# Board of Trustees Regular Meeting (VII.B)

| | |
|---|---|
| Meeting | October 21, 2025 |
| Agenda Item | Consent Agenda Information (VII.B) |
| Subject | Consent Agenda Information - Monthly Financial Report for Month Ending - September 30, 2025 |
| College/District | District |
| Funding | N/A |
| Recommended Action | Information Only |

**Background Narrative:**

See the attached monthly Financial Report for the period July 1, 2025 through September 30, 2025.

Prepared By: Aaron Brown, Vice Chancellor, Financial and Business Services
John Geraghty, Controller

**Attachment(s):**

Monthly Financial Report

## MONTHLY FINANCIAL REPORT
## JULY 1, 2025 – SEPTEMBER 30, 2025

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Fund 11, Resource 1000 is the primary operating fund of the District. It is used to account for those transactions that, in general, cover the full scope of operations of the entire District. All transactions, expenditures and revenue are accounted for in the general operating resource unless there is a compelling reason to report them elsewhere. Revenues received by the District from state apportionments, county or local taxes are deposited in this resource.

**Fund 11, Resource 1000 - General Operating - Unrestricted**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | $ 325,719,388 | $ 318,704,286 | $ 318,704,286 | $ 56,237,445 |
| Inter/Intrafund Transfer from: | | | | |
| District Bookstore (Resource 1110) | 345,804 | 530,373 | 530,373 | 0 |
| Total Revenue | $ 326,065,192 | $ 319,234,659 | $ 319,234,659 | $ 56,237,445 |
| Expenditures | | | | |
| Academic Salaries | $ 132,747,315 | $ 135,158,466 | $ 135,158,466 | $ 25,719,811 |
| Classified Salaries | 55,004,832 | 63,268,864 | 63,267,075 | 14,025,336 |
| Employee Benefits | 94,571,527 | 86,267,137 | 86,267,744 | 11,912,293 |
| Materials & Supplies | 1,907,354 | 3,581,912 | 3,606,511 | 381,993 |
| Services | 28,500,290 | 56,199,625 | 56,141,960 | 5,584,653 |
| Capital Outlay | 4,493,758 | 4,465,461 | 4,499,709 | 415,453 |
| Student Aid | 77,175 | 18,049 | 18,049 | 0 |
| Interfund Transfers for: | | | | |
| Food Services (Resource 3200) ‡ | 725,000 | 500,000 | 500,000 | 0 |
| Intrafund Transfers for: | | | | |
| Parking (Resource 1050) | 2,312,343 | 3,649,700 | 3,649,700 | 0 |
| Student Health Services (Resource 1070) | 250,000 | 100,000 | 100,000 | 0 |
| Performance RCC (Resource 1090) | 0 | 150,000 | 150,000 | 0 |
| CSJCL (Resource 1120) | 487,750 | 540,000 | 540,000 | 0 |
| College Promise Pgrm (Resource 1190) | 0 | 1,645,995 | 1,645,995 | 0 |
| DSP&S Program (Resource 1190) | 1,063,789 | 1,147,157 | 1,147,157 | 0 |
| Federal Work Study (Resource 1190) | 440,177 | 420,818 | 420,818 | 0 |
| Veteran Services (Resource 1190) | 4,842 | 4,842 | 4,842 | 0 |
| Early Childhood Services (Resource 3300) | 395,000 | 330,000 | 330,000 | 0 |
| Total Expenditures | $ 322,981,152 | $ 357,448,026 | $ 357,448,026 | $ 58,039,540 |
| Revenues Over (Under) Expenditures | $ 3,084,039 | $ (38,213,367) | $ (38,213,367) | $ (1,802,095) |
| Beginning Fund Balance | 74,408,484 | 77,492,524 | 77,492,524 | 77,492,524 |
| Ending Fund Balance | $ 77,492,524 | $ 39,279,157 | $ 39,279,157 | $ 75,690,429 |
| Ending Cash Balance | | | | $ 81,542,628 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Parking was created to capture the financial activities of the parking operations at each campus. The primary revenue source is parking permit fees. Parking also receives revenue from parking meters and parking citations. Expenditures are for operational costs that are split between Parking and College Safety and Police, and 100% of capital outlay costs that directly benefit parking operations.

