



2025-26

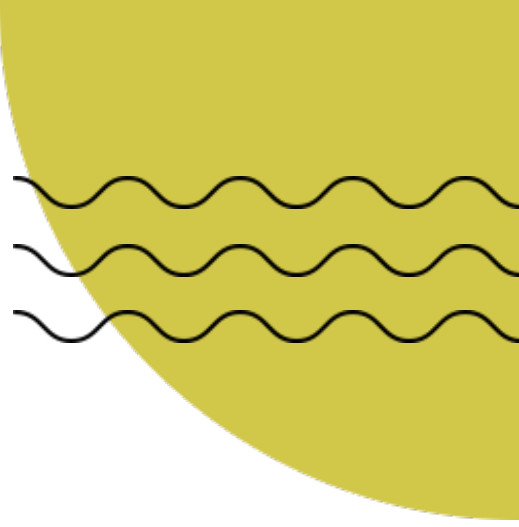
Unaudited Actuals

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

SCHOOL BOARD PRESENTATION

DATE 9/8/26

What are Unaudited Actuals?



- Staff prepared year-end financial statements as of June 30th for all District funds
- A report of activities in all District funds, identifying unspent funds or reserves that are carried forward into future years
- Financial information used by external auditors to prepare the official Audit Report

Last June as part of the 2026-27 Budget Adoption process, staff presented 2025-26

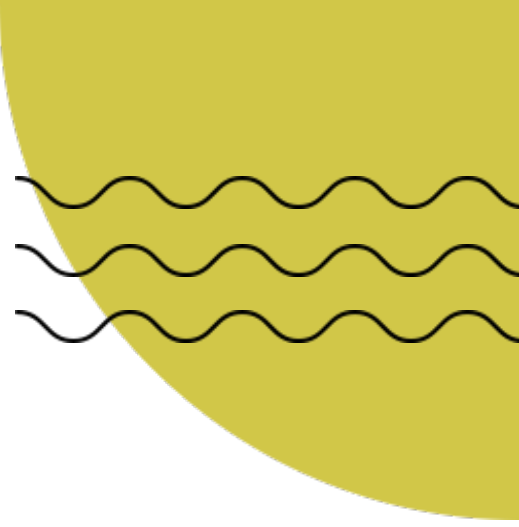
Estimated Actuals – comparisons will be against this report



What has changed since June?

What are Common Reasons for Differences?

- The financial books of the District have been closed
- Year-end closing entries are prepared and posted
- Revenue is received that was not anticipated
- Expenditure allocations or budgets were not completely used or overspent



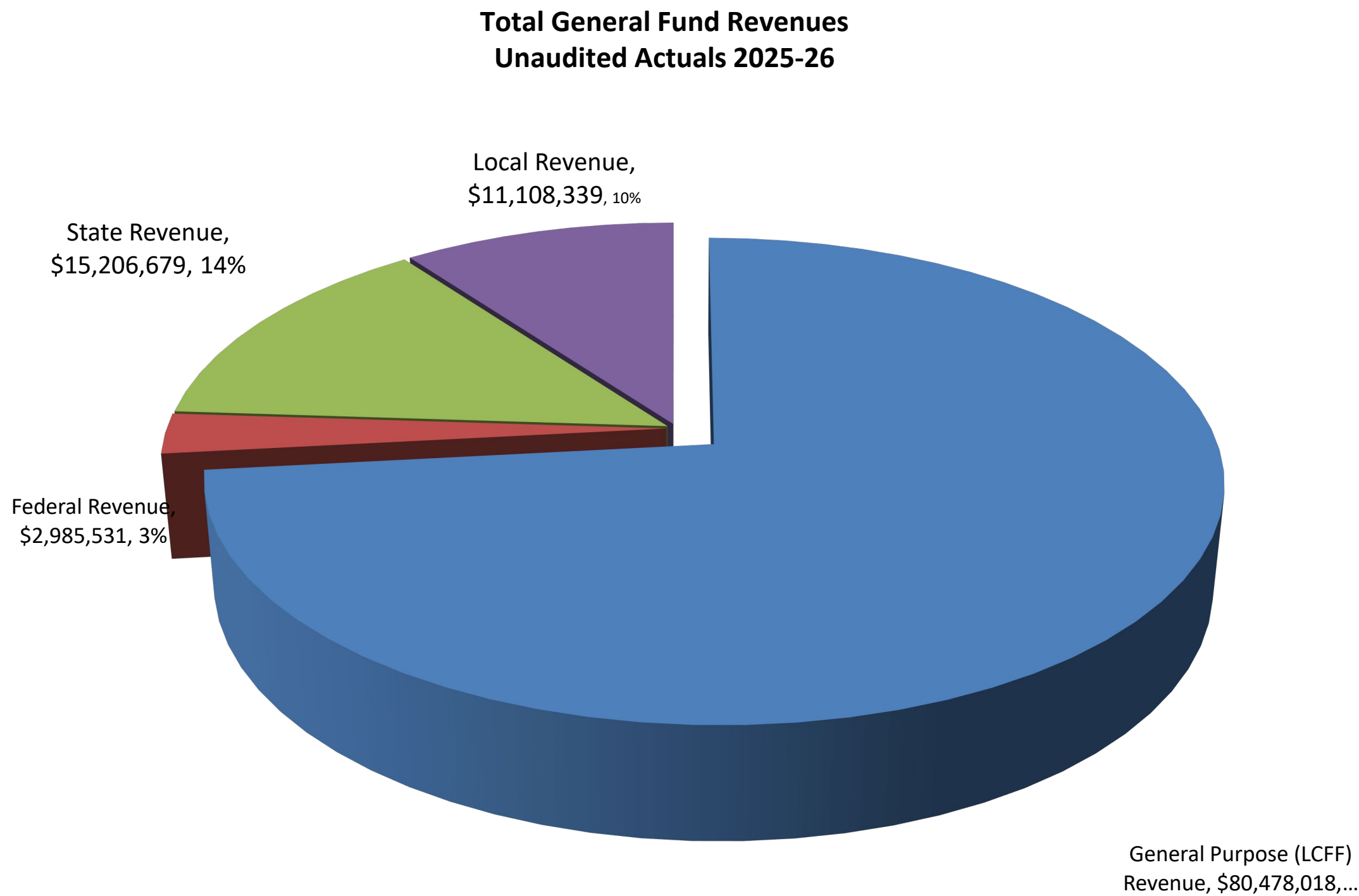
General Fund Revenues

- Reflects General Fund only (no Cafeteria, Bonds)

DESCRIPTION	Unrestricted	Combined
General Purpose (LCFF) Revenue	\$78,810,955	\$80,478,018
Federal Revenue	\$0	\$2,985,531
State Revenue	\$2,427,159	\$15,206,679
Local Revenue	\$4,499,282	\$11,108,339
TOTAL	\$85,737,396	\$109,778,567



General Fund Revenue Budget



- General Purpose** – *Property taxes, basic state aide, and education protection account funds*
- Federal** – *District must follow specific grant guidelines (Title I, Title II, Title III, Title IV etc.)*
- Other State** – *State funds not part of State Aid (Lottery, Special Education, Mandate etc.)*
- Local** – *Funds received from local sources (Parcel Tax, Casino Funds, Foundation support, PTSA support, Interest, etc.)*



General Fund Expenditures

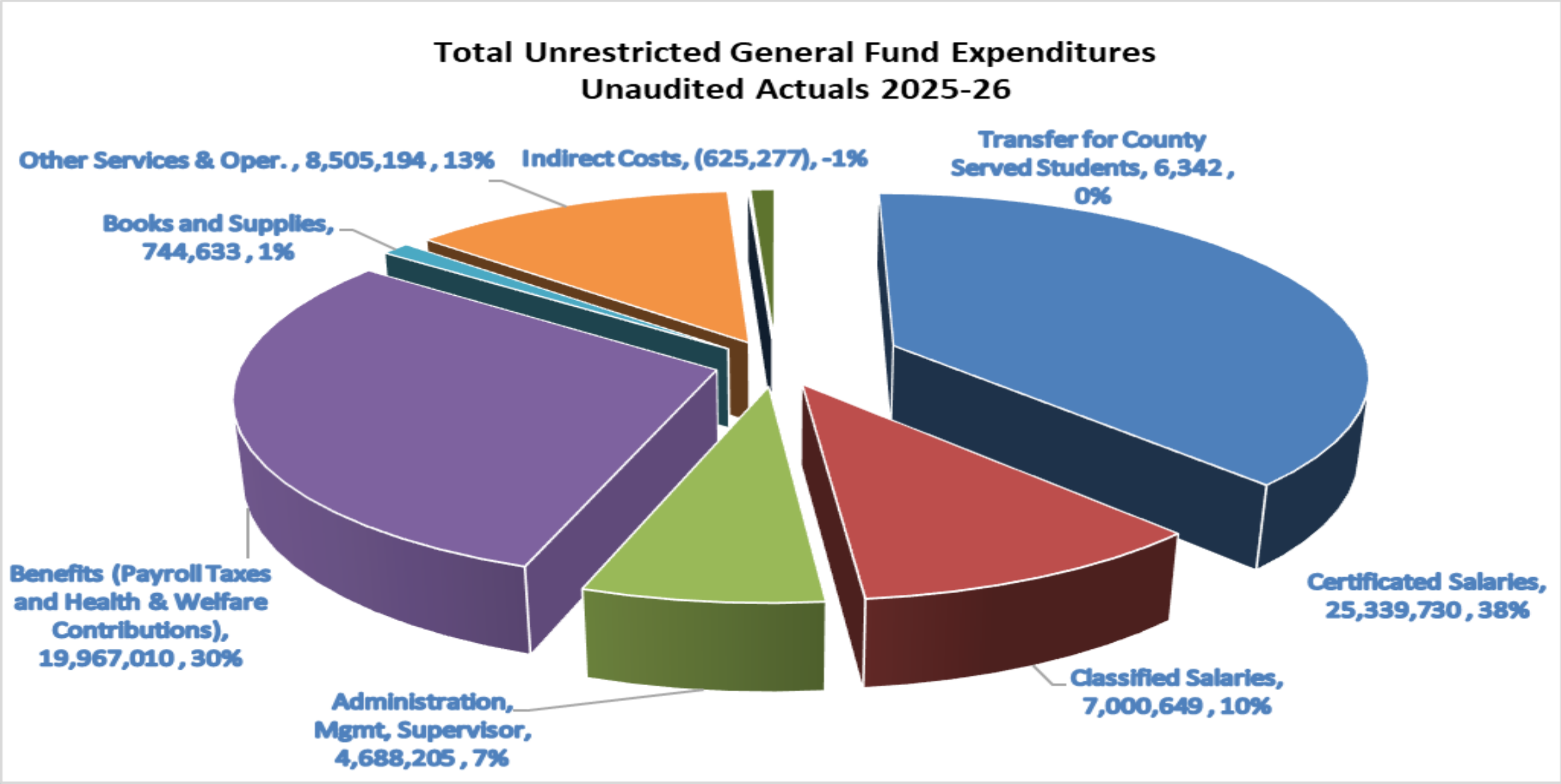
- Reflects General Fund only (no Cafeteria, Bonds)

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	25,339,730	\$36,189,254
Classified Salaries	7,000,649	\$13,811,768
Administration, Mgmt, Supervisor	4,688,205	\$7,689,790
Benefits (Payroll Taxes and Health & Welfare Contributi	19,967,010	\$34,394,711
Books and Supplies	744,633	\$3,064,430
Other Services & Oper.	8,505,194	\$20,789,188
Equipment > \$5,000	16,086	\$595,468
Transfer for County Served Students	6,342	\$160,128
Indirect Costs	(625,277)	-\$96,396
TOTAL	65,642,572	\$116,694,736



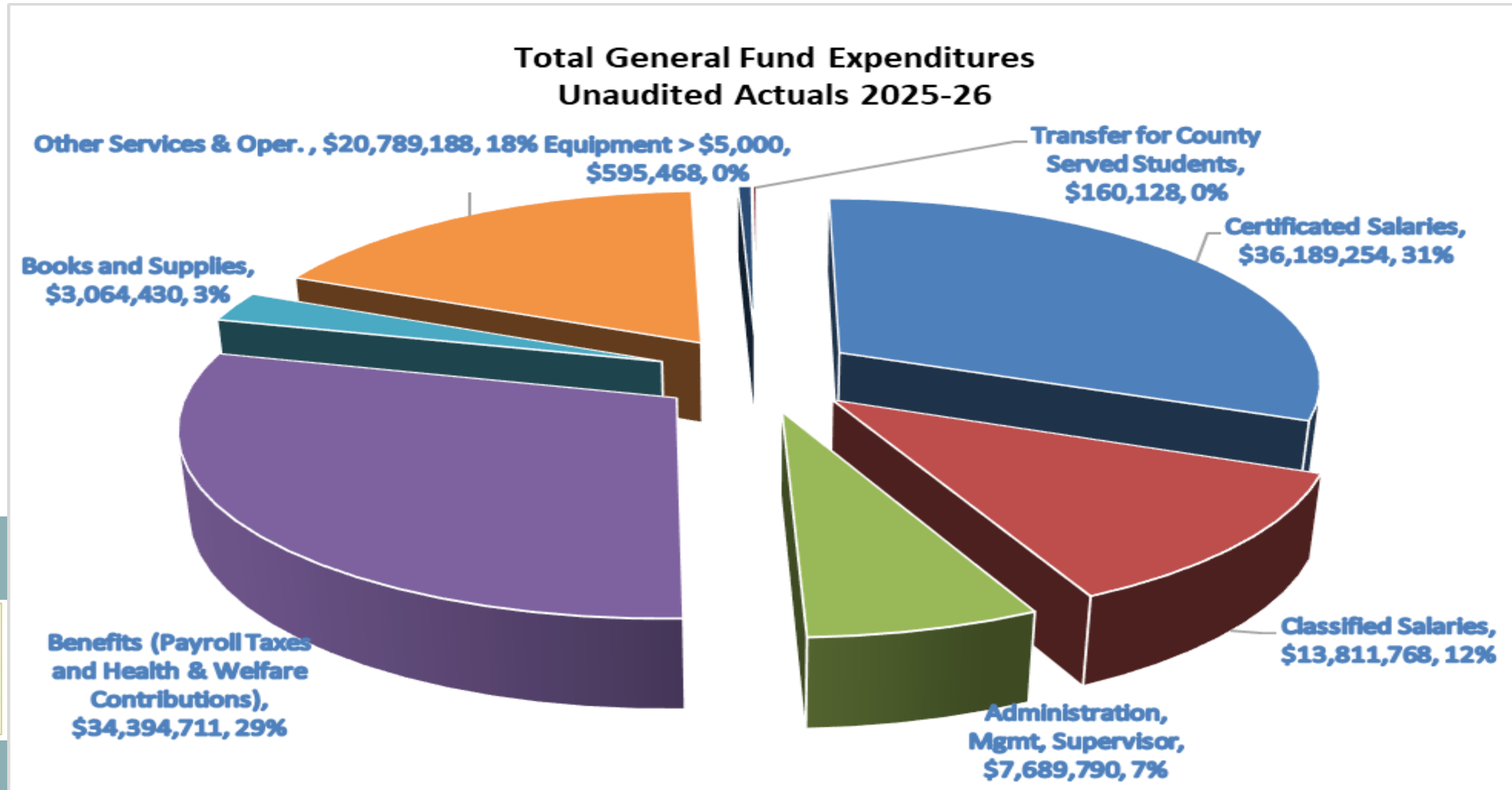
General Fund Unrestricted Expenditures

- Reflects General Fund only (no Cafeteria, Bonds)
- Employee costs comprise approximately 87% of the Districts unrestricted general fund budget

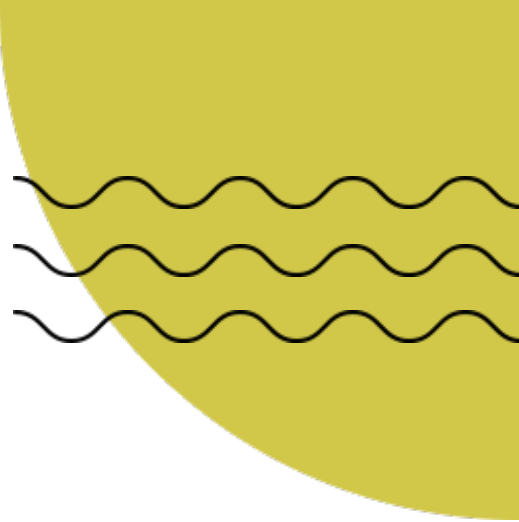


General Fund Expenditures

- Reflects General Fund only (no Cafeteria, Bonds)
- Employee costs comprise approximately 79% of the Districts general fund budget

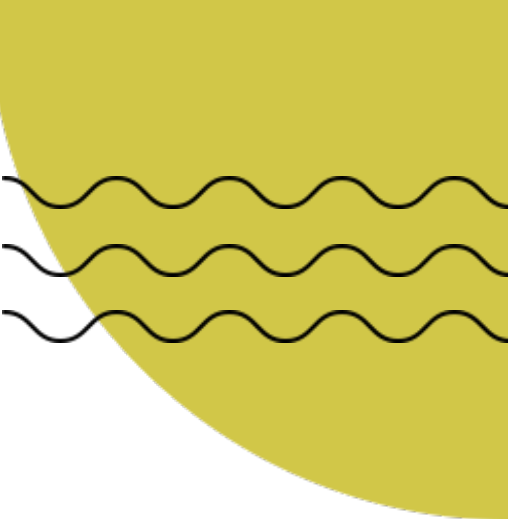


Change in Fund Balance since June



		Change in Fund Balance 2025-26
Excess of Expenditures over Revenues at Estimated Actuals		\$ (4,863,651)
Revenue Changes		
LCFF Funding - Annual ADA adj	(13,511)	
Other State Revenue - Updated Lottery Income	31,132	
Other Local Revenue - Interest Inc, Facility Use	609,441	
	<u>627,062</u>	\$ 627,062
Expenditure Changes		
Certificated Salaries - sub pay	(45,024)	
Classified Salaries - unfilled positions throughout the year	(29,117)	
Benefits - Driven costs associated with above	(48,391)	
Books and Supplies - M&O	8,507	
Other Services, Operations - Utilities	(304,362)	
Capital Outlay - HS Equipment	16,086	
Other Outgo - County Served District Funded ADA	(13,658)	
Indirect Costs charged to categorical program (restricted) resources	(169,431)	
Contribution to Restricted: SpEd & Maintenance & Operations	(33,011)	
Transfers in - Transfer from FD17 to balance FD01 ending balance	<u>(266,920)</u>	
Total Expenditure Change	(885,321)	\$ (885,321)
Revised Excess of Revenues over Expenditures at Unaudited Actuals		\$ (3,351,268)

General Fund Summary - Final



CRPUSD Unaudited Actuals 2025-26			
Description	Unrestricted	Restricted	Total
Total Revenues	85,737,396	24,041,172	109,778,567
Total Expenditures	65,642,572	50,955,768	116,598,340
Excess/(Deficiency)	20,094,823	(26,914,596)	(6,819,773)
Transfer to RRMA & SpEd	(23,713,011)	23,713,011	
Transfer from FD 17 to FD 01	266,920		266,920
Transfer from FD 40 to RRMA		1,075,000	1,075,000
Net Increase/(Decrease)	(3,351,268)	(2,126,585)	(5,477,853)
Beginning Fund Balance	3,418,146	10,220,106	13,638,252
FD 01 Ending Fund Balance	66,878	8,093,521	8,160,399
FD 17 Special Reserve	3,755,033		
Reserve Percentage	3%		



2025-26 Ending Fund Balances All Funds

All Funds of the Cotati - Rohnert Park Unified School District

Fund Number and Description		Fund Balance July 1, 2025	Current Year Activity	Fund Balance June 30, 2026
01	General Fund	\$13,638,252	(\$5,477,853)	\$8,160,399
08	Student Activity Fund	\$551,330	\$70,339	\$621,669
13	Cafeteria	\$3,215,267	\$967,416	\$4,182,683
17	Special Reserve Fund	\$3,855,819	(\$120,090)	\$3,735,729
21	Building Funds	\$23,496,133	(\$2,976,171)	\$20,519,961
25	Capital Facilities Fund	\$5,537,120	(\$425,340)	\$5,111,780
40	Special Reserve for Capital Outlay	\$980,434	\$413,433	\$1,393,867
51	Bond Interest Redemption	\$11,302,363	\$873,267	\$12,175,630



Ending Fund Balance

What is in the Fund Balance?

- ❖ In the 2026-27 Adopted Budget, Estimated Actuals column, the ending balance is an estimate. It is updated after the books are closed. At this point we know the true ending balance.
- ❖ The Adopted Budget estimated balance was \$5,226,607
- ❖ The actual ending balance is \$8,160,399 which, as expected increased from the Adopted Budget estimate.
- ❖ **Components of the Ending Balance include:**
 - ❖ Non-Spendable: \$ 5,000
 - ❖ Includes Revolving Cash
 - ❖ Restricted Reserves: \$ 8,093,521
 - ❖ Assigned Balances: \$ 61,878
 - ❖ 3% Reserve
 - ❖ Unassigned Balances: \$0



Ending Fund Balance

- ❖ An increase in the ending fund balance compared to the previous projection for 2025-26 is definitely good news!
- ❖ It is important to remember:
 - ❖ Fiscal solvency is based on a three year projection
 - ❖ The fund balance is our first line of defense to weather the uncertain future State Budget downfalls



Questions?



CRPUSD

we speak



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