2025-26 Unaudited Actuals

Rocklin Unified School District

September 16, 2026

Jennifer Stahlheber
Deputy Superintendent, Business & Operations

What are Unaudited Actuals?

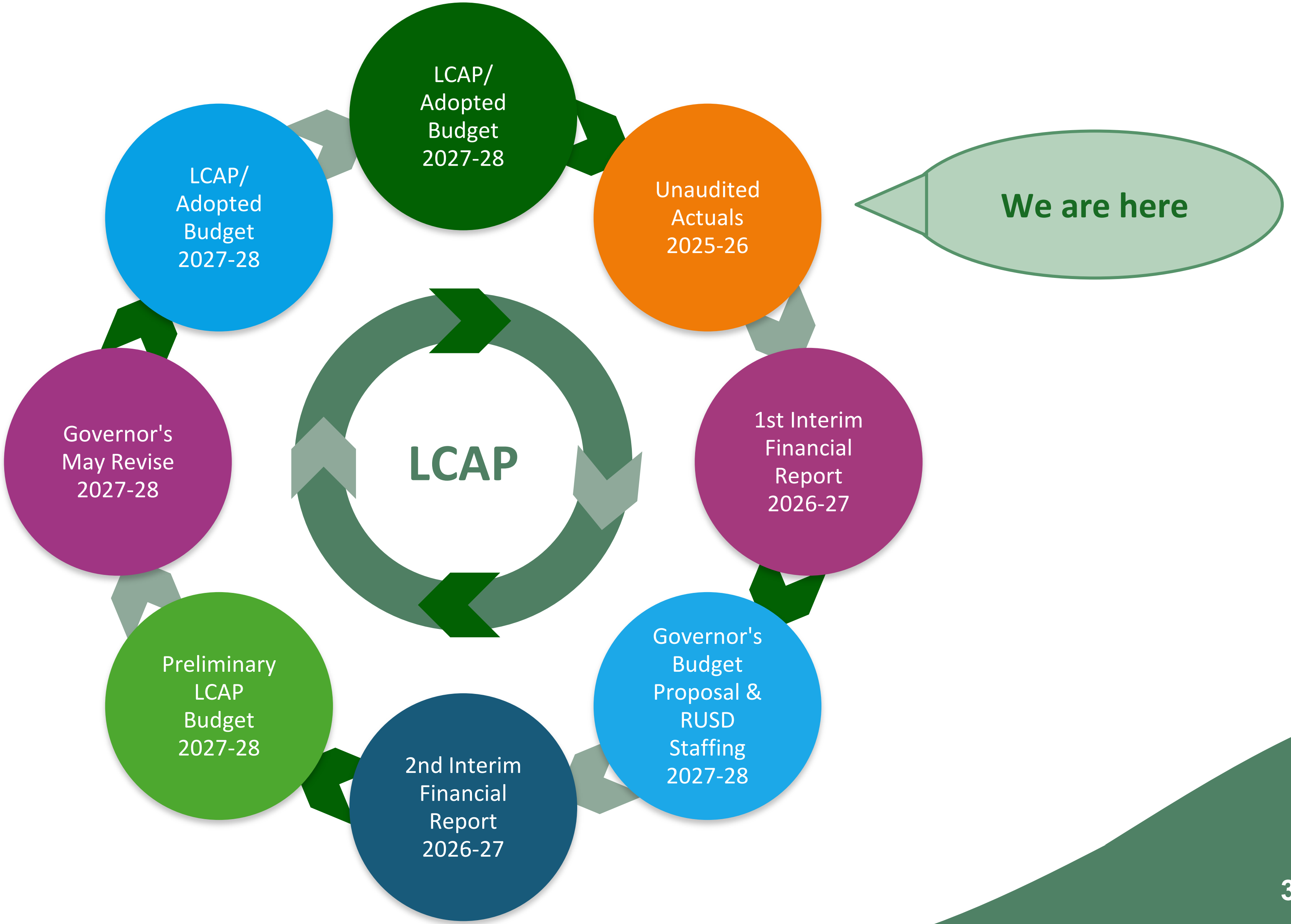
DISTRICT PREPARED YEAR-END FINANCIAL STATEMENTS FOR THE PERIOD JULY 1, 2025 – JUNE 30, 2026

