UNAUDITED ACTUALS 2025-2026

PRESENTED BY:
CHRISTEEN BETZ
ASSISTANT SUPERINTENDENT, BUSINESS SERVICES

NICKIE HOFF
DIRECTOR, BUSINESS SERVICES

SEPTEMBER 17, 2026

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT



BUSINESS SERVICES TEAM

ACCOUNTING

Ariana Arciniega Assistant Director
Lilly Allala Administrative Secretary I
Lori Shihad Lead Accountant
Antoinette Jackson Accountant
Bonnie McKenzie Accountant
Jessica House Accountant
Julie Chico Accountant

ACCOUNTS PAYABLE

Goretti Fernandez Manager
Amanda Ortiz-Wallace Account Clerk I
Eva Chavez Account Clerk I
Hope Olvera Account Clerk I
Maria Benavides Account Clerk I
Millie Polk Account Clerk I
Trish Patterson Account Clerk I
Virginia Arevalo Account Clerk I

BUDGET

Shelley Ruzzamenti Manager
Cici Juarez Administrative Secretary I
Divina Cesena Budget Technician II
Kristen Urbaniak Budget Technician II
Nancy Mejia-Rodriguez Budget Technician II
Perla Soberanes Budget Technician II
Susan Kelly Budget Technician II

ATTENDANCE ACCOUNTING

Rich Kurylowicz Manager
Ashley Lawson Attendance Technician
Lisa Hale Attendance Technician

Laura Perez Business Services Specialist
Deonna Diaz-Parra Business Services Assistant
Adriana Frohwein Administrative Secretary II

PAYROLL

Lauren Drake Manager
Josh Gregory Lead Payroll Technician
Kimberly Mazzacane Lead Payroll Technician
Brenda Serna Payroll Technician
Estela Garcia Astorga Payroll Technician
JoAnna Kershaw Payroll Technician
Lupe Torres Payroll Technician
Nina Ingurgio Payroll Technician
Taylor Hardy Payroll Technician

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

KEY HIGHLIGHTS

Enrollment

37,358

TOTAL TK-12 STUDENTS

As of October 1, 2025 (Census Day)

General Fund Staffing FTE*

1,621
Classroom Teachers

517
Other Certificated

2,138
Classified

*FULL TIME EQUIVALENCY

51 Schools

30 Elementary

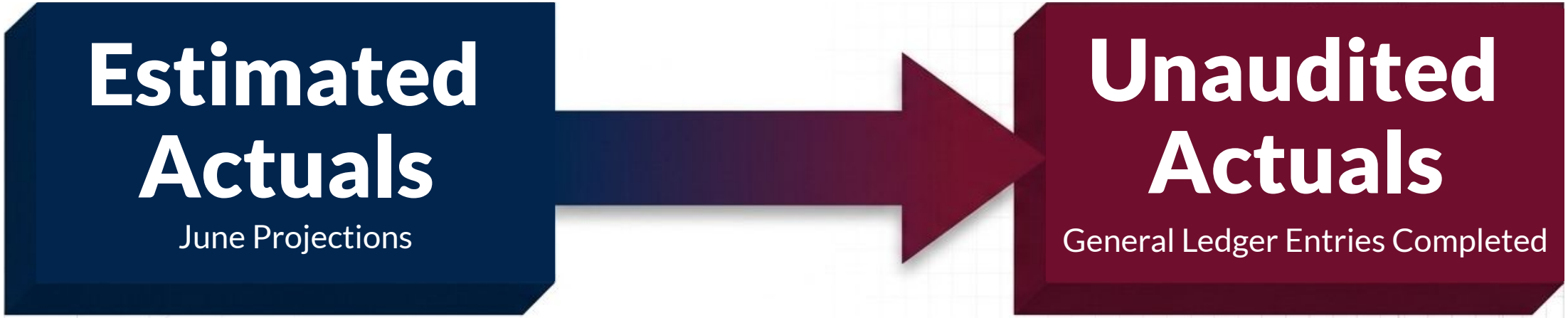
7 Middle

5 High

9 Specialty

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

THE FISCAL BRIDGE: ESTIMATED TO ACTUALS



RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

FINANCIAL ACCOUNTABILITY & REPORTING: CLOSING THE BOOKS

STEP 1

Cleanup & Prep

March – Early June

Clear prior-year accruals, finalize outstanding POs/contracts, and ensure all resources are in balance.

STEP 2

Warrant Cut-offs

Late June

Submit final payroll ensure inclusion in current fiscal year.

