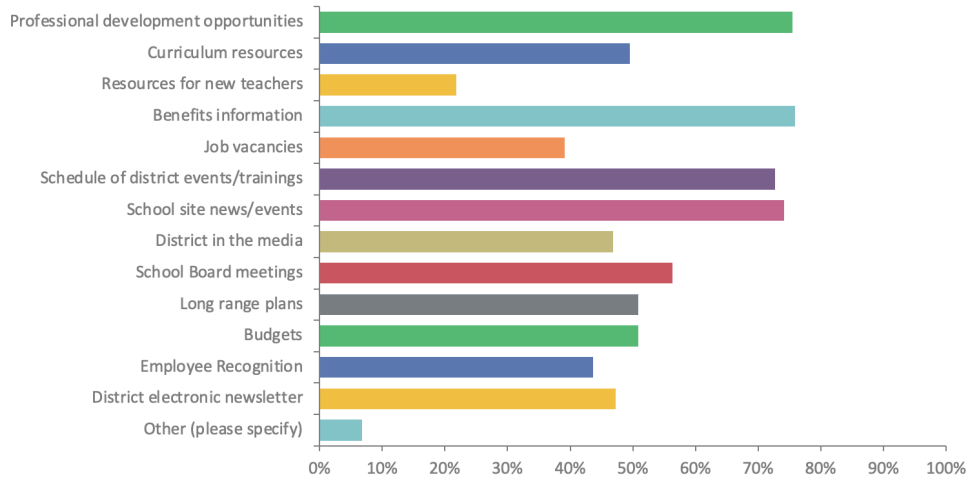
Employee communication preferences: Similar to parents, employees prefer to receive information about the district through email, the website, and text.

There are a number of different areas that employees indicated their interest in receiving more information, some of which coincide with parents' preferences--such as a schedule of events/calendar and school site news and information--and some of which are specifically employee-focused, such as professional development opportunities (75.5%), benefits information (75.9%), and curriculum resources (49.5%).

Due to the fact that these are

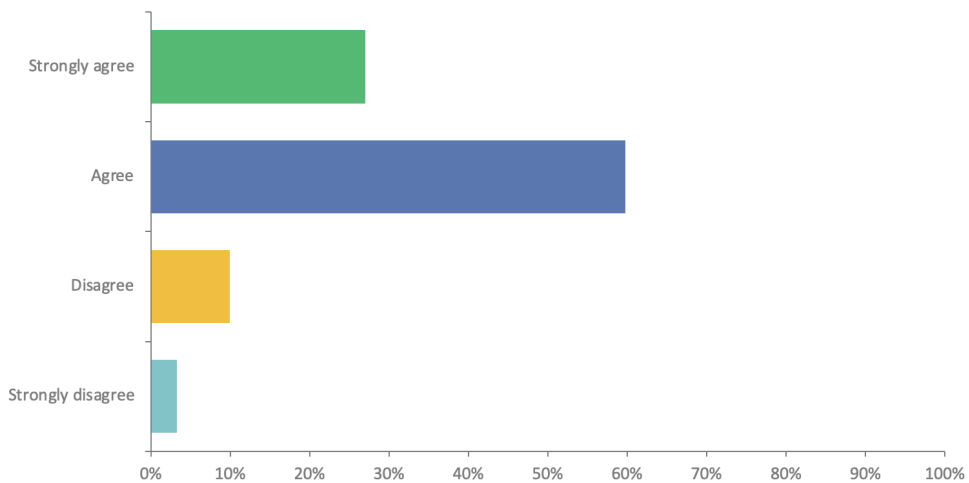
employee, not public, resources, strong consideration should be given to developing an employee-facing intranet site where employee information can be shared and accessed on a regular basis.

Q13: Select all of the information in which you are interested in receiving and/or with which you would like to keep up-to-date.



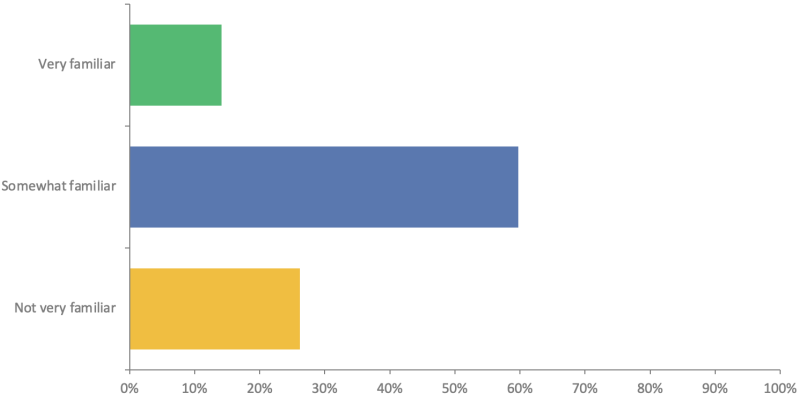
Employee attitudes: In the employee focus groups and surveys, Santa Rosa City Schools employees expressed a wide level of satisfaction in their employment in the district, as well as a strong sense of feeling valued:

Q19: To what extent do you agree with the following statement: I am a good ambassador in the community for Santa Rosa City Schools District.

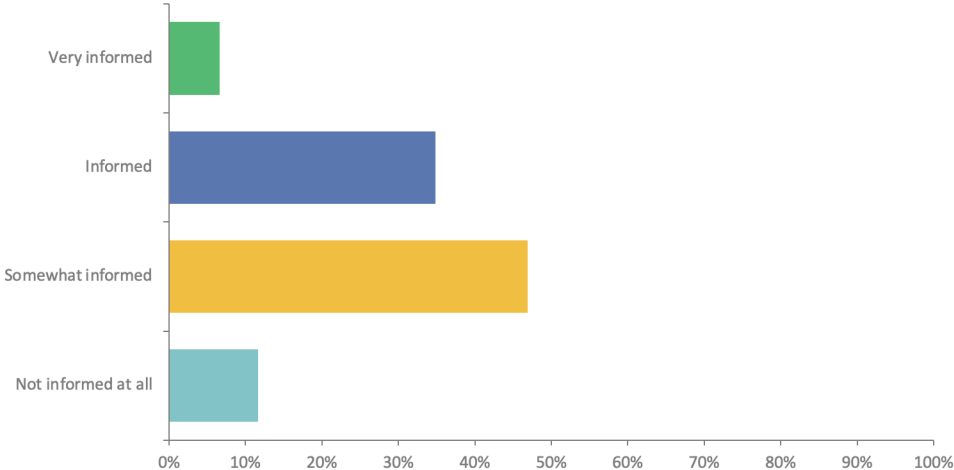


Approximately 87% of employees feel that they can be a good ambassador for the Santa Rosa City School District. This is a high percentage, likely due to the ways in which employees already feel somewhat informed to very informed about the district (89%). This also may be due to approximately 74% of employees indicating that they are somewhat to very familiar with the district's goals.

Q16: How familiar are you with the district's goals?



Q15: As a Santa Rosa City Schools District staff member, I feel



The goals and tactics outlined in this marketing and communication strategic plan address ways in which the district can use its communication channels and employee ambassadors to increase

employee knowledge of district goals and information, and serve as ambassadors in the community and to new employees.

External Audiences: External audiences of the Santa Rosa City School District include the following: media representatives, including a local newspaper (Press Democrat) as well as the Bay Area media market (television, radio and newspaper); community and business partners; and the greater Santa Rosa and Sonoma county community.

Communication Platforms

The Santa Rosa City School District currently utilizes a few different means to communicate to its internal and external audiences, including email, committee and board meetings, the district website, social media, ParentSquare and the Communicado. A brief assessment of these communications is provided below:

Website

The district and schools websites use the Finalsite content management system, which recently implemented structural and aesthetic updates to all of the district's and schools' websites. The district and schools were challenged with the timing of these updates by Finalsite, which did not allow for time to clean up and update content before the changes occurred, and therefore resulted in some confusion by parents and staff. These updates will be completed in the near future, and the communication strategy incorporates tactics that highlight the need for consistency in information across all school websites.

Social Media

The district maintains Facebook, Instagram and X (formerly Twitter) profiles. On Facebook, the posts are up to date, and the content is well-written with some engagement and interactions. The district has 5,000 followers on Facebook, 1,495 on Instagram (where there is a higher amount of engagement and interactions) and 1,300 on X (with a lower amount of engagement).

Overall, the district has an effective social media strategy that balances consistent posting of news, information/announcements, stories and engaging posts. Continuing to keep the focus on highlighting people (students and staff) also shares the assets of the district and the positive impact of its programs.

Parent Square: Text, Email, and Phone Communications

The district utilizes ParentSquare for text, email and phone communications with parents and high school students.

Communicado: The Communicado is the internal staff communication page for district management, and includes departmental updates provided by department managers and administrators. Some challenges were noted by staff and administrators pertaining to the volume of information, and staff's inconsistency in reading the Communicado. The communication strategy addresses evaluating staff communication and identifying improved methods of employee communication.

Email: Though email is the preferred and most used communication method by parents and staff,

the volume of email was noted as the biggest challenge associated with email. Because of the high volume of email sent and received, staff members noted that they have missed important notices related to providing input on the district's facilities plan, and other input opportunities. The communication strategy addresses evaluating staff communication and identifying improved methods of employee communication.

COMMUNICATION STRATEGY

The Santa Rosa City School District values proactive communications, and its stakeholders believe that the district is communicating well. The district has and is utilizing various communications channels. The current platforms being used for district communications can be improved upon and strengthened, and used more consistently to allow the district the opportunity to increase its district's reputation, tell its story, and deliver excellent customer service to each of its audiences, and strengthen its relationships with its stakeholders. Furthermore, the district has opportunities to develop communications systems in order to more efficiently, consistently and more frequently communicate with its audiences. The district's communication goals, objectives and tactics are outlined below. Each goal listed is specific, measurable, achievable, realistic and associated with a specific timetable. With each goal and listed objective, effective monitoring and tracking should be a part of the Santa Rosa City School District's evaluation method.

Goals:

- Continue to Strengthen and Enhance District's Transparency and Comprehensive Communication Program
- Promote the District as a District of Choice for Families and Employees
- Promote the District's Diversity and Inclusivity
- Enhance and Champion the District as a Unifying Influence in the Community
- Enhance Participation and Engagement in District Meetings

Objectives, Strategies and Tactics

Goal: Continue to Strengthen and Enhance District's Transparency and Comprehensive Communication Program

Objective 1: Increase Representation of Student and Staff Voices

- Strategy: Launch the district's "Hearts and Minds" campaign.
- Tactics:
 - Establish a dedicated section on the district website for testimonials.
 - Video interviews with students and staff to share on social media platforms.
 - Encourage school newsletters to feature monthly testimonials.
 - Utilize the stories in the district's newsletter.

Goals, Objectives, Strategies and Tactics, Continued

Objective 2: Expand Communication Accessibility for Families without Electronic Means

- Strategy: Implement a targeted outreach program.
- Tactics:
 - Appoint outreach assistants through Family Engagement Facilitators to facilitate communication.
 - Create and distribute printed newsletters and updates to non-electronic families.
 - Establish a Parent Help Center and helpline for families to receive information via phone.
 - Host in-person information sessions in community centers and libraries.

Objective 3: Implement Consistent and Proactive Communication Practices Across School Sites

- Strategy: Develop a set of best practices, processes, and protocols for communication across all school sites.
- Tactics:
 - Provide training and resources to schools site support staff to facilitate the adoption of consistent communication practices, including ParentSquare, crisis communication support.
 - Establish a consistent website and newsletter content topics that each school will utilize when keeping families updated
 - Full implementation of ParentSquare and its functionalities across the district, as outlined in SART goals.

Objective 4: Strengthen Crisis Communication Protocols

- Strategy: Enhance the District's ability to provide timely and accurate information during emergencies.
- Tactics:
 - Conduct training sessions with Cabinet members and site administrators to ensure readiness in crisis communication, including providing crisis communication protocols for school sites to use in emergencies.
 - Implement and achieve 100% adherence to crisis communication protocols within the next six months.

Objective 5: Improve Communication Channels and Customer Service for All Audiences

- Strategy: Tailor communication to audience preferences and needs and establish consistent customer service approaches.
- Tactics:
 - Utilize survey data to inform parents' and employees' preferred communication channels and frequency of communications.

Goals, Objectives, Strategies and Tactics, Continued

- Consider establishing internal email communication policies and practices to reduce the volume and reliance of email as a communication method. Incorporate an employee awareness campaign to educate employees of these practices.
- Provide customer service training to all employees, and then on an ongoing basis to all new employees, to ensure consistent customer service approaches are being used throughout the district.
- Establish an online customer service form for employees and families to provide direct feedback and streamline responses and follow through by district staff.
- Clearly communicate to parents, staff and community members the board of education's approach and practices to email responses.
- Fine tune email, newsletters, and social media to reach diverse audiences.

Objective 6: Address Information Gaps for Employees

- Strategy: Establish or utilize an existing employee committee to provide ongoing feedback on internal communication
- Tactics:
 - Simplify the internal communication platform accessible to all employees.
 - Implement regular information sessions during breaks or off-hours.
 - Encourage team leaders to cascade communications to their teams.
 - Establish regular superintendent check ins with employees (monthly at varying sites) to keep the pulse on employee concerns and input.

Objective 7: Improve Transparency and Communication of Committees and Student Group Activities

- Strategy: Implement a continuous task force committee, student group and communication plan.
- Tactics:
 - Provide a clear scope of responsibilities, timelines and actions to task forces and committees, including when expected actions need to be taken by the committees/student groups.
 - Establish regular check-ins with committee/student group members.
 - Provide transparent updates on ongoing initiatives through newsletters and updates.
 - Host periodic town hall meetings for open communication and updates from task forces/committees.
 - Celebrate milestones and achievements with the community through virtual events, district communications, press releases.

Goals, Objectives, Strategies and Tactics, Continued

Objective 8: Increase Communication Office's Capacity to Provide Proactive District Communications and Increased Media Engagement and Coverage of Positive District Stories

Strategy: Increase the staffing for the Communication Office and establish PIO as management position

- Tactics:
 - Establish a full-time communication office assistant to help ensure the district's continuity of its positive stories, support the PIO during crisis/incident response, support social and other digital media communications.
 - Continue to send regular press releases highlighting district achievements.
 - Continue to cultivate relationships with local journalists and media outlets.
 - Host media days showcasing innovative programs and initiatives.
 - Provide media training for key district spokespersons, including Cabinet members and school principals

Goal: Promote the District As a District of Choice for Families and Employees

Objective 1: Showcase Academic and Student Achievements and Success Stories

- Strategy: Create an academic excellence showcase.
- Tactics:
 - Develop an annual report highlighting student academic achievements and innovations.
 - Feature success stories in local newspapers and community bulletins.
 - Engage with alumni to share success stories and achievements.
 - Establish regular news sharing and connections between feeder schools.

Objective 2: Establish School Brag/Fact Sheets

- Strategy: Develop fact sheets about each school that highlight programs, schedules, electives (where applicable), clubs, parent engagement opportunities and utilize as the schools' website content, information to provide to realtors and prospective families, as well as prospective school employees
- Tactics:
 - Develop an annual report highlighting student academic achievements and innovations.
 - Feature success stories in local newspapers and community bulletins.
 - Engage with alumni to share success stories and achievements.

Goals, Objectives, Strategies and Tactics, Continued

Objective 3: Position the District as the Best Place for Employment

- Strategy: Launch an employment brand campaign.
- Tactics:
 - Develop a dedicated careers section on the district website.
 - Create video profiles of staff members highlighting their positive experiences.
 - Develop a clear brand proposition of why it's great to work in the district, what is different about the district, and what it's like to work there.
 - Develop district-branded informational rack cards that highlight different jobs in the district.
 - Implement employee testimonials in recruitment materials, for the district website and to use on the district's LinkedIn and social media pages.
 - Utilize employees as district ambassadors for recruiting new employees and representing the district at employment fairs and community events.
 - Increase posting of jobs and engaging posts on LinkedIn.

Goal: Promote the District's Diversity and Inclusivity

Objective 1: Celebrate and Communicate Diversity

- Strategy: Promote diversity through storytelling, through the "Hearts and Minds" campaign
- Tactics:
 - Develop a series of video stories featuring diverse students, staff, and families sharing their stories of how the schools/district help them feel included and welcomed.
 - Highlight cultural events and celebrations in newsletters and on social media.
 - Host virtual panels or events showcasing the experiences of diverse community members.

Objective 2: Communicate Specific Diversity and Inclusivity Practices

- Strategy: Develop an inclusive practices awareness campaign.
- Tactics:
 - Create visually engaging infographics and posters showcasing inclusive practices.
 - Feature success stories of inclusive initiatives in newsletters and on the website.
 - Consider hosting parent engagement events that celebrate the cultures throughout the district; utilize these events to educate parents about how they can help their children succeed.
 - Encourage student-led projects that promote diversity and inclusivity.

Goals, Objectives, Strategies and Tactics, Continued

Goal: Enhance and Champion the District as a Unifying Influence in the Community

Objective 1: Establish and promote districtwide shared values

- Strategy: Develop districtwide shared values
- Tactics:
 - Organize a community forum with parents, staff, students and community members to discuss and develop shared district values based on campus/employer culture, PBIS, MTSS, and restorative practices.
 - Incorporate ongoing student input/feedback through the Student Advisory committee
 - Synthesize these values and communicate these districtwide through a yearlong campaign that utilize integrated communication approaches.

Objective 2: Highlight Opportunities for Community Collaboration and Increase Engagement with Community Partners

- Strategy: Establish a community partner engagement plan.
- Tactics:
 - Schedule regular meetings with the Sonoma County Board of Supervisors, Santa Rosa City Council/City of Santa Rosa city manager's office.
 - Host collaborative events with educational institutions and community organizations.
 - Participate in community forums and roundtable discussions.
 - Implement a stakeholder feedback mechanism through surveys and feedback sessions.
 - Regularly recognize community partners through the district's communication channels and an annual event.
 - Utilize employees as ambassadors with community partners at district and community events.
- Strategy: Foster community engagement events.
- Tactics:
 - Organize and promote regular community forums to discuss and provide input on district initiatives.
 - Partner with local organizations for joint events and projects.
 - Host district-wide volunteer opportunities.
 - Establish a community collaboration task force to identify opportunities to bring the community together in a variety of ways.

Goals, Objectives, Strategies and Tactics, Continued

Goal: Enhance Participation and Engagement in District and School Meetings

Objective 1: Increase Diverse Representation in Meetings

- Strategy: Implement a community engagement plan for diversifying parent representation in school site committees.
- Tactics:
 - Implement focused outreach to diverse communities by engaging, FEFs, site staff, or parent volunteers who share the same language and cultural background as the target communities that the district aims to connect with.
 - Diversify meeting formats, including virtual, in-person, and themed sessions.
 - Establish a community advisory board to provide input on meeting topics.
 - Offer incentives or recognition for diverse participation.
 - Promote meetings through multiple channels to reach a broader audience.

Objective 2: Encourage Broader Employee Representation on District Committees

- Strategy: Launch an employee involvement initiative.
- Tactics:
 - Promote advisory committee opportunities through internal communication channels.
 - Provide training on the benefits and responsibilities of committee involvement.
 - Establish a rotation system to ensure equitable representation.
 - Recognize and celebrate the contributions of committee members.

The full workplan of these goals, objectives, strategies and tactics includes timelines, resources and evaluation measures associated with each tactic.

CONCLUSION

The Santa Rosa City Schools District values proactive communications, and its stakeholders believe that the district is communicating well. The district has and is utilizing various communications channels. The current platforms being used for district communications can be improved upon and strengthened, and used more consistently to allow the district the opportunity to improve its reputation, tell its story, and deliver excellent customer service to each of its audiences, and strengthen its relationships with its stakeholders. Furthermore, the district has opportunities to build capacity and develop communications systems in order to communicate with its audiences more effectively, consistently and in a more timely manner.

Through focusing on the key goals, the Santa Rosa City School District will position itself as “the district of choice” for quality teaching, learning and student achievement, and establish, execute and support well-planned, organized and centralized communications and public relations for the district and its schools.

APPENDICES

[Communication Survey Response Summaries](#)- Employees, Parents-English Speaking, Parents-Spanish Speaking

[Focus Group Response Summaries](#) (includes Student, Parent, Classified, and Certificated, Administrative focus groups, and Board Interviews)



Credit Recovery, Co-Curricular, and Extra-Curricular Programs

Overview

Credit Recovery

Program Name	Program Information	School Sites	Number of Students Impacted	Impact Data (Credits earned, attendance rate, etc)
<p>Extended Day Credit Recovery -Developed in collaboration with SRCS high school principals and their teams</p>	<p>Program Overview</p>	<p>MCHS (1 teacher) -Living Earth class launched March 11th -Runs every day from 4pm - 5:30pm through May 31st.</p> <p>MHS (2 teachers) -SGI English: 4 days/week 3:45pm until 5:15pm through May 31st. -English: every day from 7:20am - 8:20am through May 31st.</p>	<p>13 students -majority of students are 12th or 11th grade</p> <p>41 students -majority of students are 12th or 11th grade</p>	<p>Credits earned and attendance rate will be measured closer to the completion of the programs.</p>
<p>SRHS Night School -Developed by SRHS Principal Mark Ryan and VP Valerie Jordan</p>	<p>Program Overview</p> <p>Schedule & Teacher Information</p>	<p>SRHS (13 teachers) -Started January 29th -Classes run for approximately 4 hours each night</p>	<p>309 students -serves a mixture of grades 9-12</p>	

Student Engagement

SRCS offered few different opportunities for students to be engaged in additional learning and growth.

- **Compression-Only CPR**
 - Healthy Petaluma and Santa Rosa Fire Department
 - Over 1,400 7th grade students trained!
- Know Your Rights Presentation
 - Served 20 students at EAHS
- Impact Teen Driver Program
 - Served 827 students
 - Two schools (PHS, MCHS)
- Level Up! Program
 - Pilot after-school program at Herbert Slater Middle School
 - Serving roughly 20-25 students
 - March 2024

“Learning is not the product of teaching. Learning is the product of the activity of learners.”

- John Dewey

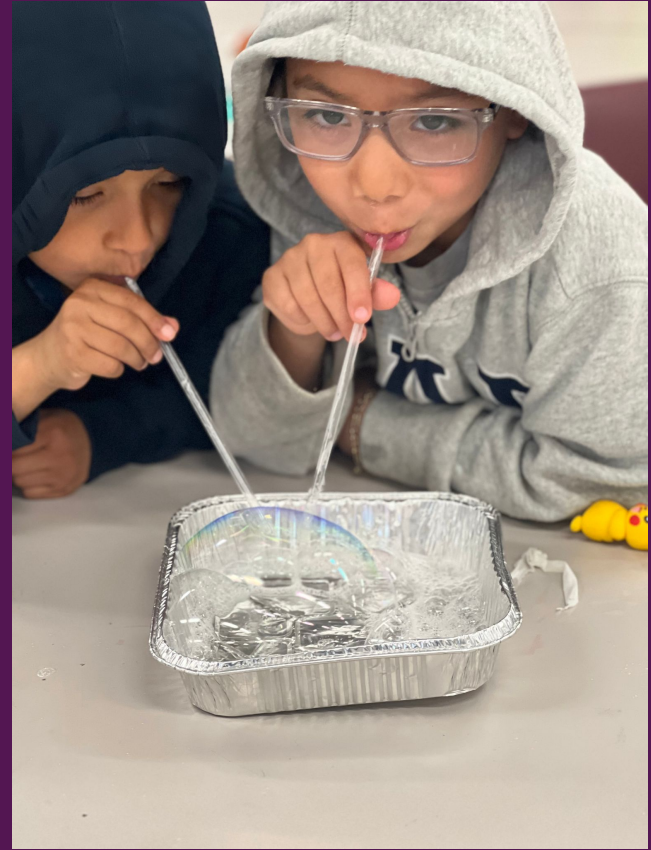


Expanded Learning Opportunity Programs

Overview

Intent

- Access for all unduplicated TK-6 students to comprehensive after-school and intersession programs.
- Unduplicated students defined:
 - English Learner
 - Free/Reduced Lunch
 - Foster Youth



Requirements

- Core Day + Expanded Learning = Nine Hours
- At least 30 non-school days (nine hour day minimum)
- Grades TK/K: 10:1 ratio
Grades 1-6: 20:1 ratio



Expanded Offerings

- **After-School Programming**

- 9 elementary; 3 charters & 1 middle
- 2020-2023 740 students
- 2023 1,565 students

~112% expansion

1,565 x 3.5 hrs x 210 days =

1,150,275 hours additional program



Expanded Offerings - Cont'd

- Spring Break Arts & STEM Camps
 - 2023 160 students
 - 2024 347 students
- Before & After-School Tutoring
 - Spring '23 137 students
 - Fall '24 72 students
 - Spring '24 102 students
- Additional Summer Programming
 - x2 capacity of K-6 Elementary
 - SR Rec & Parks; middle grades STEM program; expansions





Summer 2024

Overview

Early Start & Expansion

- Worked to incorporate feedback and learnings from Summer '23.
- Principals recruiting and hiring for classified and credentialed positions.
- Additional offerings and expansion for Summer 2024.
- [SRCS Expanded Learning Programs - Summer 2024](#)
- Common application portal.
- Additional [Launch & Support Trainings](#) details.



Overview & Financial Impact

- High School Credit Recovery* (\$533,509)
 - K-6 Academy/Boys & Girls Club* (\$1,340,112)
 - Migrant Education Summer Program (\$24,350)
 - EXCEL for Youth* (\$181,393)
 - Mike Hauser Academy (\$61,175)
 - Extended School Year (ESY) (\$540,780)
 - Mariachi and Art Camp (\$61,000)
 - LandPaths* (\$114,032)
 - MathLab & Middle Grades STEM Camps* (\$98,440)
 - SR City Rec & Parks (Recreation Sensation)* (\$32,203)
 - Newcomer High School Summer Program* (\$13,729)
 - Central Budget (\$193,149)
- Projected: \$3,193,872**

* = new or expanded offerings



Questions & Discussion



**FREE FOR SRCS
FAMILIES!**

EXPANDED LEARNING

SUMMER

PROGRAMS



VARIETY OF PROGRAMS FOR ALL K-12 STUDENTS

**Academic & Enrichment Opportunities Available
Early Literacy, Outdoor Education, Arts & STEM and More!!**

PROGRAMMING BEGINS JUNE 10, 2024

SCAN QR CODE TO APPLY TODAY!!

WWW.SRCSCHOOLS.ORG

**GRATIS PARA LAS
FAMILIAS DE SRCS**

PROGRAMAS DE VERANO de **APRENDIZAJE** **AUMENTADO**



VARIEDAD DE PROGRAMAS PARA TODOS LOS ESTUDIANTES DE K-12

Oportunidades disponibles académicas y de enriquecimiento
Alfabetización temprana, Educación al aire libre, Arte y STEM
(Ciencia, Tecnología, Ingeniería y Matemáticas).

LOS PROGRAMAS COMIENZAN EL 10 DE JUNIO, 2024

¡ESCANEE EL CÓDIGO QR PARA REGISTRARSE HOY!

**SANTA ROSA CITY SCHOOLS
SCHOOL DISTRICT
COUNTY OF SONOMA
SANTA ROSA, CALIFORNIA**

AUDIT REPORT

June 30, 2023



Chavan & Associates, LLP

Certified Public Accountants
15105 Concord Circle, Ste. 130
Morgan Hill, CA 95037

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**SANTA ROSA CITY SCHOOLS
SONOMA COUNTY**

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**SANTA ROSA CITY SCHOOLS
SONOMA COUNTY**

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**FINANCIAL
SECTION**



INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Trustees
Santa Rosa City Schools
Santa Rosa, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Santa Rosa City Schools (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of a Matter

Deficit Net Position

As of June 30, 2023, the District's net position in its Government-wide financial statements was at a deficit of \$1,743,142 mostly because of the long-term pension and OPEB liabilities and deferrals as reported in Note 9 and 10. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

District management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of pension plan contributions, schedule of proportionate share of net pension liability and schedule of changes in total OPEB liability, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the



Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements, as required by the Governmental Accounting Standards Board, organization schedule, schedule of average daily attendance, schedule of instructional time, schedule of charter schools, schedule of financial trends and analysis, and the reconciliation of the Annual Financial and Budget Report (SACS) to the audited financial statements, as required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, schedule of average daily attendance, schedule of instructional time, the reconciliation of the Annual Financial and Budget Report (SACS) to the audited financial statement, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of instructional time, the reconciliation of the Annual Financial and Budget Report (SACS) to the audited financial statement, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The organization schedule, schedule of charter schools, and schedule of financial trends and analysis included have not been subjected to the auditing procedures applied in the audit of the basic financial statement and, accordingly, we do not express an opinion or provide any assurance on them.



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

C & A LLP

March 4, 2024
Morgan Hill, California

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Management's Discussion and Analysis

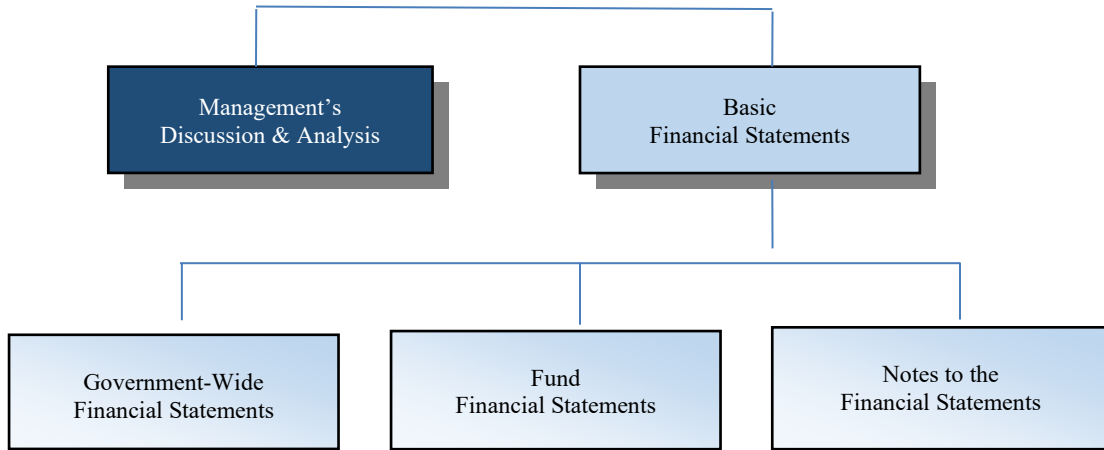
Santa Rosa City Schools
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

INTRODUCTION

The Management's Discussion and Analysis (MD&A) is a required section of the District's annual financial report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. This report will (1) focus on significant financial issues, (2) provide an overview of the District's financial activity, (3) identify changes in the District's financial position, (4) identify any individual fund issues or concerns, and (5) provide descriptions of significant asset and debt activity.

This information, presented in conjunction with the annual Basic Financial Statements, is intended to provide a comprehensive understanding of the District's operations and financial standing.

Required Components of the Annual Financial Report



FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year ended June 30, 2023 were as follows:

- Total net position increased \$53,683,836 (96.9%) while unrestricted net position increased by \$33,649,272, from June 30, 2022 to June 30, 2023. The change in unrestricted net position was mainly due to pension credits from earnings in cost sharing plans that exceeded expectations during the measurement period.
- The District recorded deferred outflows of resources of \$69,465,600 and deferred inflows of resources of \$32,524,286 as required by GASB 68 and GASB 75 for pension and other postemployment benefit accounting and reporting. Deferred outflows of resources are technically not assets but increase the Statement of Net Position similar to an asset and deferred inflows of resources are technically not liabilities but decrease the Statement of Net Position similar to liabilities. See Note 1 in the notes to financial statements for a definition.
- The District had \$255,541,504 in government-wide expenses which was 83% of total government-wide revenues. Program specific revenues in the form of operating grants and contributions and charges for services accounted for \$99,872,681, or 32%, of the total revenues of \$309,256,710.

Santa Rosa City Schools
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

- General revenues of \$209,384,029 which includes property taxes, unrestricted federal and state grants and LCFF sources, was 68% of total revenues in 2023. General revenues were 71% of total revenue in fiscal year 2022.
- The fund balances of all governmental funds decreased by \$22,899,499, which is a 12.8% decrease from 2022 mostly due to capital outlay in the Building Fund.
- Total governmental fund revenues and expenditures totaled \$308,998,912 and \$303,461,093, respectively.

USING THE ANNUAL REPORT

This annual report consists of a series of basic financial statements and notes to those statements. These statements are organized so the reader can understand the District as an entire operating entity. The statements provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities comprise the government-wide financial statements and provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's most significant funds with all other non-major funds presented in total in one column. In the case of the District, the General Fund is by far the most significant fund. The basic financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

OVERVIEW OF THE FINANCIAL STATEMENTS

The full annual financial report is a product of three separate parts: the basic financial statements, supplementary information, and this section, the Management's Discussion and Analysis. The three sections together provide a comprehensive financial overview of the District. The basic financials are comprised of two kinds of statements that present financial information from different perspectives, government-wide and fund statements.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements, focus on reporting the District's operations in more detail. These fund financial statements comprise the remaining statements.
- Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information section provides further explanations and provides additional support for the financial statements.

Santa Rosa City Schools
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

GOVERNMENT-WIDE FINANCIAL STATEMENTS - STATEMENT OF NET POSITION AND THE STATEMENT OF ACTIVITIES

While this document contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did we do financially during the fiscal year 2022 - 2023?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting practices used by most private-sector companies. This basis of accounting takes into account all of the current year revenues and expenses regardless of when cash is received or paid.

These two statements report the District's net position and changes in net position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the District's property tax base, current property tax laws in California restricting revenue growth, facility conditions, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the District reports governmental activities. Governmental activities are the activities where most of the District's programs and services are reported including, but not limited to, instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities. The District does not have any business type activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The analysis of the District's major funds begins on with the Balance Sheet. Fund financial reports provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions. These fund financial statements focus on each of the District's most significant funds. The District's major governmental funds are the General Fund, Charter School Fund, County School Facilities Fund, Building Fund and the Bond Interest and Redemption Fund.

Governmental Funds

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in the future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Santa Rosa City Schools
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

Proprietary funds

When the District charges other District funds for the services it provides, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and Statement of Activities. In fact, the District's internal service fund is included within the governmental activities reported in the district-wide statements but provide more detail and additional information, such as cash flows. The District uses the internal service fund to report activities that relate to the District's self-insured program for dental insurance.

THE DISTRICT AS A WHOLE

Recall that the Statement of Net Position provides the perspective of the District as a whole. Table 1 provides a summary of the District's net position as of June 30, 2023 as compared to June 30, 2022:

Table 1 - Summary of Statement of Net Position				
Description	2023	2022	Change	Percentage Change
Assets				
Current Assets	\$ 286,803,710	\$ 136,918,967	\$ 149,884,743	109.5%
Capital Assets	286,783,533	257,255,793	29,527,740	11.5%
Total Assets	\$ 573,587,243	\$ 394,174,760	\$ 179,412,483	45.5%
Total Deferred Outflows of Resources	\$ 69,465,600	\$ 58,482,743	\$ 10,982,857	15.8%
Liabilities				
Current Liabilities	\$ 25,088,123	\$ 21,914,279	\$ 3,173,844	14.5%
Long-term Liabilities	587,183,576	395,728,720	191,454,856	48.4%
Total Liabilities	\$ 612,271,699	\$ 417,642,999	\$ 194,628,700	46.6%
Total Deferred Inflows of Resources	\$ 32,524,286	\$ 90,441,482	\$ (57,917,196)	-178.1%
Net Position				
Net Investment in Capital Assets	\$ 75,431,558	\$ 84,600,795	\$ (9,169,237)	-10.8%
Restricted	60,844,885	31,641,084	29,203,801	92.3%
Unrestricted	(138,019,585)	(171,668,857)	33,649,272	19.6%
Total Net Position	\$ (1,743,142)	\$ (55,426,978)	\$ 53,683,836	96.9%

During the year, deferred outflows of resources increased by 16%, deferred inflows of resources increased by 178%, and long-term liabilities decreased by 19% mostly because of pension adjustments related to GASB 68, debt service payments, and debt refundings. GASB 68 requires all local governments that participate in cost sharing pension plans to record its proportionate share of net pension liabilities from pension plans in the government-wide financial statements. GASB 75 requires all local governments that participate in other postemployment benefits (OPEB) to record the actuarially determined liability. There was no impact on fund balance as a result of GASB 68 or GASB 75.

Santa Rosa City Schools
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

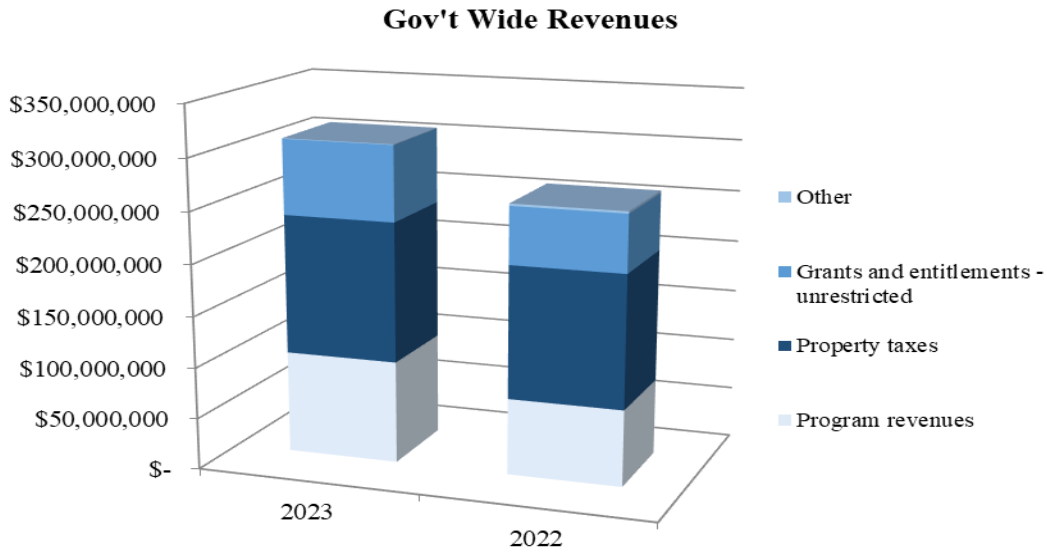
Table 2 shows the changes in net position for fiscal year 2023 as compared to 2022:

Table 2 - Summary of Changes in Statement of Activities				
Description	2023	2022	Change	Percentage Change
Revenues				
Program revenues	\$ 99,872,681	\$ 74,680,065	\$ 25,192,616	33.7%
General revenues:				
Property taxes	135,869,219	128,861,847	7,007,372	5.4%
Grants and entitlements - unrestricted	72,905,009	55,343,064	17,561,945	31.7%
Other	609,801	2,202,563	(1,592,762)	-72.3%
Total Revenues	309,256,710	261,087,539	48,169,171	18.4%
Program Expenses				
Instruction	157,669,387	145,853,979	11,815,408	8.1%
Instruction-related services	33,602,976	30,295,779	3,307,197	10.9%
Pupil services	38,689,835	34,111,940	4,577,895	13.4%
General administration	15,233,843	13,552,525	1,681,318	12.4%
Plant services	(11,145,296)	14,215,318	(25,360,614)	-178.4%
Ancillary services	8,827,155	7,316,702	1,510,453	20.6%
Community services	1,814,621	1,543,660	270,961	17.6%
Other outgo	723,569	539,226	184,343	34.2%
Interest on long-term debt	10,125,414	5,819,258	4,306,156	74.0%
Total Expenses	255,541,504	253,248,387	2,293,117	0.9%
Special Item				
Loss on disposal of capital assets	(31,370)	-	(31,370)	100.0%
Change in Net Position	53,683,836	7,839,152	45,844,684	-584.8%
Begininng Net Position	(55,426,978)	(63,452,533)	8,025,555	12.6%
Prior Period Adjustments	-	186,403	(186,403)	#DIV/0!
Ending Net Position	\$ (1,743,142)	\$ (55,426,978)	\$ 53,683,836	96.9%