REPORT OF FINANCIAL ACTIVITIES USING STATE SACS SOFTWARE

USED BY EXTERNAL AUDITORS TO PREPARE THE OFFICIAL AUDIT REPORT

THEY ARE CALLED "UNAUDITED ACTUALS" BECAUSE THE FIGURES ARE PRESENTED BY THE DISTRICT PRIOR TO EXTERNAL AUDIT

2025-26 Unaudited Actuals



Year End Close-Unaudited Actuals-Summary

Unrestricted/Restricted	Estimated Actuals A	Unaudited Actuals B	Variance B-A
Revenues & Transfers In	184,290,963	182,989,457	(1,301,506)
Expenditures & Transfers Out	193,923,949	184,266,753	(9,657,196)
Increase/(Decrease) Fund Balance	(9,632,986)	(1,277,296)	8,355,690
Beginning Fund Balance	54,782,478	54,782,478	0
Ending Fund Balance (EFB)	**45,149,491**	**53,505,182**	**8,355,690**

Unaudited Actuals vs. Estimated Actual Unrestricted Revenues

Unrestricted	Estimated Actuals A	Unaudited Actuals B	Variance B-A
LCFF Sources	137,439,027	137,460,876	21,849
Federal Revenue	-	-	-
Other State Revenue	3,912,086	3,967,040	54,954
Other Local Revenue	6,022,278	5,003,855	(1,018,423)
Other Sources/Uses	-	-	-
Total Revenues	**147,373,391**	**146,431,771**	**(941,620)**

Key Changes
Unrestricted Revenues

Total Unrestricted Revenue: $146,431,771 (–$941,620 vs. Estimated Actuals)

- **LCFF Sources** **+$21,849** — Adjustments to Funded Average Daily Atendance (ADA) and Unduplicated Pupil Percentage
- **Other State Revenue** **+$54,954** — Higher State Lottery revenue and Pupil Testing Incentive funding
- **Other Local Sources** **–$1,018,423** — Primarily $1.03M lower Governmental Accounting Standards Board (GASB) 31 investment revenue

Overall: the decrease was driven almost entirely by lower investment-related revenue; LCFF and state revenue were essentially unchanged.

Unaudited Actuals vs. Estimated Actual Restricted Revenues

Restricted	Estimated Actuals A	Unaudited Actuals B	Variance B-A
LCFF Sources	3,508,292	3,624,354	116,062
Federal Revenue	3,617,848	3,412,730	(205,118)
Other State Revenue	19,986,229	19,265,330	(720,899)
Other Local Revenue	9,805,203	10,255,272	450,069
Other Sources/Uses	-	-	-
Total Revenues	**36,917,572**	**36,557,686**	**(359,886)**

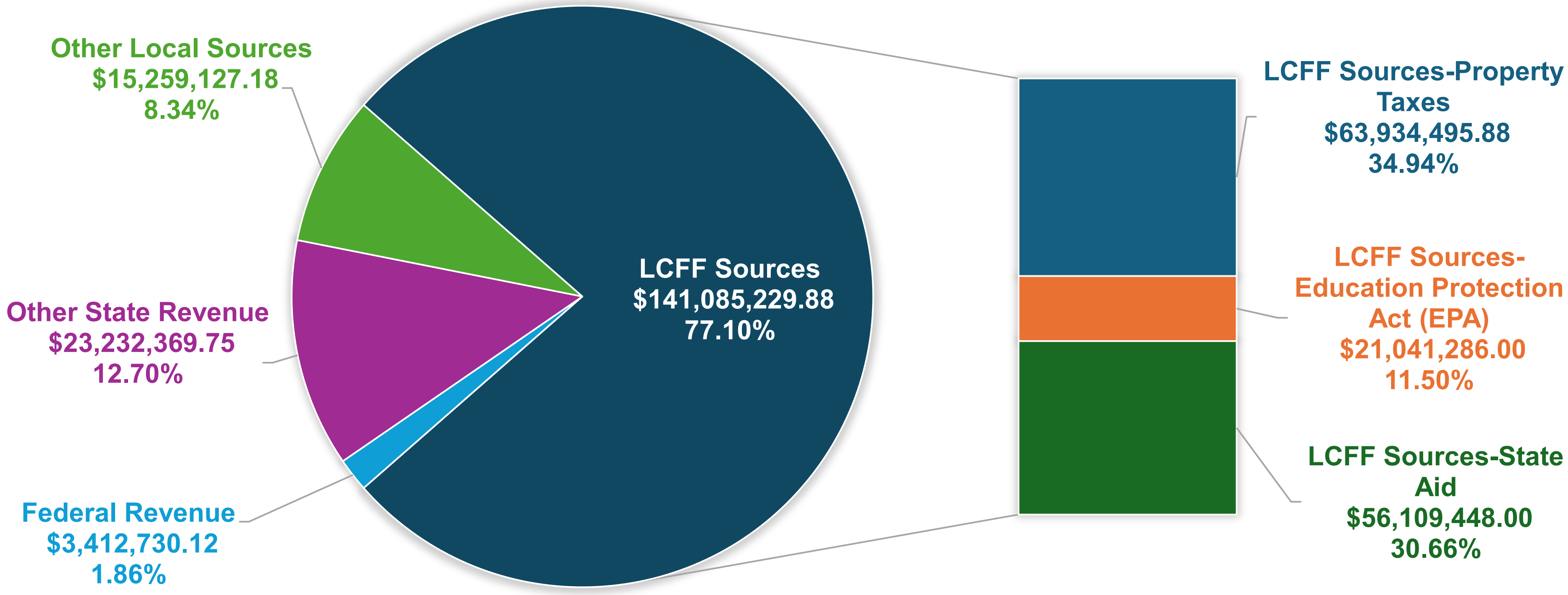
Key Changes
Restricted Revenues

Total Restricted Revenue: $36,557,686 (–$359,886 vs. Estimated Actuals)

- **LCFF Sources +$116,062** — Final year-end AB 602 / SELPA calculation
- **Federal Revenue –$205,118** — Federal Title program carryover, partly offset by Individuals with Disabilities Education Act (IDEA) funding
- **Other State Revenue –$720,899** — Career Technical Education Incentive Grant (CTEIG) revenue recognition timing
- **Other Local Sources +$450,069** — New one-time grant, RDA, and Medi-Cal revenue recognized after Estimated Actuals

Overall: CTEIG timing drove most of the decrease, largely offset by new grant funding recognized later in the year.

Unaudited Actuals Revenues



Unaudited Actuals vs. Estimated Actual Unrestricted Expenditures

Unrestricted	Estimated Actuals A	Unaudited Actuals B	Variance B-A
Certificated Salaries	61,963,113	61,885,396	(77,717)
Classified Salaries	17,925,717	18,265,589	339,872
Benefits	25,077,332	24,697,287	(380,045)
Books and Supplies	4,279,444	3,662,992	(616,452)
Services & Operating	13,604,203	11,792,577	(1,811,626)
Capital Outlay	4,476,329	2,417,672	(2,058,657)
Other Outgo	103,549	102,117	(1,432)
Transfer Out	-	-	-
Transfers of Indirect	(3,251,464)	(3,069,309)	182,155
Total Expenditures	**124,178,223**	**119,754,322**	**(4,423,901)**

Key Changes
Unrestricted Expenditures

Total Unrestricted Expenditures: $119,754,322 (–$4,423,901 vs. Estimated Actuals)

- **Capital Outlay –$2,058,657** — One-Time Site Facilities projects and equipment purchases delayed
- **Services & Operating –$1,811,626** — Lower general operating costs, an insurance accrual correction, and HVAC/LED utility savings
- **Books & Supplies –$616,452** — Technology Equipment Replacement Project delays
- **Salaries & Benefits –$117,890** — Lower retiree benefit costs, partly offset by higher substitute costs

Overall: most of the decrease reflects the timing of facilities and technology projects, not permanent spending cuts.

Unaudited Actuals vs. Estimated Actual Restricted Expenditures

Restricted	Estimated Actuals A	Unaudited Actuals B	Variance B-A
Certificated Salaries	19,441,383	19,428,296	(13,087)
Classified Salaries	11,799,570	11,752,562	(47,008)
Benefits	18,130,287	17,888,016	(242,271)
Books and Supplies	6,163,574	3,288,827	(2,874,747)
Services & Operating	8,474,421	7,049,990	(1,424,431)
Capital Outlay	1,503,319	1,122,109	(381,210)
Other Outgo	1,146,091	1,075,835	(70,256)
Transfer Out	-	-	-
Transfers of Indirect	3,087,081	2,906,795	(180,286)
Total Expenditures	**69,745,726**	**64,512,431**	**(5,233,295)**

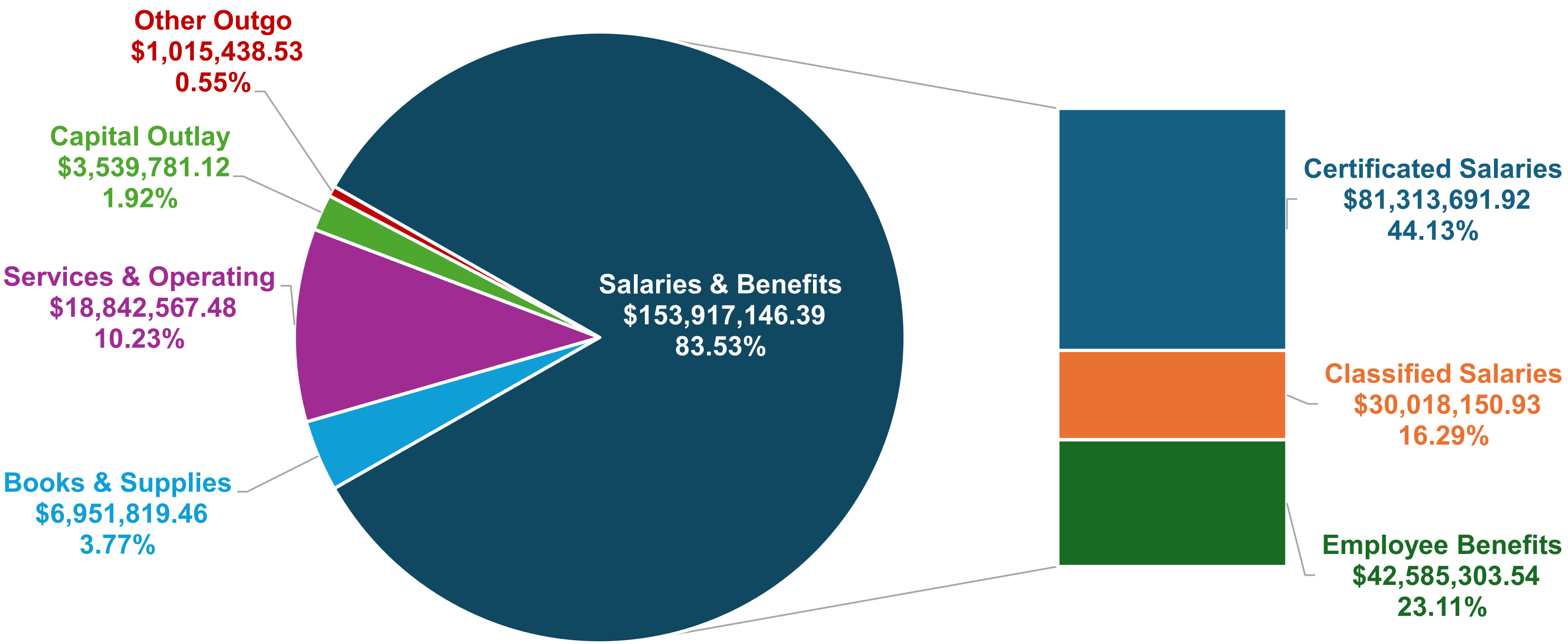
Key Changes
Restricted Expenditures

Total Restricted Expenditures: $64,512,431 (–$5,233,295 vs. Estimated Actuals)

- **Books & Supplies –$2,874,747** — Restricted Lottery, CTEIG, and Prop 28 purchases deferred
- **Services & Operating –$1,424,431** — Lower Special Education contract costs and Routine Restricted Maintenance spending due to project completion timing
- **Capital Outlay –$381,210** — Routine Restricted Maintenance spending due to project completion timing
- **Salaries & Benefits –$302,365** — Lower retiree benefit costs

Overall: most of the decrease reflects grant-funded and facilities spending carried forward into 2026-27.