STEP 3

System Roll-Over

June 30

Automated processes roll-in cash balances and accruals while system briefly pauses for budget roll-over.

STEP 4

Accrual Period and Final Review

August

Review all revenue and expenses and process final accruals before the accrual window closes.

STEP 5

Hard Close

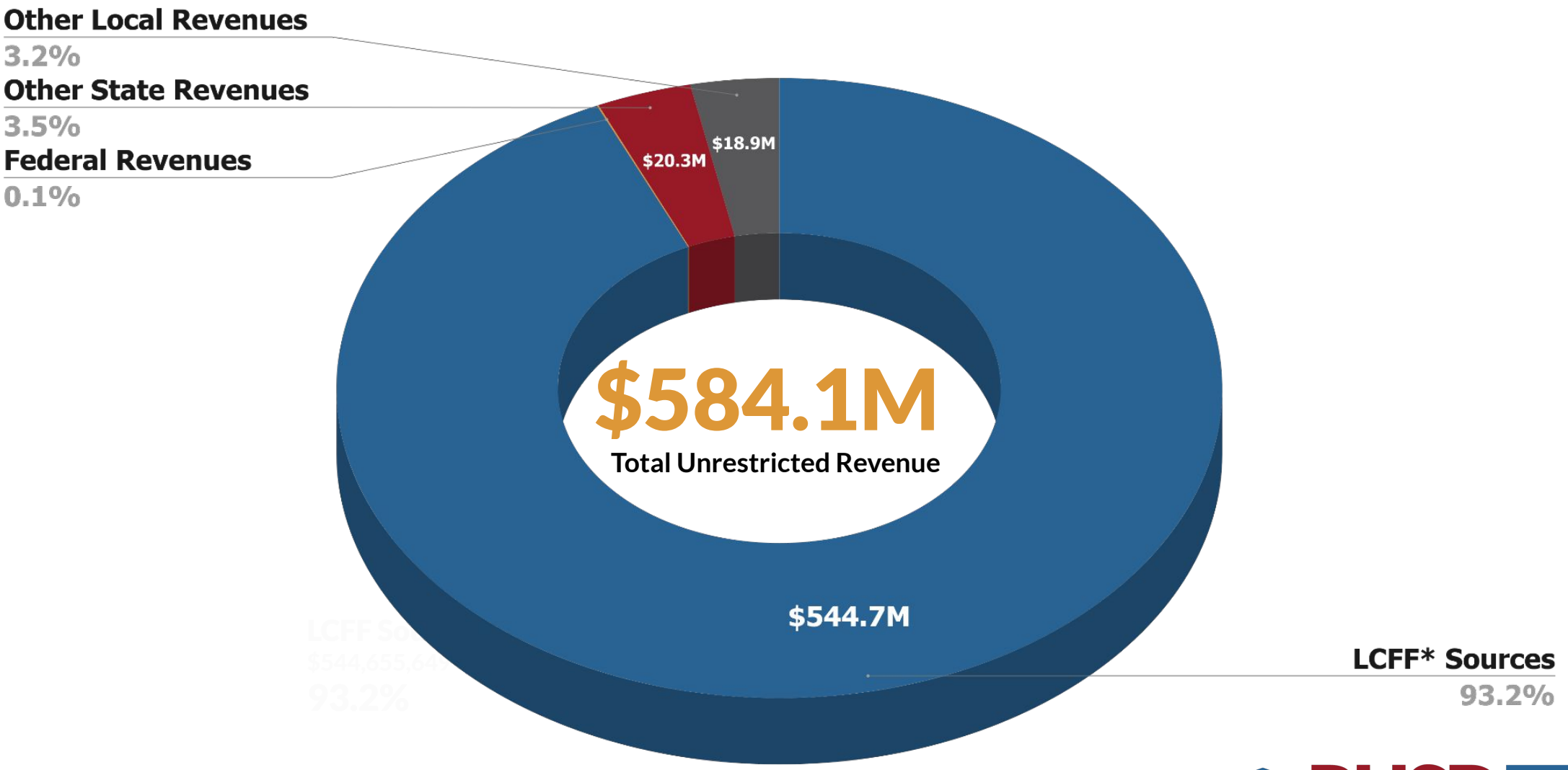
August – September

Complete Hard Close submit SACS Unaudited Actuals by September 15 for Board approval.

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

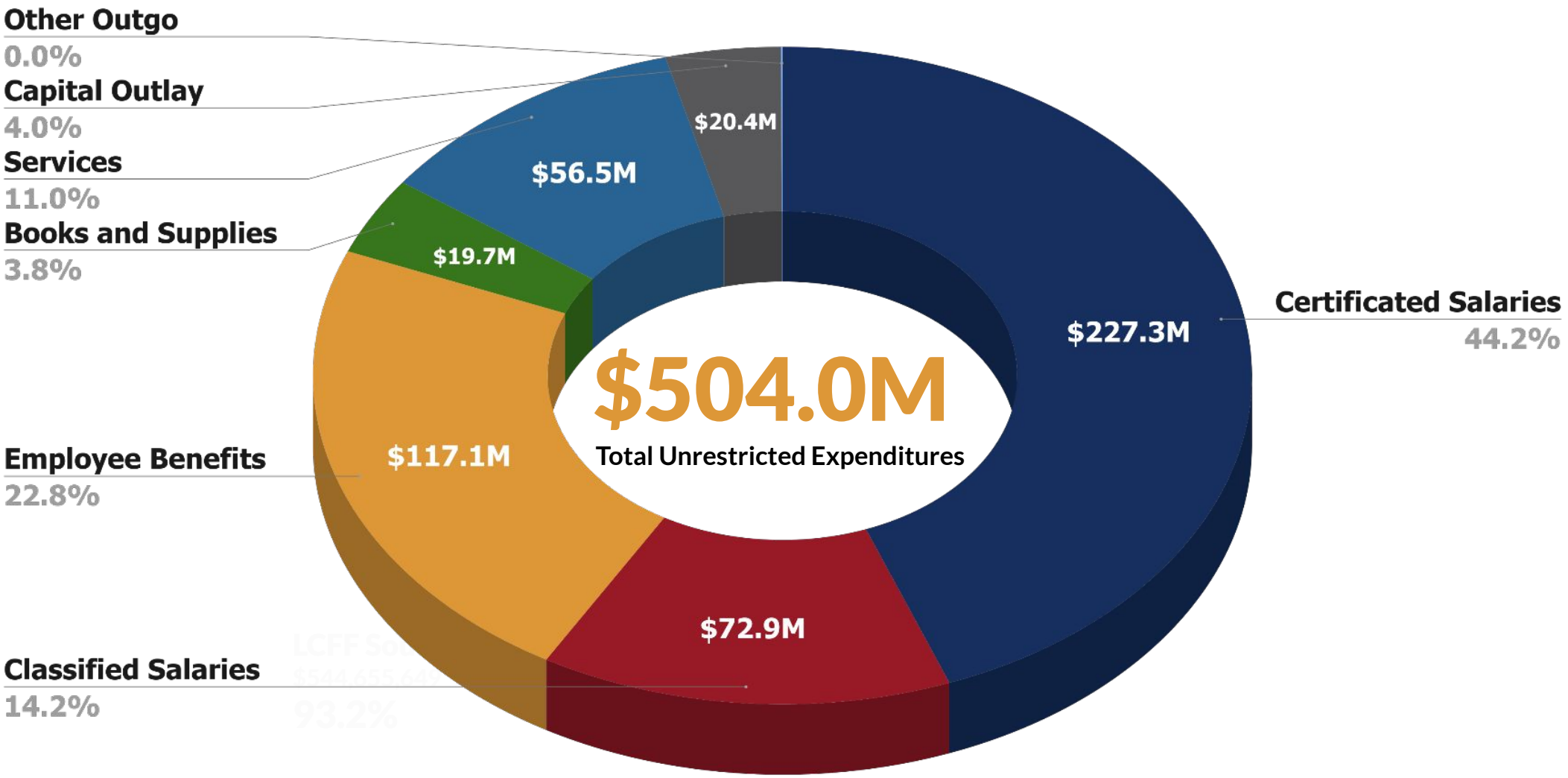
REVIEW OF YEAR END FINANCIALS

UNRESTRICTED REVENUE



RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

UNRESTRICTED EXPENDITURES



RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

UNRESTRICTED REVENUE

	Estimated Actuals	Unaudited Actuals	Difference	Description
LCFF* Sources	$544.6M	$544.7M	$0.1M	Additional Captured ADA
Federal Revenues	$0.4M	$0.3M	($0.1M)	Lower-than Projected JROTC Funding
Other State Revenues	$20.6M	$20.3M	($0.3M)	Lottery and Mandated Cost Reimbursements
Other Local Revenues	$17.3M	$18.9M	$1.6M	Interest, Leases, Local Receipts
Total Revenue	$582.8M	$584.1M	$1.3M	

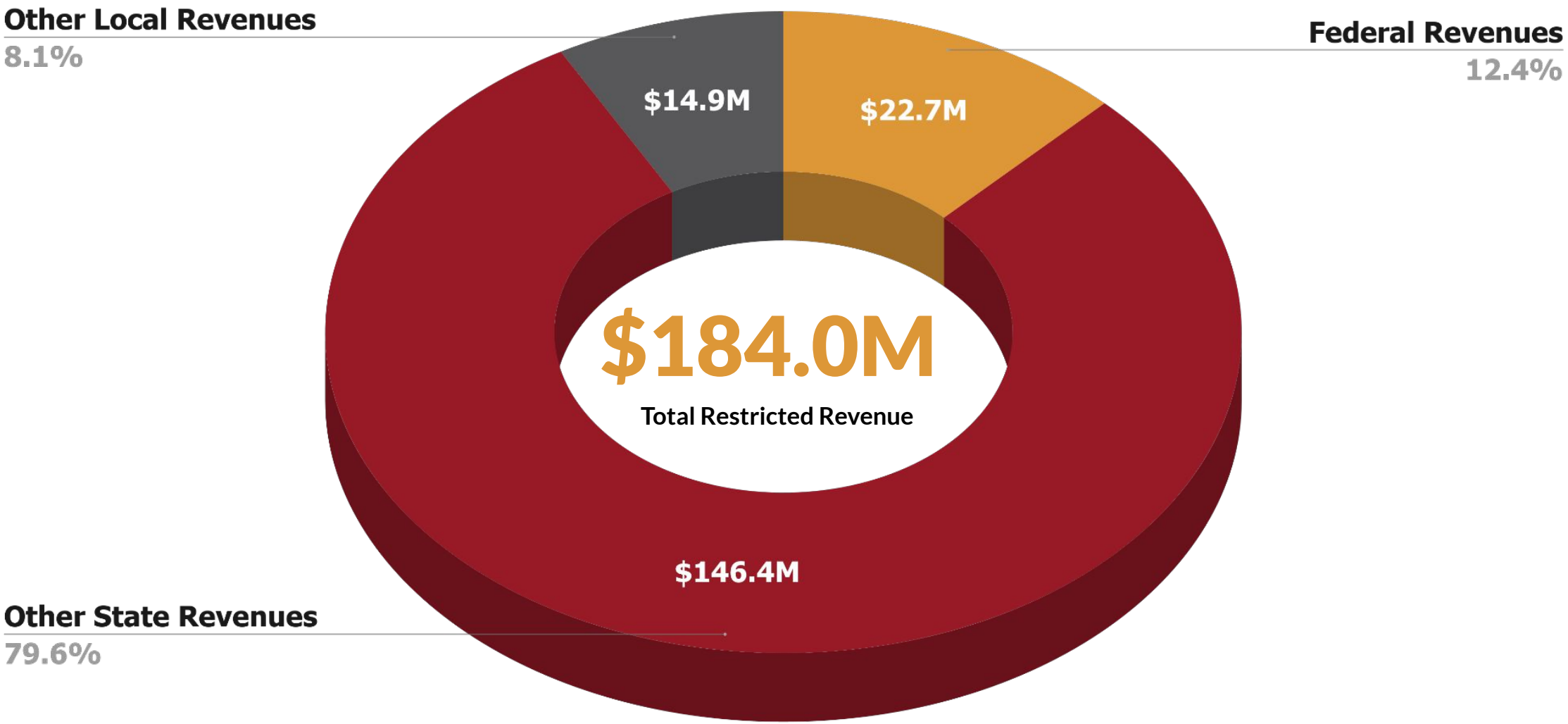
*Local Control Funding Formula

UNRESTRICTED EXPENSES

	Estimated Actuals	Unaudited Actuals	Difference	Description
Certificated Salaries	$224.7M	$227.3M	$2.6M	Personnel Shift
Classified Salaries	$71.7M	$72.9M	$1.1M	Support Staff Costs & Liability Reductions
Employee Benefits	$117.6M	$117.1M	($0.5M)	Budgeted Plan Tiers, Eligible Hours
Books and Supplies	$19.8M	$19.7M	($0.1M)	Supplies & Equipment , Fuel and Energy Costs
Services	$57.0M	$56.5M	($0.5M)	Consulting and Unused Licenses , Utility
Capital Outlay	$19.8M	$20.4M	$0.6M	E-Rate, Cabling Upgrades, Safety & Shade Structures
Other Outgo	$0.2M	$0.2M	$0.1M	County Community School Tuition
Support Costs/Indirect	($10.3M)	($10.1M)	$0.2M	Lower Base
Total Expenses	$500.5M	$504.0M	$3.4M	

