



RUSD

RIVERSIDE UNIFIED
SCHOOL DISTRICT

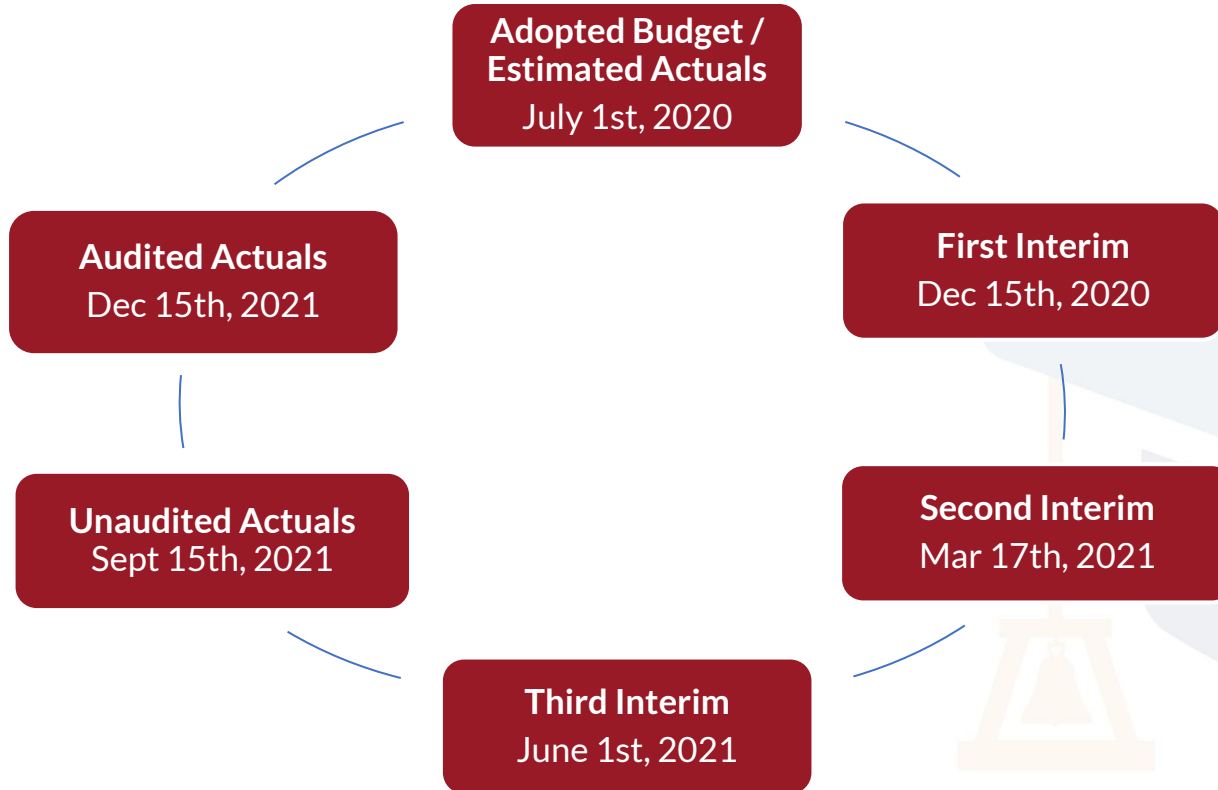


UNAUDITED ACTUALS 2020/2021

PRESENTED BY ERIN POWER
ASSISTANT SUPERINTENDENT OF BUSINESS SERVICES

September 2, 2021

UNAUDITED ACTUALS 2020/2021



UNAUDITED ACTUALS 2020/2021

Total Income	Estimated Actuals	Unaudited Actuals
LCFF Sources*	\$410,819,820	\$410,844,248
Federal Revenue**	98,001,772	63,427,976
State Revenue**	109,825,248	98,227,328
Local Revenue	10,712,783	11,174,614
Total	\$629,359,623	\$583,674,166

