



# **Unaudited Actuals 2018/2019**

**September 3, 2019**

**Presented by Mays Kakish**

**Chief Business Officer and Governmental Relations**

## Riverside Unified School District Unaudited Actuals 2018/2019

Total Income	Estimated Actuals	Unaudited Actuals
LCFF Sources*	\$393,218,646	\$393,586,797
Federal Revenue	26,551,427	27,798,292
State Revenue	71,769,275	72,633,995
Local Revenue	9,763,601	10,235,432
<b>Total</b>	<b>\$501,302,949</b>	<b>\$504,254,516</b>

\*Local Control Funding Formula

## Riverside Unified School District Unaudited Actuals 2018/2019

Unrestricted Income	Estimated Actuals	Unaudited Actuals
LCFF Sources	\$393,218,646	\$393,586,797
Federal Revenue	379,070	1,209,430
State Revenue	15,274,790	15,366,592
Local Revenue	4,911,472	5,111,877
<b>Total</b>	<b>\$413,783,978</b>	<b>\$415,274,696</b>

Differences - Federal Revenue: School Medi-Cal Administrative Activities; Local Revenue: STRS DB v. DBS Refund

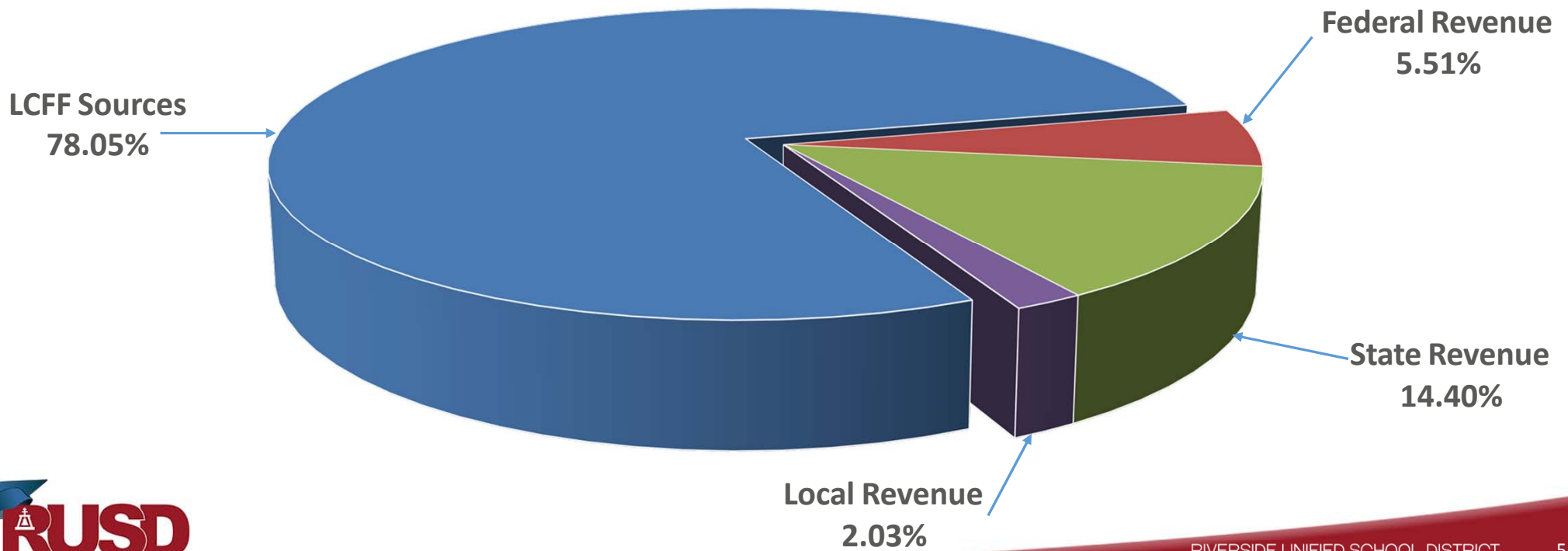
## Riverside Unified School District Unaudited Actuals 2018/2019

Restricted Income	Estimated Actuals	Unaudited Actuals
LCFF Sources	\$ -	\$ -
Federal Revenue	26,172,357	26,588,862
State Revenue	56,494,485	57,267,403
Local Revenue	4,852,129	5,123,555
<b>Total</b>	<b>\$87,518,971</b>	<b>\$88,979,820</b>

Differences – Federal Revenue: Title I & Medi-Cal Billing Option; State Revenue: Lottery & Prior Year State Apportionment Adjustment; Local Revenue: Quality Rating Improvement System (QRIS)

# Riverside Unified School District Unaudited Actuals 2018/2019

## Total Income - Unrestricted and Restricted



## Riverside Unified School District Unaudited Actuals 2018/2019

Total Expenditures	Estimated Actuals	Unaudited Actuals
Certificated	\$227,685,996	\$228,957,043
Classified	75,388,707	75,890,083
Benefits	123,798,916	122,754,705
Books & Supplies	27,091,725	25,043,502
Services	52,483,910	52,362,910
Capital Outlay	5,540,311	6,281,115
Support Costs	(973,796)	(1,006,502)
Transfers/Contributions	-	-
<b>Total</b>	<b>\$511,015,769</b>	<b>\$510,282,856</b>

**Riverside Unified School District  
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<b>Unrestricted Expenditures</b>	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>
Certificated	\$179,836,836	\$180,791,118
Classified	49,178,153	49,572,533
Benefits	77,386,052	76,527,663
Books & Supplies	17,873,029	16,939,431
Services	35,759,532	36,267,190
Capital Outlay	2,332,283	2,440,737
Support Costs	(5,824,436)	(5,914,284)
Transfers/Contributions	68,556,495	67,458,573
<b>Total</b>	<b>\$425,097,944</b>	<b>\$424,082,961</b>

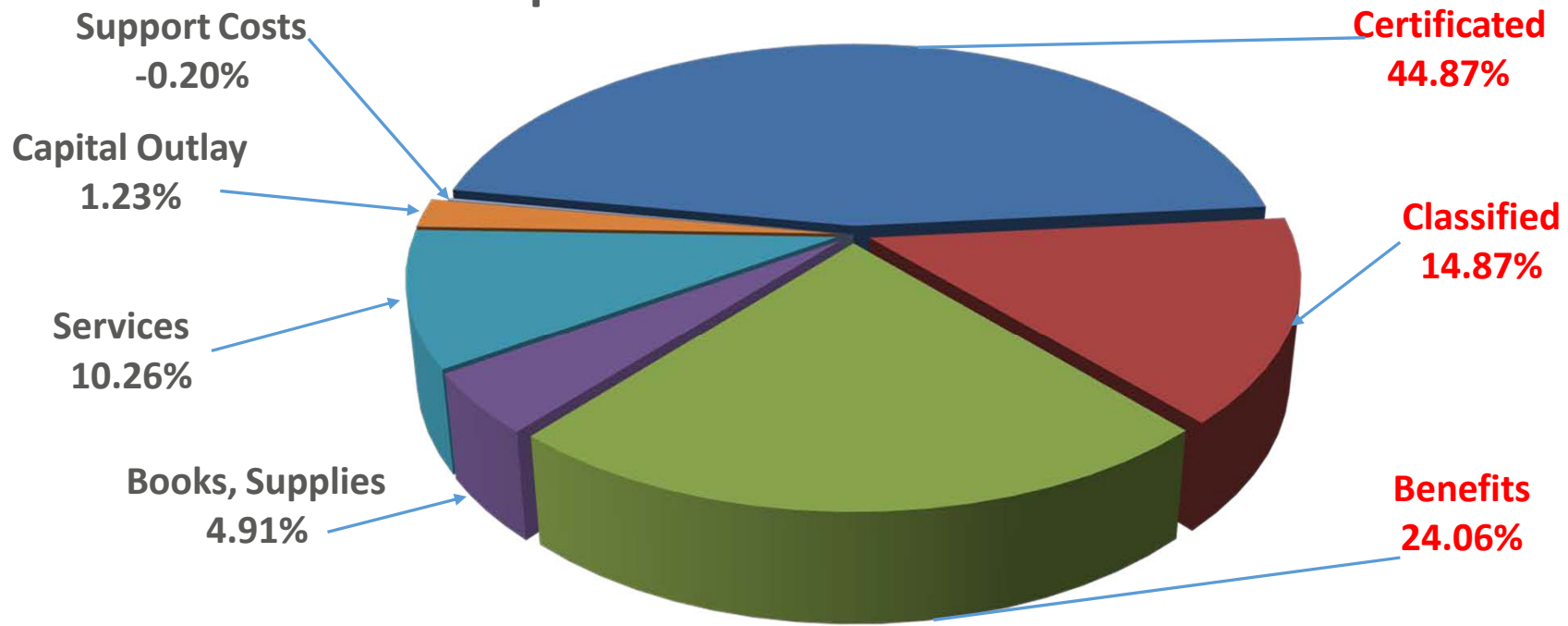
**Riverside Unified School District  
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<b>Restricted Expenditures</b>	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>
Certificated	\$47,849,160	\$48,165,925
Classified	26,210,554	26,317,550
Benefits	46,412,864	46,227,042
Books & Supplies	9,218,696	8,104,071
Services	16,724,378	16,095,720
Capital Outlay	3,208,028	3,840,378
Support Costs	4,850,640	4,907,782
Transfers/Contributions	(68,556,495)	(67,458,573)
<b>Total</b>	<b>\$85,917,825</b>	<b>\$86,199,895</b>