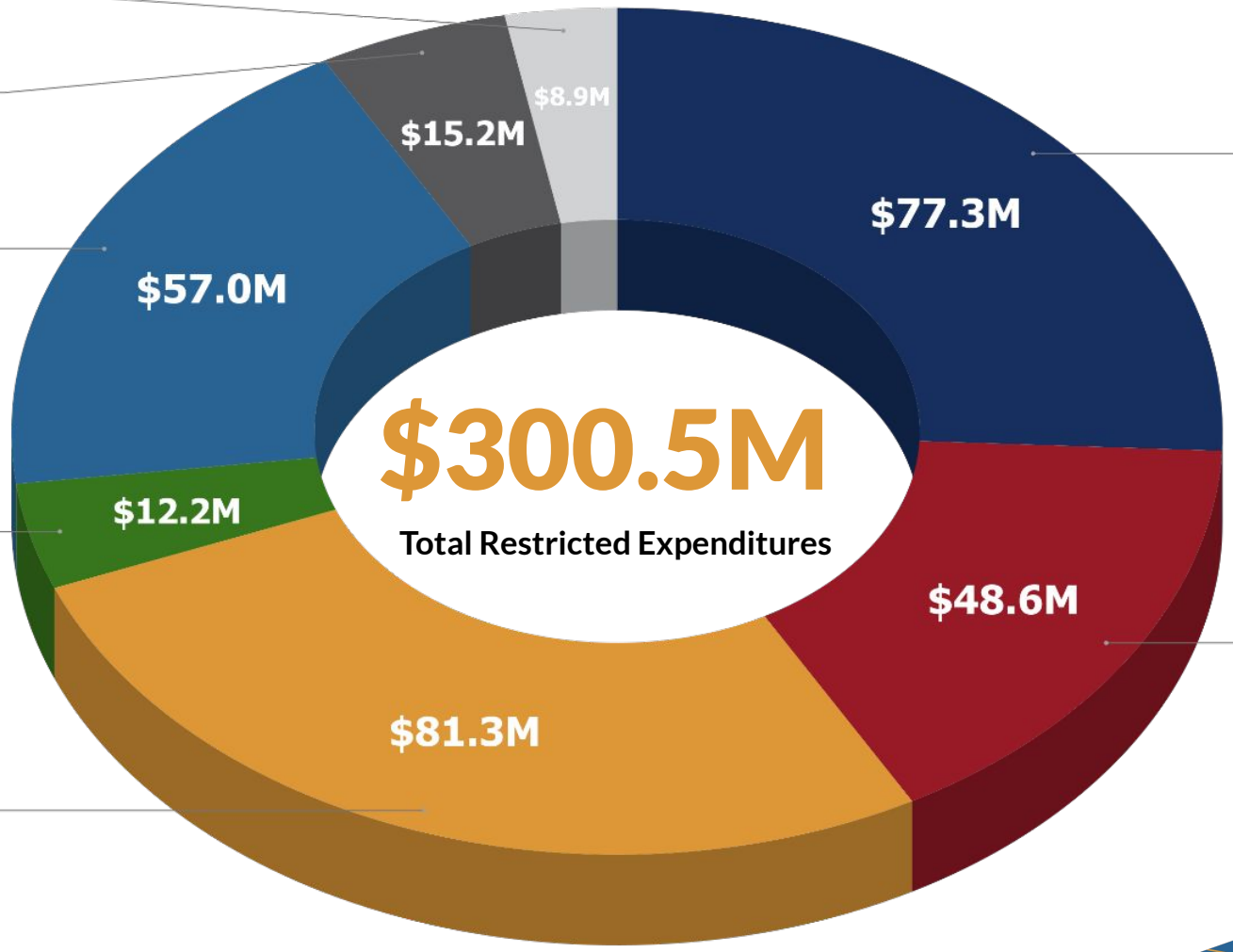
RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

RESTRICTED REVENUE



RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

RESTRICTED EXPENDITURES



Certificated Salaries
25.7%

Classified Salaries
16.2%

Employee Benefits
27.1%

Books and Supplies
4.1%

Services
19.0%

Capital Outlay
5.1%

Support Costs/Indirect
3.0%

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

RESTRICTED REVENUE

	Estimated Actuals	Unaudited Actuals	Difference	Description
Federal Revenues	$22.7M	$22.7M	$0.0M	No Net Variance
Other State Revenues	$146.3M	$146.4M	$0.1M	Grant Award Adjustments
Other Local Revenues	$13.7M	$14.9M	$1.1M	LEA Medi-Cal Reimbursements
Total Revenue	$182.8M	$184.0M	$1.2M	

RESTRICTED EXPENSES

	Estimated Actuals	Unaudited Actuals	Difference	Description
Certificated Salaries	$79.1M	$77.3M	($1.8M)	Personnel Shift, Substitute & Extra Duty Pay
Classified Salaries	$48.2M	$48.6M	$0.4M	Additional Classified Salaries
Employee Benefits	$82.2M	$81.3M	($0.9M)	Position Reallocation
Books and Supplies	$12.5M	$12.2M	($0.3M)	Fuel, Non-Capital Equipment & General Supplies
Services	$60.2M	$57.0M	($3.2M)	Expanded Learning & Sub Agreements
Capital Outlay	$15.4M	$15.2M	($0.2M)	Shifted Project & Equipment Timelines
Other Outgo	$0.0M	$0.0M	$0.0M	No Net Variance
Support Costs/Indirect	$9.1M	$8.9M	($0.2M)	Lower Qualifying Restricted Spend Base
Total Expenses	$306.8M	$300.5M	($6.3M)	

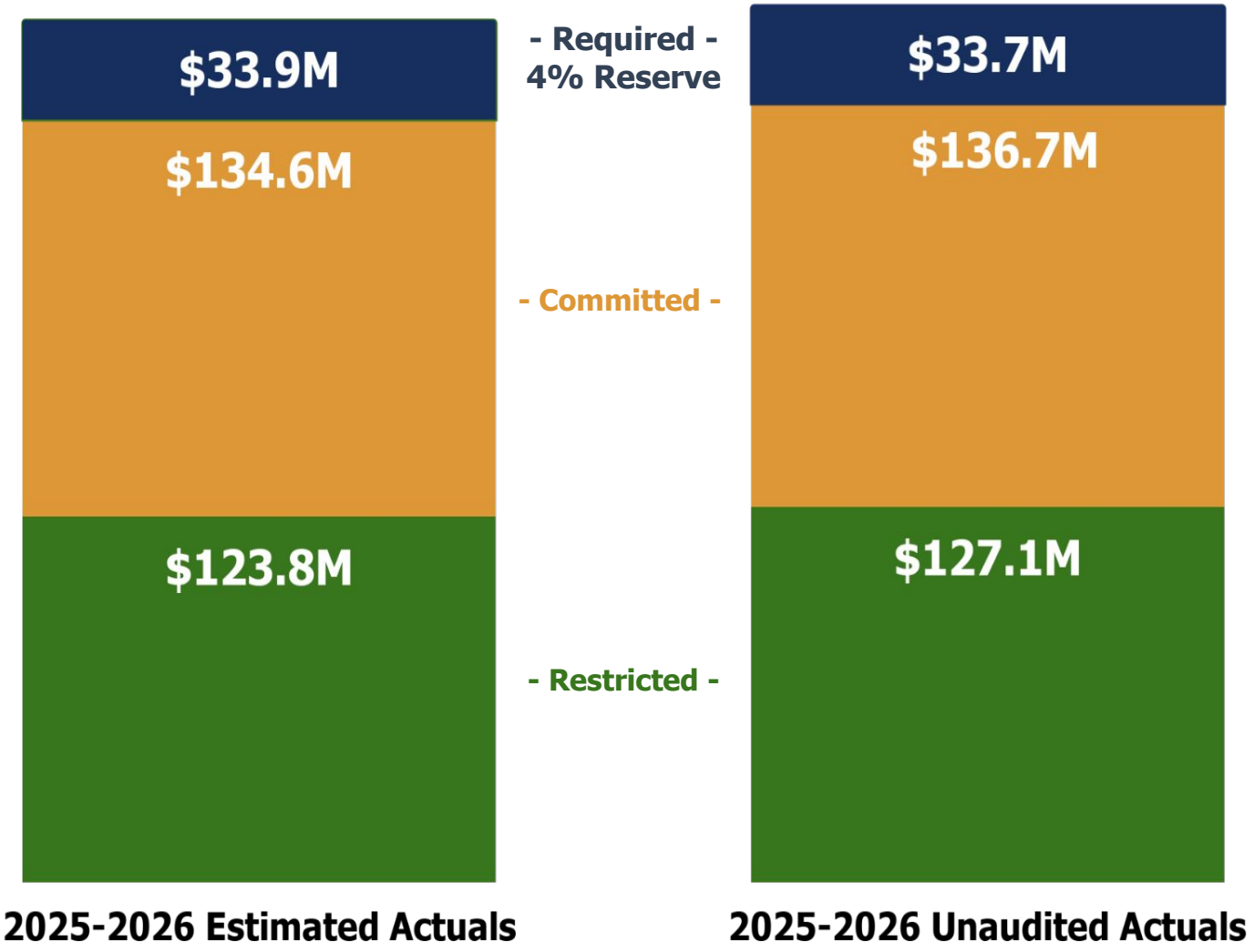
RESTRICTED PROGRAMS AT A GLANCE

	Beginning Balance	Ending Balance	Difference
Expanded Learning Opportunities Program (ELOP)	$20.9M	$13.1M	($7.8M)
Student Support and Professional Development Discretionary Block Grant	$0.0M	$11.1M	$11.1M
Restricted Lottery	$4.1M	$0.3M	($3.8M)
Golden State Pathways Program	$4.6M	$4.4M	($0.2M)
Special Education: Low Incidence	$0.8M	$0.5M	($0.3M)
Special Education: Mental Health Services	$2.4M	$1.1M	($1.3M)
Special Education: Early Intervention Preschool Grant	$4.6M	$5.0M	$0.4M
Arts and Music in Schools (AMS) Prop 28	$7.3M	$7.7M	$0.4M
Nutrition Kitchen Infrastructure and Training Funds	$1.2M	$0.2M	($1.0M)
Learning Communities for School Success Program	$0.0M	$1.1M	$1.1M
Classified Professional Dev Block Grant	$0.2M	$0.2M	($0.1M)
Dual Enrollment Opportunities	$0.5M	$0.3M	($0.1M)
LCFF Equity Multiplier	$1.1M	$1.4M	$0.3M
Learning Recovery Emergency Block Grant	$41.8M	$27.9M	($13.9M)

RESTRICTED PROGRAMS AT A GLANCE *(continued)*

	Beginning Balance	Ending Balance	Difference
Literacy Screenings	$0.0M	$0.3M	$0.2M
Ongoing and Major Maintenance (RRM)	$2.4M	$4.9M	$2.5M
Scale-Up MTSS Statewide (SUMS) Grant	$0.0M	$0.0M	($0.0M)
Quality Rating Improvement System	$0.3M	$0.2M	($0.0M)
Clean & Green Vocational Training Program	$0.0M	$0.0M	$0.0M
Project Team Business	$0.0M	$0.0M	($0.0M)
Project Lead The Way (PLWT) Gateway Grant	$0.0M	$0.0M	$0.0M
Kaiser Permanente - Wellness Initiative	$0.0M	$0.0M	($0.0M)
Children & Youth Behavioral Health Initiative	$0.1M	$0.0M	($0.1M)
UCR Nursing Pathway Expansion	$0.2M	$0.1M	($0.1M)
CSPP Post COVID Flexibility Stipend	$0.0M	$0.0M	($0.0M)
Capacity Grant	$0.0M	$0.9M	$0.9M
Medi-Cal Billing Option	$8.0M	$8.5M	$0.5M
Redevelopment	$34.5M	$37.6M	$3.2M

COMPONENTS OF THE ENDING BALANCE



Total Ending Balance: **$297.9M**

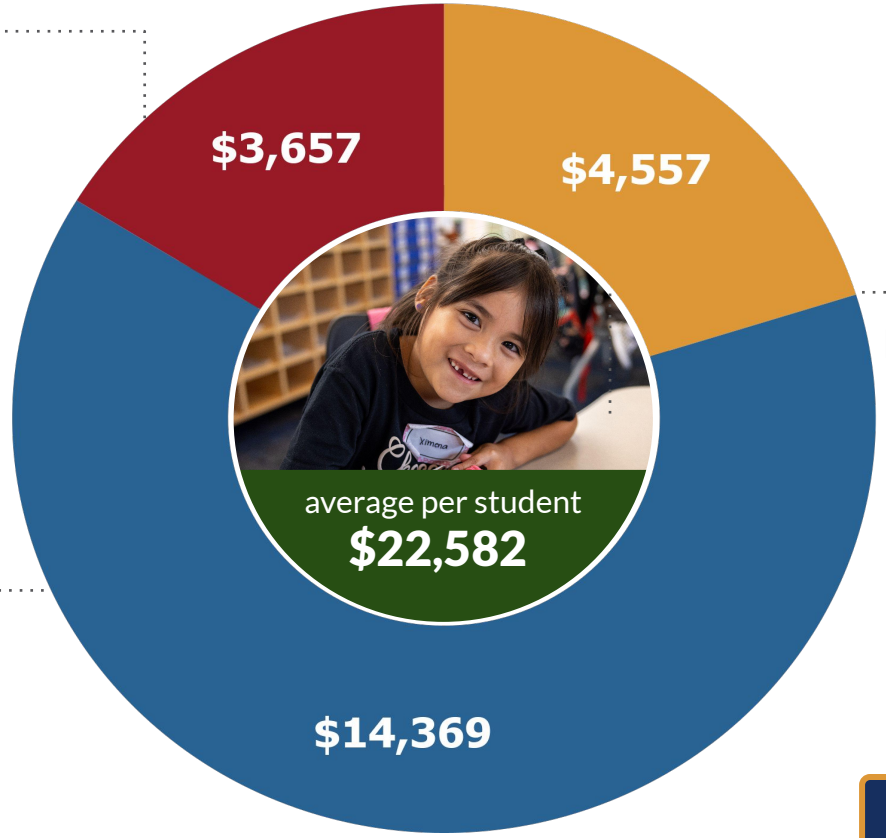
This chart illustrates that the ending balance is not entirely available for new spending; significant portions are restricted, committed, or reserved as a safety net.

Total Committed & Reserve: $170.4M

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

WHERE DID THE MONEY GO?

16.2%
OTHER SUPPORTS
Central Support & General Admin
Professional Development



20.2%
CLASSROOM & STUDENT SUPPORT
Instructional Administration
Maintenance & Operations
School Office Staff
Professional Growth Systems
Family & Community Engagement

63.6%
DIRECT TO STUDENT
Instruction
Transportation
Extracurricular
Guidance, Counseling, & Psychological Services
Health Services

83.8% **of our expenditures**
are spent directly on student and classroom support.

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

FISCAL HEALTH ACROSS OTHER FUNDS

ASSOCIATED STUDENT BODIES (ASB)

$2.6M

Ending Fund Balance



ADULT EDUCATION

$0.8M

Ending Fund Balance



CHILD DEVELOPMENT (STATE PRESCHOOL)

$3.0M

Ending Fund Balance



CAFETERIA FUND

$47.5M

Ending Fund Balance

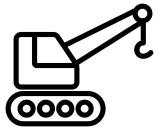


FISCAL HEALTH ACROSS ALL FUNDS

BUILDING FUND (MEASURE O)

$38.3M

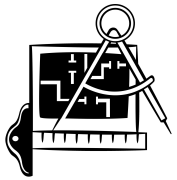
Ending Fund Balance



CAPITAL FACILITIES (DEVELOPER FEES)

$6.5M

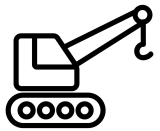
Ending Fund Balance



SPECIAL RESERVE FUND FOR CAPITAL OUTLAY

$57.0M

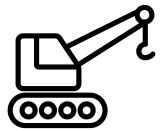
Ending Fund Balance



CAPITAL PROJECTS CFDs *

$0.5M

Ending Fund Balance



*$25.1M in CFD funds with Trustee

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

FISCAL HEALTH ACROSS ALL FUNDS

DEBT SERVICE FUND

$0.6M

Ending Fund Balance



FOUNDATION TRUST

$0.3M

Ending Fund Balance



RETIREE BENEFIT FUND IRREVOCABLE TRUST OTHER POST EMPLOYMENT BENEFITS (OPEB)

$40.1M

Ending Fund Balance



SELF INSURANCE

$20.1M

Ending Fund Balance



RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

WHAT'S NEXT

First Interim

CBEDS* Overview

- Projected Enrollment
- Current Enrollment
- Census Day

*California Basic Educational Data System

2026 Unknowns

- New Governor
- Prop 3 Passage (EPA)
  - Extending Rates Indefinitely

Negotiations

Strategic Alignment

Attendance Recovery

District Initiative

THANK YOU!

AI Disclosure: Portions of this presentation were drafted and structured with the assistance of Notebook and LM Gemini. All content was reviewed, edited, and verified for accuracy by the presenter.

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT