



RUSD

RIVERSIDE UNIFIED
SCHOOL DISTRICT

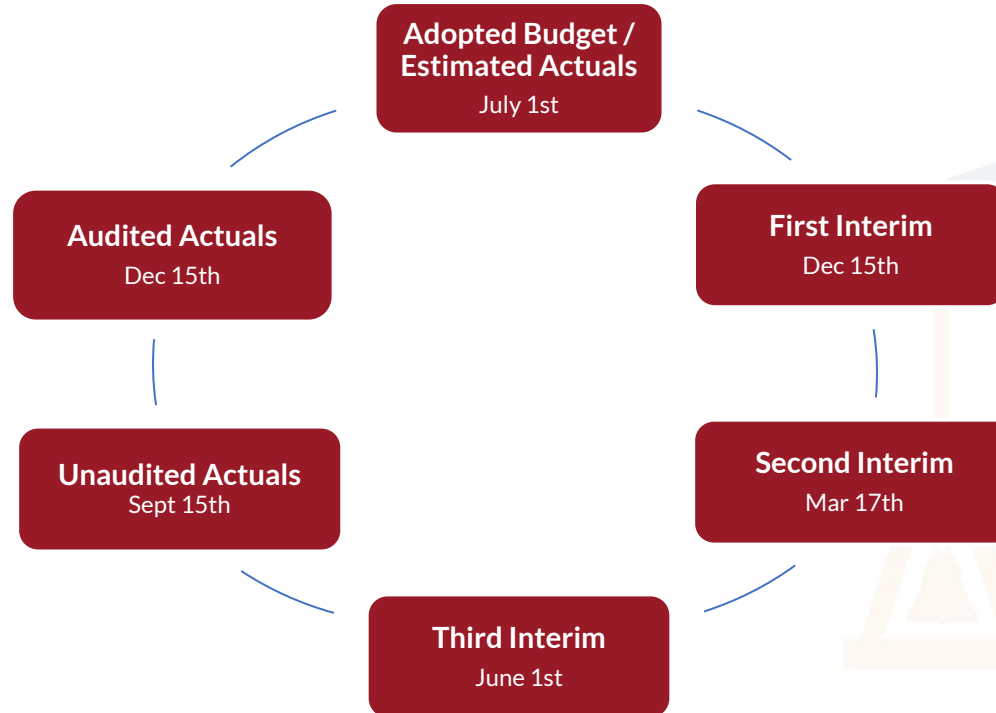


UNAUDITED ACTUALS 2019/2020

PRESENTED BY MAYS KAKISH
CHIEF BUSINESS OFFICER & GOVERNMENTAL RELATIONS

SEPTEMBER 1, 2020

Unaudited Actuals 2019/2020



Unaudited Actuals 2019/2020

Total Income	Estimated Actuals	Unaudited Actuals
LCFF Sources*	\$ 404,105,495	\$ 403,516,097
Federal Revenue	26,779,554	25,500,121
State Revenue	73,690,788	73,623,702
Local Revenue	10,308,822	10,759,338
Total	\$ 514,884,659	\$ 513,399,258

*Local Control Funding Formula

Unaudited Actuals 2019/2020

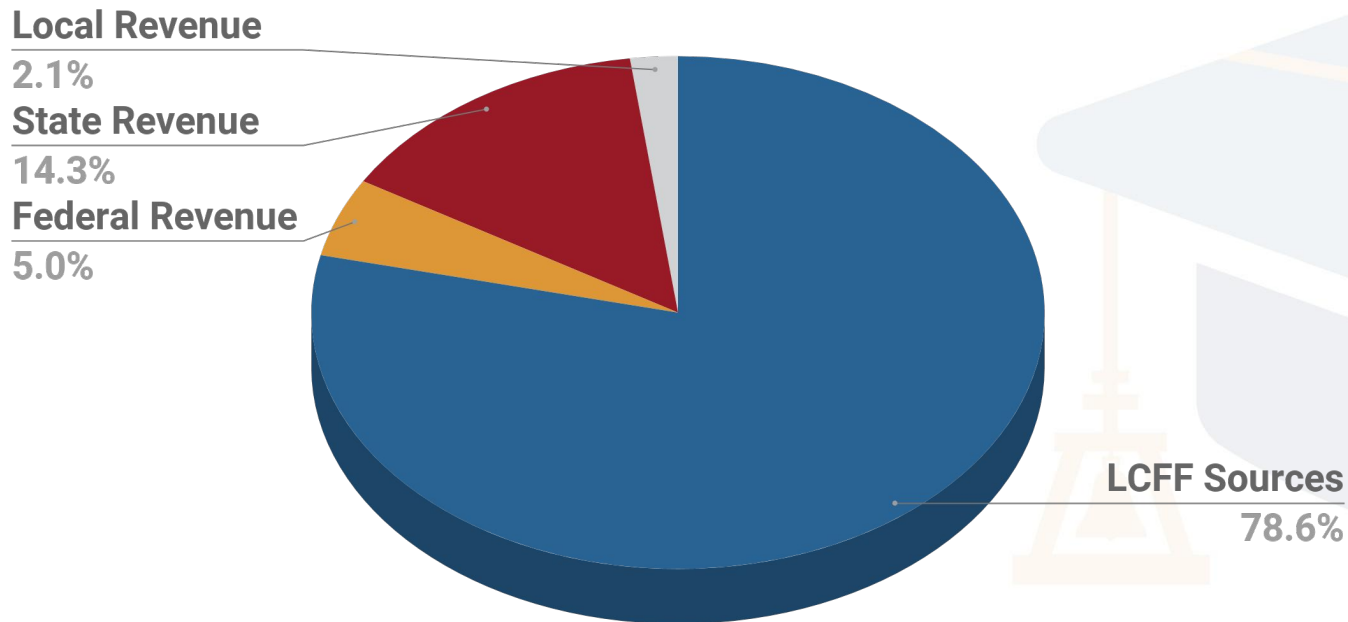
Unrestricted Income	Estimated Actuals	Unaudited Actuals
LCFF Sources	\$ 404,105,495	\$ 403,516,097
Federal Revenue	1,886,035	2,086,727
State Revenue	10,582,814	10,640,158
Local Revenue	4,986,992	5,429,119
Total	\$ 421,561,336	\$ 421,672,102

Unaudited Actuals 2019/2020

Restricted Income	Estimated Actuals	Unaudited Actuals
LCFF Sources	\$ -	\$ -
Federal Revenue	24,893,519	23,413,393
State Revenue	63,107,974	62,983,544
Local Revenue	5,321,830	5,330,219
Total	\$ 93,323,323	\$ 91,727,156

Unaudited Actuals 2019/2020

Total Income - Unrestricted and Restricted



Unaudited Actuals 2019/2020

Total Expenditures	Estimated Actuals	Unaudited Actuals
Certificated	\$ 218,953,434	\$ 219,538,469
Classified	70,983,558	71,249,619
Benefits	134,757,919	132,850,415
Books & Supplies	21,242,262	15,906,491
Services	55,020,492	55,563,314
Capital Outlay	7,929,918	9,956,106
Support Costs	(465,011)	(512,227)
Transfers/Contributions	-	-
Total	\$ 508,422,572	\$ 504,552,187

Unaudited Actuals 2019/2020



STRS & PERS	2019/2020	2020/2021 Budget
STRS Rate	17.10%	16.15%
STRS Expenditure*	\$37,076,388	\$34,728,016
PERS Rate	19.72%	20.70%
PERS Expenditure	\$12,646,628	\$14,662,473
Total	\$49,723,016	\$49,390,489

**Does not include STRS on Behalf*

Unaudited Actuals 2019/2020

Unrestricted Expenditures	Estimated Actuals	Unaudited Actuals
Certificated	\$ 172,048,307	\$ 171,094,670
Classified	46,210,974	46,235,212
Benefits	78,446,718	76,180,064
Books & Supplies	14,435,421	9,678,578
Services	37,680,300	38,843,935
Capital Outlay	874,745	830,414
Support Costs	(4,981,016)	(5,074,317)
Transfers/Contributions	66,442,418	66,842,303
Total	\$ 411,157,867	\$ 404,630,857

Unaudited Actuals 2019/2020

Restricted Expenditures	Estimated Actuals	Unaudited Actuals
Certificated	\$ 46,905,127	\$ 48,443,799
Classified	24,772,584	25,014,407
Benefits	56,311,201	56,670,352
Books & Supplies	6,806,841	6,227,913
Services	17,340,192	16,719,379
Capital Outlay	7,055,173	9,125,692
Support Costs	4,516,005	4,562,090
Transfers/Contributions	(66,442,418)	(66,842,303)
Total	\$ 97,264,705	\$ 99,921,330

