



# RUSD

RIVERSIDE UNIFIED  
SCHOOL DISTRICT



## SECOND INTERIM REPORT 2021/2022

ERIN POWER  
ASSISTANT SUPERINTENDENT,  
BUSINESS SERVICES

MARCH 17, 2022

## SECOND INTERIM 2021/22

- The Second Interim period is November 1, 2021 through January 31, 2022
- Adjustments are made for additional revenues received, additional expenditures and the Governor's budget proposals
- A positive certification means the District will meet financial obligations for the current and two subsequent years

# SECOND INTERIM 2021/2022

Multi-Year Assumptions	2021/2022		2022/2023		2023/2024	
	1st Interim	2nd Interim	1st Interim	2nd Interim	1st Interim	2nd Interim
Cost of Living Allowance (COLA)	5.07%	5.07%	2.48%	5.33%	3.11%	3.61%
District Enrollment	39,653	39,605	39,324	39,324	38,946	38,946
Average Daily Attendance (ADA) %	92.00%	91.50%	92.00%	91.50%	95.41%	95.41%
Funded Average Daily Attendance (ADA)	39,078	39,078	36,491	36,249	37,169	37,169
Unduplicated Pupil % (3-Yr Rolling)	70.91%	71.43%	71.87%	72.39%	70.97%	71.49%
Unduplicated Pupil % (Single Yr)	73.87%	75.42%	69.50%	69.50%	69.50%	69.50%

\*Unduplicated Pupil %: The percentage of students that are English learners, foster youth, or meet income requirements for free or reduced-price meals. Each pupil is counted only once.

## SECOND INTERIM 2021/2022

<b>Unrestricted Income</b>	<b>First Interim</b>	<b>Second Interim</b>
<b>LCFF SOURCES*</b>	<b>\$445,188,316</b>	<b>\$446,777,727</b>
<b>Federal Revenue</b>	<b>900,000</b>	<b>900,000</b>
<b>State Revenue</b>	<b>7,830,862</b>	<b>7,830,862</b>
<b>Local Revenue</b>	<b>3,769,122</b>	<b>4,804,122</b>
<b>Total</b>	<b>\$457,688,300</b>	<b>\$460,312,711</b>

\*Local Control Funding Formula

# UNRESTRICTED GENERAL FUND

## 2021-2022 Major Changes

### Revenues

- Supplemental/Concentration Grant (+\$1.6M)
- Pass-thru CARE Credit from First Student (+\$1.0M)

## SECOND INTERIM 2021/2022

<b>Unrestricted Expenditures</b>	<b>First Interim</b>	<b>Second Interim</b>
<b>Certificated Salaries</b>	<b>\$179,949,305</b>	<b>\$180,894,623</b>
<b>Classified Salaries</b>	<b>52,404,563</b>	<b>52,929,723</b>
<b>Benefits</b>	<b>85,229,120</b>	<b>85,734,889</b>
<b>Books &amp; Supplies</b>	<b>21,768,288</b>	<b>19,559,858</b>
<b>Services</b>	<b>47,067,411</b>	<b>47,178,043</b>
<b>Capital Outlay</b>	<b>6,105,478</b>	<b>6,266,978</b>
<b>Other Outgo</b>	<b>141,312</b>	<b>141,312</b>
<b>Support Costs</b>	<b>(7,096,735)</b>	<b>(7,096,735)</b>
<b>Total</b>	<b>\$385,568,743</b>	<b>\$385,608,691</b>

# UNRESTRICTED GENERAL FUND

## 2021-2022 Major Changes

### Expenditures

- Supplemental/Concentration Grant (+\$1.6M)
- Adjustment to Instructional Materials Spending Plan for the Current Year (-\$1.7M)
- Arlington High School Stadium Set-Up for Graduation (+\$100K)

## SECOND INTERIM 2021/2022

<b>Restricted Income</b>	<b>First Interim</b>	<b>Second Interim</b>
Federal Revenue	\$88,576,921	\$80,866,938
State Revenue	94,878,737	94,935,775
Local Revenue	7,137,305	7,137,405
<b>Total</b>	<b>\$190,592,963</b>	<b>\$182,940,118</b>



# RESTRICTED GENERAL FUND

## 2021-2022 Major Changes

### Revenues

- Adjusted COVID Response funds for multi-year spending plans (-\$8.8M)
- Titles (+\$.6M)
- Special Education Individuals with Disabilities Education Act (IDEA) ( +\$.4M)

## SECOND INTERIM 2021/2022

<b>Restricted Expenditures</b>	<b>First Interim</b>	<b>Second Interim</b>
<b>Certificated Salaries</b>	<b>\$75,645,156</b>	<b>\$66,247,648</b>
<b>Classified Salaries</b>	<b>32,880,507</b>	<b>33,190,946</b>
<b>Benefits</b>	<b>64,183,299</b>	<b>61,623,501</b>
<b>Books &amp; Supplies</b>	<b>36,939,539</b>	<b>39,479,403</b>
<b>Services</b>	<b>32,252,276</b>	<b>35,594,762</b>
<b>Capital Outlay</b>	<b>11,172,922</b>	<b>11,531,960</b>
<b>Other Outgo</b>	<b>604,051</b>	<b>604,051</b>
<b>Support Costs</b>	<b>6,362,352</b>	<b>6,362,352</b>
<b>Total</b>	<b>\$260,040,102</b>	<b>\$254,634,622</b>

# RESTRICTED GENERAL FUND

## 2021-2022 Major Changes

### Expenditures

- Adjusting COVID Response and other funds for multi-year spending plans (-\$8.8M)
- Titles (+\$.6M)
- Individuals with Disabilities Education Act (IDEA) (+\$.4M)
- Budgeting of Routine Restricted Maintenance carryover (+\$1.8M)
- Reallocation to services such as Speech & Language Pathologists

# SECOND INTERIM 2021/2022

## On the Horizon...

- Governor's Average ADA Proposal
- Estimated \$27.5M annually for the Expanded Learning Opportunities Program (ELOP)
- \$2.25B One-Time State General Fund support statewide to the School Facilities Program
- Universal Transitional Kindergarten Additional Funding

# SECOND INTERIM 2021/2022

<b>General Fund Summary</b>	
<b>Beginning Balance</b>	<b>\$126,852,337</b>
<b>(+) Income</b>	<b>643,252,829</b>
<b>(-) Expenditures</b>	<b>640,243,313</b>
<b>Ending Balance</b>	<b>\$129,861,853</b>

<b>Non-Spendable</b>	<b>\$299,766</b>
<b>Restricted</b>	<b>43,212,515</b>
<b>Committed</b>	<b>58,135,253</b>
<b>Assigned</b>	<b>2,604,587</b>
<b>Unassigned</b>	<b>25,609,733</b>
<b>Total</b>	<b>\$129,861,853</b>

## SECOND INTERIM 2021/2022

<b>General Fund Summary</b>	<b>First Interim</b>	<b>Second Interim</b>
<b>Non-Spendable</b>	<b>\$245,751</b>	<b>\$299,766</b>
Revolving Cash	150,000	150,000
Inventory Stores	95,751	149,766

# SECOND INTERIM 2021/2022

General Fund Summary	First Interim	Second Interim
<b>Restricted</b>	<b>\$45,459,880</b>	<b>\$43,212,515</b>
Expanded Learning Opportunities Grant	2,427,150	2,427,150
Redevelopment	10,437,904	10,437,904
Educationally Related Mental Health	4,917,584	4,917,584
Adult Ed Supplemental, Other Misc.	76,906	56,906
Ongoing and Major Maintenance (RRM)	1,829,237	-
Lottery - Instructional Materials	731,734	731,734
Medi-Cal Billing Option	293,598	254,452
Classified Professional Dev Block Grant	253,104	-

# SECOND INTERIM 2021/2022

General Fund Summary	First Interim	Second Interim
<b>Restricted (continued)</b>		
Shortage of Special Ed Teachers Local Solutions	105,878	-
Special Education: Low Incidence	1,277,891	1,277,891
Expanded Learning Opportunities Program	9,208,910	9,208,910
Educator Effectiveness Block Grant	7,725,475	7,725,475
Special Education: Alternative Dispute Resolution	315,135	315,135
Special Education: Learning Recovery	1,305,600	1,305,600
Learning Communities for School Success Program	1,076,805	1,076,805
A-G Completion Grant	3,353,843	3,353,843
Low Performing Students Block Grant	123,126	123,126



## SECOND INTERIM 2021/2022

<b>General Fund Summary</b>	<b>First Interim</b>	<b>Second Interim</b>
<b>Committed</b>	<b>\$52,635,944</b>	<b>\$58,135,253</b>
Reserves for Deficit Spending/ Contingency Reserves	42,695,635	42,695,635
Textbooks	4,178,813	6,678,813
Student Devices	2,513,372	4,312,957
Technology Infrastructure	3,248,124	4,447,848
<b>Reserve for Economic Uncertainties</b>	<b>\$25,824,354</b>	<b>\$25,609,733</b>

# SECOND INTERIM 2021/2022

<b>General Fund Summary</b>	<b>First Interim</b>	<b>Second Interim</b>
<b>Assigned</b>	<b>\$5,358,826</b>	<b>\$2,604,587</b>
Equipment Reserve	435,000	435,000
Medi-Cal Admin Activities	1,698,151	1,698,151
Technology Infrastructure	27,200	-
Textbooks / Virtual	2,500,000	-
Unclaimed Property	471,436	471,436
Misc. Other	227,039	-

<b>Other Funds</b>	<b>Beginning Balance</b>	<b>Revenue/ Sources</b>	<b>Expenditures/ Uses</b>	<b>Ending Balance</b>
<b>Adult Education</b>	<b>\$1,119,636</b>	<b>\$3,897,987</b>	<b>\$4,900,210</b>	<b>\$117,414</b>
<b>Cafeteria</b>	<b>14,469,966</b>	<b>20,596,275</b>	<b>24,351,372</b>	<b>10,714,869</b>
<b>Child Development</b>	<b>121,197</b>	<b>4,385,956</b>	<b>4,300,154</b>	<b>207,000</b>
<b>Building</b>	<b>113,045,805</b>	<b>1,549,436</b>	<b>89,592,062</b>	<b>25,003,179</b>
<b>Capital Facilities</b>	<b>13,846,170</b>	<b>3,497,821</b>	<b>14,771,802</b>	<b>2,572,189</b>
<b>Capital Projects</b>	<b>7,672,699</b>	<b>71,718</b>	<b>2,975,998</b>	<b>4,768,419</b>
<b>Self-Insurance</b>	<b>22,176,945</b>	<b>40,717,496</b>	<b>44,881,838</b>	<b>18,012,603</b>
<b>Retiree Benefit Fund Irrevocable Trust</b>	<b>28,798,841</b>	<b>484,176</b>	<b>130,000</b>	<b>29,153,017</b>
<b>Foundation Trust</b>	<b>266,132</b>	<b>4,437</b>	<b>7,500</b>	<b>263,069</b>
<b>Total</b>	<b>\$201,517,391</b>	<b>\$75,205,302</b>	<b>\$185,910,935</b>	<b>\$90,811,758</b>

# SECOND INTERIM 2021/2022

## Multi-Year Projections

<b>Total</b>	<b>2021/2022 1st Interim</b>	<b>2021/2022 2nd Interim</b>	<b>2022/2023</b>	<b>2023/2024</b>
<b>Beginning Balance</b>	\$126.9	\$126.9	\$129.9	\$92.8
<b>Income</b>	648.3	643.3	591.9	602.9
<b>Expenditures</b>	(645.6)	(640.2)	(628.9)	(608.3)
<b>Surplus/(Deficit)</b>	2.7	3.0	(37.1)	(5.4)
<b>Ending Balance</b>	\$129.5	\$129.9	\$92.8	\$87.4

\*Dollars in Millions

# SECOND INTERIM 2021/2022

## Multi-Year Projections

<b>Unrestricted</b>	<b>2021/2022 1st Interim</b>	<b>2021/2022 2nd Interim</b>	<b>2022/2023</b>	<b>2023/2024</b>
<b>Beginning Balance</b>	\$82.4	\$82.4	\$86.6	\$69.2
<b>Income</b>	457.7	460.3	452.8	477.6
<b>Expenditures</b>	(385.6)	(385.6)	(399.4)	(404.1)
<b>Contributions</b>	(70.4)	(70.4)	(70.8)	(72.9)
<b>Surplus/(Deficit)</b>	1.7	4.3	(17.4)	0.6
<b>Ending Balance</b>	\$84.1	\$86.6	\$69.2	\$69.8

\*Dollars in Millions

\*2021/22 Second Interim Contribution to Special Education (\$53.9) and Routine Restricted Maintenance (\$16.5)

# SECOND INTERIM 2021/2022

## Multi-Year Projections

<b>Restricted</b>	<b>2021/2022 1st Interim</b>	<b>2021/2022 2nd Interim</b>	<b>2022/2023</b>	<b>2023/2024</b>
<b>Beginning Balance</b>	\$44.5	\$44.5	\$43.2	\$23.6
<b>Income</b>	190.6	182.9	139.0	125.4
<b>Expenditures</b>	(260.0)	(254.6)	(229.5)	(204.2)
<b>Contributions</b>	70.4	70.4	70.8	72.9
<b>Surplus/(Deficit)</b>	1.0	(1.2)	(19.6)	(6.0)
<b>Ending Balance</b>	\$45.5	\$43.2	\$23.6	\$17.6

\*Dollars in Millions

\*2021/22 Second Interim Contribution to Special Education (\$53.9) and Routine Restricted Maintenance (\$16.5)



**RUSD**

**RIVERSIDE UNIFIED  
SCHOOL DISTRICT**

**PUBLIC  
COMMENTS**