# Riverside Unified School District Unaudited Actuals 2018/2019

## Total Expenditures - Unrestricted and Restricted



**Total Salaries & Benefits 83.80%**

## Riverside Unified School District Unaudited Actuals 2018/2019

General Fund Summary	Estimated Actuals	Unaudited Actuals
<b>Beginning Balance</b>	<b>\$74,888,640</b>	<b>\$74,888,640</b>
(+) Income	501,302,949	504,254,516
(-) Expenditures	(511,015,769)	(510,282,856)
<b>Ending Balance</b>	<b>\$65,175,820</b>	<b>\$68,860,300</b>
Non-Spendable	\$250,000	\$342,201
Restricted	34,848,633	36,027,410
Committed	13,768,202	15,116,553
Assigned	6,088,667	7,168,376
Unassigned	10,220,320	10,205,760
<b>Total</b>	<b>\$65,175,820</b>	<b>\$68,860,300</b>

**Riverside Unified School District  
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<b>General Fund Summary</b>	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>
<b>Non-Spendable</b>		
Revolving Cash	\$150,000	\$150,000
Stores (Inventory)	100,000	92,160
Prepaid Expenditures	-	100,041
<b>Total</b>	<b>\$250,000</b>	<b>\$342,201</b>

## Riverside Unified School District Unaudited Actuals 2018/2019

General Fund Summary	Estimated Actuals	Unaudited Actuals
<b>Restricted</b>		
Redevelopment	\$16,971,880	\$16,562,048
Special Ed Mental Health	9,842,857	9,687,124
Ongoing and Major Maintenance	1,143,241	414,042
Lottery – Instructional Materials	1,629,321	3,637,983
Medi-Cal Billing Option	1,024,388	1,177,608
Adult Ed Supp., QRIS, Misc.	854,979	1,130,739
Low Performing Student Block Grant	2,349,493	2,349,493
Special Education: Low Incidence	525,460	534,272
Classified Professional Development Grant	263,233	263,233
Shortage of Special Education Teachers Grant	243,781	270,868
<b>Total</b>	<b>\$34,848,633</b>	<b>\$36,027,410</b>



## Riverside Unified School District Unaudited Actuals 2018/2019

General Fund Summary	Estimated Actuals	Unaudited Actuals
<b>Committed</b>		
Comparability Study	\$131,515	\$131,515
STRS/PERS Increases	7,353,998	7,353,998
Unspent LCAP, Textbook Set-Aside	1,176,556	1,171,121
PGS/Danielson	90,000	90,000
Dual Enrollment	100,000	100,000
Reserve for Deficit Spending	4,916,133	6,269,919
<b>Total</b>	<b>\$13,768,202</b>	<b>\$15,116,553</b>

## Riverside Unified School District Unaudited Actuals 2018/2019

General Fund Summary	Estimated Actuals	Unaudited Actuals
<b>Assigned</b>		
Medi-Cal Admin Activities	\$ -	\$427,897
School Discretionary/Dept Carryover/Safety Credits	472,717	954,094
Library and Other School Fines	132,496	94,388
Facilities Enhancements	381,528	392,936
Equipment Reserve	435,000	435,000
Cell Tower	110,677	111,869
Site Donation/Fundraiser Carryover	433,501	533,878
E-Rate Funded Programs/Projects	252,908	558,189
Technology Infrastructure	838,037	530,430
Unspent LCAP	3,031,803	3,129,695
<b>Total</b>	<b>\$6,088,667</b>	<b>\$7,168,376</b>

# Riverside Unified School District Unaudited Actuals 2018/2019

General Fund Summary	Estimated Actuals	Unaudited Actuals
<b>Unassigned</b>		
Reserve for Economic Uncertainties @ 2%	\$10,220,320	\$10,205,760

## Riverside Unified School District Unaudited Actuals 2018/2019

Other Funds Summary Ending Fund Balances	Estimated Actuals	Unaudited Actuals
Adult Education	\$1,446,991	\$1,383,744
Cafeteria	6,065,010	7,208,951
Building ( <i>Measure O</i> )	71,770,757	75,813,145
Capital Facilities ( <i>Growth Relocatables</i> )	14,299,851	14,409,961
County School Facilities ( <i>Modernization Projects TBD</i> )	4,613,912	4,355,029
Capital Projects ( <i>Poly Chiller, King Wrestling, Clean Energy-Prop 39</i> )	11,652,581	12,930,439
Bond Interest & Redemption ( <i>Taxes, General Obligation Bonds Debt</i> )	29,495,070	27,763,386
Debt Service ( <i>Certificates of Participation ("COPs")</i> )	1,054,738	1,059,575
Self-Insurance ( <i>Property Liab, Workers' Comp, Health, Retirement</i> )	20,654,930	20,378,565
Retiree Benefit Fund ( <i>Post Employment Benefits</i> )	22,032,623	22,638,418
Foundation Trust ( <i>Hammerschmidt, Schulze, Brown, Bell</i> )	261,069	269,045
<b>Total</b>	<b>\$183,347,532</b>	<b>\$188,210,258</b>





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**Open Discussion  
Questions?**