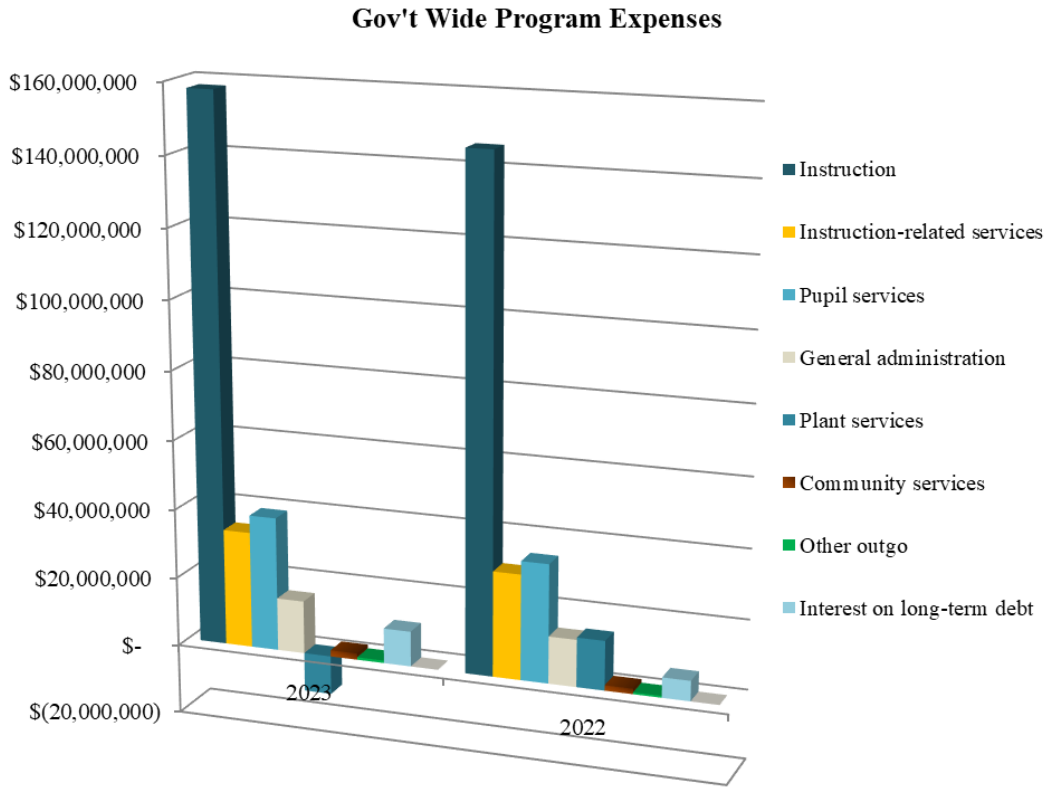
The District's expenses for instructional services was 75% of total expenses in 2022-2023 versus 70% in 2021-2022. The purely administrative activities of the District accounted for 6% of total costs in 2022-2023 versus 5% in 2021-2022. Interest on long-term debt represented 4% of total expenses in 2022-2023 and 2% in 2021-2022. Total expenses were 83% and 97% of revenue in 2022-2023 and in 2021-2022, respectively. In regard to revenue, program revenues were 32% of total revenues in 2022-2023 versus 29% in 2021-2022.

Santa Rosa City Schools
 Management's Discussion and Analysis
 For the Fiscal Year Ended June 30, 2023

The following is a summary of government wide revenues for the fiscal year ended June 30, 2023:



The following is a summary of expenses by function for the fiscal year ended June 30, 2023:



Santa Rosa City Schools
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

GOVERNMENTAL ACTIVITIES

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the net cost of services as compared to the prior fiscal year. That is, it identifies the cost of these services supported by general revenues for the government-wide statements (not the General Fund).

Table 3 - Net Cost of Services				
Description	2023	2022	Change	Percentage Change
Instruction	\$ 95,325,371	\$ 99,948,774	\$ (4,623,403)	-4.6%
Instruction-related services	26,966,694	24,738,057	2,228,637	9.0%
Pupil services	21,157,327	17,499,561	3,657,766	20.9%
General administration	13,599,306	12,449,053	1,150,253	9.2%
Plant services	(15,926,621)	12,459,473	(28,386,094)	-227.8%
Ancillary services	5,446,973	4,463,567	983,406	22.0%
Community services	748,944	1,543,660	(794,716)	-51.5%
Other outgo	(1,774,585)	(353,081)	(1,421,504)	80.1%
Interest on long-term debt	10,125,414	5,819,258	4,306,156	74.0%
Total Net Cost of Services	\$ 155,668,823	\$ 178,568,322	\$ (22,899,499)	-12.82%

The following summarizes the District's functions:

- *Instruction* expenditures include activities directly dealing with the teaching of pupils.
- *Instruction-related Services* include the activities involved with assisting staff with the content and process of educating students.
- *Pupil Services* include guidance and counseling, psychological, health, speech and testing services, transporting students, as well as preparing, delivering, and serving meals to students.
- *General Administration* reflects expenditures associated with the administrative and financial supervision of the School District. Typical functions would include the Board of Trustees and Superintendent, Human Resources, Data Processing and Business Services.
- *Plant Services* involve keeping the school grounds and equipment in effective working condition.
- *Ancillary Services* represent the expenditures associated with co-curricular and athletic programs.
- *Community Services* are expenses related to direct support around the community.
- *Other Outgo* includes tuitions and transfers of resources between the District and other educational agencies for services provided to District students.

THE DISTRICT'S FUNDS

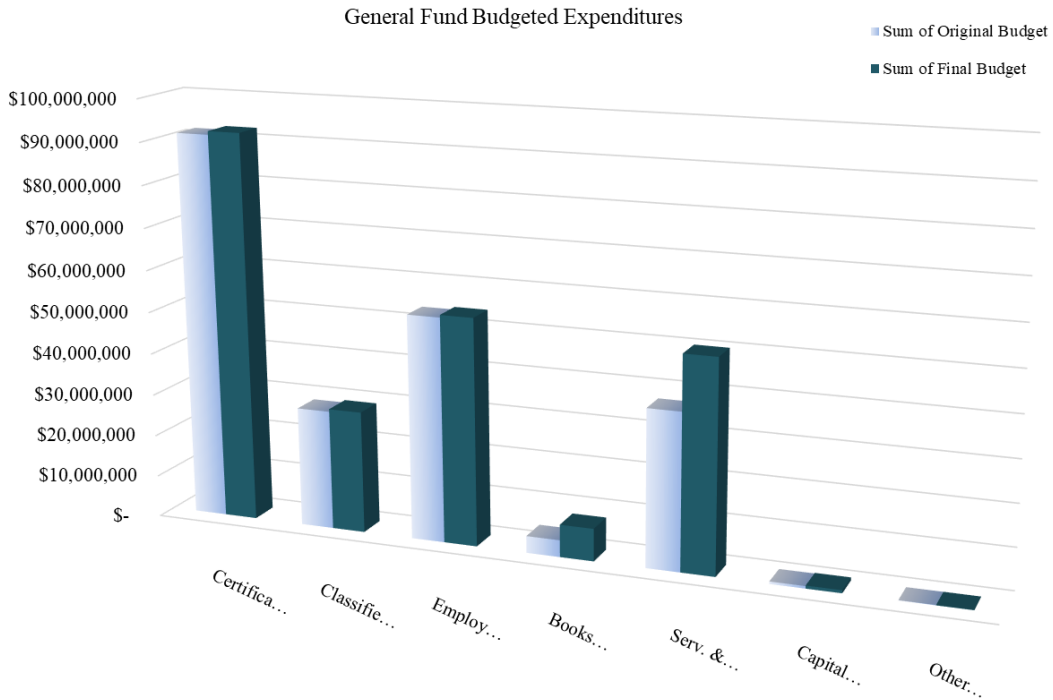
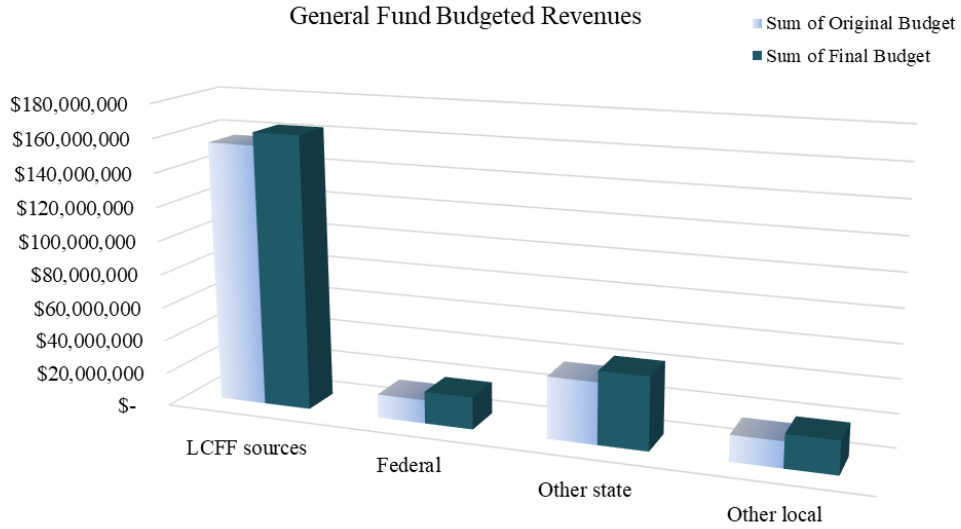
Table 4 provides an analysis of the District's fund balances and the total change in fund balances from the prior year.

Table 4 - Summary of Fund Balances				
Description	2023	2022	Change	Percentage Change
General Fund	\$ 54,401,531	\$ 33,341,361	\$ 21,060,170	63.2%
Charter School Fund	4,445,688	1,094,500	3,351,188	306.2%
Building Fund	171,886,024	51,700,271	120,185,753	232.5%
Bond Interest and Redemption Fund	16,874,936	14,114,421	2,760,515	19.6%
Nonmajor Funds	19,248,996	18,038,227	1,210,769	6.7%
Total Fund Balances	\$ 266,857,175	\$ 118,288,780	\$ 148,568,395	125.6%

Santa Rosa City Schools
 Management's Discussion and Analysis
 For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS OF THE GENERAL FUND AND BUDGETING HIGHLIGHTS

The District's budget is prepared according to California law and in the modified accrual basis of accounting. During the course of the 2022-2023 fiscal year, the District revised its General Fund budget twice, at 1st Interim and 2nd interim. The following charts summarize the changes from the District's original and final budgets.



Santa Rosa City Schools
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

CAPITAL ASSETS

Table 5 shows June 30, 2023 balances as compared to June 30, 2022.

Table 5 - Summary of Capital Assets Net of Depreciation				
Description	2023	2022	Change	Percentage Change
Land	\$ 8,929,571	\$ 8,929,571	\$ -	0.0%
Work-in-Progress	45,515,434	45,736,564	(221,130)	-0.5%
Buildings and improvements	224,292,147	194,848,544	29,443,603	15.1%
Right of Use Assets	4,010,239	3,628,488	381,751	10.5%
Equipment	4,036,142	4,112,626	(76,484)	-1.9%
Total Capital Assets - Net	\$ 286,783,533	\$ 257,255,793	\$ 29,527,740	11.5%

See Note 4 for more information related to capital assets.

LONG TERM LIABILITIES

Table 6 summarizes the percent changes in long-term liabilities over the past two years.

Table 6 - Summary of Long-term Liabilities				
Description	2023	2022	Change	Percentage Change
General Obligation Bonds	\$ 357,498,563	\$ 227,684,634	\$ 129,813,929	57.0%
Charter School Facilities Program Loan	4,364,968	4,504,503	(139,535)	-3.1%
PG&E Energy Efficient Loans	3,782,365	4,265,394	(483,029)	-11.3%
Leased Portable Buildings	3,881,232	4,143,373	(262,141)	-6.3%
Subscription Liability	738,545	-	738,545	100.0%
Certificates of Participation	8,109,763	8,201,045	(91,282)	-1.1%
Net Pension Obligations	174,990,425	110,194,497	64,795,928	58.8%
Net OPEB Obligation	31,655,826	34,683,056	(3,027,230)	-8.7%
Compensated Absences	2,161,889	2,052,218	109,671	5.3%
Total Long-term Liabilities	\$ 587,183,576	\$ 395,728,720	\$ 191,454,856	48.4%

See Note 6 for more information related to long-term liabilities.

FACTORS BEARING ON THE DISTRICT'S FUTURE

There are a couple of factors that will affect the Santa Rosa City Schools' future.

If the State of California faces a budget deficit and lower state revenues, which all indicators are showing it is, the corresponding adjustments to Santa Rosa City School's revenues from Proposition 98 and K-12 budgets are a concern.

The district again had a decrease in ADA for 2022-23 and is concerned about declining enrollment in future years.

The COVID-19 Pandemic continues to have an impact on student attendance. It is a concern that attendance rates will continue to be below historical averages and negatively affect the Districts funding. Since California

Santa Rosa City Schools
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

is one of only six states that base funding on attendance, we must continue to incur expenses based on enrollment but only receive revenue for student attendance rates. Meaning no matter how many students we have enrolled, if their attendance rate is only 80%, we only receive 80% funding.

By far the largest unknown for California school districts is the Cost-of-Living Adjustment (COLA) to the state Local Control Funding Formula (LCFF), which determines the increase to funding schools will receive to be able to take on the rise in costs for expenses. The current projected future state funded COLA is volatile and not as high as what school districts need to avoid dipping into reserves or making significant reductions to student services. When comparing the future year's projected COLA revenue increases to the projections for expense increases due to pension costs, employee step and column adjustments, and other increases in expenses, this leaves pause for concern. This increase from the COLA will also be the new revenue for future employee group negotiations as well.

Future predictions and uncertainties with the changes to the State funding formula, enrollment and aging district facilities require management to plan carefully and prudently to provide the necessary resources to meet the student's needs and continue to keep pace with the cost of goods and services increases over the next several years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact the Fiscal Services Office at 211 Ridgway Avenue, Santa Rosa, CA 95401 or call (707) 890-3800 ext. 80210.

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Basic Financial Statements

**SANTA ROSA CITY SCHOOLS
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Governmental Activities
Assets	
Current assets:	
Cash and investments	\$ 257,993,666
Accounts receivable	28,384,877
Stores inventories and other assets	425,167
Total current assets	286,803,710
Noncurrent assets:	
Non-depreciable capital assets	54,445,005
Depreciable capital assets - net	232,338,528
Total noncurrent assets	286,783,533
Total Assets	\$ 573,587,243
Deferred Outflows of Resources	
Pension adjustments	\$ 61,455,658
OPEB adjustments	4,804,627
Deferred loss on early retirement of long-term debt	3,205,315
Total Deferred Outflows of Resources	\$ 69,465,600
Liabilities	
Current liabilities:	
Accounts payable	\$ 13,710,841
Unearned revenue	5,511,991
Accrued interest	5,865,291
Total current liabilities	25,088,123
Long-term liabilities:	
Due within one year	8,774,469
Due after one year	578,409,107
Total long-term liabilities	587,183,576
Total Liabilities	\$ 612,271,699
Deferred Inflows of Resources	
Pension adjustments	\$ 25,509,319
OPEB adjustments	7,014,967
Total Deferred Outflows of Resources	\$ 32,524,286
Net Position	
Net investment in capital assets	\$ 75,431,558
Restricted for:	
Capital projects	12,647,013
Cafeteria programs	4,308,792
Educational programs	43,889,080
Total restricted net position	60,844,885
Unrestricted	(138,019,585)
Total Net Position	\$ (1,743,142)

The notes to basic financial statements are an integral part of this statement

**SANTA ROSA CITY SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Governmental activities:					
Instruction	\$ 157,669,387	\$ 362,336	\$ 61,957,999	\$ 23,681	\$ (95,325,371)
Instruction-related services:					
Supervision of instruction	9,241,420	124,852	4,970,518	-	(4,146,050)
Instruction library, media and technology	2,132,775	3,031	19,420	-	(2,110,324)
School site administration	22,228,781	29,047	1,489,414	-	(20,710,320)
Pupil services:					
Home-to-school transportation	8,192,730	42	57,987	-	(8,134,701)
Food services	8,339,586	365,893	11,035,772	-	3,062,079
All other pupil services	22,157,519	164,798	5,908,016	-	(16,084,705)
General administration:					
Data processing	1,654,096	-	-	-	(1,654,096)
All other general administration	13,579,747	58,637	1,575,900	-	(11,945,210)
Plant services	(11,145,296)	1,028,461	3,752,864	-	15,926,621
Ancillary services	8,827,155	98,700	3,281,482	-	(5,446,973)
Community services	1,814,621	-	1,065,677	-	(748,944)
Payments to other agencies	723,569	707,435	1,790,719	-	1,774,585
Interest on long-term debt	10,125,414	-	-	-	(10,125,414)
Total governmental activities	<u>\$ 255,541,504</u>	<u>\$ 2,943,232</u>	<u>\$ 96,905,768</u>	<u>\$ 23,681</u>	<u>(155,668,823)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					118,741,696
Taxes levied for debt service					15,780,947
Taxes levied for other specific purposes					1,346,576
Federal and state aid not restricted to specific purposes					72,905,009
Interest and investment earnings					(3,577,788)
Interagency revenues					133,950
Miscellaneous					4,053,639
Special item - loss on disposal of capital assets					(31,370)
Total general revenues and special items					<u>209,352,659</u>
Change in net position					<u>53,683,836</u>
Net position beginning					<u>(55,426,978)</u>
Net position ending					<u>\$ (1,743,142)</u>

The notes to basic financial statements are an integral part of this statement

**SANTA ROSA CITY SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023**

	General Fund	Charter School Fund	Building Fund	Bond Interest and Redemption Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and investments	\$ 38,043,351	\$ 12,817,379	\$ 170,564,626	\$ 16,874,936	\$ 17,069,723	\$ 255,370,015
Accounts receivable	23,915,470	1,803,557	-	-	2,665,795	28,384,822
Due from other funds	11,443,276	115,836	2,520,752	-	5,216,407	19,296,271
Stores inventories and other assets	300,463	-	-	-	124,704	425,167
Total Assets	\$ 73,702,560	\$ 14,736,772	\$ 173,085,378	\$ 16,874,936	\$ 25,076,629	\$ 303,476,275
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 11,660,588	\$ 388,336	\$ 1,199,354	\$ -	\$ 462,563	\$ 13,710,841
Due to other funds	3,856,064	9,132,609	-	-	4,407,595	17,396,268
Unearned revenue	3,784,377	770,139	-	-	957,475	5,511,991
Total Liabilities	19,301,029	10,291,084	1,199,354	-	5,827,633	36,619,100
Fund balances:						
Nonspendable:						
Revolving fund	36,750	1,500	-	-	200	38,450
Stores inventory	300,463	-	-	-	124,704	425,167
Restricted for:						
Cafeteria programs	-	-	-	-	4,308,792	4,308,792
Capital projects	-	-	136,586,479	-	12,647,013	149,233,492
Educational programs	39,491,109	4,397,971	-	-	-	43,889,080
Debt service	-	-	-	16,874,936	-	16,874,936
Assigned for:						
Educational programs	559,237	-	-	-	-	559,237
Capital projects	-	-	35,299,545	-	1,435,102	36,734,647
Charter school programs	-	46,217	-	-	-	46,217
Child care program	-	-	-	-	3,532	3,532
Deferred maintenance	-	-	-	-	729,653	729,653
Unassigned:						
Economic uncertainties	6,928,251	-	-	-	-	6,928,251
Unappropriated	7,085,721	-	-	-	-	7,085,721
Total Fund Balances	54,401,531	4,445,688	171,886,024	16,874,936	19,248,996	266,857,175
Total Liabilities and Fund Balances	\$ 73,702,560	\$ 14,736,772	\$ 173,085,378	\$ 16,874,936	\$ 25,076,629	\$ 303,476,275

The notes to basic financial statements are an integral part of this statement

SANTA ROSA CITY SCHOOLS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total fund balances - governmental funds \$ 266,857,175

Amounts reported in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Capital assets at cost	\$	556,670,536	
Accumulated depreciation		<u>(269,887,003)</u>	286,783,533

Deferred outflows of resources include amounts that will not be included in the calculation of the District's net pension liability of the plan year included in this report such as current fiscal year contributions as recorded in the fund statements. 61,455,658

The differences from pension plan assumptions in actuarial valuations are not included in the plans' actuarial study until the next fiscal year and are reported as deferred inflows of resources in the Statement of Net Position. (25,509,319)

The differences between projected and actual amounts in OPEB plans are not included in the plan's actuarial study until the next fiscal year and are reported as deferred outflows or inflows of resources in the statement of net position as follows:

Contributions subsequent to the measurement date			719,039
Diff. actual and expected experience			3,160,625
Change in assumptions			924,960
Change in assumptions			(7,014,967)

Interest payable on long-term debt does not require the use of current financial resources and, therefore, are not reported in the governmental funds. (5,865,291)

An internal service fund is used by management to charge the costs of other postemployment benefits to individual funds. The assets and liabilities of the internal service fund are included with governmental activities. 723,706

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consists of:

General obligation bonds	\$	357,498,563	
Certificates of participation		8,109,763	
Loss on early retirement of long-term debt		(3,205,315)	
School Facilities Loan		4,364,968	
PG&E Energy Efficient Loans		3,782,365	
Leases		3,881,232	
Subscription liabilities		738,545	
Net pension obligations		174,990,425	
Total OPEB obligation		31,655,826	
Compensated absences (vacation)		<u>2,161,889</u>	<u>(583,978,261)</u>

Total net position - governmental activities \$ (1,743,142)

The notes to basic financial statements are an integral part of this statement

SANTA ROSA CITY SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	General Fund	Charter School Fund	Building Fund	Bond Interest and Redemption Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
LCFF sources	\$ 164,209,245	\$ 18,917,729	\$ -	\$ -	\$ -	\$ 183,126,974
Federal revenue	22,738,023	269,326	-	-	4,948,660	27,956,009
Other state	46,670,200	5,947,541	-	74,265	5,524,772	58,216,778
Other local	21,238,387	41,406	(2,863,739)	15,626,775	5,656,322	39,699,151
Total revenues	254,855,855	25,176,002	(2,863,739)	15,701,040	16,129,754	308,998,912
Expenditures:						
Current						
Instruction	135,724,340	14,258,591	-	-	927,345	150,910,276
Instruction-related services:						
Supervision of instruction	8,715,395	785,757	-	-	-	9,501,152
Instruction library, media and technolog	1,334,746	132,626	-	-	-	1,467,372
School site administration	17,706,026	2,109,076	-	-	-	19,815,102
Pupil services:						
Home-to-school transportation	8,422,989	-	-	-	-	8,422,989
Food services	29,816	-	-	-	8,236,671	8,266,487
All other pupil services	21,591,985	1,188,277	-	-	-	22,780,262
General administration:						
Data processing	1,177,869	-	-	-	-	1,177,869
All other general administration	11,616,045	1,987,159	-	-	251,362	13,854,566
Plant services	17,533,683	1,249,385	6,529,615	-	1,244,848	26,557,531
Facilities acquisition and construction	395,069	-	5,813,847	-	3,278,088	9,487,004
Ancillary services	5,780,758	113,943	-	-	-	5,894,701
Community services	1,865,621	-	-	-	-	1,865,621
Payments to other agencies	158,868	-	-	-	585,039	743,907
Debt service:						
Principal	1,542,675	-	139,535	11,669,000	125,251	13,476,461
Interest and fees	199,800	-	467,511	8,302,101	270,381	9,239,793
Total expenditures	233,795,685	21,824,814	12,950,508	19,971,101	14,918,985	303,461,093
Excess (deficiency) of revenues over (under) expenditures	21,060,170	3,351,188	(15,814,247)	(4,270,061)	1,210,769	5,537,819
Other financing sources (uses):						
Transfers in	-	-	-	-	1,475,218	1,475,218
Transfers out	-	-	-	-	(1,475,218)	(1,475,218)
Debt issuance	-	-	136,000,000	-	-	136,000,000
Premium from debt issuance	-	-	-	7,030,576	-	7,030,576
Total other financing sources (uses)	-	-	136,000,000	7,030,576	-	143,030,576
Net changes in fund balances	21,060,170	3,351,188	120,185,753	2,760,515	1,210,769	148,568,395
Fund balances beginning	33,341,361	1,094,500	51,700,271	14,114,421	18,038,227	118,288,780
Fund balances ending	\$ 54,401,531	\$ 4,445,688	\$ 171,886,024	\$ 16,874,936	\$ 19,248,996	\$ 266,857,175

The notes to basic financial statements are an integral part of this statement

SANTA ROSA CITY SCHOOLS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Total net change in fund balances - governmental funds	\$	148,568,395
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.</p>		
Capital assets additions	\$	46,535,661
Depreciation expense	<u>(18,512,601)</u>	28,023,060
<p>Losses and adjustments on the disposal of capital assets are recorded as special items in the government-wide Statement of Activities but are not reported in the governmental funds.</p>		
		(31,370)
<p>Accreted interest on capital appreciation bonds is not recorded in the governmental funds but is required to be recorded under the accrual basis of accounting in the government wide financial statements.</p>		
		(33,969)
<p>The governmental funds report long-term debt proceeds as an other financing source, while repayment of debt principal is reported as an expenditure. Also, governmental funds report the effect of prepaid issuance costs and premiums when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The net effect of these differences in the treatment of long-term debt and related items is as follows:</p>		
Repayment of debt principal		12,678,956
Premium from debt issuance		(7,030,576)
Subscription liabilities principal		797,505
Amortization of bond premiums		1,547,647
Amortization of loss on early retirement of long-term debt		(284,005)
Debt issuances		(136,000,000)
Gain on early retirement of long-term debt		-
Advance refunding of bonds		-
<p>In the statement of activities, compensated absences are measured by the amount earned during the year. In governmental funds, however, expenditures for those items are measured by the amount of financial resources used (essentially the amounts paid). This year vacation earned exceeded the amounts used by:</p>		
		(109,671)
<p>In governmental funds, actual contributions to pension plans are reported as expenditures in the year incurred. However, in the government-wide Statement of Activities, only the current year pension expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.</p>		
		9,392,412
<p>In governmental funds, actual contributions to the OPEB plan is reported as expenditures in the year incurred. However, in the government-wide Statement of Activities, only the current year OPEB expense as noted in the plan's valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.</p>		
		(1,977,052)
<p>An internal service fund is used by management to charge the costs of other postemployment benefits to individual funds. The net revenue of the internal service fund is reported with governmental activities</p>		
		257,798
<p>Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.</p>		
		<u>(2,115,294)</u>
Changes in net position of governmental activities	<u>\$</u>	<u>53,683,836</u>

The notes to basic financial statements are an integral part of this statement

**SANTA ROSA CITY SCHOOLS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2023**

	Internal Service Self Insurance Fund
Assets	
Cash	\$ 2,623,651
Accounts receivable	55
Total Assets	\$ 2,623,706
Liabilities	
Due to other funds	\$ 1,900,000
Total Liabilities	\$ 1,900,000
Net Position	
Restricted	\$ 723,706
Total Net Position	\$ 723,706

The notes to basic financial statements are an integral part of this statement

SANTA ROSA CITY SCHOOLS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Internal Service Self Insurance Fund
Operating Revenues	
Charges to other funds	\$ 2,352,133
Operating Expenses	
Services and other operating expenditures	2,120,802
Operating Income (Loss)	231,331
Nonoperating Revenues (Expenses):	
Interest income	26,467
Income Before Transfers	257,798
Change in Net Position	257,798
Beginning Net Position	465,908
Ending Net Position	\$ 723,706

The notes to basic financial statements are an integral part of this statement

**SANTA ROSA CITY SCHOOLS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
JUNE 30, 2023**

	<u>Internal Service Self Insurance Fund</u>
Cash Flows from Operating Activities	
Cash received from assessments made to other funds	\$ 2,535,459
Cash paid for insurance and operating expenses	<u>(2,218,940)</u>
Net cash provided by (used for) operating activities	316,519
 Cash Flows from Investing Activities	
Interest income (loss)	<u>26,467</u>
 Increase in Cash and Cash Equivalents	 342,986
Cash and Cash Equivalents - Beginning	<u>2,280,665</u>
Cash and Cash Equivalents - Ending	<u><u>\$ 2,623,651</u></u>
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income	\$ 231,331
(Increase) decrease in accounts receivable	499
(Increase) decrease in due from other funds	182,827
Increase (decrease) in accounts payable	<u>(98,138)</u>
Net cash provided by operating activities	<u><u>\$ 316,519</u></u>

The notes to basic financial statements are an integral part of this statement

SANTA ROSA CITY SCHOOLS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	<u>Expendable Trust Scholarship Fund</u>
Assets	
Cash in banks	\$ 23,554
Total Assets	<u>\$ 23,554</u>
Net Position	
Restricted	<u>\$ 23,554</u>
Total Net Position	<u>\$ 23,554</u>

The notes to financial statements are an integral part of this statement.

SANTA ROSA CITY SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Expendable Trust Scholarship Fund
Additions	
Other local revenues	\$ 11,351
Deductions	
Other services and operating expenses	12,601
Changes in net position	(1,250)
Net position beginning	24,804
Net position ending	\$ 23,554

The notes to financial statements are an integral part of this statement.

Notes to the Basic Financial Statements

SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Principles

Santa Rosa City Schools (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The account policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the U. S. Governmental Accounting Standards Board ("GASB") and the American Institute of Certified Public Accountants ("AICPA").

B. Reporting Entity

The District is the level of government primarily accountable for activities related to public education. The governing authority consists of five elected officials who, together, constitute the Board of Trustees. The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements using the criteria established by GASB. The basic, but not the only, criterion for including a governmental department, agency, institution, commission, public authority, or other governmental organization in a governmental unit's reporting entity for general purpose financial reports is the ability of the governmental unit's elected officials to exercise oversight responsibility over such agencies. Oversight responsibility implies that one governmental unit is dependent on another and that the dependent unit should be reported as part of the other. Oversight responsibility is derived from the governmental unit's power and includes, but is not limited to:

- Financial interdependency
- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters

The District does not have any component units and is not a component unit of any reporting entity for the fiscal year ended June 30, 2023.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District. The Statement of Net Position reports all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Eliminations have been made to minimize the effect of interfund activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include the reconciliation with brief explanations to better identify the relationship between the government wide statements and the statements for the governmental funds.

SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all nonmajor funds are aggregated into one column. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Proprietary fund operating revenues result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues result from non-exchange transactions or ancillary activities.

Fiduciary funds are reported using the economic resources measurement focus as applicable.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Revenues - Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. To achieve comparability of reporting among California districts, and so as not to distort normal revenue patterns with specific respect to reimbursement grants and correction to state-aid

SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

apportionments, the California Department of Education has defined available for district as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

The District applies all applicable GASB pronouncements for certain accounting and financial reporting guidance. In December of 2010, GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB 62 incorporates pronouncements issued on or before November 30, 1989 into GASB authoritative literature. In June of 2015, GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. GASB 76 supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. GASB 76 also amends GASB 62 and AICPA Pronouncements paragraphs 64, 74, and 82. The GAAP hierarchy sets forth what constitutes GAAP for all state and local governmental entities. It establishes the order of priority of pronouncements and other sources of accounting and financial reporting guidance that a governmental entity should apply.

The sources of authoritative GAAP are categorized in descending order of authority as follows:

- a. Officially established accounting principles—Governmental Accounting Standards Board (GASB) Statements (Category A)
- b. GASB Technical Bulletins; GASB Implementation Guides; and literature of the AICPA cleared by the GASB (Category B).

If the accounting treatment for a transaction or other event is not specified by a pronouncement in Category A, a governmental entity should consider whether the accounting treatment is specified by a source in Category B.

Deferred Outflows/Deferred Inflows:

In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred loss on refunding which is reported in the Statement of Net Position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shortened life of the refunded or refunding debt. Additionally, the District has recognized a deferred outflow of resources related to the recognition of the net pension and total OPEB liabilities reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an

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acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the pension and OPEB liabilities reported which is in the Statement of Net Position.

Unearned Revenue:

Unearned revenue arises when assets (such as cash) are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements (such as qualified expenditures) are met are recorded as liabilities from unearned revenue.

Unavailable Revenue:

In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows of resources as unavailable revenue.

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. The District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, non-major, proprietary and fiduciary funds as follows:

Major Governmental Funds:

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund and includes transactions accounted for in the Special Reserve Fund for Other Than Capital Outlay Projects. This fund is not substantially composed of restricted or committed revenue sources and does not meet the definition of a special revenue fund. Because this fund does not meet the definition of a special revenue fund under GASB 54, the activity in this fund is being reported within the General Fund.

The *Charter Schools Fund* is used to account for the operations of the District's Charter Schools.

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The *Building Fund* is used to account for the acquisition and construction of major governmental capital facilities and buildings from the sale of bond proceeds.

The *Bond Interest and Redemption Fund* is used to account for the interest and redemption of principal of general obligation bonds.

Non-major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed for purposes other than debt service or capital projects. The restricted or committed resources need to comprise a substantial portion of the inflows reported in the special revenue fund.

The District maintains the following nonmajor special revenue funds:

- The *Child Development Fund* is used to account for revenues received and expenditures made to the child development program subcontracted by the District.
- The County School Facilities Fund is used to account for apportionments from the State Schools Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects and facility hardship grants.
- *Cafeteria Fund* is used to account for revenues received and expenditures made to operate the District's food service programs.
- The *Deferred Maintenance Fund* is used for the purpose of major repair or replacement of District property.

Capital Projects Funds are used to account for resources restricted, committed or assigned for capital outlays. The District maintains the following nonmajor capital projects funds:

- The *Capital Facilities Fund* is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act ("CEQA").
- The *Special Reserve Fund for Capital Outlay Projects* exists primarily to account for funds set aside for Board designated construction projects.

Proprietary Funds:

Proprietary Fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as enterprise or internal service. The District has the following proprietary fund:

- *Internal Service Fund* - The Self Insurance Fund is used to account for any activity for which goods or services are provided to other funds of the District in return for a fee to cover the cost of operations. The District operates this fund to account for dental insurance premiums.

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Fiduciary Funds:

Fiduciary Fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the District's own programs. The District maintains the following fiduciary funds:

- The *Scholarship Fund* is used to account for assets held by the District as trustee.

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets for the General Fund are presented as Required Supplementary Information. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

G. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated on June 30.

H. Benefit Plans

Pensions:

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System plans (STRS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and STRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* (GASB Statement No. 68) requires that the reported results must pertain to liability and asset information within certain defined time frames. For this period, the following time frames were used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

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The following summarizes the District's pension plan balances for the fiscal year:

	PERS	STRS	Total
Deferred outflows of resources	\$ 25,082,544	\$ 36,373,114	\$ 61,455,658
Deferred inflows of resources	\$ 6,066,327	\$ 19,442,992	\$ 25,509,319
Net pension liabilities	\$ 61,361,722	\$ 113,628,703	\$ 174,990,425
Pension expense (credit)	\$ 8,590,236	\$ 13,982,696	\$ 22,572,932

Other Postemployment Benefits Other Than Pensions (OPEB):

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the District's Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's total OPEB liability have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

I. Assets, Liabilities, and Equity

1. Cash and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Deposit Insurance Corporation.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other Districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

All District-directed investments are governed by *Government Code* Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made. The county is authorized to deposit cash and invest excess funds by California Government Code Section '53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

2. Fair Value Measurements

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction.

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In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

3. Inventories and Prepaid Expenditures

Inventories:

Inventories are recorded using the purchases method, in that inventory acquisitions are initially recorded as expenditures. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not “available for appropriation and expenditure” even though they are a component of net current assets. The District’s central warehouse inventory is valued at a moving average cost and consists of expendable supplies held for consumption.

Prepaid Expenditures:

The District has the option of reporting expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure during the benefiting period, or when consumed.

4. Capital Assets

Capital assets, which include sites, improvement of sites, buildings and improvements, equipment, and construction in progress, are reported in the government-wide financial statements. Such assets are valued at historical cost or estimated historical cost unless obtained by annexation or donation. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. The District utilizes a capitalization threshold of \$5,000 except for right of use leased assets which have a threshold of \$25,000.

Projects under construction are recorded at cost as construction in progress and transferred to the appropriate asset account when substantially complete. Costs of major improvements and rehabilitation of buildings are capitalized. Repair and maintenance costs are charged to expense when incurred. Equipment disposed of, or no longer required for its existing use, is removed from the records at actual or estimated historical cost, net of accumulated depreciation/amortization.

The purpose of depreciation and amortization is to spread the cost of capital assets equitably among all users over the life of these assets. The useful life of right of use assets is typically

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determined by the associated lease term of those assets. The amount charged to depreciation and amortization expense each year represents that year's pro rata share of the cost of capital assets. The District depreciates using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated or amortized.

All capital assets, except land and construction in progress, are depreciated or amortized over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	25-50
Furniture and fixtures	20
Vehicles	8
Computer system and equipment	5

5. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

6. Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts as well as issuance costs if related to prepaid insurance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of applicable bond premium or discount. Issuance costs, not related to prepaid insurance costs, are expensed in the period incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

7. Subscription Based Information Technology Arrangements

The District recognizes subscription liabilities with an initial, individual value of \$200,000 or more. The District uses its estimated incremental borrowing rate to measure subscription liabilities unless it can readily determine the interest rate in the arrangement. The District's estimated incremental borrowing rate is calculated as described above. The District's estimated incremental borrowing rate is based on its most recent public debt issuance.

8. Fund Balance Policy and Classifications

The District maintains a minimum unassigned fund balance of not less than 3 percent of budgeted general fund expenditures and other financing uses as a reserve for economic uncertainties. The District believes a reserve of this level is prudent to maintain a high bond rating and to protect the District from the effects of fluctuations in property tax revenues to which basic aide districts are vulnerable. Because amounts in the nonspendable, restricted, committed, and assigned categories

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are subject to varying constraints on their use, the reserve for economic uncertainties consists of balances that are otherwise unassigned.

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- *Nonspendable* fund balance includes amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- *Restricted* fund balance includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- *Committed* fund balances includes amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end. Committed fund balances are imposed by the District's board of education.
- *Assigned* fund balance includes amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Assignments may be identified by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.
- *Unassigned* fund balance includes positive amounts within the general fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

9. Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also are included in the net investment in capital assets component of net position. As of June 30, 2023, capital assets net of accumulated depreciation totaling \$286,783,533 was increased by unspent bond proceeds of \$171,886,024 and reduced by related debt of \$357,498,563. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

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Capital projects restrictions will be used for the acquisition and construction of capital facilities.

Debt service restrictions reflect the cash balances in the debt service funds that are restricted for debt service payments by debt covenants, as applicable.

Cafeteria program restrictions reflect the amounts to be expended for federal and state funded school lunch and breakfast programs.

Educational program restrictions reflect the amounts to be expended on specific school programs that are legally restricted.

Unrestricted net position reflects amounts that are not subject to any donor-imposed restrictions. This class also includes restricted gifts whose donor-imposed restrictions were met during the fiscal year. A deficit unrestricted net position may result when significant cash balances restricted for capital projects exist. Once the projects are completed, the restriction on these assets are released and converted to capital assets.

10. Local Control Funding Formula and Property Taxes

The Local Control Funding Formula (LCFF) creates base, supplemental, and concentration grants in place of most previously existing K–12 funding streams, including revenue limits and most state categorical programs. The revenue limit was a combination of local property taxes, state apportionments, and other local sources.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. Property taxes on the secured roll are due on August 31 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the *California Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year. The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local revenue limit sources by the District.