*Local Control Funding Formula

**Change in Revenue Recognition per CDE

UNAUDITED ACTUALS 2020/2021

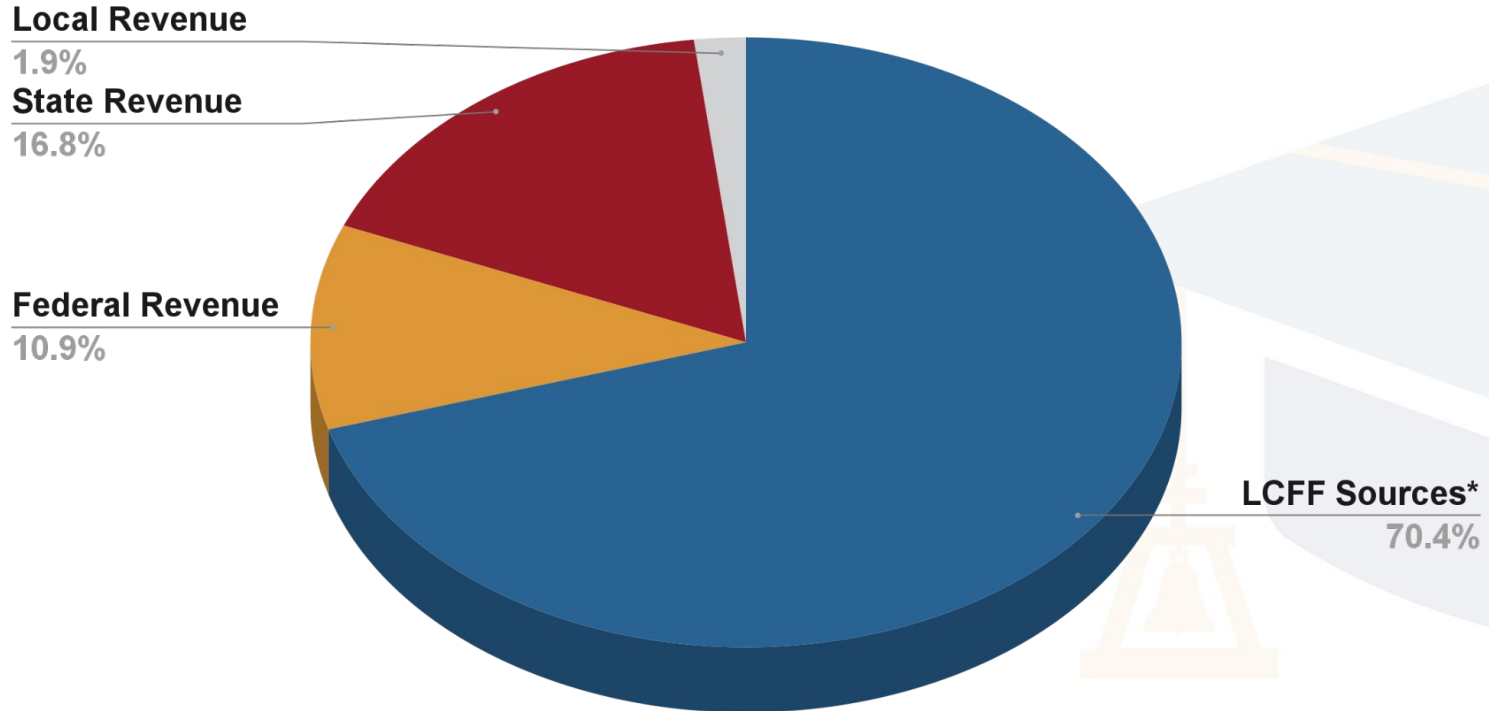
Unrestricted Income	Estimated Actuals	Unaudited Actuals
LCFF Sources	\$410,819,820	\$410,844,248
Federal Revenue	1,032,162	1,129,995
State Revenue	7,604,714	8,340,954
Local Revenue	3,460,864	3,809,592
Total	\$422,917,560	\$424,124,789

UNAUDITED ACTUALS 2020/2021

Restricted Income	Estimated Actuals	Unaudited Actuals
LCFF Sources	\$ -	\$ -
Federal Revenue	96,969,610	62,297,981
State Revenue	102,220,534	89,886,374
Local Revenue	7,251,919	7,365,022
Total	\$206,442,063	\$159,549,377

UNAUDITED ACTUALS 2020/2021

Total Income - Unrestricted and Restricted



UNAUDITED ACTUALS 2020/2021

Total Expenditures	Estimated Actuals	Unaudited Actuals
Certificated	\$235,786,530	\$234,128,539
Classified	73,171,779	74,500,032
Benefits	133,675,306	130,750,179
Books & Supplies	38,331,009	36,890,945
Services	61,121,356	53,303,875
Capital Outlay	5,664,344	5,573,079
Support Costs	342,009	(617,449)
Transfers/Contributions	-	-
Total	\$548,092,333	\$534,529,199

UNAUDITED ACTUALS 2020/2021

Unrestricted Expenditures	Estimated Actuals	Unaudited Actuals
Certificated	\$170,212,552	\$170,442,892
Classified	42,521,395	43,790,356
Benefits	75,838,025	74,669,888
Books & Supplies	10,073,742	10,073,050
Services	35,701,341	33,790,835
Capital Outlay	468,469	576,646
Support Costs	(5,390,948)	(5,301,070)
Transfers/Contributions	64,272,925	63,561,813
Total	\$393,697,501	\$391,604,410

UNAUDITED ACTUALS 2020/2021

Restricted Expenditures	Estimated Actuals	Unaudited Actuals
Certificated	\$65,573,978	\$63,685,647
Classified	30,650,384	30,709,676
Benefits	57,837,281	56,080,291
Books & Supplies	28,257,267	26,817,894
Services	25,420,015	19,513,040
Capital Outlay	5,195,875	4,996,433
Support Costs	5,732,957	4,683,621
Transfers/Contributions	(64,272,925)	(63,561,813)
Total	\$154,394,832	\$142,924,790