**Fund 12, Resource 1050 - Parking**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | $ 1,986,890 | $ 2,094,118 | $ 2,094,118 | $ 123,959 |
| Intrafund Transfer from: | | | | |
| General Operating (Resource 1000) | 2,312,343 | 3,649,700 | 3,649,700 | 0 |
| Total Revenue | $ 4,299,233 | $ 5,743,818 | $ 5,743,818 | $ 123,959 |
| Expenditures | | | | |
| Classified Salaries | $ 2,223,007 | $ 2,642,888 | $ 2,642,888 | $ 514,722 |
| Employee Benefits | 982,705 | 1,279,248 | 1,279,248 | 177,801 |
| Materials & Supplies | 31,099 | 34,000 | 34,000 | 2,422 |
| Services | 1,014,127 | 1,275,737 | 1,275,737 | 68,015 |
| Capital Outlay | 38,201 | 229,281 | 229,281 | 0 |
| Total Expenditures | $ 4,289,139 | $ 5,461,154 | $ 5,461,154 | $ 762,960 |
| Revenues Over (Under) Expenditures | $ 10,094 | $ 282,664 | $ 282,664 | $ (639,001) |
| Beginning Fund Balance | 0 | 10,094 | 10,094 | 10,094 |
| Ending Fund Balance | $ 10,094 | $ 292,758 | $ 292,758 | $ (628,907) |
| Ending Cash Balance | | | | $ (682,673) |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Student Health Services was established to account for the financial activities of the student health programs at each of the District's three colleges.

**Fund 12, Resource 1070 - Student Health Services**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 2,466,022 | $ 2,682,095 | $ 2,682,095 | $ 115,960 |
| Intrafund Transfer from: | | | | |
| General Operating (Resource 1000) | 250,000 | 100,000 | 100,000 | 0 |
| Total Revenues | $ 2,716,022 | $ 2,782,095 | $ 2,782,095 | $ 115,960 |
| Expenditures | | | | |
| Academic Salaries | $ 571,954 | $ 721,864 | $ 721,864 | $ 80,847 |
| Classified Salaries | 811,512 | 940,247 | 940,247 | 211,957 |
| Employee Benefits | 697,992 | 746,849 | 746,849 | 98,081 |
| Materials & Supplies | 78,887 | 80,840 | 77,868 | 12,739 |
| Services | 290,834 | 222,433 | 226,405 | 107,264 |
| Capital Outlay | 8,965 | 17,913 | 16,913 | 3,364 |
| Total Expenditures | $ 2,460,144 | $ 2,730,146 | $ 2,730,146 | $ 514,252 |
| Revenues Over (Under) Expenditures | $ 255,877 | $ 51,949 | $ 51,949 | $ (398,293) |
| Beginning Fund Balance | 2,492,373 | 2,748,250 | 2,748,250 | 2,748,250 |
| Ending Fund Balance | $ 2,748,250 | $ 2,800,199 | $ 2,800,199 | $ 2,349,957 |
| Ending Cash Balance | | | | $ 1,974,985 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Performance Riverside is used to record the revenues and expenditures associated with Performance Riverside activities.

**Fund 11, Resource 1090 - Performance Riverside**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | $ 149,361 | $ 125,067 | $ 125,067 | $ 0 |
| Intrafund Transfer from: | | | | |
| Contractor-Operated | | | | |
| Bookstore (Resource 1110) | 130,000 | 0 | 0 | 0 |
| General Operating (Resource 1000) | 0 | 150,000 | 150,000 | 0 |
| Total Revenues | $ 279,361 | $ 125,067 | $ 125,067 | $ 0 |
| Expenditures | | | | |
| Academic Salaries | $ 24,975 | $ 18,414 | $ 18,414 | $ 0 |
| Classified Salaries | 61,409 | 70,681 | 70,681 | 14,135 |
| Employee Benefits | 39,062 | 46,480 | 46,480 | 5,374 |
| Materials & Supplies | 2,736 | 6,000 | 6,000 | 0 |
| Services | 148,711 | 223,631 | 223,631 | 1 |
| Total Expenditures | $ 276,894 | $ 365,206 | $ 365,206 | $ 19,510 |
| Revenues Over (Under) Expenditures | $ 2,468 | $ (240,139) | $ (240,139) | $ (19,510) |
| Beginning Fund Balance | 676,291 | 678,759 | 678,759 | 678,759 |
| Ending Fund Balance | $ 678,759 | $ 438,620 | $ 438,620 | $ 659,249 |
| Ending Cash Balance | | | | $ 668,504 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Contractor-Operated Bookstore is used to record the revenues and expenditures associated with the District's contract with Follett Higher Education Group, Inc. to manage the District's Bookstore operations.

**Fund 11, Resource 1110 - Contractor-Operated Bookstore**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | $ 212,648 | $ 217,328 | $ 217,328 | $ 7,172 |
| Expenditures | | | | |
| Services | $ 43,600 | $ 26,100 | $ 26,100 | $ 0 |
| Interfund Transfer to: | | | | |
| Food Services (Resource 3200) | 95,000 | 0 | 0 | 0 |
| Riverside - Early Childhood Services (Resource 3300) | 75,000 | 0 | 0 | 0 |
| Intrafund Transfer to: | | | | |
| Performance Riverside (Resource 1090) | 130,000 | 0 | 0 | 0 |
| General Operating (Resource 1000) | 345,804 | 530,373 | 530,373 | 0 |
| Total Expenditures | $ 689,404 | $ 556,473 | $ 556,473 | $ 0 |
| Revenues Over (Under) Expenditures | $ (476,756) | $ (339,145) | $ (339,145) | $ 7,172 |
| Beginning Fund Balance | 815,901 | 339,145 | 339,145 | 339,145 |
| Ending Fund Balance | $ 339,145 | $ 0 | $ 0 | $ 346,317 |
| Ending Cash Balance | | | | $ 311,007 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Center for Social Justice and Civil Liberties is used to record the revenues and expenditures associated with operating the museum, archive, and educational center.

**Fund 12, Resource 1120 - Center for Social Justice and Civil Liberties**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 25,324 | $ 5,260 | $ 5,260 | $ 0 |
| Intrafund Transfer from: | | | | |
| General Operating (Resource 1000) | 487,750 | 540,000 | 540,000 | 0 |
| Total Revenues | $ 513,074 | $ 545,260 | $ 545,260 | $ 0 |
| Expenditures | | | | |
| Academic Salaries | $ 196,138 | $ 198,066 | $ 198,066 | $ 48,774 |
| Classified Salaries | 94,842 | 100,980 | 100,980 | 24,209 |
| Employee Benefits | 131,750 | 118,783 | 118,783 | 18,878 |
| Materials & Supplies | 5,767 | 19,200 | 19,200 | 1,422 |
| Services | 58,847 | 67,821 | 67,821 | 15,444 |
| Capital Outlay | 25,511 | 30,463 | 30,463 | 0 |
| Total Expenditures | $ 512,855 | $ 535,313 | $ 535,313 | $ 108,728 |
| Revenues Over (Under) Expenditures | $ 219 | $ 9,947 | $ 9,947 | $ (108,728) |
| Beginning Fund Balance | 24,214 | 24,432 | 24,432 | 24,432 |
| Ending Fund Balance | $ 24,432 | $ 34,379 | $ 34,379 | $ (84,295) |
| Ending Cash Balance | | | | $ (72,494) |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
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**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

The Inland Empire Tech Bridge Center is a resources used to record the expenditures related to the new building purchase, operations of this building, and the programatic expenses.

**Fund 12, Resource 1130 - Inland Empire Tech Bridge Center**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 204,636 | $ 276,909 | $ 276,909 | $ 18,848 |
| Expenditures | | | | |
| Classified Salaries | $ 0 | $ 115,762 | $ 115,762 | $ 6,707 |
| Employee Benefits | 0 | 35,447 | 35,447 | 1,764 |
| Materials & Supplies | 0 | 9,640 | 9,640 | 972 |
| Services | 69,573 | 134,169 | 134,169 | 25,157 |
| Capital Outlay | 6,992 | 8,650 | 8,650 | 0 |
| Total Expenditures | $ 76,566 | $ 303,668 | $ 303,668 | $ 34,602 |
| Revenues Over (Under) Expenditures | $ 128,070 | $ (26,759) | $ (26,759) | $ (15,754) |
| Beginning Fund Balance | 77,390 | 205,461 | 205,461 | 90,878 |
| Ending Fund Balance | $ 205,461 | $ 178,702 | $ 178,702 | $ 75,125 |
| Ending Cash Balance | | | | $ 215,211 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Customized Solutions is used to record the revenues and expenditures associated with customized training programs offered to local businesses and their employees.

**Fund 11, Resource 1170 - Customized Solutions**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 35,995 | $ 591,172 | $ 591,172 | $ 0 |
| Expenditures | | | | |
| Classified Salaries | $ 33 | $ 4,569 | $ 4,569 | $ 1,110 |
| Employee Benefits | 3 | 2,418 | 2,418 | 418 |
| Materials & Supplies | 1,219 | 25,439 | 25,439 | 0 |
| Services | (611) | 437,935 | 437,935 | 137 |
| Capital Outlay | 223 | 0 | 0 | 0 |
| Total Expenditures | $ 868 | $ 470,361 | $ 470,361 | $ 1,665 |
| Revenues Over (Under) Expenditures | $ 35,127 | $ 120,811 | $ 120,811 | $ (1,665) |
| Beginning Fund Balance | 174,506 | 209,633 | 209,633 | 209,633 |
| Ending Fund Balance | $ 209,633 | $ 330,444 | $ 330,444 | $ 207,968 |
| Ending Cash Balance | | | | $ 208,004 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
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**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Redevelopment Pass-Through receives a portion of tax increment revenues from various redevelopment projects within the boundaries of the District. Currently, expenditures are restricted to capital projects located in the redevelopment project areas generating the tax increment revenues.

**Fund 12, Resource 1180 - Redevelopment Pass-Through**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 7,845,734 | $ 7,695,030 | $ 7,695,030 | $ 0 |
| Expenditures | | | | |
| Classified Salaries | $ 62,824 | $ 63,000 | $ 63,000 | $ 17,953 |
| Employee Benefits | 8,858 | 13,493 | 13,493 | 2,973 |
| Services | 1,121,075 | 1,377,986 | 1,377,986 | 191,402 |
| Capital Outlay | 5,904,288 | 13,281,409 | 13,281,409 | 1,387,228 |
| Interest Payment | 1,985,063 | 3,151,375 | 3,151,375 | 0 |
| Total Expenditures | $ 9,082,108 | $ 17,887,263 | $ 17,887,263 | $ 1,599,556 |
| Revenues Over (Under) Expenditures | $ (1,236,375) | $ (10,192,233) | $ (10,192,233) | $ (1,599,556) |
| Beginning Fund Balance | 12,505,992 | 11,269,617 | 11,269,617 | 11,269,617 |
| Ending Fund Balance | $ 11,269,617 | $ 1,077,384 | $ 1,077,384 | $ 9,670,062 |
| Ending Cash Balance | | | | $ 9,670,062 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
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**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Grants and Categorical Programs is used to account for financial activity for each of the District's grant and categorical programs.

**Fund 12, Resource 1190 - Grants and Categorical Programs**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | $ 121,975,995 | $ 176,572,444 | $ 176,572,444 | $ 25,872,231 |
| Intrafund Transfers from: | | | | |
| RCC PSLS Funding (Resource 1190, to 841) | 11,117 | 0 | 0 | 0 |
| General Operating (Resource 1000) | | | | |
| For College Promise Program | 0 | 1,645,995 | 1,645,995 | 0 |
| For DSP&S | 1,063,789 | 1,147,157 | 1,147,157 | 0 |
| For Federal Work Study | 440,177 | 420,818 | 420,818 | 0 |
| For Veteran Services | 4,842 | 4,842 | 4,842 | 0 |
| Total Revenues | $ 123,495,920 | $ 179,791,256 | $ 179,791,256 | $ 25,872,231 |
| Expenditures | | | | |
| Academic Salaries | $ 14,587,317 | $ 14,958,922 | $ 15,011,453 | $ 3,451,875 |
| Classified Salaries | 23,087,315 | 26,636,708 | 26,492,668 | 5,284,518 |
| Employee Benefits | 16,254,696 | 19,141,729 | 19,151,190 | 2,677,475 |
| Materials & Supplies | 5,277,406 | 15,472,584 | 15,339,474 | 464,451 |
| Services | 47,546,523 | 85,002,661 | 85,108,397 | 14,414,952 |
| Capital Outlay | 9,527,145 | 7,349,111 | 7,578,460 | 656,324 |
| Student Grants (Financial, Book, Meal, Transportation) | 7,204,400 | 11,229,541 | 11,109,614 | 674,855 |
| Interfund Transfer to: | | | | |
| RCC PSLS (Resouce 1190, Function 268 to 841) | 11,117 | 0 | 0 | 0 |
| State Construction & Sched. Maintenance (4100) | 0 | 0 | 0 | 0 |
| Total Expenditures | $ 123,495,920 | $ 179,791,256 | $ 179,791,256 | $ 27,624,450 |
| Revenues Over (Under) Expenditures | $ 0 | $ 0 | $ 0 | $ (1,752,219) |
| Beginning Fund Balance | 0 | 0 | 0 | 0 |
| Ending Fund Balance | $ 0 | $ 0 | $ 0 | $ (1,752,219) |
| Ending Cash Balance | | | | $ 74,114,806 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
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**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Food Services is used to account for the financial activities for all food service operations in District facilities, except for the Culinary Academy. It is intended to be self-sustaining.

**Fund 32, Resource 3200 - Food Services**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | $ 3,156,808 | $ 3,176,695 | $ 3,176,695 | $ 125,749 |
| Interfund Transfers from: | | | | |
| Contractor-Operated | | | | |
| Bookstore (Resource 1110) | 95,000 | 0 | 0 | 0 |
| General Operating (Resource 1000) | 725,000 | 500,000 | 500,000 | 0 |
| Total Revenues | $ 3,976,808 | $ 3,676,695 | $ 3,676,695 | $ 125,749 |
| Expenditures | | | | |
| Classified Salaries | $ 1,408,209 | $ 1,513,262 | $ 1,513,262 | $ 231,290 |
| Employee Benefits | 449,289 | 752,345 | 752,345 | 64,944 |
| Materials & Supplies | 1,399,211 | 1,446,665 | 1,446,665 | 199,313 |
| Services | 366,394 | 391,468 | 391,468 | 44,629 |
| Capital Outlay | 52,206 | 50,830 | 50,830 | 5,937 |
| Total Expenditures | $ 3,675,309 | $ 4,154,570 | $ 4,154,570 | $ 546,112 |
| Revenues Over (Under) Expenditures | $ 301,499 | $ (477,875) | $ (477,875) | $ (420,363) |
| Beginning Fund Balance | 3,553,181 | 3,854,680 | 3,854,680 | 3,854,680 |
| Ending Fund Balance | $ 3,854,680 | $ 3,376,805 | $ 3,376,805 | $ 3,434,317 |
| Ending Cash Balance | | | | $ 3,315,130 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
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**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Child Care was established to manage the finances of the District's child care centers at the colleges.

**Fund 33, Resource 3300 - Child Care**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | $ 2,132,921 | $ 2,016,000 | $ 2,016,000 | $ 300,239 |
| Interfund Transfers from: | | | | |
| Contractor-Operated | | | | |
| Bookstore (Resource 1110) | 75,000 | 0 | 0 | 0 |
| General Operating (Resource 1000) | 395,000 | 330,000 | 330,000 | 0 |
| Total Revenues | $ 2,602,921 | $ 2,346,000 | $ 2,346,000 | $ 300,239 |
| Expenditures | | | | |
| Academic Salaries | $ 1,335,824 | $ 1,159,274 | $ 1,159,274 | $ 166,685 |
| Classified Salaries | 483,873 | 497,720 | 497,720 | 107,574 |
| Employee Benefits | 559,289 | 601,081 | 601,081 | 79,277 |
| Materials & Supplies | 47,102 | 50,454 | 50,454 | 12,568 |
| Services | 141,128 | 134,302 | 134,302 | 18,815 |
| Capital Outlay | 1,760 | 17,985 | 17,985 | 1,043 |
| Total Expenditures | $ 2,568,977 | $ 2,460,816 | $ 2,460,816 | $ 385,963 |
| Revenues Over (Under) Expenditures | $ 33,944 | $ (114,816) | $ (114,816) | $ (85,724) |
| Beginning Fund Balance | $ 1,229,187 | 1,263,130 | 1,263,130 | $ 1,263,130 |
| Ending Fund Balance | $ 1,263,130 | $ 1,148,314 | $ 1,148,314 | $ 1,177,406 |
| Ending Cash Balance | | | | $ 1,132,308 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
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State Construction & Scheduled Maintenance was established to account for the financial activities of State-approved construction and maintenance projects.

**Fund 41, Resource 4100 - State Construction & Scheduled Maintenance**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 29,721,423 | $ 40,994,396 | $ 40,994,396 | $ 0 |
| Expenditures | | | | |
| Services | $ 104,997 | $ 0 | $ 0 | $ 0 |
| Capital Outlay | 28,627,078 | 50,360,353 | 50,360,353 | 780,533 |
| Total Expenditures | $ 28,732,074 | $ 50,360,353 | $ 50,360,353 | $ 780,533 |
| Revenues Over (Under) Expenditures | $ 989,349 | $ (9,365,957) | $ (9,365,957) | $ (780,533) |
| Beginning Fund Balance | 8,376,608 | 9,365,957 | 9,365,957 | 9,365,957 |
| Ending Fund Balance | $ 9,365,957 | $ 0 | $ 0 | $ 8,585,423 |
| Ending Cash Balance | | | | $ 15,823,467 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
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La Sierra Capital is used to account for the revenues and expenses associated with the District's La Sierra Property.

**Fund 41, Resource 4130 - La Sierra Capital**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 214,904 | $ 169,692 | $ 169,692 | $ 0 |
| Expenditures | | | | |
| Capital Outlay | $ 0 | $ 0 | $ 0 | $ 0 |
| Total Expenditures | $ 0 | $ 0 | $ 0 | $ 0 |
| Revenues Over (Under) Expenditures | $ 214,904 | $ 169,692 | $ 169,692 | $ 0 |
| Beginning Fund Balance | 2,647,437 | 2,862,341 | 2,862,341 | 2,862,341 |
| Ending Fund Balance | $ 2,862,341 | $ 3,032,033 | $ 3,032,033 | $ 2,862,341 |
| Ending Cash Balance | | | | $ 2,862,341 |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**
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Spruce Street Capital Fund (land and building) is used to account for the sale of property located on Spruce Street.

**Fund 41, Resource 4131 - Spruce Street Capital Fund**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | $ 258,968 | $ 204,487 | $ 204,487 | $ 0 |
| Expenditures | | | | |
| Capital Outlay | $ 0 | $ 0 | $ 0 | $ 0 |
| Total Expenditures | $ 0 | $ 0 | $ 0 | $ 0 |
| Revenues Over (Under) Expenditures | $ 258,968 | $ 204,487 | $ 204,487 | $ 0 |
| Beginning Fund Balance | 3,190,273 | 3,449,241 | 3,449,241 | 3,449,241 |
| Ending Fund Balance | $ 3,449,241 | $ 3,653,728 | $ 3,653,728 | $ 3,449,241 |
| Ending Cash Balance | | | | $ 3,449,241 |

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District-wide Solor Project was estabilished to account for the activities related to this Solar Project.

**Fund 41, Resource 4132 - Districtwide Solar Project**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | $ 751,359 | $ 570,462 | $ 570,462 | $ 0 |
| Expenditures | | | | |
| Services | $ 62,275 | $ 13,796 | $ 13,796 | $ 0 |
| Capital Outlay | 19,594,787 | 10,718,721 | 10,718,721 | 1,211,375 |
| Total Expenditures | $ 19,657,062 | $ 10,732,517 | $ 10,732,517 | $ 1,211,375 |
| Revenues Over (Under) Expenditures | $ (18,905,703) | $ (10,162,055) | $ (10,162,055) | $ (1,211,375) |
| Beginning Fund Balance | 29,067,759 | 10,162,055 | 10,162,055 | 10,162,055 |
| Ending Fund Balance | $ 10,162,055 | $ 0 | $ 0 | $ 8,950,681 |
| Ending Cash Balance | | | | $ 10,294,100 |

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General Obligation Series 2025A was established to account for General Obligation Bond proceeds and financial activities related to Board approved Measure CC projects.

**Fund 43, Resource 4320 - GO Bond Series 2025A**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | | | | |
| Interest Income | $ 3,208,878 | $ 2,608,266 | $ 2,608,266 | $ 0 |
| Proceeds from Bond Sale | 205,000,000 | 0 | 0 | 0 |
| Total Revenue | $ 208,208,878 | $ 2,608,266 | $ 2,608,266 | $ 0 |
| Expenditures | | | | |
| Classified Salaries | $ 0 | $ 575,532 | $ 575,532 | $ 8 |
| Employee Benefits | 0 | 323,555 | 323,555 | 1 |
| Services | 1,636,615 | 25,200 | 25,200 | 3,691 |
| Capital Outlay | 21,125,909 | 391,584,506 | 391,584,506 | 1,105,320 |
| Total Expenditures | $ 22,762,524 | $ 392,508,793 | $ 392,508,793 | $ 1,109,019 |
| Revenues Over (Under) Expenditures | $ 185,446,353 | $ (389,900,527) | $ (389,900,527) | $ (1,109,019) |
| Beginning Fund Balance | 0 | 185,446,353 | 185,446,353 | 185,446,353 |
| Ending Fund Balance | $ 185,446,353 | $ (204,454,174) | $ (204,454,174) | $ 184,337,334 |
| Ending Cash Balance | | | | $ 182,669,796 |

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General Obligation Series 2019F was established to account for General Obligation Bond proceeds and financial activities related to Board approved Measure C projects.