11. Risk management

Property and Liability:

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2023, the District participated in the Northern California ReLiEF public entity risk pool for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

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Workers' Compensation:

For fiscal year 2023, the District participated in the RESIG JPA for workers compensation.

12. Interfund Transactions

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are eliminated as part of the reconciliation to the government-wide financial statements.

13. Eliminations and Reclassifications

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated and reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.

14. Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

J. Implemented Accounting Pronouncements

GASB Statement No. 96, *Subscription-based Information Technology Arrangements.*

During the year, the District implemented GASB Statement No. 96, *Subscription-based Information Technology Arrangements*. GASB Statement No. 96 is an accounting pronouncement issued by the Governmental Accounting Standards Board (GASB) that provides guidance on how the costs and investments for subscription-based information technology arrangements (SBITAs) are accounted for and disclosed by governmental entities. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. As a result, the District recorded an intangible right of use subscription assets of \$1,536,050 and corresponding subscription liabilities of \$1,536,050. The details of the related assets and liabilities can be found in Notes 4 and 6.

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K. Upcoming Accounting and Reporting Changes

The District is currently analyzing its accounting practices to determine the potential impact on the financial statements of the following recent GASB Statements:

GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, Compensated Absences

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

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NOTE 2 – CASH AND INVESTMENTS

A summary of cash and investments as of June 30, 2023 is as follows:

Description	Carrying Amount	Fair Value
Government-Wide Statements:		
Cash in bank	\$ 1,105,400	\$ 1,105,400
Cash with fiscal agent	139,342	139,342
Cash in revolving fund	38,450	38,450
Cash with County	256,710,474	256,710,474
Total Cash and Investments	\$ 257,993,666	\$ 257,993,666

Cash on Hand, in Banks and in Revolving Fund

Cash balances in banks and revolving funds are insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). These accounts are held within various financial institutions. As of June 30, 2023, the bank balance of the District's bank accounts was \$1,649,880, of which \$941,859 was not insured by the FDIC.

Cash with Fiscal Agent:

Cash with fiscal agent represents the amount on deposit with Summit State Bank for the purpose of making dental insurance premium payments from the District's Self Insurance Fund.

Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

The District has the following recurring fair value measurements as of June 30, 2023:

Investments in the Sonoma County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

Cash in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance

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available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Policies and Practices

The District is authorized under California Government Code Section 53635 to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Limitations as they relate to interest rate risk, credit risk, custodial credit risk - deposits, and concentration of credit risk are described below:

1. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains an investment with the Sonoma County Investment Pool with a fair value of approximately \$3.66 billion and an amortized book value of \$3.78 billion. The average weighted maturity for this pool is 539 days.

2. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County of Sonoma's investment pool is not rated, however, the investments within the pool are rated A by Standard & Poor's and Moody's Investor Services.

3. Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

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4. Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2023:

Receivables	General Fund	Charter School Fund	Nonmajor Funds	Total
Federal	\$ 15,759,765	\$ 126,147	\$ 2,244,392	\$ 18,130,304
State	4,884,145	550,391	46,130	5,480,666
Local	295,961	11,416	373,773	681,150
Other resources	2,975,599	1,115,603	1,555	4,092,757
Total Accounts Receivable	\$ 23,915,470	\$ 1,803,557	\$ 2,665,850	\$ 28,384,877

NOTE 4 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activities for the year ended June 30, 2023 were as follows:

Capital Assets	Balance July 01, 2022	GASB 96 Adjustments	Additions	Transfers & Deletions	Balance June 30, 2023
Nondepreciable capital assets					
Land	\$ 8,929,571	\$ -	\$ -	\$ -	\$ 8,929,571
Work-in-progress	45,736,564	-	3,647,989	(3,869,119)	45,515,434
Total nondepreciable capital assets	54,666,135	-	3,647,989	(3,869,119)	54,445,005
Depreciable capital assets					
Buildings and improvements	438,729,190	-	46,226,011	(150,000)	484,805,201
Furniture and equipment	8,662,686	-	530,780	-	9,193,466
Total depreciable capital assets	447,391,876	-	46,756,791	(150,000)	493,998,667
Amortizable right of use assets					
Portable buildings	6,690,814	-	-	-	6,690,814
Subscriptions	-	1,536,050	-	-	1,536,050
Total depreciable and amortizable assets	454,082,690	1,536,050	46,756,791	(150,000)	502,225,531
Less accumulated depreciation for:					
Buildings and improvements	243,880,646	-	16,751,038	(118,630)	260,513,054
Furniture and equipment	4,550,060	-	607,264	-	5,157,324
Total accumulated depreciation	248,430,706	-	17,358,302	(118,630)	265,670,378
Less accumulated amortization for:					
Portable buildings	3,062,326	-	267,633	-	3,329,959
Subscriptions	-	-	886,666	-	886,666
Total accumulated depreciation and amortization	251,493,032	-	18,512,601	(118,630)	269,887,003
Total capital assets - net depreciation and amortization	\$257,255,793	\$ 1,536,050	\$31,892,179	\$ (3,900,489)	\$ 286,783,533

SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Depreciation and amortization expense was charged to governmental activities as follows:

Instruction	\$ 10,774,866
Instruction library, media and technology	705,516
School site administration	2,955,363
Food services	299,079
Data processing	508,426
All other general administration	103,922
Plant services	71,832
Ancillary services	3,093,597
<u>Total depreciation and amortization expense</u>	<u>\$ 18,512,601</u>

NOTE 5 – INTERFUND TRANSACTIONS

Interfund transactions are reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables (Due From/To), as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. The District had a transfer of \$1,475,218 between the County School Facilities Fund and the Special Reserve Fund for Capital Outlay Projects Fund for fiscal year 2023.

Interfund Receivables/Payables (Due From/Due To)

Interfund receivables and payables consisted of the following as of June 30, 2023:

Fund	Due From	Due To
General Fund	\$ 11,443,276	\$ 3,856,066
Charter School Fund	115,836	9,132,609
Building Fund	2,520,752	-
Internal Service Self Insurance Fund	-	1,900,000
<u>Nonmajor Funds</u>	<u>5,216,407</u>	<u>4,407,596</u>
Totals	<u>\$ 19,296,271</u>	<u>\$ 19,296,271</u>

SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 6 – LONG-TERM LIABILITIES

Schedule of Changes in Long-term Liabilities

A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2023, is shown below:

Description	Balance July 01, 2022	GASB 96 Adjustments	Additions	Deletions	Balance June 30, 2023	Due Within One Year
General Obligation Bonds	\$ 227,684,634	\$ -	\$ 143,030,576	\$ 13,216,647	\$ 357,498,563	\$ 7,003,000
Direct Borrowing:						
School Facilities Program Loan	4,504,503	-	-	139,535	4,364,968	142,350
PG&E Energy Efficient Loans	4,265,394	-	-	483,029	3,782,365	483,029
Leased Portable Buildings	4,143,373	-	-	262,141	3,881,232	262,141
Subscription Liability	-	1,536,050	-	797,505	738,545	738,545
Certificates of Participation:						
Principal Payments	7,818,372	-	-	125,251	7,693,121	145,404
Accreted Interest	382,673	-	68,718	34,749	416,642	-
Total COP's	8,201,045	-	68,718	160,000	8,109,763	145,404
Net Pension Liability	110,194,497	-	105,922,338	41,126,410	174,990,425	-
Total OPEB Liability	34,683,056	-	10,165,002	13,192,232	31,655,826	-
Compensated Absences	2,052,218	-	1,201,634	1,091,963	2,161,889	-
Total Long-term Liabilities	\$ 395,728,720	\$ 1,536,050	\$ 260,388,268	\$ 70,469,462	\$ 587,183,576	\$ 8,774,469

Payments on the general obligation bonds are made from the Bond Interest and Redemption Fund using local revenues. Compensated absences, other postemployment benefits and pension obligations are paid by the fund for which the employee worked. Leases and the PG&E loan are paid from the General Fund. The School Facilities loan is paid from the Building Fund. The Certificates of Participation are paid from the Special Reserve Fund for Capital Outlay.

General Obligation Bonds Payable

2015 General Obligation Refunding Bonds

On February 25, 2015, the District issued \$27,370,000 (High School District) and \$5,415,000 (Elementary School District) of General Obligation Refunding Bonds. The bonds bear fixed interest rates ranging between 2.0% and 5.0% with annual maturities from May 1, 2015 through May 1, 2022. The net proceeds of \$36,623,038 (after premiums of \$3,936,393 and issuance costs and underwriter's discount of \$399,572) were used to prepay a portion of the District's outstanding Election of 2006, Series 2006 Bonds. These bonds were fully redeemed during the year.

2016 General Obligation Bonds

In 2016, the District issued \$9,500,000 in 2014 General Obligation Bonds, Series 2016A and 2016B, (Elementary School District), with an interest rate of 2-5%, for capital projects throughout the District. The District also issued \$12,165,000 in 2014 General Obligation Bonds, Series 2016A, (High School District), with an interest rate of 2-4%, for capital projects throughout the District. The net proceeds of \$22,098,070 (after payment of \$450,220 in underwriting fees, insurance, and other issuance costs and premiums of \$883,290).

In 2017, the District issued \$15,000,000 in 2014 General Obligation Bonds, Series 2016C, (Elementary School District), with an interest rate of 2-5% for capital projects throughout the District. The District also

SANTA ROSA CITY SCHOOLS
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issued \$50,000,000 in 2014 General Obligation Bonds, Series 2016B, (High School District), with an interest rate of 2-5% for capital projects throughout the District. The net proceeds of \$71,420,188 (after payment of \$540,000 in issuance costs and premiums of \$6,960,188).

2017 General Obligation Refunding Bonds

In September 2017, the District issued \$21,090,000 (High School District) of 2017 General Obligation Refunding Bonds. The net proceeds of \$25,154,768 (after a premium of \$4,348,710 and issuance cost of \$283,942) were used to defease and redeem \$8,775,000 and \$13,385,000 of the District's outstanding 2011 and 2013 GO Refunding Bonds, respectively. The amounts defeased have been removed from the government-wide financial Statement of Net Position. The District completed the refunding to obtain an economic gain (difference between the present value of the old and new debt service payments) of \$2,188,806. The bonds bear interest from 2.0% to 5.0%. Interest is due semi-annually on February 1 and August 1, commencing February 1, 2018. Principal payments begin August 1, 2018 and are due annually thereafter until August 1, 2028.

2018 General Obligation Bonds

In May 2018, the District issued \$10,000,000 and \$3,000,000 in 2014 General Obligation Bonds, Series 2018D and 2018E, (Elementary School District), with an interest rates of 3-5%, for capital projects throughout the District. The net proceeds of \$14,276,898 (after payment of \$280,955 in issuance costs and premiums of \$1,557,853). Interest is due semi-annually on February 1 and August 1, commencing August 1, 2018. For Series 2018D principal payments begin August 1, 2026 and are due annual thereafter until August 1, 2043. For Series 2018E principal payments begin August 1, 2019 and are due annually thereafter until August 1, 2021.

In May 2018, the District issued \$65,000,000 and 5,000,000 in 2014 General Obligation Bonds, Series 2018C and Series 2018D, (High School District), with an interest rates of 3-5%, for capital projects throughout the District. The net proceeds of \$78,734,290 (after payment of \$647,802 in issuance costs and premiums of \$9,382,092 Interest is due semi-annually on February 1 and August 1, commencing August 1, 2018. For Series 2018C principal payments begin August 1, 2020 and are due annual thereafter until August 1, 2043. For Series 2018D only one principal payment is due on August 1, 2019.

2021 General Obligation Bonds, Series E

In May 2021, the District issued \$42,835,000 in 2021 General Obligation Bonds, Series E for capital projects throughout the District. The net proceeds were \$49,090,118 after premiums of \$6,643,264 and the payment of \$388,146 in issuance costs. Interest is due semi-annually on February 1 and August 1, commencing August 1, 2021. Principal payments begin August 1, 2021 and are due annually thereafter until August 1, 2043.

2021 General Obligation Refunding Bonds

In May 2021, the District issued \$5,080,000 of 2021 General Obligation Refunding Bonds. The net proceeds of \$4,969,662 (after issuance costs of \$110,338) were used to defease and redeem a portion of the District's outstanding 2013 General Obligation Refunding Bonds. The amounts defeased have been removed from the government-wide Statement of Net Position. The District completed the refunding to obtain an economic gain of \$286,451. Interest is due semi-annually on February 1 and August 1, commencing August 1, 2021. Principal payments begin August 1, 2021 and are due annually thereafter until August 1, 2030.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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2021 General Obligation Bonds, Series F

In May 2021, the District issued \$16,500,000 in 2021 General Obligation Bonds, Series F for capital projects throughout the District. The net proceeds were \$18,749,628 after premiums of \$2,521,510 and the payment of \$271,882 in issuance costs. Interest is due semi-annually on February 1 and August 1, commencing August 1, 2021. Principal payments begin August 1, 2021 and are due annually thereafter until August 1, 2043.

2021 General Obligation Refunding Bonds, Series A

In May 2021, the District issued \$1,830,000 of 2021 General Obligation Refunding Bonds. The net proceeds of \$1,956,338 (after issuance costs of \$82,578 and premiums of \$208,916) were used to defease and redeem a portion of the District's outstanding 2011 General Obligation Refunding Bonds. The amounts defeased have been removed from the government-wide Statement of Net Position. The District completed the refunding to obtain an economic gain of \$46,308. Interest is due semi-annually on February 1 and August 1, commencing February 1, 2022. Principal payments begin August 1, 2022 and are due annually thereafter until August 1, 2026.

2021 General Obligation Refunding Bonds, Series B

In May 2021, the District issued \$5,325,000 of 2021 General Obligation Refunding Bonds. The net proceeds of \$5,258,724 (after issuance costs of \$66,276) were used to defease and redeem a portion of the District's outstanding 2013 General Obligation Refunding Bonds. The amounts defeased have been removed from the government-wide Statement of Net Position. The District completed the refunding to obtain an economic gain of \$343,737. Interest is due semi-annually on February 1 and August 1, commencing August 1, 2021. Principal payments begin August 1, 2021 and are due annually thereafter until August 1, 2030.

2022 General Obligation Refunding Bonds, Elementary (2014C&D)

In June 2022, the District issued \$22,849,000 of 2022 General Obligation Refunding Bonds. The net proceeds of \$22,673,526 (after issuance costs of \$175,474) were used to defease and redeem a portion of the District's outstanding 2016 General Obligation Refunding Bonds, Series A. The amounts defeased have been removed from the government-wide Statement of Net Position. The District completed the refunding to obtain an economic gain of \$499,724. Interest is due semi-annually on February 1 and August 1. Principal payments begin August 1, 2022 and are due annually thereafter until August 1, 2043.

2022 General Obligation Refunding Bonds, High School

In June 2022, the District issued \$23,678,000 of 2022 General Obligation Refunding Bonds. The net proceeds of \$23,502,864 (after issuance costs of \$175,135) were used to defease and redeem a portion of the District's outstanding 2016 General Obligation Refunding Bonds, Series C, and 2018 General Obligation Refunding Bonds, Series D. The amounts defeased have been removed from the government-wide Statement of Net Position. The District completed the refunding to obtain an economic gain of \$413,402. Interest is due semi-annually on February 1 and August 1. Principal payments begin August 1, 2022 and are due annually thereafter until August 1, 2041.

SANTA ROSA CITY SCHOOLS
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2023 General Obligation Bonds, Series A

In March 2023, the District issued \$32,000,000 in 2023 General Obligation Bonds, Series A to finance the acquisition, construction, furnishing and equipping of District facilities. The net proceeds were \$32,622,578 after premiums of \$888,578 and the payment of \$266,000 in issuance costs. Interest is due semi-annually on February 1 and August 1, commencing August 1, 2023. Principal payments begin August 1, 2023 and are due annually thereafter until August 1, 2053.

2023 General Obligation Bonds, Series F

In March 2023, the District issued \$104,000,000 in 2023 General Obligation Bonds, Series A to finance the acquisition, construction, furnishing and equipping of District facilities. The net proceeds were \$109,645,998 after premiums of \$6,141,998 and the payment of \$496,000 in issuance costs. Interest is due semi-annually on February 1 and August 1, commencing August 1, 2023. Principal payments begin August 1, 2023 and are due annually thereafter until August 1, 2053.

A summary of the District's general obligation bonded debt as of June 30, 2023 is as follows:

Bond	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds
				Outstanding July 01, 2022	Issued	Redeemed	Outstanding June 30, 2023
2013 GORB	2030	2-4	\$ 9,815,000	\$ 625,000	\$ -	\$ 625,000	\$ -
2013 GORB	2030	2-5	51,510,000	2,245,000	-	2,245,000	-
2016 GOB, Series A	2035	2-5	5,700,000	3,310,000	-	185,000	3,125,000
2016 GOB, Series B	2041	2-5	50,000,000	12,725,000	-	465,000	12,260,000
2016 GOB, Series C	2041	2-5	15,000,000	940,000	-	125,000	815,000
2017 GORB	2028	2-5	21,090,000	19,210,000	-	1,385,000	17,825,000
2018 GOB, Series D	2043	5	10,000,000	160,000	-	-	160,000
2018 GOB, Series C	2043	4-5	65,000,000	59,100,000	-	-	59,100,000
2021 GOB, Series E	2044	.22-4	42,835,000	36,660,000	-	670,000	35,990,000
2021 GORB	2044	.247-2.102	5,080,000	4,985,000	-	120,000	4,865,000
2021 GOB, Series F	2044	.25-4	16,500,000	14,195,000	-	75,000	14,120,000
2021 GORB Series A	2027	4	1,830,000	1,830,000	-	335,000	1,495,000
2021 GORB Series B	2031	.297-2.182	5,325,000	5,255,000	-	75,000	5,180,000
2022 GORB Elementary	2043	3.82	22,849,000	22,849,000	-	422,000	22,427,000
2022 GORB High School	2042	3.88	23,678,000	23,678,000	-	432,000	23,246,000
2023 GOB Series A - Elementary	2054	4-5	32,000,000	-	32,000,000	-	32,000,000
2023 GOB Series A - High School	2054	4-5	104,000,000	-	104,000,000	4,510,000	99,490,000
Subtotal General Obligation Bonds			482,212,000	207,767,000	136,000,000	11,669,000	332,098,000
Bond Premiums				19,917,634	7,030,576	1,547,647	25,400,563
Total General Obligation Bonds			<u>\$482,212,000</u>	<u>\$ 227,684,634</u>	<u>\$ 143,030,576</u>	<u>\$ 13,216,647</u>	<u>\$ 357,498,563</u>

**SANTA ROSA CITY SCHOOLS
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The annual debt service requirements of the bonds as of June 30, 2023 are as follows:

For the Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 7,003,000	\$ 15,239,644	\$ 22,242,644
2025	15,170,000	16,066,881	31,236,881
2026	17,782,000	15,344,125	33,126,125
2027	11,224,000	14,464,109	25,688,109
2028	10,572,000	12,723,042	23,295,042
2029-2033	33,578,000	59,039,432	92,617,432
2034-2038	53,509,000	46,370,375	99,879,375
2039-2043	84,980,000	31,153,729	116,133,729
2044-2048	44,375,000	15,686,375	60,061,375
2049-2053	43,075,000	7,901,950	50,976,950
2054-2058	10,830,000	257,775	11,087,775
Total Debt Service GOB's	<u>\$ 332,098,000</u>	<u>\$ 234,247,437</u>	<u>\$ 566,345,437</u>

Certificates of Participation (COP's)

On November 19, 2015, the Public Property Financing Corporation of California issued certificates of participation in the aggregate amount of \$8,195,444. The certificates were issued as \$6,865,000 of current interest certificates and \$1,330,444 of capital appreciation certificates. The proceeds from the sale of the certificates were used to refund the June 12, 2008 certificates of participation which was issued to finance the 2008 Capital Project, that consisted of the acquisition, construction, installation, and equipping of improvements to various facilities within the Santa Rosa City High School District. As a result of the refunding, the District recognized a deferred loss on early retirement of long-term debt of \$552,542 which will be amortized over the life of the debt in the government-wide financial statements.