Unaudited Actuals Expenditures



Unaudited Actuals Fund Balance

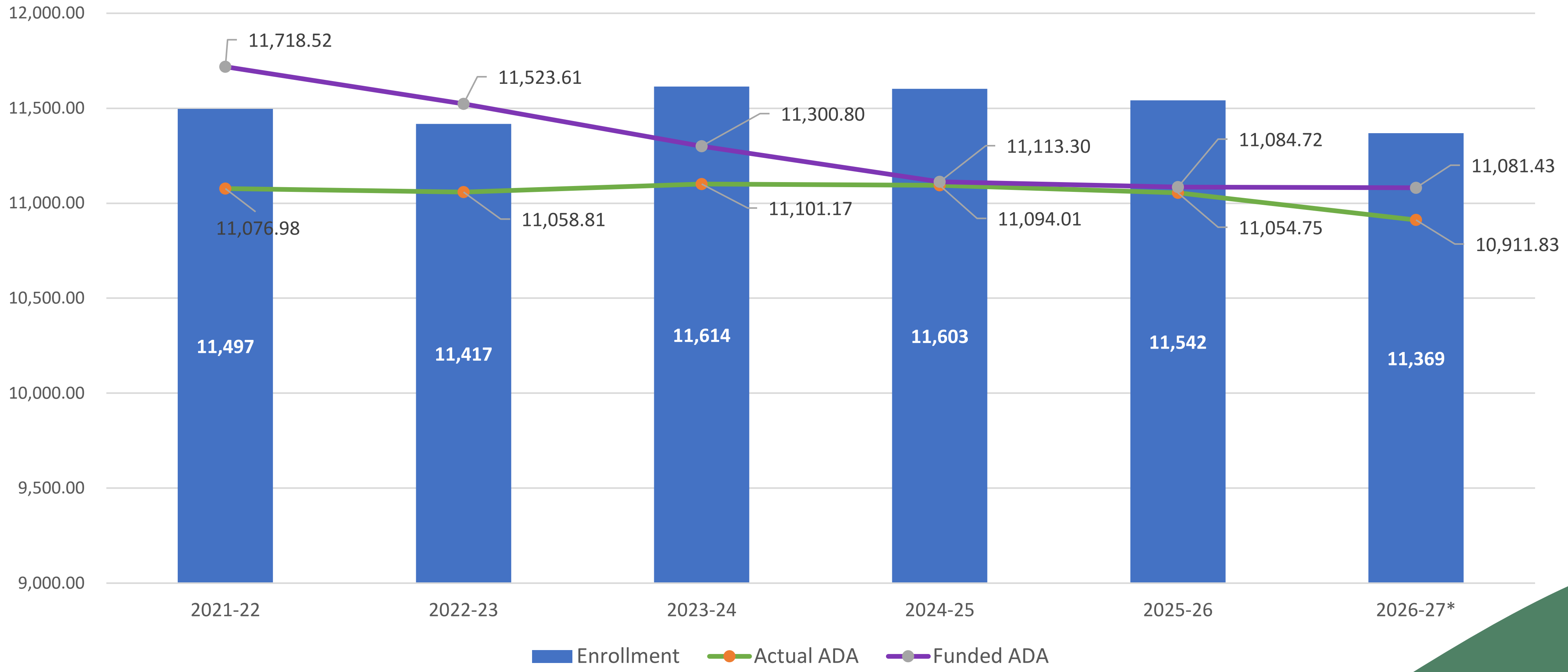
Unrestricted/Restricted	Estimated Actuals	Unaudited Actuals	Variance
Revenues & Transfers In	184,290,963	182,989,457	(1,301,506)
Expenditures & Transfers Out	193,923,949	184,266,753	(9,657,196)
Increase/(Decrease) Fund Balance	(9,632,986)	(1,277,296)	8,355,690
Beginning Fund Balance	54,782,478	54,782,478	-
Ending Fund Balance (EFB)	**45,149,492**	**53,505,182**	**8,355,690**
Components of Ending Fund Balance			
Nonspendable	712,706	749,520	36,814
Restricted	10,272,319	13,680,480	3,408,161
Committed	16,063,830	20,868,312	4,804,482
Unrestricted and Non-committed %	**9.33%**	**9.88%**	**.55%**
Assigned	204,219	200,386	(3,833)
Reserve for Economic Uncertainty (REU) - 3%	5,817,718	5,528,003	(289,715)
Unassigned REU Funds	12,078,700	12,478,481	399,781
Unassigned REU %	**6.23%**	**6.77%**	**.54%**

Unaudited Actuals-Other Funds

Fund Number and Description		EA Ending Fund Balance	UA Ending Fund Balance	Variance
8	Student Activity Funds (ASB)	2,276,032	2,452,907	176,875
13	Cafeteria	14,564,562	14,465,026	(99,536)
14	Deferred Maintenance	1,899,008	1,839,491	(59,517)
25	Capital Facilities Fund	25,425,472	27,783,739	2,358,267
35	County School Facilities Funds	0	0	0
40	Special Reserve for Capital Outlay	19,157,515	20,678,728	1,521,213
49	Mello-Roos Capital Projects	7,432,035	8,268,639	836,604
51	Bond Interest Redemption Fund	15,325,295	16,068,856	743,561
52	Mello-Roos Debt Service	5,631,352	5,313,490	(317,862)
71	Retiree Benefit Fund	685,895	685,875	(20)

Trend Data – Enrollment, ADA & Funded ADA

Enrollment in 2019-20 was 12,071



*** Projected**

Next Steps

- 1st Interim will be presented in December
- Final Audit Report will be presented in January 2027
- Revise budget assumptions to align with most current information and enrollment trends
- Continue to build system-wide understanding, strategically align resources to goals, and identify efficiencies to improve workflows and maximize resource potential

Acknowledgements

The Unaudited Actuals reflects the time, effort, and collaboration of our District team. This includes the dedicated work of the fiscal services staff, as well as the contributions of department and program personnel across the District.

Thank you!