Unaudited Actuals 2019/2020

Total Expenditures - Unrestricted and Restricted

Capital Outlay

2.0%

Services

11.0%

Books & Supplies

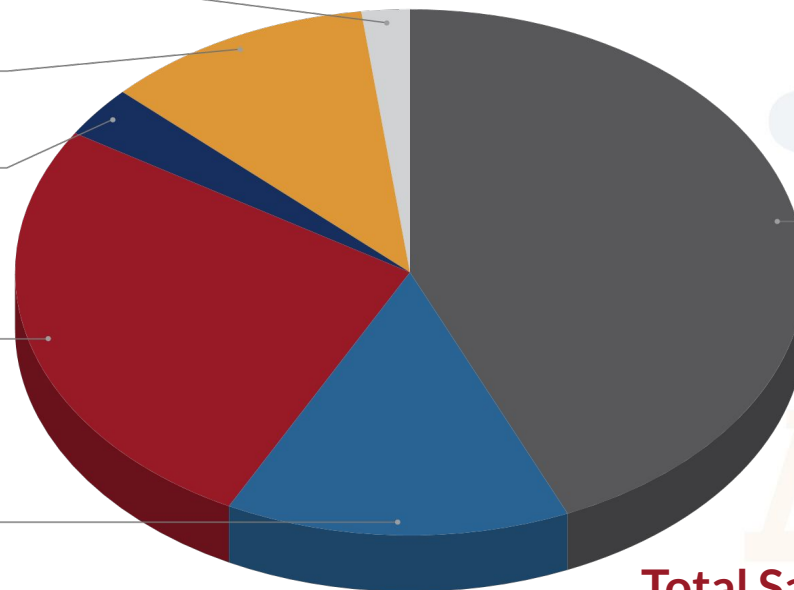
3.1%

Benefits

26.3%

Classified

14.1%



Certificated
43.5%

Total Salaries & Benefits 83.9%

Unaudited Actuals 2019/2020

General Fund Summary	Estimated Actuals	Unaudited Actuals
Beginning Balance	\$ 68,860,300	\$ 68,860,300
(+) Income	514,884,659	513,399,258
(-) Expenditures	(508,422,572)	(504,552,187)
Ending Balance	\$ 75,322,387	\$ 77,707,371
Non-Spendable	\$ 242,160	\$ 302,736
Restricted	32,086,031	27,833,236
Committed	13,526,447	17,635,376
Assigned	9,130,846	11,753,936
Unassigned	20,336,903	20,182,087
Total	\$ 75,322,387	\$ 77,707,371

Unaudited Actuals 2019/2020

General Fund Summary	Estimated Actuals	Unaudited Actuals
Non-Spendable		
Revolving Cash	\$ 150,000	\$ 150,000
Stores (Inventory)	92,160	141,552
Prepaid Expenditures	-	11,184
Total	\$ 242,160	\$ 302,736

Unaudited Actuals 2019/2020

General Fund Summary	Estimated Actuals	Unaudited Actuals
Restricted		
Redevelopment	\$ 15,299,598	\$ 13,369,941
COVID-19 Relief Funding	-	(1,309,664)
Special Ed Mental Health	8,004,676	7,878,417
Ongoing and Major Maintenance	931,452	1,026,335
Lottery – Instructional Materials	3,129,005	2,991,375
Medi-Cal Billing Option	823,000	1,002,276
Adult Ed Supp., QRIS, Misc.	1,657,511	668,039
Low Performing Student Block Grant	1,211,515	1,199,379
Special Education: Low Incidence	534,105	539,367
Classified Professional Development Grant	249,256	253,104
Shortage of Special Ed Teachers Grant	245,913	214,667
Total	\$ 32,086,031	\$ 27,833,236

Unaudited Actuals 2019/2020

General Fund Summary	Estimated Actuals	Unaudited Actuals
Committed		
STRS/PERS Increases	\$ 1,288,543	\$ 1,288,543
LCAP/Textbook Set-Aside	1,149,120	1,149,120
Contingency Reserves	11,088,784	15,197,713
Total	\$ 13,526,447	\$ 17,635,376

Unaudited Actuals 2019/2020

General Fund Summary	Estimated Actuals	Unaudited Actuals
Assigned		
Deferred Maintenance	\$ 313,889	\$ -
Equipment Reserve	435,000	435,000
Facilities Enhancements	87,329	64,125
Library and Other School Fines	161,514	101,271
Medi-Cal Admin Activities	1,098,173	1,264,975
Unclaimed Property	-	417,721
Site Donation/Fundraiser/Other	1,208,877	1,784,152
Technology Infrastructure	1,208,325	1,397,732
Unspent LCAP	4,617,739	6,288,960
Total	\$ 9,130,846	\$ 11,753,936

Unaudited Actuals 2019/2020

General Fund Summary	Estimated Actuals	Unaudited Actuals
Unassigned		
Reserve for Economic Uncertainties @ 4%	\$ 20,336,903	\$20,182,087

Unaudited Actuals 2019/2020



Other Funds Summary Ending Fund Balances	Beginning Balance	Revenue/ Sources	Expenditure/ Uses	Ending Balance
Adult Education	\$ 1,383,744	\$ 3,626,289	\$ 3,930,102	\$ 1,079,930
Child Development (Preschool)	-	3,212,366	3,212,366	-
Cafeteria	7,208,951	20,867,347	22,121,801	5,954,497
Building Fund (Measure O)	75,217,961	173,454,873	63,068,341	185,604,493
Capital Facilities (Developer Fees)	14,409,961	5,508,604	4,583,728	15,334,837
County School Fac (Prjct Savings)	4,355,029	61,473	3,690,692	725,809
Capital Projects (Cmty Fac Dist Fees)	12,930,439	608,290	5,728,811	7,809,918
Debt Service (District Bonds)	1,059,575	1,211,915	1,623,620	647,870
Self-Insurance	20,378,565	36,352,608	33,894,807	22,836,366
Retiree Benefit Fund Irrevocable Trust	22,638,418	1,089,414	134,438	23,593,394
Foundation Trust (Scholarships)	269,045	26,745	30,938	264,853
Total	\$ 159,851,687	\$ 246,019,923	\$ 142,019,644	\$ 263,851,967

Unaudited Actuals 2019/2020

**Open Discussion
Questions?**