The annual debt service requirements of the COP's as of June 30, 2023 are as follows:

For the Fiscal Year Ending June 30,	Principal	Interest	Accreted Interest	Total
2024	\$ 145,403	\$ 241,344	\$ 49,596	\$ 436,343
2025	225,000	238,531	-	463,531
2026	181,200	235,719	88,800	505,719
2027	192,650	235,719	112,350	540,719
2028	204,554	235,719	140,446	580,719
2029-2033	2,104,314	1,099,558	375,687	3,579,559
2034-2038	4,640,000	498,776	-	5,138,776
Total Debt Service COP's	<u>\$ 7,693,121</u>	<u>\$ 2,785,366</u>	<u>\$ 766,879</u>	<u>\$ 11,245,366</u>

School Facilities Loans

In 2016, the Charter School Facilities Program (CSFP), which is jointly administered by the California School Finance Authority (CSFA) and the Office of Public School Construction (OPSC), issued the District two loans totaling \$5,035,367 for facilities construction projects at the Santa Rosa Charter for the Arts campus. CSFP provides low-cost financing for charter school facilities through 50% grant and 50% loan agreements. The first loan of \$2,954,076 was for new construction and the second loan of \$2,081,291 was for rehabilitation of existing District facilities. Both loans have payments from September 1, 2018 through August 1, 2047 and carry a 2.000% annual interest rate.

**SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The annual debt service requirements of the CSFP loans as of June 30, 2023 are as follows:

For the Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 142,350	\$ 86,269	\$ 228,619
2025	145,221	83,397	228,618
2026	148,151	80,468	228,619
2027	151,139	77,479	228,618
2028	154,188	74,430	228,618
2029-2033	818,872	324,219	1,143,091
2034-2038	904,869	238,223	1,143,092
2039-2043	999,896	143,196	1,143,092
2044-2048	900,282	39,592	939,874
Total Debt Service CSFP Loans	\$ 4,364,968	\$ 1,147,273	\$ 5,512,241

Pacific Gas and Electric Company (PG&E) Loan

The District received zero interest loans from PG&E totaling \$4,830,293 that mature in December 2031y. Principal payments of \$40,252 are due monthly. The District decreased beginning net position by \$4,181,782 to reclassify deferrals from prior years as long-term debt. The remaining \$648,511 was reported as other financing sources in the funds which was converted to long-term debt in the government wide financial statements. The loans were made through PG&E's On-Bill Financing Program (the "Program") which is funded by California Utility customers and administered by PG&E under the auspices of the California Public Utilities Commission (CPUC). The Program provides qualified PG&E customers with a means to finance energy-efficient (EE) retrofit projects implemented under select PG&E EE Programs (the "Qualified Program"). The loans issued under the Program are interest-free, unsecured loans to reimburse the District for the costs it incurred in connection with qualified energy efficient retrofit projects. The annual debt service requirements of the PG&E loans as of June 30, 2023 are as follows:

For the Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 483,029	-	\$ 483,029
2025	483,029	-	483,029
2026	483,029	-	483,029
2027	483,029	-	483,029
2028	483,029	-	483,029
2029-2032	1,367,220	-	1,367,220
Total Debt Service	\$ 3,782,365	\$ -	\$ 3,782,365

**SANTA ROSA CITY SCHOOLS
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Portable Leases

As a normal course of business, the District leases various portable buildings under one-year terms, but with extension options that do not expire and are reasonably likely to be exercised. Under GASB 87, the District records these leases as long-term liabilities and right of use assets in its Statement of Net Position at the net present value of the future lease payments, using the District’s incremental borrowing rate of 3.82%. The average annual lease payment over the next 22 years is approximately \$275,181.

The following summarizes the future minimum lease obligations as of June 30, 2023:

Year Ending				
June 30	Principal		Interest	Total
2024	\$ 228,111	\$	144,297	\$ 372,408
2025	236,979		135,429	372,408
2026	246,192		126,216	372,408
2027	255,763		116,645	372,408
2028	208,320		107,700	316,020
2029-2033	989,333		420,379	1,409,712
2034-2038	1,065,050		231,070	1,296,120
2039-2043	651,483		59,288	710,771
Total	<u>\$ 3,881,232</u>	<u>\$</u>	<u>1,341,023</u>	<u>\$ 5,222,255</u>

NOTE 7 – JOINT POWERS AGREEMENTS

The Santa Rosa City Schools participates in joint ventures under joint powers agreements with the Redwood Empire Schools' Insurance Group (RESIG), a Joint Powers Authority (JPA), for benefits. The relationships between the District and the JPAs are such that the JPAs are not a component unit of the District for financial reporting purposes. The JPAs provide property and liability insurance coverage as well as health and welfare benefits coverage. The JPAs are governed by a board consisting of a representative from each member district. The governing board controls the operations of its JPAs independent of any influence by the member districts beyond their representation on the governing board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the JPAs. Condensed audited financial information is available by contacting the JPA directly.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Federal and State Allowances, Award, and Grants

The District has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

Litigation

The District may be exposed to certain legal matters that arise from the normal course of business. The District has not accrued a liability for any potential litigation as of June 30, 2023.

**SANTA ROSA CITY SCHOOLS
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NOTE 9 – EMPLOYEE RETIREMENT SYSTEMS

California Public Employees Retirement System (CalPERS/PERS) Pension Plan

General Information about the PERS Pension Plan

Plan Description - All qualified permanent and probationary employees are eligible to participate in the District’s Miscellaneous Employee Pension Plan (the Plan), a cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2023, are summarized as follows:

	CalPERS	
	Classic	PEPRA
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age: minimum	50	52
Monthly benefits as a % of eligible compensation	(1)	(1)
Required employee contribution rates	7.420%	7.420%
Required employer contribution rates	25.370%	25.370%

(1) Monthly benefit is a product of benefit factor, years of service, and final compensation

Contributions - Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

SANTA ROSA CITY SCHOOLS
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For the year ended June 30, 2023, the District's contributions were as follows:

	CalPERS
Contributions - employer	\$ 7,855,120

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to PERS

As of June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability/(Asset)
CalPERS	\$ 61,361,722

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023 was as follows:

	CalPERS
Proportion - June 30, 2022	0.19595%
Proportion - June 30, 2023	0.17833%
Change - Increase/(Decrease)	-0.01762%

For the year ended June 30, 2023, the District recognized pension expense of \$8,590,236 for the Plan.

SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 4,539,191	\$ -
Differences between Expected and Actual Experience	277,319	1,526,758
Differences between Projected and Actual Investment Earnings	7,245,150	-
Differences between Employer's Contributions and Proportionate Share of Contributions	152,108	881,551
Change in Employer's Proportion	5,013,656	3,658,018
Pension Contributions Made Subsequent to Measurement Date	7,855,120	-
Total	\$ 25,082,544	\$ 6,066,327

The District reported \$7,855,120 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows/ (Inflows) of Resources
2024	\$ 3,480,766
2025	2,836,454
2026	426,041
2027	4,417,836
2028	-
Thereafter	-
Total	\$ 11,161,097

**SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Actuarial Assumptions - The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	(1)
Investment Rate of Return	6.8% (2)
Mortality	(3)

- (1) Varies by entry age and service
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' membership data for all funds

Discount Rate - The discount rate used to measure the total pension liability was 6.9%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested employer rate plans run out of assets. Therefore, the current 6.9% discount rate is adequate and the use of the municipal bond rate calculation is not necessary.

According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. For the CalPERS Plan, the 6.8% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 6.95%. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan's asset classes, expected compound (geometric) returns were calculated over the short-term (first 11 years) and the long-term (60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for the Plan. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was

**SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>Asset Class (a)</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Return (1)(2)</u>
Global Equity Cap Weighted	30.00%	4.54%
Global Equity NonCap Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	<u>100.00%</u>	

- (1) An expected inflation of 2.3% used for this period.
(2) Figures are based on the 2021-22 Asset Liability Study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>CalPERS</u>
1% Decrease	5.90%
Net Pension Liability	\$ 88,640,114
Current	6.90%
Net Pension Liability	\$ 61,361,722
1% Increase	7.90%
Net Pension Liability	\$ 38,817,133

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

California State Teachers' Retirement System (STRS) Pension Plan

General Information about the STRS Pension Plan

Plan Description - The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information.

Benefits Provided - STRS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. The cost of living adjustments for the Plan are applied as specified by the retirement Law.

The Plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

	CalSTRS	
	Tier 1	Tier 2
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age:	60	62
Monthly benefits as a % of eligible compensation	2%	2%
Required employee contribution rates	10.250%	10.205%
Required employer contribution rates	19.100%	19.100%
Required State contribution rates	10.828%	10.828%

Contributions - As part of the annual valuation process, the Normal Cost rate is determined as the basis for setting the base member contribution rate for the following fiscal year. Generally, the base member contribution rate is one-half of the Normal Cost rate within certain parameters. Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2023 the District's contributions were as follows:

	CalSTRS
Employer Contributions	\$ 19,047,421
State Contributions	9,128,699
Total	\$ 28,176,120

**SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to STRS

As of June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability/(Asset)
District	\$ 113,628,703
State	56,905,254
Total	<u><u>\$ 170,533,958</u></u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The state contributed 11.97 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year. Also, as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-2046.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023 was as follows:

	CalSTRS
Proportion - June 30, 2022	<u>0.15459%</u>
Proportion - June 30, 2023	<u>0.16353%</u>
Change - Increase/(Decrease)	<u><u>0.00894%</u></u>

For the year ended June 30, 2023, the District recognized pension expense of \$18,135,432 which included a state on-behalf contribution of \$9,128,699.

SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 5,635,157	\$ -
Differences between Expected and Actual Experience	93,211	8,519,782
Differences between Projected and Actual Investment Earnings	-	5,556,664
Differences between Employer's Contributions and Proportionate Share of Contributions	46,739	4,236,832
Change in Employer's Proportion	11,550,586	1,129,714
Pension Contributions Made Subsequent to Measurement Date	19,047,421	-
Total	\$ 36,373,114	\$ 19,442,992

The District reported \$19,047,421 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows/ (Inflows) of Resources
2024	\$ (290,290)
2025	(5,398,888)
2026	(7,048,669)
2027	10,049,827
2028	183,662
Thereafter	387,059
Total	\$ (2,117,299)

**SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Actuarial Assumptions - The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.10%
Inflation	2.75%
Payroll Growth	3.50%
Projected Salary Increase	(1)
Investment Rate of Return	7.10% (2)
Mortality	(3)

- (1) 2% simple for DB (annually), maintain 85% purchasing power level for DB. Not applicable for DBS/CBB
- (2) Net of investment expense but gross of administrative expenses.
- (3) Based on 110% of the MP-2019 Ultimate Projection

Discount Rate - The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return (a) (b)</u>
Global Equity	42.00%	4.75%
Private Equity	13.00%	6.25%
Real Estate	15.00%	3.55%
Inflation Sensitive	6.00%	3.25%
Fixed Income	12.00%	1.25%
Risk Mitigation Strategies	10.00%	1.75%
Liquidity	2.00%	-0.35%
Total	<u>100.00%</u>	

- (a) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- (a) Real return is net of assumed 2.75% inflation.
- (b) 20-year geometric average.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>CalSTRS</u>
1% Decrease	6.10%
Net Pension Liability	\$ 192,983,682
Current	7.10%
Net Pension Liability	\$ 113,628,703
1% Increase	8.10%
Net Pension Liability	\$ 47,740,212

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued STRS financial reports.

**SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Plan Description - The District’s administers a single-employer defined benefit postemployment healthcare plan (the OPEB plan). Dependents are eligible to enroll, and benefits continue to surviving spouses.

Benefits Provided - The following is a summary of the plan benefits provided:

Benefits Provided:	Medical, dental and vision
Required Services:	
CalPERS	Hired <1/1/2013: Age 50 & 5 years of service Hired >1/1/2013: Age 52 & 5 years of service
CalSTRS	Hired <1/1/2013: Normal - Age 60 & 5 years of service Early - Age 55 & 5 years of service or age 50 & 30 years of service Hired >1/1/2013: Normal - Age 62 & 5 years of service Early - Age 55 & 5 years of service
Dependent Coverage:	Yes
Contribution Percentage:	Varies
Cap:	\$ 1,265 per month

The District has not included shared benefit costs in its projections of benefit payments and has not shared benefit costs with inactive employees historically.

Employees Covered by Benefit Terms - At June 30, 2021 (the valuation date), the benefit terms covered the following employees:

Active employees	1,430
Inactive employees	214
Total employees	1,644

Contributions - The District makes contributions based on an actuarially determined rate and are approved by the authority of the District’s Board. Total contributions during the year were \$719,042. Total contributions included in the measurement period were \$1,946,411. The District’s contributions were 3.69% of covered employee payroll during the measurement period June 30, 2022 (reporting period June 30, 2023). Employees are not required to contribute to the plan. There have been no assets accumulated in a trust to provide for the benefits of this plan.

**SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Actuarial Assumptions - The following summarized the actuarial assumptions for the OPEB plan included in the fiscal year:

Valuation Date:	June 30, 2021
Measurement Date:	June 30, 2022
Actuarial Cost Method:	Entry-Age Normal Cost Method
Amortization Period:	8.53 years
Actuarial Assumptions:	
Discount Rate	3.69%
Inflation	2.25%
Salary Increases	3.50%
Healthcare Trend Rate	6.70%
Mortality	Teachers: January 2020 CalSTRS experience study. Nonteachers: CalPERS Experience Study for Miscellaneous December 2017
Retirement	Teachers: 2.0% @ 60 Teachers: 2.0% @ 62 Nonteachers: Misc 2.5% @ 55 Nonteachers: Misc 2% @ 62

Note:

The discount rate was increased from 1.92% to 3.69% during the year.

Discount Rate - The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Changes in the Total OPEB Liability - The following summarizes the changes in the total OPEB liability during the year ended June 30, 2023:

Fiscal Year Ended June 30, 2023	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2022	\$ 34,683,056	\$ -	\$ 34,683,056
Service cost	2,730,609	-	2,730,609
Interest in Total OPEB Liability	699,657	-	699,657
Balance of diff between actual and exp experience	(217,864)	-	(217,864)
Balance of changes in assumptions	(4,293,221)	-	(4,293,221)
Benefit payments	(1,946,411)	-	(1,946,411)
Net changes	(3,027,230)	-	(3,027,230)
Balance at June 30, 2023	\$ 31,655,826	\$ -	\$ 31,655,826
Covered Employee Payroll	\$ 117,937,790		
Total OPEB Liability as a % of Covered Employee Payroll	26.84%		
Service Cost as a % of Covered Employee Payroll	2.32%		
Net OPEB Liability as a % of Covered Employee Payroll	26.84%		

The District's plan is nonfunded, meaning there have not been assets placed into an irrevocable trust, therefore the plan fiduciary net position is zero.

SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Deferred Inflows and Outflows of Resources - At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 3,160,625	\$ 192,323
Change in assumptions	924,960	6,822,644
OPEB contribution subsequent to measurement date	719,042	-
Totals	\$ 4,804,627	\$ 7,014,967

Of the total amount reported as deferred outflows of resources related to OPEB, \$719,042 resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	
2024	\$ (633,163)
2025	(633,163)
2026	(504,394)
2027	(373,253)
2028	(313,782)
Thereafter	(471,627)
Total	\$ (2,929,382)

OPEB Expense - The following summarizes the OPEB expense by source during the year ended June 30, 2023:

Service cost	\$ 2,730,609
Interest in TOL	699,657
Adjustments	(101,007)
Difference between actual and expected experience	466,870
Change in assumptions	(1,100,033)
OPEB Expense	\$ 2,696,096

SANTA ROSA CITY SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The following summarizes changes in the total OPEB liability as reconciled to OPEB expense during the year ended June 30, 2023, for the measurement date of June 30, 2022:

Total OPEB liability ending	\$ 31,655,826
Total OPEB liability beginning	<u>(34,683,056)</u>
Change in total OPEB liability	(3,027,230)
Changes in deferred outflows	1,770,877
Changes in deferred inflows	3,233,405
Employer contributions and implicit subsidy	<u>719,044</u>
OPEB Expense	<u>\$ 2,696,096</u>

Sensitivity to Changes in the Municipal Bond Rate - The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a municipal bond rate (used to determine the discount rate) that is one percentage point lower or one percentage point higher, is as follows:

	Municipal Bond Rate		
	(1% Decrease)	3.69%	(1% Increase)
Total OPEB Liability	\$ 34,001,668	\$ 31,655,826	\$ 29,497,448

Sensitivity to Changes in the Healthcare Cost Trend Rates - The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than current healthcare cost trend rates, is as follows.

	Trend Rate		
	(1% Decrease)	6.70%	(1% Increase)
Total OPEB Liability	\$ 28,419,181	\$ 31,655,826	\$ 35,467,319

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**REQUIRED
SUPPLEMENTARY
INFORMATION**

SANTA ROSA CITY SCHOOLS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>Budgeted Amounts</u>		Actual (GAAP Basis)	Variance with Final Budget Positive - (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
LCFF sources	\$ 155,456,632	\$ 163,137,691	\$ 164,209,245	\$ 1,071,554
Federal revenues	14,065,966	19,035,771	22,738,023	3,702,252
Other state	36,593,605	43,221,910	46,670,200	3,448,290
Other local	15,405,681	19,645,760	21,238,387	1,592,627
Total revenues	<u>221,521,884</u>	<u>245,041,132</u>	<u>254,855,855</u>	<u>9,814,723</u>
Expenditures:				
Certificated salaries	91,625,773	92,480,155	92,985,376	(505,221)
Classified salaries	28,502,820	29,117,837	29,801,004	(683,167)
Employee benefits	53,425,968	54,039,602	52,213,215	1,826,387
Books and supplies	4,025,793	7,750,453	7,169,948	580,505
Services and other operating expenditures	37,205,283	50,290,177	50,307,855	(17,678)
Capital outlay	581,226	723,503	668,203	55,300
Other outgo	77,921	93,499	650,084	(556,585)
Total expenditures	<u>215,444,784</u>	<u>234,495,226</u>	<u>233,795,685</u>	<u>699,541</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,077,100</u>	<u>10,545,906</u>	<u>21,060,170</u>	<u>10,514,264</u>
Other financing sources (uses):				
Transfers in	<u>1,496,000</u>	<u>330,577</u>	<u>-</u>	<u>(330,577)</u>
Total other financing sources (uses)	<u>1,496,000</u>	<u>330,577</u>	<u>-</u>	<u>(330,577)</u>
Change in fund balance	<u>\$ 7,573,100</u>	<u>\$ 10,876,483</u>	21,060,170	<u>\$ 10,183,687</u>
Fund balances beginning			<u>33,341,361</u>	
Fund balances ending			<u>\$ 54,401,531</u>	

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP. Expenditures exceeded budget due to changes in OPEB plan benefit terms and ASB account activity that was not included in the final budget, which were offset by revenues that were also not included in the budget.

SANTA ROSA CITY SCHOOLS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
CHARTER SCHOOL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>Budgeted Amounts</u>		Actual (GAAP Basis)	Variance with Final Budget Positive - (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
LCFF sources	\$ 19,851,325	\$ 18,331,186	\$ 18,917,729	\$ 586,543
Federal revenues	165,612	459,636	269,326	(190,310)
Other state	3,532,811	4,361,066	5,947,541	1,586,475
Other local	31,500	164,937	41,406	(123,531)
Total revenues	<u>23,581,248</u>	<u>23,316,825</u>	<u>25,176,002</u>	<u>1,859,177</u>
Expenditures:				
Certificated salaries	10,065,700	10,817,722	10,833,097	(15,375)
Classified salaries	2,501,903	2,386,737	2,324,007	62,730
Employee benefits	5,008,168	4,810,736	5,293,807	(483,071)
Books and supplies	268,605	896,982	484,633	412,349
Services and other operating expenditures	2,800,770	1,667,513	2,889,270	(1,221,757)
Total expenditures	<u>20,645,146</u>	<u>20,579,690</u>	<u>21,824,814</u>	<u>(1,245,124)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,936,102</u>	<u>2,737,135</u>	<u>3,351,188</u>	<u>614,053</u>
Other financing sources (uses):				
Transfers out	<u>(1,496,000)</u>	<u>(330,577)</u>	-	<u>330,577</u>
Total other financing sources (uses)	<u>(1,496,000)</u>	<u>(330,577)</u>	-	<u>330,577</u>
Change in fund balance	<u>\$ 1,440,102</u>	<u>\$ 2,406,558</u>	3,351,188	<u>\$ 944,630</u>
Fund balances beginning			<u>1,094,500</u>	
Fund balances ending			<u>\$ 4,445,688</u>	

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the Charter School Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP. Employee benefits exceeded budget as noted above because of changes in benefit terms within the OPEB plans. Revenues were sufficient to cover the amounts over budget.

**SANTA ROSA CITY SCHOOLS
SCHEDULE OF PENSION PLAN CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023
CalPERS									
Contractually Required Contributions	\$ 1,957,100	\$ 2,193,239	\$ 2,926,108	\$ 3,344,202	\$ 3,865,049	\$ 4,711,818	\$ 4,899,392	\$ 6,547,949	\$ 7,855,120
Contributions in Relation to Contractually Required Contributions	1,957,100	2,193,239	2,926,108	3,344,202	3,865,049	4,711,818	4,899,392	6,547,949	7,855,120
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 16,626,455	\$ 18,513,033	\$ 21,069,326	\$ 21,532,432	\$ 21,398,788	\$ 23,892,389	\$ 23,666,629	\$ 28,581,183	\$ 30,962,238
Contrib. as a % of Covered Payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%

Notes to Schedule:

Valuation Date: June 30, 2021
Assumptions Used: Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll and Direct Rate Smoothing
3.9 Years Remaining Amortization Period
Inflation Assumed at 2.30%
Investment Rate of Returns set at 7.00%
CalPERS mortality table based on CalPERS' experience and include 15 years of projected ongoing mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023
STRS									
Contractually Required Contributions	\$ 6,233,054	\$ 8,502,761	\$ 10,046,129	\$ 11,276,388	\$ 12,897,120	\$ 14,064,362	\$ 13,872,063	\$ 15,975,434	\$ 19,047,421
Contributions in Relation to Contractually Required Contributions	6,233,054	8,502,761	10,046,129	11,276,388	12,897,120	14,064,362	13,872,063	15,975,434	19,047,421
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 70,192,050	\$ 79,242,880	\$ 79,857,941	\$ 78,145,447	\$ 79,220,639	\$ 77,575,080	\$ 86,233,295	\$ 94,417,459	\$ 99,724,719
Contrib. as a % of Covered Payroll	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	16.09%	16.92%	19.10%

Notes to Schedule:

Valuation Date: June 30, 2021
Assumptions Used: Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll Basis
7 Years Remaining Amortization Period
Inflation Assumed at 2.75%
Investment Rate of Returns set at 7.10%
Mortality tables are based on 110% of the MP-2019 Ultimate Projection Scale table issued by the Society of Actuaries.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016 and then decreased from 7.65% to 7.15% in fiscal year 2018.

The CalPERS inflation assumption was decreased from 2.75% to 2.50% during the District's fiscal year 2019.

The CalPERS amortization period for actuarial gains and losses was shortened from 30 years to 20 years in 2019.

The CalPERS mortality assumptions was adjusted in fiscal year 2019.

The CalSTRS discount rate was decreased from 7.6% to 7.1% in the District's fiscal year 2017.

The CalSTRS investment rate of return was decreased from 7.6% to 7.1% during the District's fiscal year 2017.

The CalSTRS inflation rate was decreased from 3% to 2.75% during the District's fiscal year 2017.

The CalSTRS wage growth was decreased from 3.75% to 3.5% during the District's fiscal year 2017.

Fiscal year 2015 was the first year of implementation, therefore only eight years are shown.

This schedule provides information about the District's required and actual contributions to CalPERS / CalSTRS during the year.

**SANTA ROSA CITY SCHOOLS
SCHEDULE OF PROPORTION SHARE OF NET PENSION LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Measurement Date	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023
CalPERS									
District's Proportion of Net Pension Liability	0.16320%	0.16437%	0.16557%	0.16521%	0.16319%	0.15474%	0.16632%	0.19595%	0.17833%
District's Proportionate Share of Net Pension Liability	\$ 18,527,174	\$ 24,228,612	\$ 32,700,460	\$ 39,439,987	\$ 43,511,592	\$ 45,097,814	\$ 51,030,865	\$ 39,844,506	\$ 61,361,722
District's Covered Payroll	\$ 17,134,653	\$ 16,626,455	\$ 18,513,033	\$ 21,069,326	\$ 21,532,432	\$ 21,398,788	\$ 23,892,389	\$ 23,668,560	\$ 28,581,183
District's Proportionate Share of NPL									
% of Covered Employee Payroll	108.13%	145.72%	176.63%	187.19%	202.07%	210.75%	213.59%	168.34%	214.69%
Plan's Fiduciary Net Position as a % of the TPL	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%

The CalPERS discount rate was increased from 7.5% to 7.65% in the District's fiscal year 2016, to 7.15% in the District's fiscal year 2018, and then to 2.30% in FY23.
The CalPERS inflation assumption was decreased from 2.75% to 2.50% during the District's fiscal year 2019, and to 2.30% in FY23.
The CalPERS mortality assumptions was adjusted in the District's fiscal year 2019.

Measurement Date	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023
STRS									
District's Proportion of Net Pension Liability	0.16100%	0.15876%	0.15796%	0.15000%	0.14500%	0.14500%	0.14900%	0.15459%	0.16353%
District's Proportionate Share of Net Pension Liability	\$ 94,083,570	\$ 106,880,850	\$ 127,758,630	\$ 138,718,500	\$ 133,265,150	\$ 130,958,200	\$ 144,394,410	\$ 70,349,991	\$ 113,628,703
State's Proportionate Share of Net Pension Liability Associated with the District	56,811,423	56,528,213	72,730,433	82,064,477	76,300,962	71,446,865	74,435,318	35,397,302	56,905,254
Total	\$ 150,894,993	\$ 163,409,063	\$ 200,489,063	\$ 220,782,977	\$ 209,566,112	\$ 202,405,065	\$ 218,829,728	\$ 105,747,293	\$ 170,533,957
District's Covered Payroll	\$ 71,527,539	\$ 70,192,050	\$ 79,242,880	\$ 79,857,941	\$ 78,145,447	\$ 79,220,639	\$ 82,247,731	\$ 85,895,127	\$ 94,417,459
District's Proportionate Share of NPL as a % of Covered Payroll	131.53%	152.27%	161.22%	173.71%	170.53%	165.31%	175.56%	81.90%	120.35%
Plan's Fiduciary Net Position as a % of the TPL	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%

The CalSTRS discount rate was decreased from 7.6% to 7.1% in the District's fiscal year 2017.
The CalSTRS investment rate of return was decreased from 7.6% to 7.1% during the District's fiscal year 2017.
The CalSTRS inflation rate was decreased from 3% to 2.75% during the District's fiscal year 2017.
The CalSTRS wage growth was decreased from 3.75% to 3.5% during the District's fiscal year 2017.

Fiscal year 2015 was the first year of implementation, therefore only eight years are shown.
This schedule presents information on the District's portion of the net pension liability of PERS and STRS in compliance with GASB 68.

SANTA ROSA CITY SCHOOLS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Fiscal Year Ended	2019	2019	2020	2021	2022	2023
Total OPEB liability						
Service cost	\$ 1,909,893	\$ 1,760,939	\$ 1,787,851	\$ 1,947,218	\$ 2,282,016	\$ 2,730,609
Interest	770,739	934,573	955,030	745,287	644,273	699,657
Changes of benefit terms	-	-	-	-	4,193,464	-
Diff. between expected and actual exp	-	-	299,318	-	3,913,389	(217,864)
Changes of assumptions	(1,188,185)	(1,048,073)	(4,213,526)	964,861	372,722	(4,293,221)
Benefit payments	(1,465,101)	(1,508,107)	(1,580,608)	(1,537,406)	(1,475,330)	(1,946,411)
Net change in Total OPEB Liability	27,346	139,332	(2,751,935)	2,119,960	9,930,534	(3,027,230)
Total OPEB Liability - beginning	25,217,819	25,245,165	25,384,497	22,632,562	24,752,522	34,683,056
Total OPEB Liability - ending	<u>\$ 25,245,165</u>	<u>\$ 25,384,497</u>	<u>\$ 22,632,562</u>	<u>\$ 24,752,522</u>	<u>\$ 34,683,056</u>	<u>\$ 31,655,826</u>
Plan fiduciary net position						
Net change in plan fiduciary net position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability (asset)	25,245,165	25,384,497	22,632,562	24,752,522	34,683,056	31,655,826
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 99,129,925	\$ 100,182,511	\$ 102,937,530	\$ 107,070,763	\$ 115,494,053	\$ 115,342,582
Total OPEB liability as a % of cov. Emp. payroll	25.47%	25.34%	21.99%	23.12%	30.03%	27.45%

Other Notes

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available. GASB 75 was adopted as of June 30, 2018.

Discount rate decreased from 3.62% to 3.13%, salary increases increased from 2.75% to 3.50%, and healthcare trend rate decreased from 6.80% to 6.40% from June 30, 2019 to June 30, 2020.

Discount rate decreased from 3.13% to 2.45% from June 30, 2020 to June 30 2021 and decreased to 1.92% in June 30, 2022, to 6.40% in fiscal year FY22, and then to 3.69% in FY23.

**SUPPLEMENTARY
INFORMATION**

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***Nonmajor Governmental Funds
Combining Schedules***

**SANTA ROSA CITY SCHOOLS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023**

	Special Revenue Funds			Capital Projects Funds			Total Nonmajor Governmental Funds
	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	
Assets							
Cash and investments	\$ 281,780	\$ 2,546,235	\$ 729,653	\$ 7,264,837	\$ 1,047,276	\$ 5,199,942	\$ 17,069,723
Accounts receivable	46,130	2,244,392	-	373,773	-	1,500	2,665,795
Due from other funds	-	69,805	-	-	1,475,218	3,671,384	5,216,407
Stores inventories and other	-	124,704	-	-	-	-	124,704
Total Assets	\$ 327,910	\$ 4,985,136	\$ 729,653	\$ 7,638,610	\$ 2,522,494	\$ 8,872,826	\$ 25,076,629
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 276,120	\$ 143,801	\$ -	\$ 3,182	\$ 1,742	\$ 37,718	\$ 462,563
Due to other funds	3,986	407,639	-	-	2,520,752	1,475,218	4,407,595
Unearned revenue	44,272	-	-	-	-	913,203	957,475
Total Liabilities	324,378	551,440	-	3,182	2,522,494	2,426,139	5,827,633
Fund balances:							
Nonspendable:							
Revolving fund	-	200	-	-	-	-	200
Inventory	-	124,704	-	-	-	-	124,704
Restricted for:							
Cafeteria programs	-	4,308,792	-	-	-	-	4,308,792
Capital projects	-	-	-	7,635,428	-	5,011,585	12,647,013
Assigned for:							
Capital projects	-	-	-	-	-	1,435,102	1,435,102
Child care program	3,532	-	-	-	-	-	3,532
Deferred maintenance	-	-	729,653	-	-	-	729,653
Total Fund Balances	3,532	4,433,696	729,653	7,635,428	-	6,446,687	19,248,996
Total Liabilities and Fund Balances	\$ 327,910	\$ 4,985,136	\$ 729,653	\$ 7,638,610	\$ 2,522,494	\$ 8,872,826	\$ 25,076,629

**SANTA ROSA CITY SCHOOLS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Special Revenue Funds			Capital Projects Funds			Total Nonmajor Governmental Funds
	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	
Revenues:							
Federal revenue	\$ 49,294	\$ 4,899,366	\$ -	\$ -	\$ -	\$ -	\$ 4,948,660
Other state	881,038	4,736,413	-	-	-	(92,679)	5,524,772
Other local	(2,454)	354,484	12,295	2,607,897	61,754	2,622,346	5,656,322
Total revenues	927,878	9,990,263	12,295	2,607,897	61,754	2,529,667	16,129,754
Expenditures:							
Current							
Instruction	927,345	-	-	-	-	-	927,345
Pupil services:							
Food services	-	8,236,671	-	-	-	-	8,236,671
General administration:							
All other general administration	2,806	215,633	-	32,923	-	-	251,362
Plant services	-	123,589	-	733,321	26,860	361,078	1,244,848
Facilities acquisition and construction	-	-	-	-	1,435,404	1,842,684	3,278,088
Payments to other agencies	-	-	-	585,039	-	-	585,039
Debt service:							
Principal	-	-	-	-	-	125,251	125,251
Interest and Fees	-	-	-	-	-	270,381	270,381
Total expenditures	930,151	8,575,893	-	1,351,283	1,462,264	2,599,394	14,918,985
Excess (deficiency) of revenues over (under) expenditures	(2,273)	1,414,370	12,295	1,256,614	(1,400,510)	(69,727)	1,210,769
Other financing sources (uses):							
Transfers in	-	-	-	-	1,475,218	-	1,475,218
Transfers out	-	-	-	-	-	(1,475,218)	(1,475,218)
Total other financing sources (uses)	-	-	-	-	1,475,218	(1,475,218)	-
Change in fund balances	(2,273)	1,414,370	12,295	1,256,614	74,708	(1,544,945)	1,210,769
Fund balances beginning	5,805	3,019,326	717,358	6,378,814	(74,708)	7,991,632	18,038,227
Fund balances ending	\$ 3,532	\$ 4,433,696	\$ 729,653	\$ 7,635,428	\$ -	\$ 6,446,687	\$ 19,248,996

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**STATE AND FEDERAL
AWARD COMPLIANCE
SECTION**

**SANTA ROSA CITY SCHOOLS
ORGANIZATION (UNAUDITED)
JUNE 30, 2023**

Santa Rosa City Elementary School District and Santa Rosa City High School District were established in 1878. They are now comprised of two districts, elementary and high school, governed by a common seven-member Board of Education. Santa Rosa City Schools currently operates nine elementary schools, one satellite elementary, five middle schools, five comprehensive high schools, one opportunity schools, one continuation school, four necessary small continuation schools, and five charter schools. Santa Rosa City Schools covers an area of approximately 280 square miles. There were no changes in the District's boundaries in the current year.

The Board of Education and District Administrators for the fiscal year ended June 30, 2023, included the following members:

Governing Board

Member	Office	Term Expires
Stephanie Manieri	President	2026
Omar Medina	Vice-President	2026
Ever Flores	Clerk	2024
Alegria De La Cruz	Trustee	2024
Roxanne McNally	Trustee	2026
Ed Sheffield	Trustee	2024
Jeremy De La Torre	Trustee	2024

District Administrators

Name	Position
Anna Trunnell	Superintendent
Lisa Cavin	Associate Superintendent, Chief Business Official
Michael Shepherd	Assistant Superintendent, Human Resources
Dr. Roderick Castro	Assistant Superintendent, Educational Services
Joel Dontos	Executive Director, Fiscal Services

**SANTA ROSA CITY SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Total ADA		Classroom Based	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Santa Rosa Elementary				
Regular ADA:				
Grades TK/K through three	1,597.59	1,613.48	1,597.59	1,613.48
Grades four through six	1,172.52	1,178.98	1,172.52	1,178.98
Regular ADA Totals	<u>2,770.11</u>	<u>2,792.46</u>	<u>2,770.11</u>	<u>2,792.46</u>
Extended year special education:				
Grades TK/K through three	6.91	6.91	6.91	6.91
Grades four through six	4.72	4.72	4.72	4.72
Special education - nonpublic, nonsect schools:				
Grades TK/K through three	7.25	7.47	7.25	7.47
Grades four through six	4.87	4.79	4.87	4.79
Extended year special education - nonpublic, nonsect schools:				
Grades TK/K through three	0.64	0.64	0.64	0.64
Grades four through six	0.43	0.43	0.43	0.43
ADA Totals	<u>2,794.93</u>	<u>2,817.42</u>	<u>2,794.93</u>	<u>2,817.42</u>
	Total ADA		Classroom Based	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Santa Rosa High				
Regular ADA:				
Grades seven and eight	2,158.09	2,167.41	2,158.09	2,167.41
Grades nine through twelve	6,638.76	6,588.09	6,638.76	6,588.09
Regular ADA Totals	<u>8,796.85</u>	<u>8,755.50</u>	<u>8,796.85</u>	<u>8,755.50</u>
Extended year Special education				
Grades seven and eight	3.61	3.61	3.61	3.61
Grades nine through twelve	6.97	6.97	6.97	6.97
Special education - nonpublic, nonsect schools:				
Grades seven and eight	34.94	36.03	34.94	36.03
Grades nine through twelve	74.81	75.66	74.81	75.66
Extended year special education - nonpublic, nonsect schools:				
Grades seven and eight	1.63	1.63	1.63	1.63
Grades nine through twelve	5.80	5.80	5.80	5.80
ADA Totals	<u>8,924.61</u>	<u>8,885.20</u>	<u>8,924.61</u>	<u>8,885.20</u>

Continued

**SANTA ROSA CITY SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Total ADA		Classroom Based	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Santa Rosa Charter School for the Arts				
Regular ADA:				
Grades TK/K through three	159.91	160.81	159.91	160.81
Grades four through six	120.99	122.03	120.99	122.03
Grades seven and eight	77.08	78.03	77.08	78.03
ADA Totals	357.98	360.87	357.98	360.87
Santa Rosa French American Charter				
Regular ADA:				
Grades TK/K through three	256.11	258.29	256.04	258.23
Grades four through six	126.93	126.94	126.93	126.94
Grades seven and eight	16.68	16.75	16.68	16.75
ADA Totals	399.72	401.98	399.65	401.92
Cesar Chavez Language Academy				
Regular ADA:				
Grades TK/K through three	266.81	267.55	266.81	267.55
Grades four through six	152.13	152.72	152.13	152.72
Grades seven and eight	353.43	351.63	352.97	351.29
ADA Totals	772.37	771.90	771.91	771.56
Santa Rosa Accelerated Charter				
Regular ADA:				
Grades four through six	120.90	121.34	120.90	121.34
ADA Totals	120.90	121.34	120.90	121.34

Concluded

**SANTA ROSA CITY SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Grade Level	Minutes Requirements	2023 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Santa Rosa Elementary					
Kindergarten	36,000	42,800	180	0	In compliance
Grade 1	50,400	52,990	180	0	In compliance
Grade 2	50,400	52,990	180	0	In compliance
Grade 3	50,400	52,990	180	0	In compliance
Grade 4	54,000	54,000	180	0	In compliance
Grade 5	54,000	54,000	180	0	In compliance
Grade 6	54,000	54,000	180	0	In compliance
Santa Rosa High					
Grade 7	54,000	54,290	180	0	In compliance
Grade 8	54,000	54,290	180	0	In compliance
Grade 9	64,800	64,801	180	0	In compliance
Grade 10	64,800	64,801	180	0	In compliance
Grade 11	64,800	64,801	180	0	In compliance
Grade 12	64,800	64,801	180	0	In compliance
Santa Rosa Charter for the Arts					
Kindergarten	36,000	44,210	180	0	In compliance
Grade 1	50,400	52,990	180	0	In compliance
Grade 2	50,400	52,990	180	0	In compliance
Grade 3	50,400	52,990	180	0	In compliance
Grade 4	54,000	54,340	180	0	In compliance
Grade 5	54,000	54,340	180	0	In compliance
Grade 6	54,000	54,500	180	0	In compliance
Grade 7	54,000	54,500	180	0	In compliance
Grade 8	54,000	54,500	180	0	In compliance
Santa Rosa Accelerated Charter					
Grade 5	54,000	54,240	180	0	In compliance
Grade 6	54,000	54,240	180	0	In compliance
Cesar Chavez Language Academy					
Kindergarten	36,000	45,844	180	0	In compliance
Grade 1	50,400	54,619	180	0	In compliance
Grade 2	50,400	54,619	180	0	In compliance
Grade 3	50,400	54,619	180	0	In compliance
Grade 4	54,000	54,619	180	0	In compliance
Grade 5	54,000	54,619	180	0	In compliance
Grade 6	54,000	54,619	180	0	In compliance
Grade 7	54,000	59,208	180	0	In compliance
Grade 8	54,000	59,208	180	0	In compliance
Santa Rosa French-American Charter School					
Kindergarten	36,000	49,759	180	0	In compliance
Grade 1	50,400	54,364	180	0	In compliance
Grade 2	50,400	54,364	180	0	In compliance
Grade 3	50,400	54,364	180	0	In compliance
Grade 4	54,000	54,364	180	0	In compliance
Grade 5	54,000	54,364	180	0	In compliance
Grade 6	54,000	54,364	180	0	In compliance

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts and charter schools, including basic aid districts.