**Fund 43, Resource 4391 - GO Bond Series 2019F**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenue | $ 280,760 | $ 0 | $ 0 | $ 0 |
| Expenditures | | | | |
| Classified Salaries | $ 54,776 | $ 0 | $ 0 | $ 13,066 |
| Employee Benefits | 31,474 | 0 | 0 | 6,460 |
| Services | 93,143 | 0 | 0 | 0 |
| Capital Outlay | 6,457,313 | 0 | 0 | 0 |
| Total Expenditures | $ 6,636,706 | $ 0 | $ 0 | $ 19,526 |
| Revenues Over (Under) Expenditures | $ (6,355,946) | $ 0 | $ 0 | $ (19,526) |
| Beginning Fund Balance | 6,355,946 | 0 | 0 | 0 |
| Ending Fund Balance | $ 0 | $ 0 | $ 0 | $ (19,526) |
| Ending Cash Balance | | | | $ 191,577 |

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Self-Insured PPO Health Plan is used to account for the revenues and expenditures of the District's health self-insurance program.

**Fund 61, Resource 6100 - Self-Insured PPO Health Plan**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 18,028,113 | $ 18,188,857 | $ 18,188,857 | $ 4,367,105 |
| Expenditures | | | | |
| Classified Salaries | $ 131,992 | $ 135,005 | $ 135,005 | $ 36,285 |
| Employee Benefits | 65,030 | 62,585 | 62,585 | 13,420 |
| Services | 18,263,441 | 20,443,593 | 20,443,593 | 5,006,061 |
| Total Expenditures | $ 18,460,464 | $ 20,641,183 | $ 20,641,183 | $ 5,055,765 |
| Revenues Over (Under) Expenditures | $ (432,350) | $ (2,452,326) | $ (2,452,326) | $ (688,660) |
| Beginning Fund Balance | 9,291,969 | 8,859,619 | 8,859,619 | 8,859,619 |
| Ending Fund Balance | $ 8,859,619 | $ 6,407,293 | $ 6,407,293 | $ 8,170,959 |
| Ending Cash Balance | | | | $ 16,856,112 |

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Self-Insured Workers' Compensation is used to account for the revenues and expenditures of the District's workers' compensation self-insurance program.

**Fund 61, Resource 6110 - Self-Insured Workers' Compensation**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 4,379,380 | $ 3,763,043 | $ 3,763,043 | $ 826,677 |
| Expenditures | | | | |
| Classified Salaries | $ 647,139 | $ 653,436 | $ 653,436 | $ 158,691 |
| Employee Benefits | 354,976 | 376,643 | 376,643 | 55,839 |
| Materials & Supplies | 12,948 | 22,500 | 22,500 | 1,455 |
| Services | 1,596,474 | 2,593,003 | 2,593,003 | 144,492 |
| Capital Outlay | 21,893 | 631,424 | 631,424 | 0 |
| Total Expenditures | $ 2,633,430 | $ 4,277,006 | $ 4,277,006 | $ 360,477 |
| Revenues Over (Under) Expenditures | $ 1,745,951 | $ (513,963) | $ (513,963) | $ 466,199 |
| Beginning Fund Balance | 4,667,190 | 6,413,141 | 6,413,141 | 6,413,141 |
| Ending Fund Balance | $ 6,413,141 | $ 5,899,178 | $ 5,899,178 | $ 6,879,340 |
| Ending Cash Balance | | | | $ 11,319,932 |

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Self-Insured General Liability is used to account for the revenues and expenditures of the District's general liability self-insurance program.

**Fund 61, Resource 6120 - Self-Insured General Liability**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 6,136,249 | $ 6,234,627 | $ 6,234,627 | $ 280,365 |
| Expenditures | | | | |
| Classified Salaries | $ 274,084 | $ 276,674 | $ 276,674 | $ 66,728 |
| Employee Benefits | 153,264 | 162,312 | 162,312 | 23,717 |
| Materials & Supplies | 2,409 | 10,000 | 10,000 | 234 |
| Services | 4,877,731 | 4,958,406 | 4,958,406 | 481,777 |
| Capital Outlay | 236 | 0 | 0 | 0 |
| Total Expenditures | $ 5,307,724 | $ 5,407,392 | $ 5,407,392 | $ 572,457 |
| Revenues Over (Under) Expenditures | $ 828,525 | $ 827,235 | $ 827,235 | $ (292,092) |
| Beginning Fund Balance | (1,210,905) | (382,380) | (382,380) | (382,380) |
| Ending Fund Balance | $ (382,380) | $ 444,855 | $ 444,855 | $ (674,471) |
| Ending Cash Balance | | | | $ 1,208,650 |

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Internal Services Fund - OPEB Liability is used to account for the funds accumulated to address future retiree health benefits that are transferred to an irrevocable trust established with CalPERS - California Employees' Retiree Benefit Trust (CERBT).

**Fund 69, Resource 6900 - Internal Services Fund - OPEB Liability**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 1,155,603 | $ 1,099,282 | $ 1,099,282 | $ 317,444 |
| Expenditures | | | | |
| Services | $ 5,180 | $ 5,300 | $ 5,300 | $ 945 |
| Total Expenditures | $ 5,180 | $ 5,300 | $ 5,300 | $ 945 |
| Revenues Over (Under) Expenditures | $ 1,150,423 | $ 1,093,982 | $ 1,093,982 | $ 316,499 |
| Beginning Fund Balance | 4,812,643 | 5,963,066 | 5,963,066 | 5,963,066 |
| Ending Fund Balance | $ 5,963,066 | $ 7,057,048 | $ 7,057,048 | $ 6,279,565 |
| Ending Cash Balance | | | | $ 6,279,343 |

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Associated Students of RCCD is used to record the financial transactions of the student government, college clubs, and organizations of the District. Revenue includes student activity fees, interest income, payphone commissions and athletic ticket sales.

**Associated Students of RCCD**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 2,128,453 | $ 1,534,901 | $ 1,534,901 | $ 132 |
| Expenditures | | | | |
| Materials & Supplies | $ 1,954,140 | $ 1,175,808 | $ 1,175,808 | $ 218,483 |
| Total Expenditures | $ 1,954,140 | $ 1,175,808 | $ 1,175,808 | $ 218,483 |
| Revenues Over (Under) Expenditures | $ 174,312 | $ 359,093 | $ 359,093 | $ (218,350) |
| Beginning Fund Balance | 1,618,827 | 1,793,140 | 1,793,140 | 1,793,140 |
| Ending Fund Balance | $ 1,793,140 | $ 2,152,233 | $ 2,152,233 | $ 1,574,789 |
| ASRCCD Trust Fund Ending Balance | | | | $ 2,278,562 |
| Ending Cash Balance | | | | $ 3,733,583 |

** Note: Ending Cash Balance includes both ASRCCD Funds and Trust Funds for College and Students Organizations

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Student Financial Aid is used to record financial transactions for scholarships given to students from the Federal Pell and FSEOG Grant Programs, the State's Cal B, Cal C, and Student Success Completion Grant Programs, as well as those from the RCCD Foundation and other local agencies.

**Student Financial Aid**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 102,842,993 | $ 94,775,000 | $ 94,775,000 | $ 29,194,738 |
| Expenditures | | | | |
| Scholarships and Grant Reimbursements | $ 102,717,588 | $ 94,908,695 | $ 94,908,695 | $ 29,000,908 |
| Total Expenditures | $ 102,717,588 | $ 94,908,695 | $ 94,908,695 | $ 29,000,908 |
| Revenues Over (Under) Expenditures | $ 125,405 | $ (133,695) | $ (133,695) | $ 193,831 |
| Beginning Fund Balance | 3,216,592 | 3,341,997 | 3,341,997 | 3,341,997 |
| Ending Fund Balance | $ 3,341,997 | $ 3,208,302 | $ 3,208,302 | $ 3,535,828 |
| Ending Cash Balance | | | | $ 1,547,149 |

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RCCD Development Corporation is used to account for financial transactions related to the Development Corporation. This Corporation currently has very little activity but remains operational should the District need to use it for future transactions related to property development. Revenues consist of interest income. Expenses are for tax filing fees paid to the State.

**RCCD Development Corporation**

| | Prior Year Actuals 7/1/24 to 6/30/25 | Adopted Budget | Revised Budget | Year to Date Activity |
|---|---|---|---|---|
| Revenues | $ 0 | $ 1 | $ 1 | $ 0 |
| Expenditures | | | | |
| Services | $ 0 | $ 0 | $ 0 | $ 0 |
| Total Expenditures | $ 0 | $ 0 | $ 0 | $ 0 |
| Revenues Over (Under) Expenditures | $ 0 | $ 1 | $ 1 | $ 0 |
| Beginning Fund Balance | 161,181 | 161,181 | 161,181 | 161,181 |
| Ending Fund Balance | $ 161,181 | $ 161,182 | $ 161,182 | $ 161,181 |
| Ending Cash Balance | | | | $ 16,181 |