UNAUDITED ACTUALS 2024-2025

PRESENTED BY

ERIN POWER

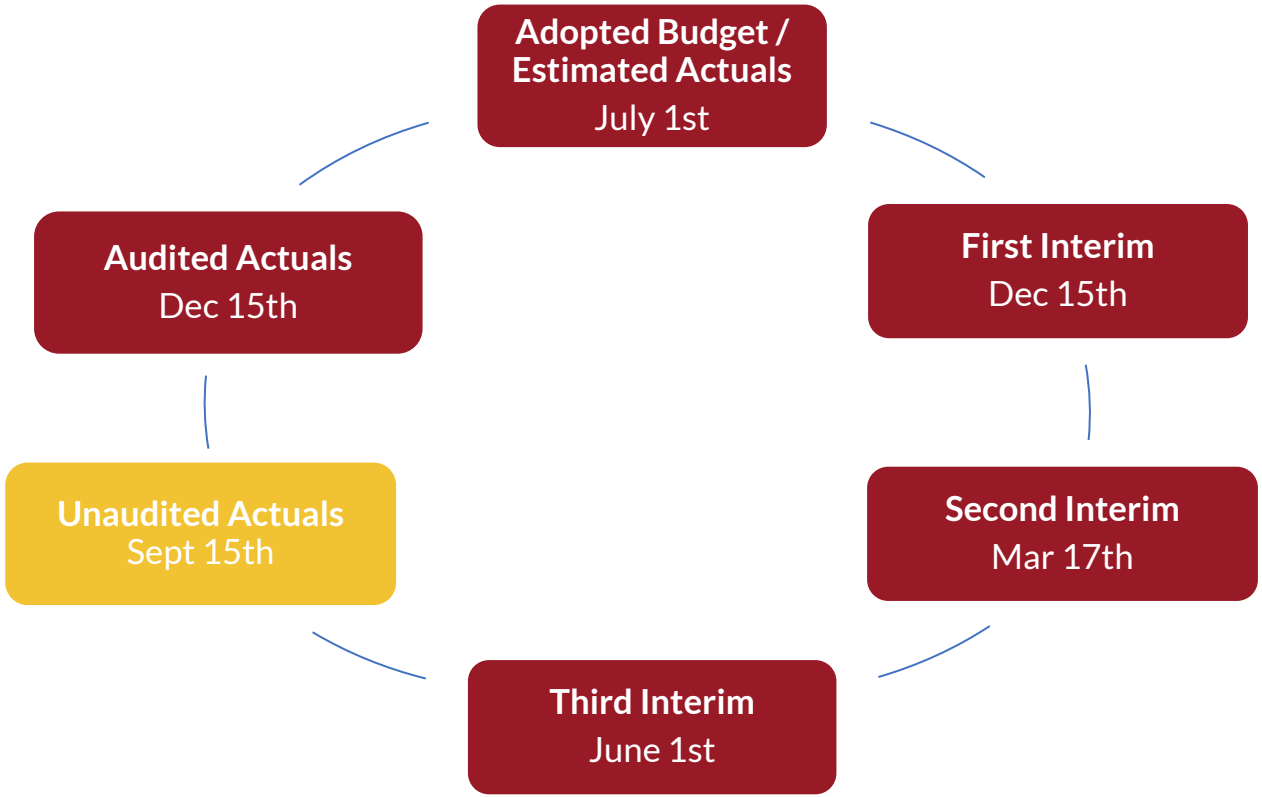
ASSISTANT SUPERINTENDENT, BUSINESS SERVICES