SANTA ROSA CITY SCHOOLS
SCHEDULE OF CHARTER SCHOOLS (UNAUDITED)
JUNE 30, 2023

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school whether or not the charter school is included in the District audit.

<u>Charter School</u>	<u>Charter School Number</u>	<u>Included in Financial Statements</u>
Cesar Chavez Language Academy	1523	Included
Santa Rosa French American Charter	1397	Included
Santa Rosa Charter School for the Arts	845	Included
Santa Rosa Accelerated Charter	522	Included
Kid Street Learning Center Charter	215	Not Included

SANTA ROSA CITY SCHOOLS
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	(Budget ¹) 2024	2023	2022	2021
<u>General Fund</u>				
Revenues and other financial sources	\$ 223,015,754	\$ 254,855,855	\$ 213,101,711	\$ 210,109,391
Expenditures	215,444,784	233,795,685	214,530,673	199,685,530
Other uses and transfers (out)	-	-	664,609	42,694
Total outgo	215,444,784	233,795,685	215,195,282	199,728,224
Change in fund balance	7,570,970	21,060,170	(2,093,571)	10,381,167
Beginning fund balance restatement: GASB 84 Adjustments	-	-	(4,013)	868,509
Ending fund balance	\$ 61,972,501	\$ 54,401,531	\$ 33,341,361	\$ 35,438,945
Available reserves ⁽²⁾	\$ 10,446,681	\$ 14,013,972	\$ 17,111,529	\$ 25,340,516
Reserve for economic uncertainties	\$ 6,520,437	\$ 6,928,251	\$ 5,826,170	\$ 5,415,279
Unassigned fund balance	\$ 3,926,244	\$ 7,085,721	\$ 11,285,359	\$ 19,925,237
Available reserves as a percentage of total outgo	4.8%	6.0%	8.0%	10.1%
Total long-term liabilities	\$ 578,409,107	\$ 587,183,576	\$ 395,728,720	\$ 486,704,814
Average daily attendance at P-2	14,346	13,371	13,548	13,554

Average daily attendance has decreased by 6 over the last three years. The district anticipates an increase of 975 in ADA in 2024.

The general fund balance has increased by \$18,962,586 in the last three years. For a District this size, the state recommends available reserves of at least 3% of total general fund expenditures, transfers out, other uses (total outgo).

The district has operated at a deficit in two of the past three years. Total long-term liabilities has increased by \$100,478,762 over the past three years, due to issuance of new bonds.

¹ Budget numbers are based on the first adopted budget of the fiscal year 2023/24.

² Available reserves consist of all unassigned fund balances in the general fund, which includes the reserve for economic uncertainties.

**SANTA ROSA CITY SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Program Name	Federal Catalog Number	Pass Through Number	Major Program	Non-cash Expenditures	Program Expenditures
U. S. DEPARTMENT OF EDUCATION:					
Indian Education (from Federal Government)	84.060	10011		\$ -	\$ 52,433
Passed through California Department of Education:					
Carl D. Perkins Career and Technical Education: Secondary, Section 131 (Voc. Ed.)	84.048	14894		-	196,176
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329		-	4,661,027
ESEA (ESSA) School Improvement (CSI) Funding for LEAs	84.010	15438		-	1,301,129
Subtotal CFDA 84.010				-	5,962,156
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Local Grants	84.367	14341		-	499,417
ESEA (ESSA) : Title III, English Learner Student Program	84.365	14346		-	897,354
ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396		-	615,101
Education Stabilization Fund (ESF)					
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425D	15559	Yes	-	4,347,686
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	Yes	-	2,290,856
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	Yes	-	1,540,188
Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	Yes	-	353,582
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425D	15620	Yes	-	30,331
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425D	15621	Yes	-	292,333
After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Summer Learning Prog	84.425	15652	Yes	-	336,000
Total Education Stabilization Fund (ESF) Subprograms				-	9,190,976
Passed through Sonoma County SELPA:					
Special Education Cluster					
Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	84.027	15638		-	689,371
Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	84.173	15639		-	44,953
Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379		-	3,610,631
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430		-	104,132
Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation	84.027A	15197		-	109,038
Special Education: IDEA Preschool Capacity Building, Part B, Sec 619	84.173	13839		-	57,471
Total Special Education Cluster				-	4,615,596
TOTAL U. S. DEPARTMENT OF EDUCATION:					22,029,209
U. S. DEPARTMENT OF AGRICULTURE:					
Passed through California Department of Education:					
Child Nutrition Cluster					
Child Nutrition: School Programs (NSL Sec 11)	10.555	13396	Yes	-	4,534,701
Total Child Nutrition Cluster				-	4,534,701
TOTAL U. S. DEPARTMENT OF AGRICULTURE					4,534,701
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed Through California Department of Education					
Child Development: ARP California State Preschool Program - Rate Supplements	93.575	15641		-	49,113
TOTAL U. S. DEPARTMENT OF TREASURY					49,113
TOTAL EXPENDITURES				\$ -	\$ 26,613,023

SANTA ROSA CITY SCHOOLS
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
TO THE AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	General Fund	Charter School Fund	Building Fund	Bond Interest and Redemption Fund	Other Nonmajor Governmental Funds
June 30, 2023 Annual Financial and Budget Report Fund Balances.	\$ 52,752,190	\$ 4,445,688	\$ 171,886,024	\$ 17,044,045	\$ 20,898,337
Adjustments to reconcile audited financials:					
Fair value adjustments	-	-	-	(169,109)	-
Special Res Fund for Other Than Capital Outlay:					
Cash and investments	549,440	-	-	-	(549,440)
Student Activity Special Revenue Fund:					
Cash and investments	1,099,901	-	-	-	(1,099,901)
June 30, 2023 Audited Financial Statements Fund Balances	<u>\$ 54,401,531</u>	<u>\$ 4,445,688</u>	<u>\$ 171,886,024</u>	<u>\$ 16,874,936</u>	<u>\$ 19,248,996</u>

SANTA ROSA CITY SCHOOLS
NOTES TO STATE AND FEDERAL AWARD COMPLIANCE SECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. PURPOSE OF SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes in the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments in state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

This schedule presents information on the amount of instructional time/days offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

B. Schedule of Charter Schools

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

C. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

D. Schedule of Expenditures of Federal Awards

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with Uniform Guidance requirements.

E. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds reported on the SACS report to the audited financial statements.

2. RESULTS OF RECONCILIATIONS OF EXPENDITURES PER SCHEDULE OF GRANT ACTIVITY WITH THE DISTRICT'S ACCOUNTING SYSTEM

There were no unreconciled differences between the District's records and the Schedule of Federal Grant Activity as shown on the Schedule of Expenditures of Federal Awards.

SANTA ROSA CITY SCHOOLS
NOTES TO STATE AND FEDERAL AWARD COMPLIANCE SECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

3. BASIS OF PRESENTATION - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimus indirect cost rate as allowed under Uniform Guidance.

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**OTHER INDEPENDENT
AUDITOR'S REPORTS**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Santa Rosa City Schools
Santa Rosa, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Santa Rosa City Schools (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 4, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

March 4, 2024
Morgan Hill, California



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Board of Education
Santa Rosa City Schools
Santa Rosa, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Santa Rosa City Schools' (the District) compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major federal programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Santa Rosa City Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal programs. Our audit does not provide a legal determination of Santa Rosa City Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the



requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Santa Rosa City Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Santa Rosa City Schools' compliance with the requirements of each major federal programs.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Santa Rosa City Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Santa Rosa City Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Santa Rosa City Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.



A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

C & A LLP

March 4, 2024
Morgan Hill, California



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE DIRECT
AND MATERIAL EFFECT ON STATE PROGRAMS**

Board of Education
Santa Rosa City Schools
Santa Rosa, California

Report of State Compliance

Opinion

We have audited the Santa Rosa City Schools's (the District)'s compliance with the types of compliance requirements described in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of the District's state programs identified below for the year ended June 30, 2023.

In our opinion the District complied, in all material respects, with the laws and regulations of the State Programs noted in the table below for the fiscal year ended June 30, 2023.

Basis for Opinion on State Compliance Requirements

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (Audit Guide)*, published by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Santa Rosa City Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the state programs identified in the *Audit Guide*. Our audit does not provide a legal determination of Santa Rosa City Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the



requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's state programs.

Auditor's Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Santa Rosa City Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Santa Rosa City Schools' compliance with the requirements of applicable state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:



2022-23 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other than Districts:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	N/A
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	Yes
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Job Acts	Yes
After School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A
Immunizations	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities	Yes
Career Technical Education Incentive Grant	N/A
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study for	
Charter Schools	N/A
Determination of Funding for Nonclassroom - Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	N/A
Charter School Facility Grant Program	N/A



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

C & A LLP

March 4, 2024
Morgan Hill, California

**FINDINGS AND
RECOMMENDATIONS**

**SANTA ROSA CITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Section 1 – Summary of Auditor’s Results

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses?	_____ Yes <u> x </u> No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes <u> x </u> None Reported
Non-compliance material to financial statements noted?	_____ Yes <u> x </u> No

Federal Awards

Internal control over major programs:	
Material weaknesses?	_____ Yes <u> x </u> No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes <u> x </u> None Reported

Type of auditor's report issued on compliance over major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	_____ Yes <u> x </u> No

Identification of Major Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
84.424S/D/U	Education Stabilization Fund Subprograms
10.555	National School Lunch Program

Dollar threshold used to distinguish between type A and type B programs:	\$ 798,391
Auditee qualified as low risk auditee?	_____ Yes <u> x </u> No

State Awards

Internal control over state programs:	
Material weaknesses?	_____ Yes <u> x </u> No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes <u> x </u> None Reported

Type of auditor's report issued on compliance over state programs:	Unmodified
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**SANTA ROSA CITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - State Award Findings and Questioned Costs

None

**SANTA ROSA CITY SCHOOLS
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - State Award Findings and Questioned Costs

None

MEMORANDUM OF UNDERSTANDING
BETWEEN
SANTA ROSA CITY SCHOOLS
AND
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION AND ITS SANTA ROSA CHAPTER 75

Santa Rosa City Schools (“District”) and California School Employees Association and its Santa Rosa Chapter 75 (“CSEA”), together, “The Parties,” enter into this Memorandum of Understanding (“Agreement”) in order to establish the Student Safety Advisor classification in the classified bargaining unit.

1. Effective July 1, 2024, the Student Safety Advisor classification shall be established in the classified bargaining unit under the attached job description. The Student Safety Advisor shall be assigned to Range 24 of the classified salary schedule.
2. Individual bargaining unit members in the Student Advisor and/or Campus Supervisor classifications may elect to reclassify to Student Safety Advisor or remain in their current position under their existing job description. Members who elect to reclassify to Student Safety Advisor under this agreement shall retain their existing seniority dates from their Student Advisor and/or Campus Supervisor classification.
3. Members who elect to reclassify to Student Safety Advisor under this agreement shall be placed on the step in their new range that provides, in dollars and cents, at least a 10% increase over their current rate of pay.
4. No later than ten (10) business days after this agreement is ratified by the parties, the District shall communicate in writing to all Student Advisors and Campus Supervisors soliciting their written election to either reclassify to Student Safety Advisor or to remain in their current position. Student Advisors and Campus Supervisors shall have until June 1, 2024 to communicate their decision in writing to the District. Bargaining unit members who fail to communicate their decision in writing prior to June 1, 2024 shall remain in their current position.
5. No bargaining unit member shall be in any way reprimanded, disciplined, or retaliated against for choosing to reclassify to Student Safety Advisor or to remain in their current position.

This Agreement shall become effective upon ratification by the parties and shall not expire.

For the District:

For CSEA:

Vicki Zands 3/11/24

Mary Lehman 3/11/24

Dr. Vicki Zands, Assistant Superintendent Date

Mary Lehman, Chapter President Date

Tammy Affonso 3/11/24

Tammy Affonso, Chief Negotiator Date

Jeremy Arnold 3/11/24

Jeremy Arnold, Labor Relations Rep. Date



Santa Rosa City Schools

Classification Description

Job title:	Student Safety Advisor	Department:	School Site
Reports to:	Site Administration	FLSA Classification:	Non-Exempt
Board Approval:	PENDING	Work year:	10 months
Revision(s):		Salary Range	CSEA Range 24

DEFINITION:

Under the direction of one or more Site Administrators, serves as a liaison between school administration, students, and community members to ensure the observance of campus rules and regulations; provides guidance and support to students; supervises groups of students as assigned.

QUALIFICATIONS:

Education:

High School Diploma or equivalent

Experience:

Experience working with middle and/or high school students

Experience with the basic principles of restorative justice is desirable.

License and/or other qualifications:

First Aid and CPR Certification

Bilingual preferred

Knowledge and Abilities:

Knowledge of:

- Basic office equipment and software app
- Campus rules and regulations
- Restorative Practices
- Trauma-Informed Care
- Deescalation Strategies
- Social, emotional, and personal needs of students
- Importance of making connections with staff and students
- Importance of creating and maintaining friendly, supportive, respectful, professional relationships with staff and students

Ability to:

- Use basic office equipment, software app, Security Camera Software, Student Information System.
- Deescalate student conflicts and disruptions
- Work cooperatively with staff, students, neighbors, and visitors
- Read and write at the level required for successful job performance
- Write a behavior incident report and/or witness statement

- Analyze situations accurately and adopt an effective course of action
- Develop friendly, supportive, respectful, professional relationships with students

ESSENTIAL JOB FUNCTIONS:

The job analysis will be reviewed periodically as duties and responsibilities change with business necessity. Essential and marginal (non-essential) job functions are subject to modification. Nothing in this job analysis restricts management's right to assign or reassign duties and responsibilities for this job.

1. Actively supervises the campus, including parking lots, restrooms, and locker rooms, before school, during breaks, lunch, and after school, and at other times as needed, to ensure that campus safety, rules and regulations are being observed; patrols hallways during class time as needed.
2. Greets and directs visitors on campus.
3. Communicates with staff via radio and in-person.
4. Enforces student rules and regulations; Refers students to administration as needed.
5. Assists with student searches; may perform locker searches.
6. Manages minor behavior incidents; works with Administration on major behavior incidents.
7. Promotes conflict resolution and problem-solving with students.
8. Assists students, staff, and first responders in emergency situations.
9. Confers with students/teachers/counselors regarding student behavior.
10. Communicates with parents via phone, email, and in-person regarding student behavior matters.
11. Participates in parent/guardian conferences and/or SSTs as needed.
12. Participates in Check-in-Check-out and other research-based interventions for students in need.
13. Escorts students to class to ensure attendance and reduce the opportunity for disruptions as needed.
14. May supervise students individually or in groups as needed.
15. May supervise extracurricular activities during working hours.
16. Provides reports to teachers as needed.
17. Documents interventions, minor behavior incidents, re-engagement efforts, communication with students, parents/guardians, and other information as needed in the Student Information System.
18. Assists with other school functions, including office work as directed by Administration.
19. Develops friendly, supportive, respectful, and positive relationships with staff and students.
20. Develops friendly, supportive, respectful, and professional relationships with school neighbors and businesses to foster goodwill and cooperation.
21. Participates in student orientations.
22. Promotes the use of the district's anonymous reporting system and engages with submitted reports.
23. Demonstrates cultural sensitivity and responsiveness towards all students.

MARGINAL JOB FUNCTIONS:

Marginal job functions represent those job functions that may be assigned to the employee as needed. Essential and marginal (non-essential) job functions are subject to modification. Nothing in this job analysis restricts management's right to assign or reassign duties and responsibilities for this job.

1. May perform other related duties within the scope of job description.

WORK ENVIRONMENT:

Performance of the essential job functions involves typically working in an environment as described here below.

Environmental Demands

Factor	Y	N	If yes, describe
Driving cars, trucks, forklifts and other equipment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Working around equipment and machinery	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Office equipment
Walking on uneven ground	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Outdoor surfaces
Exposure to excessive noise	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yelling, screaming
Exposure to extremes in temperature, humidity, wetness	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Outdoor conditions
Exposure to dust, gas, fumes, or chemicals	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Working at heights	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Operation of foot controls or repetitive foot movement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Use of special visual or auditory protective equipment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Working with biohazards	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Bodily fluids

PHYSICAL DEMANDS:

Performance of the essential job functions typically requires the physical demands as described here below.

Category	Never	Rare <10%	Occas. to 33%	Freq. to 66%	Cont. > 66%
Sitting			X		
Walking				X	
Standing			X		
Bending (Neck)			X		
Bending (Waist)		X			
Twisting (Neck)			X		
Twisting (Waist)		X			
Squatting		X			
Climbing			X		
Kneeling		X			
Crawling	X				
Repetitive use of Hands?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
	D = Dominant Hand ND = Non-Dominant hand				
Simple Grasping (D)			X		
Simple Grasping (ND)			X		
Power Grasping (D)		X			
Power Grasping (ND)		X			
Fine Manipulation (D)			X		
Fine Manipulation (ND)			X		
Pushing & Pulling (D)		X			
Pushing & Pulling (ND)		X			
Reaching- Above Shoulder		X			
Reaching- At/Below Shoulder			X		

LIFTING

	Never	Rare <10%	Occas. to 33%	Freq. to 66%	Cont. > 66%
1-10 lbs			X		
11-25 lbs		X			
26-50 lbs	X				
51-75 lbs	X				
76-100 lbs	X				
100+ lbs	X				

CARRYING

	Never	Rare <10%	Occas. to 33%	Freq. to 66%	Cont. > 66%
1-10 lbs			X		
11-25 lbs		X			
26-50 lbs	X				
51-75 lbs	X				
76-100 lbs	X				
100+ lbs	X				

NOTE:

This Employer is an equal opportunity employer. In compliance with the Federal and State disability laws, this employer understands they have a responsibility to consider reasonable accommodations for individuals with disabilities.



Resolution No. 2023/24-57
Date: March 27, 2024

EMBRACE • ENGAGE • EMPOWER

Resolution to Join School Project for Utility Rate Reduction

The School Project for Utility Rate Reduction (SPURR) was created Pursuant to Title 1, Division 7, Chapter 5 of the Government Code, as a separate public entity which has the powers common to the participating Districts. The purpose of SPURR is to seek on behalf of the members the reduction of utility rates.

WHEREAS, it is to the mutual benefit of Santa Rosa City Schools and other member Districts and in the best public interest of said parties to join together in the Joint Powers Agreement to accomplish the purposes herein after set forth; and

WHEREAS, Santa Rosa City Schools has been considering methods to better address the costs, sources, and terms of its utilities services, including but not limited to network infrastructure; and

WHEREAS, other California public agencies, such as school districts, community college districts, and county offices of education who have also considered these issues have determined that there is a need to form a coalition of public districts to be active in utility regulatory proceedings and to acquire utility supplies and services for use at their respective facilities, and have formed the School Project for Utility Rate Reduction (SPURR), a California joint powers authority; and

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of Santa Rosa City Schools District hereby declares its membership in SPURR, and instructs its duly authorized agent to execute and deliver on its behalf any necessary or appropriate documents to carry out the intent of this resolution, including the SPURR Joint Powers Agreement and any agreements necessary or appropriate to participate in SPURR programs.

PASSED AND ADOPTED by the Governing Board of the Santa Rosa City Schools District on the 27th day of March, 2024.

Roxanne McNally, Clerk of the Board

March 27, 2024

Date