UNAUDITED ACTUALS 2020/2021

Total Expenditures - Unrestricted and Restricted

Capital Outlay

1.0%

Services

10.0%

Books & Supplies

6.9%

Benefits

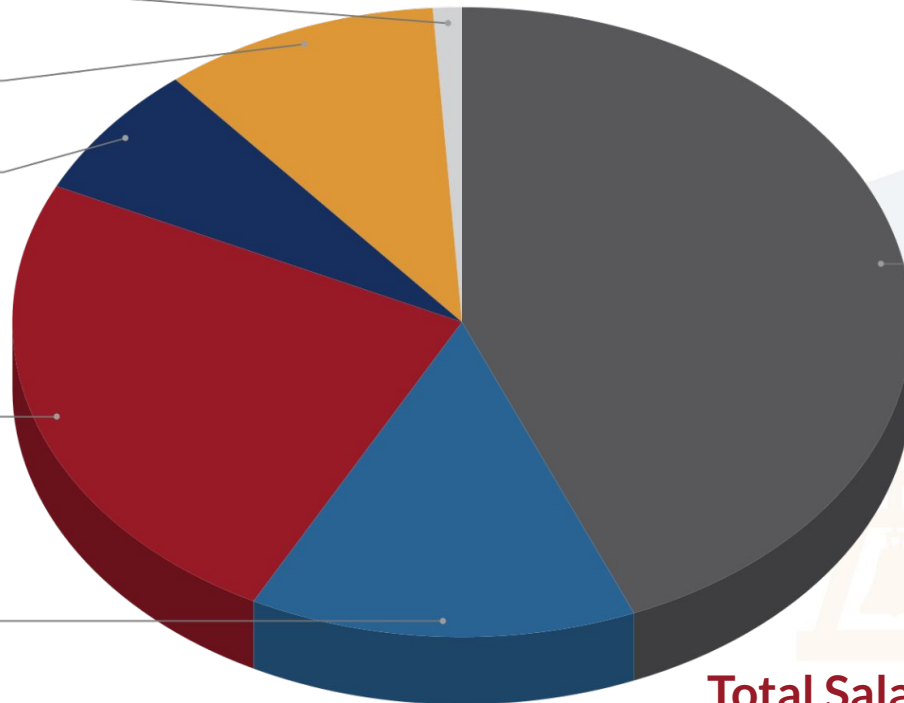
24.4%

Classified

13.9%

Certificated

43.8%



Total Salaries & Benefits 82.20%

UNAUDITED ACTUALS 2020/2021

General Fund Summary	Estimated Actuals	Unaudited Actuals
Beginning Balance	\$77,707,372	\$77,707,372
(+) Income	629,359,623	583,674,166
(-) Expenditures	548,092,333	534,529,199
Ending Balance	\$158,974,662	\$126,852,338
Non-Spendable	\$245,751	\$263,683
Restricted	79,880,468	44,457,824
Committed	45,041,520	50,183,116
Assigned	11,637,449	10,566,547
Unassigned	22,169,474	21,381,168
Total	\$158,974,662	\$126,852,338

UNAUDITED ACTUALS 2020/2021

General Fund Summary	Estimated Actuals	Unaudited Actuals
Non-Spendable		
Revolving Cash	\$150,000	\$150,000
Stores (Inventory)	95,751	113,683
Total	\$245,751	\$263,683

General Fund Summary	Estimated Actuals	Unaudited Actuals
Restricted		
Adult Ed Supp., QRIS, Misc.	\$586,331	\$881,902
Classified PD Block Grant	253,104	253,104
Elementary & Secondary School Emergency Relief	27,352,441	-
Expanded Learning Opportunities	23,747,912	13,763,525
Governor's Emergency Education Relief	1,021,401	-
Lottery – Instructional Materials	3,531,565	4,509,478
Medi-Cal Billing Option	368,464	566,846
Ongoing and Major Maintenance	1,830,168	2,835,489
Redevelopment	13,904,106	14,129,624
Shortage of Special Ed Teachers	210,674	211,754
Educationally Related Mental Health	5,810,899	6,028,212
Special Education: Low Incidence	1,263,403	1,277,891
Total	\$79,880,468	\$44,457,824

UNAUDITED ACTUALS 2020/2021

General Fund Summary	Estimated Actuals	Unaudited Actuals
Committed		
LCAP Devices Set-Aside	\$2,961,980	\$2,513,372
LCAP Textbook Set-Aside	5,325,098	6,178,813
LCAP Tech Infrastructure Set-Aside	2,980,713	3,248,124
Contingency Reserves/ Reserves for Deficit Spending	33,773,729	\$38,242,807
Total	\$45,041,520	\$50,183,116

UNAUDITED ACTUALS 2020/2021

General Fund Summary	Estimated Actuals	Unaudited Actuals
Assigned		
Equipment Reserve	\$435,000	\$435,000
Facilities Enhancements	52,193	71,817
Medi-Cal Admin Activities	1,603,025	1,698,151
Site Funds/Donations/Discretionary	2,598,719	2,512,944
Technology Infrastructure	2,189,895	2,123,674
Textbooks / Virtual	3,600,000	-
Turf	-	2,500,000
TRAN Interest Expense	753,525	753,525
Unclaimed Property	405,092	471,436
Total	\$11,637,449	\$10,566,547

UNAUDITED ACTUALS 2020/2021

General Fund Summary	Estimated Actuals	Unaudited Actuals
Unassigned		
Reserve for Economic Uncertainties @ 4%	\$22,169,474	\$21,381,168

UNAUDITED ACTUALS 2020/2021

Other Funds	Beginning Balance	Revenue/ Sources	Expenditure/ Uses	Ending Balance
Adult Education	\$1,079,930	\$4,024,518	\$3,984,812	\$1,119,636
Cafeteria	5,954,497	27,827,560	20,138,771	\$13,643,286
Child Development	-	3,328,661	3,207,464	\$121,197
Building	185,604,493	913,322	73,472,010	\$113,045,805
Capital Facilities	15,433,492	5,026,064	6,613,386	\$13,846,170
Capital Projects	7,809,918	3,306,242	3,443,461	\$7,672,699
Self-Insurance	24,227,209	39,524,216	41,574,481	\$22,176,945
Retiree Benefit Fund Irrevocable Trust	23,593,394	5,352,282	146,834	\$28,798,841
Foundation Trust	264,853	1,274	(5)	\$266,132
Total	\$263,967,786	\$88,371,731	\$150,535,810	\$200,912,516



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PUBLIC COMMENTS