SEPTEMBER 25, 2025

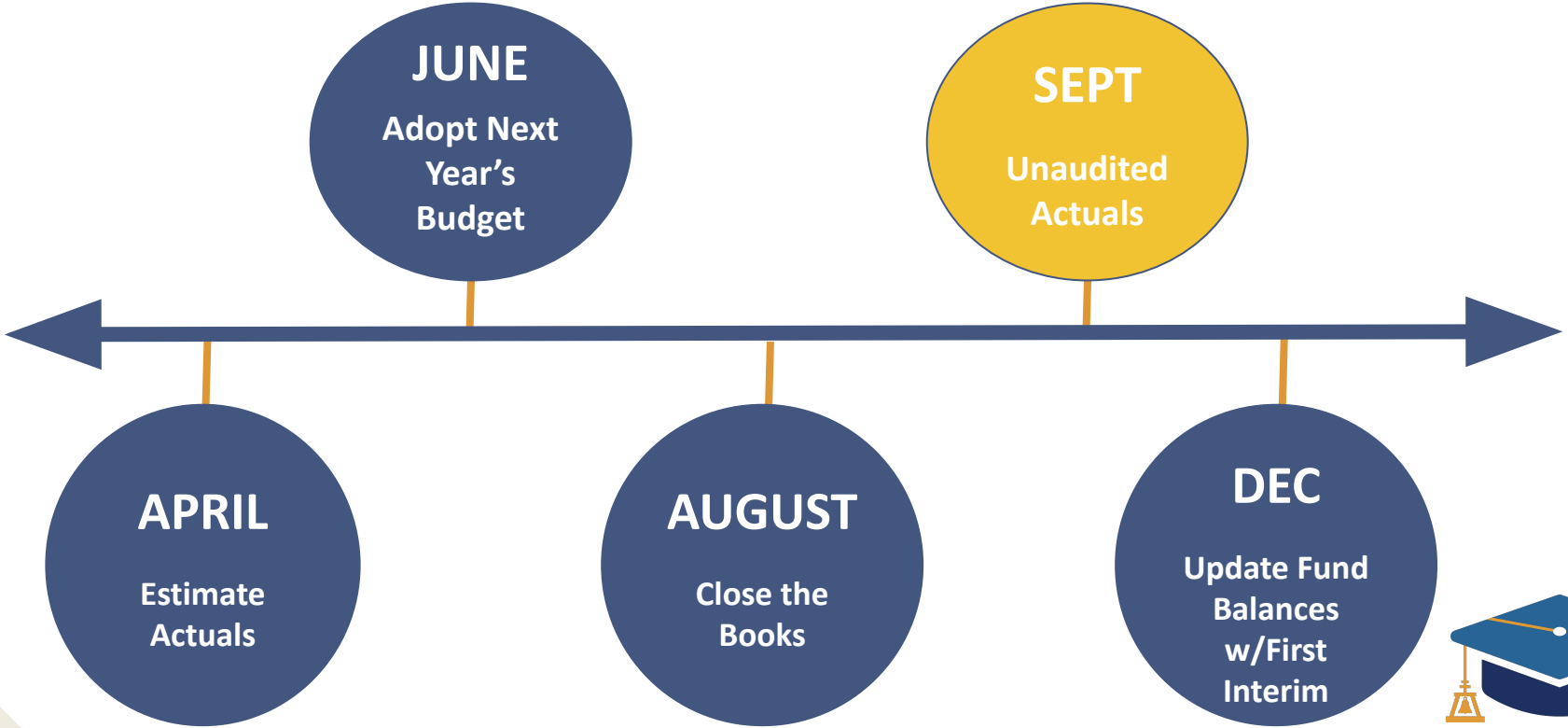


RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

FINANCIAL ACCOUNTABILITY & REPORTING



UNAUDITED ACTUALS



RESTRICTED GENERAL FUND SUMMARY

	2024/2025 Estimated Actuals	2024/2025 Unaudited Actuals	Difference
Beginning Balance	$139,514,891	$139,514,889	-$2
(+) Revenues	285,068,207	283,802,278	(1,265,929)
(-) Expenditures	(286,747,752)	(282,280,814)	4,466,938
Ending Balance	$137,835,346	$141,036,353	$3,201,007

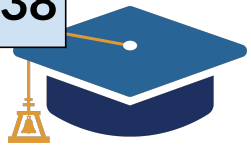


RESTRICTED FUND BALANCE ADJUSTMENTS

	2024/2025 Estimated Actuals	2024/2025 Unaudited Actuals	Difference
Restricted	$137,835,346	$141,036,353	$3,201,007

UNRESTRICTED GENERAL FUND COMPARISON

	2024/2025 Estimated Actuals	2024/2025 Unaudited Actuals	Difference
Beginning Balance	$229,619,728	$229,619,728	$-
(+) Revenues	578,540,469	580,693,527	2,153,058
(+) Fair Market Value Adjustment	-	5,373,429	5,373,429
(-) Expenditures	(587,523,817)	(583,594,567)	3,929,250
Ending Balance	$220,636,380	$232,092,118	$11,455,738



MAJOR CHANGES - UNRESTRICTED GENERAL FUND

Revenue +$2.2M

- Interest
- Lottery
- Transportation Reimbursement

Fair Market Value Adjustment +$5.4M

Expenditures -$3.9M

- Timing of Expenditures (Carryover)



UNRESTRICTED FUND BALANCE ADJUSTMENTS

	2024/2025 Estimated Actuals	2024/2025 Unaudited Actuals	Difference
Non-Spendable	$216,994	$1,449,793	$1,232,799
Committed	189,356,041	199,889,541	10,533,500
Reserve for Economic Uncertainties	31,063,345	30,752,784	(310,561)
Total	$220,636,380	$232,092,118	$11,455,737

COMMITTED FUND BALANCE ADJUSTMENTS

$4.5M carryover:

- Deferred Maintenance +$1.1M
- Tech Infrastructure (E-Rate) +$130K
- Textbooks +$615K
- School Site Discretionary +$970k
- Safety & Security +$1.3M

$5.7M in other adjustments:

- Anna Education Center -$3M (move to Facilities Planning)
- Facilities Planning +$11.6M
- Employee Compensation and Benefit Liabilities -$3.7M
- Staffing Protection and Combination Class Support +$2.1M
- Strategic Reserves for Uncertainties -$960K

OTHER FUNDS

	Beginning Balance	Revenue/ Sources	Expenditure/ Uses	Ending Balance
Associated Student Bodies (ASB)	$2,282,001	$3,808,119	$3,686,331	$2,403,789
Adult Education	777,970	4,485,250	4,636,864	626,356
Child Development (State Preschool)	1,504,947	6,363,994	5,620,556	2,248,386
Cafeteria	38,844,707	41,269,377	37,914,959	42,199,125
Building (Measure O)	72,238,014	3,100,370	58,439,380	16,899,005
Capital Facilities (Developer Fees)	6,999,467	4,390,970	5,348,585	6,041,852
Capital Projects (CFDs & State Funds)	49,493,595	26,868,129	25,395,254	50,966,470
Debt Service	750,150	1,589,482	1,562,133	777,499
Self-Insurance	17,662,269	62,194,822	58,894,474	20,962,617
Retiree Benefit Fund Irrevocable Trust	32,208,921	3,607,940	174,318	35,642,543
Foundation Trust	271,613	25,367	13,521	283,459
Total	$223,033,654	$157,703,820	$201,686,375	$179,051,100

PUBLIC COMMENTS

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT