

**MONTHLY FINANCIAL REPORT**  
**JULY 1, 2025 – JANUARY 31, 2026**

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**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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FOR THE PERIOD ENDED JANUARY 31, 2026**

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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 325,719,388	\$ 318,704,286	\$ 318,704,286	\$ 180,500,208
Inter/Intrafund Transfer from:				
District Bookstore (Resource 1110)	<u>345,804</u>	<u>530,373</u>	<u>530,373</u>	<u>64,865</u>
Total Revenue	<u>\$ 326,065,192</u>	<u>\$ 319,234,659</u>	<u>\$ 319,234,659</u>	<u>\$ 180,565,072</u>
Expenditures				
Academic Salaries	\$ 132,747,315	\$ 135,158,466	\$ 134,879,664	\$ 73,875,587
Classified Salaries	55,004,832	63,268,864	63,342,799	33,095,655
Employee Benefits	94,571,527	86,267,137	86,228,046	42,038,698
Materials & Supplies	1,907,354	3,581,912	3,552,186	975,202
Services	28,500,290	56,199,625	55,373,559	15,995,700
Capital Outlay	4,493,758	4,465,461	5,565,211	3,927,490
Student Aid	77,175	18,049	18,049	6,943
Interfund Transfers for:				
Food Services (Resource 3200)	725,000	500,000	500,000	250,000
Early Childhood Services (Resource 3300)	395,000	330,000	330,000	165,000
Intrafund Transfers for:				
Parking (Resource 1050)	2,312,343	3,649,700	3,649,700	1,801,500
Student Health Services (Resource 1070)	250,000	100,000	100,000	50,000
Performance RCC (Resource 1090)	0	150,000	150,000	37,500
CSJCL (Resource 1120)	487,750	540,000	540,000	270,000
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	573,579
Federal Work Study (Resource 1190)	440,177	420,818	420,818	184,507
Veteran Services (Resource 1190)	<u>4,842</u>	<u>4,842</u>	<u>4,842</u>	<u>4,842</u>
Total Expenditures	<u>\$ 322,981,152</u>	<u>\$ 357,448,026</u>	<u>\$ 357,448,026</u>	<u>\$ 173,252,202</u>
Revenues Over (Under) Expenditures	\$ 3,084,039	\$ (38,213,367)	\$ (38,213,367)	\$ 7,312,871
Beginning Fund Balance	<u>74,408,484</u>	<u>77,492,524</u>	<u>77,492,524</u>	<u>77,492,524</u>
Ending Fund Balance	<u>\$ 77,492,524</u>	<u>\$ 39,279,157</u>	<u>\$ 39,279,157</u>	<u>\$ 84,805,394</u>
Ending Cash Balance				<u>\$ 95,179,375</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 1,986,890	\$ 2,094,118	\$ 2,094,118	\$ 945,201
Intrafund Transfer from:				
General Operating (Resource 1000)	<u>2,312,343</u>	<u>3,649,700</u>	<u>3,649,700</u>	<u>1,801,500</u>
Total Revenue	<u>\$ 4,299,233</u>	<u>\$ 5,743,818</u>	<u>\$ 5,743,818</u>	<u>\$ 2,746,701</u>
Expenditures				
Classified Salaries	\$ 2,223,007	\$ 2,642,888	\$ 2,642,888	\$ 1,212,496
Employee Benefits	982,705	1,279,248	1,279,248	509,519
Materials & Supplies	31,099	34,000	34,000	14,468
Services	1,014,127	1,275,737	1,275,737	435,828
Capital Outlay	<u>38,201</u>	<u>229,281</u>	<u>229,281</u>	<u>0</u>
Total Expenditures	<u>\$ 4,289,139</u>	<u>\$ 5,461,154</u>	<u>\$ 5,461,154</u>	<u>\$ 2,172,310</u>
Revenues Over (Under) Expenditures	\$ 10,094	\$ 282,664	\$ 282,664	\$ 574,390
Beginning Fund Balance	<u>0</u>	<u>10,094</u>	<u>10,094</u>	<u>10,094</u>
Ending Fund Balance	<u>\$ 10,094</u>	<u>\$ 292,758</u>	<u>\$ 292,758</u>	<u>\$ 584,484</u>
Ending Cash Balance				<u>\$ 531,168</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 2,466,022	\$ 2,682,095	\$ 2,682,095	\$ 533,406
Intrafund Transfer from:				
General Operating (Resource 1000)	<u>250,000</u>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>
Total Revenues	<u>\$ 2,716,022</u>	<u>\$ 2,782,095</u>	<u>\$ 2,782,095</u>	<u>\$ 583,406</u>
Expenditures				
Academic Salaries	\$ 571,954	\$ 721,864	\$ 721,864	\$ 240,586
Classified Salaries	811,512	940,247	933,247	494,492
Employee Benefits	697,992	746,849	748,081	316,912
Materials & Supplies	78,887	80,840	85,868	37,484
Services	290,834	222,433	224,173	144,231
Capital Outlay	<u>8,965</u>	<u>17,913</u>	<u>16,913</u>	<u>3,364</u>
Total Expenditures	<u>\$ 2,460,144</u>	<u>\$ 2,730,146</u>	<u>\$ 2,730,146</u>	<u>\$ 1,237,069</u>
Revenues Over (Under) Expenditures	\$ 255,877	\$ 51,949	\$ 51,949	\$ (653,663)
Beginning Fund Balance	<u>2,492,373</u>	<u>2,748,250</u>	<u>2,748,250</u>	<u>2,748,250</u>
Ending Fund Balance	<u>\$ 2,748,250</u>	<u>\$ 2,800,199</u>	<u>\$ 2,800,199</u>	<u>\$ 2,094,587</u>
Ending Cash Balance				<u><u>\$ 1,719,980</u></u>

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

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

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 149,361	\$ 125,067	\$ 125,067	\$ 7,705
Intrafund Transfer from:				
Contractor-Operated				
Bookstore (Resource 1110)	130,000	0	0	0
General Operating (Resource 1000)	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>37,500</u>
Total Revenues	<u>\$ 279,361</u>	<u>\$ 125,067</u>	<u>\$ 125,067</u>	<u>\$ 7,705</u>
Expenditures				
Academic Salaries	\$ 24,975	\$ 18,414	\$ 18,414	\$ 0
Classified Salaries	61,409	70,681	70,681	40,112
Employee Benefits	39,062	46,480	46,480	18,216
Materials & Supplies	2,736	6,000	6,000	1,423
Services	<u>148,711</u>	<u>223,631</u>	<u>223,631</u>	<u>2,264</u>
Total Expenditures	<u>\$ 276,894</u>	<u>\$ 365,206</u>	<u>\$ 365,206</u>	<u>\$ 62,014</u>
Revenues Over (Under) Expenditures	\$ 2,468	\$ (240,139)	\$ (240,139)	\$ (54,309)
Beginning Fund Balance	<u>676,291</u>	<u>678,759</u>	<u>678,759</u>	<u>678,759</u>
Ending Fund Balance	<u>\$ 678,759</u>	<u>\$ 438,620</u>	<u>\$ 438,620</u>	<u>\$ 624,450</u>
Ending Cash Balance				<u>\$ 671,205</u>

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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	\$ 139,034
Expenditures				
Services	\$ 43,600	\$ 26,100	\$ 26,100	\$ 13,050
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	64,865
Total Expenditures	\$ 689,404	\$ 556,473	\$ 556,473	\$ 77,915
Revenues Over (Under) Expenditures	\$ (476,756)	\$ (339,145)	\$ (339,145)	\$ 61,119
Beginning Fund Balance	815,901	339,145	339,145	339,145
Ending Fund Balance	\$ 339,145	\$ 0	\$ 0	\$ 400,265
Ending Cash Balance				\$ 364,955

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 25,324	\$ 5,260	\$ 5,260	\$ 0
Intrafund Transfer from:				
General Operating (Resource 1000)	<u>487,750</u>	<u>540,000</u>	<u>540,000</u>	<u>270,000</u>
Total Revenues	<u>\$ 513,074</u>	<u>\$ 545,260</u>	<u>\$ 545,260</u>	<u>\$ 270,000</u>
Expenditures				
Academic Salaries	\$ 196,138	\$ 198,066	\$ 198,066	\$ 115,592
Classified Salaries	94,842	100,980	100,980	56,843
Employee Benefits	131,750	118,783	118,783	62,754
Materials & Supplies	5,767	19,200	19,200	4,704
Services	58,847	67,821	67,821	34,362
Capital Outlay	<u>25,511</u>	<u>30,463</u>	<u>30,463</u>	<u>0</u>
Total Expenditures	<u>\$ 512,855</u>	<u>\$ 535,313</u>	<u>\$ 535,313</u>	<u>\$ 274,254</u>
Revenues Over (Under) Expenditures	\$ 219	\$ 9,947	\$ 9,947	\$ (4,254)
Beginning Fund Balance	<u>24,214</u>	<u>24,432</u>	<u>24,432</u>	<u>24,432</u>
Ending Fund Balance	<u>\$ 24,432</u>	<u>\$ 34,379</u>	<u>\$ 34,379</u>	<u>\$ 20,178</u>
Ending Cash Balance				<u>\$ 31,980</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 204,636	\$ 276,909	\$ 360,716	\$ 266,425
Expenditures				
Classified Salaries	\$ 0	\$ 115,762	\$ 148,214	\$ 56,106
Employee Benefits	0	35,447	36,518	17,220
Materials & Supplies	0	9,640	9,640	2,586
Services	69,573	134,169	141,024	51,520
Capital Outlay	6,992	8,650	52,079	35,225
Total Expenditures	<u>\$ 76,566</u>	<u>\$ 303,668</u>	<u>\$ 387,475</u>	<u>\$ 162,422</u>
Revenues Over (Under) Expenditures	\$ 128,070	\$ (26,759)	\$ (26,759)	\$ 104,003
Beginning Fund Balance	<u>77,390</u>	<u>205,461</u>	<u>205,461</u>	<u>90,878</u>
Ending Fund Balance	<u>\$ 205,461</u>	<u>\$ 178,702</u>	<u>\$ 178,702</u>	<u>\$ 194,881</u>
Ending Cash Balance				<u>\$ 195,218</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 35,995	\$ 591,172	\$ 591,172	\$ 0
Expenditures				
Classified Salaries	\$ 33	\$ 4,569	\$ 4,569	\$ 2,658
Employee Benefits	3	2,418	2,418	1,280
Materials & Supplies	1,219	25,439	25,439	16
Services	(611)	437,935	437,935	1,017
Capital Outlay	223	0	0	0
Total Expenditures	<u>\$ 868</u>	<u>\$ 470,361</u>	<u>\$ 470,361</u>	<u>\$ 4,972</u>
Revenues Over (Under) Expenditures	\$ 35,127	\$ 120,811	\$ 120,811	\$ (4,972)
Beginning Fund Balance	<u>174,506</u>	<u>209,633</u>	<u>209,633</u>	<u>209,633</u>
Ending Fund Balance	<u>\$ 209,633</u>	<u>\$ 330,444</u>	<u>\$ 330,444</u>	<u>\$ 204,661</u>
Ending Cash Balance				<u>\$ 204,697</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 7,845,734	\$ 7,695,030	\$ 7,695,030	\$ 3,172,445
Expenditures				
Classified Salaries	\$ 62,824	\$ 63,000	\$ 63,000	\$ 51,664
Employee Benefits	8,858	13,493	13,493	7,543
Services	1,121,075	1,377,986	1,377,986	638,779
Capital Outlay	5,904,288	13,281,409	13,281,409	2,513,578
Interest Payment	1,985,063	3,151,375	3,151,375	614,531
Total Expenditures	<u>\$ 9,082,108</u>	<u>\$ 17,887,263</u>	<u>\$ 17,887,263</u>	<u>\$ 3,826,095</u>
Revenues Over (Under) Expenditures	\$ (1,236,375)	\$ (10,192,233)	\$ (10,192,233)	\$ (653,651)
Beginning Fund Balance	<u>12,505,992</u>	<u>11,269,617</u>	<u>11,269,617</u>	<u>11,269,617</u>
Ending Fund Balance	<u>\$ 11,269,617</u>	<u>\$ 1,077,384</u>	<u>\$ 1,077,384</u>	<u>\$ 10,615,967</u>
Ending Cash Balance				<u>\$ 10,615,967</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 121,975,995	\$ 176,572,444	\$ 225,829,175	\$ 144,904,903
Intrafund Transfers from:				
RCC PLSL 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	573,579
For Federal Work Study	440,177	420,818	420,818	184,507
For Veteran Services	4,842	4,842	4,842	4,842
Total Revenues	<u>\$ 123,495,920</u>	<u>\$ 179,791,256</u>	<u>\$ 229,047,987</u>	<u>\$ 145,667,830</u>
Expenditures				
Academic Salaries	\$ 14,587,317	\$ 14,958,922	\$ 17,448,883	\$ 8,245,208
Classified Salaries	23,087,315	26,636,708	28,917,363	13,233,488
Employee Benefits	16,254,696	19,141,729	20,341,175	8,161,993
Materials & Supplies	5,277,406	15,472,584	15,154,855	2,041,719
Services	47,546,523	85,002,661	124,079,730	26,427,853
Capital Outlay	9,527,145	7,349,111	9,594,088	2,882,889
Student Grants (Financial, Book, Meal, Transportation)	7,204,400	11,229,541	13,511,893	2,678,369
Interfund Transfer to:				
RCC PLSL (Resource 1190, Function 268 to 841)	11,117	0	0	0
State Construction & Sched. Maintenance (4100)	0	0	0	0
Total Expenditures	<u>\$ 123,495,920</u>	<u>\$ 179,791,256</u>	<u>\$ 229,047,987</u>	<u>\$ 63,671,519</u>
Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 81,996,311
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 81,996,311</u>
Ending Cash Balance				<u>\$ 78,175,654</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 3,156,808	\$ 3,176,695	\$ 3,176,695	\$ 911,473
Interfund Transfers from:				
Contractor-Operated				
Bookstore (Resource 1110)	95,000	0	0	0
General Operating (Resource 1000)	<u>725,000</u>	<u>500,000</u>	<u>500,000</u>	<u>250,000</u>
Total Revenues	<u>\$ 3,976,808</u>	<u>\$ 3,676,695</u>	<u>\$ 3,676,695</u>	<u>\$ 1,161,473</u>
Expenditures				
Classified Salaries	\$ 1,408,209	\$ 1,513,262	\$ 1,513,262	\$ 708,091
Employee Benefits	449,289	752,345	752,345	200,627
Materials & Supplies	1,399,211	1,446,665	1,446,665	747,493
Services	366,394	391,468	391,468	156,535
Capital Outlay	<u>52,206</u>	<u>50,830</u>	<u>50,830</u>	<u>8,946</u>
Total Expenditures	<u>\$ 3,675,309</u>	<u>\$ 4,154,570</u>	<u>\$ 4,154,570</u>	<u>\$ 1,821,692</u>
Revenues Over (Under) Expenditures	\$ 301,499	\$ (477,875)	\$ (477,875)	\$ (660,219)
Beginning Fund Balance	<u>3,553,181</u>	<u>3,854,680</u>	<u>3,854,680</u>	<u>3,854,680</u>
Ending Fund Balance	<u>\$ 3,854,680</u>	<u>\$ 3,376,805</u>	<u>\$ 3,376,805</u>	<u>\$ 3,194,461</u>
Ending Cash Balance				<u>\$ 3,192,904</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 2,132,921	\$ 2,016,000	\$ 2,016,000	\$ 972,776
Interfund Transfers from:				
Contractor-Operated				
Bookstore (Resource 1110)	75,000	0	0	0
General Operating (Resource 1000)	<u>395,000</u>	<u>330,000</u>	<u>330,000</u>	<u>165,000</u>
Total Revenues	<u>\$ 2,602,921</u>	<u>\$ 2,346,000</u>	<u>\$ 2,346,000</u>	<u>\$ 1,137,776</u>
Expenditures				
Academic Salaries	\$ 1,335,824	\$ 1,159,274	\$ 1,159,274	\$ 623,487
Classified Salaries	483,873	497,720	497,720	276,054
Employee Benefits	559,289	601,081	601,081	299,369
Materials & Supplies	47,102	50,454	50,454	26,344
Services	141,128	134,302	134,302	64,494
Capital Outlay	<u>1,760</u>	<u>17,985</u>	<u>17,985</u>	<u>1,043</u>
Total Expenditures	<u>\$ 2,568,977</u>	<u>\$ 2,460,816</u>	<u>\$ 2,460,816</u>	<u>\$ 1,290,791</u>
Revenues Over (Under) Expenditures	\$ 33,944	\$ (114,816)	\$ (114,816)	\$ (153,015)
Beginning Fund Balance	<u>\$ 1,229,187</u>	<u>1,263,130</u>	<u>1,263,130</u>	<u>\$ 1,263,130</u>
Ending Fund Balance	<u>\$ 1,263,130</u>	<u>\$ 1,148,314</u>	<u>\$ 1,148,314</u>	<u>\$ 1,110,115</u>
Ending Cash Balance				<u>\$ 1,066,252</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	<u>\$ 29,721,423</u>	<u>\$ 40,994,396</u>	<u>\$ 40,994,396</u>	<u>\$ 9,592,993</u>
Expenditures				
Services	\$ 104,997	\$ 0	\$ 0	\$ 2,329
Capital Outlay	<u>28,627,078</u>	<u>50,360,353</u>	<u>50,360,353</u>	<u>10,156,164</u>
Total Expenditures	<u>\$ 28,732,074</u>	<u>\$ 50,360,353</u>	<u>\$ 50,360,353</u>	<u>\$ 10,158,493</u>
Revenues Over (Under) Expenditures	\$ 989,349	\$ (9,365,957)	\$ (9,365,957)	\$ (565,500)
Beginning Fund Balance	<u>8,376,608</u>	<u>9,365,957</u>	<u>9,365,957</u>	<u>9,365,957</u>
Ending Fund Balance	<u>\$ 9,365,957</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,800,456</u>
Ending Cash Balance				<u>\$ 9,026,858</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 214,904	\$ 169,692	\$ 169,692	\$ 43,778
Expenditures				
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Revenues Over (Under) Expenditures	\$ 214,904	\$ 169,692	\$ 169,692	\$ 43,778
Beginning Fund Balance	<u>2,647,437</u>	<u>2,862,341</u>	<u>2,862,341</u>	<u>2,862,341</u>
Ending Fund Balance	<u>\$ 2,862,341</u>	<u>\$ 3,032,033</u>	<u>\$ 3,032,033</u>	<u>\$ 2,906,119</u>
Ending Cash Balance				<u>\$ 2,862,341</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 258,968	\$ 204,487	\$ 204,487	\$ 52,754
Expenditures				
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Revenues Over (Under) Expenditures	\$ 258,968	\$ 204,487	\$ 204,487	\$ 52,754
Beginning Fund Balance	<u>3,190,273</u>	<u>3,449,241</u>	<u>3,449,241</u>	<u>3,449,241</u>
Ending Fund Balance	<u>\$ 3,449,241</u>	<u>\$ 3,653,728</u>	<u>\$ 3,653,728</u>	<u>\$ 3,501,996</u>
Ending Cash Balance				<u>\$ 3,449,241</u>

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

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

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 751,359	\$ 570,462	\$ 570,462	\$ 94,245
Expenditures				
Services	\$ 62,275	\$ 13,796	\$ 13,796	\$ 7,789
Capital Outlay	19,594,787	10,718,721	10,718,721	5,327,561
Total Expenditures	<u>\$ 19,657,062</u>	<u>\$ 10,732,517</u>	<u>\$ 10,732,517</u>	<u>\$ 5,335,350</u>
Revenues Over (Under) Expenditures	\$ (18,905,703)	\$ (10,162,055)	\$ (10,162,055)	\$ (5,241,105)
Beginning Fund Balance	<u>29,067,759</u>	<u>10,162,055</u>	<u>10,162,055</u>	<u>10,162,055</u>
Ending Fund Balance	<u><u>\$ 10,162,055</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 4,920,951</u></u>
Ending Cash Balance				<u><u>\$ 6,170,124</u></u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
<b>Revenue</b>				
Interest Income	\$ 3,208,878	\$ 2,608,266	\$ 2,608,266	\$ 2,020,614
Proceeds from Bond Sale	<u>205,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>\$ 208,208,878</u>	<u>\$ 2,608,266</u>	<u>\$ 2,608,266</u>	<u>\$ 2,020,614</u>
<b>Expenditures</b>				
Classified Salaries	\$ 0	\$ 575,532	\$ 565,032	\$ 188,570
Employee Benefits	0	323,555	323,555	91,089
Services	1,636,615	25,200	35,700	237,014
Capital Outlay	<u>21,125,909</u>	<u>391,584,506</u>	<u>391,584,506</u>	<u>1,975,447</u>
Total Expenditures	<u>\$ 22,762,524</u>	<u>\$ 392,508,793</u>	<u>\$ 392,508,793</u>	<u>\$ 2,492,120</u>
Revenues Over (Under) Expenditures	\$ 185,446,353	\$ (389,900,527)	\$ (389,900,527)	\$ (471,506)
Beginning Fund Balance	<u>0</u>	<u>185,446,353</u>	<u>185,446,353</u>	<u>185,446,353</u>
Ending Fund Balance	<u>\$ 185,446,353</u>	<u>\$ (204,454,174)</u>	<u>\$ (204,454,174)</u>	<u>\$ 184,974,848</u>
Ending Cash Balance				<u>\$ 181,276,374</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 18,028,113	\$ 18,188,857	\$ 18,188,857	\$ 12,317,953
Expenditures				
Classified Salaries	\$ 131,992	\$ 135,005	\$ 135,005	\$ 81,307
Employee Benefits	65,030	62,585	62,585	35,372
Services	18,263,441	20,443,593	20,443,593	11,790,836
Total Expenditures	<u>\$ 18,460,464</u>	<u>\$ 20,641,183</u>	<u>\$ 20,641,183</u>	<u>\$ 11,907,515</u>
Revenues Over (Under) Expenditures	\$ (432,350)	\$ (2,452,326)	\$ (2,452,326)	\$ 410,438
Beginning Fund Balance	<u>9,291,969</u>	<u>8,859,619</u>	<u>8,859,619</u>	<u>8,859,619</u>
Ending Fund Balance	<u>\$ 8,859,619</u>	<u>\$ 6,407,293</u>	<u>\$ 6,407,293</u>	<u>\$ 9,270,057</u>
Ending Cash Balance				<u><u>\$ 18,233,983</u></u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 4,379,380	\$ 3,763,043	\$ 3,763,043	\$ 2,152,395
Expenditures				
Classified Salaries	\$ 647,139	\$ 653,436	\$ 651,436	\$ 355,860
Employee Benefits	354,976	376,643	376,643	169,452
Materials & Supplies	12,948	22,500	22,500	5,104
Services	1,596,474	2,593,003	2,593,003	937,588
Capital Outlay	21,893	631,424	633,424	0
Total Expenditures	<u>\$ 2,633,430</u>	<u>\$ 4,277,006</u>	<u>\$ 4,277,006</u>	<u>\$ 1,468,004</u>
Revenues Over (Under) Expenditures	\$ 1,745,951	\$ (513,963)	\$ (513,963)	\$ 684,391
Beginning Fund Balance	<u>4,667,190</u>	<u>6,413,141</u>	<u>6,413,141</u>	<u>6,413,141</u>
Ending Fund Balance	<u>\$ 6,413,141</u>	<u>\$ 5,899,178</u>	<u>\$ 5,899,178</u>	<u>\$ 7,097,532</u>
Ending Cash Balance				<u>\$ 11,529,625</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 6,136,249	\$ 6,234,627	\$ 6,234,627	\$ 2,906,223
Expenditures				
Classified Salaries	\$ 274,084	\$ 276,674	\$ 276,674	\$ 149,931
Employee Benefits	153,264	162,312	162,312	73,369
Materials & Supplies	2,409	10,000	10,000	437
Services	4,877,731	4,958,406	4,958,406	3,039,581
Capital Outlay	236	0	0	95,874
Total Expenditures	<u>\$ 5,307,724</u>	<u>\$ 5,407,392</u>	<u>\$ 5,407,392</u>	<u>\$ 3,359,191</u>
Revenues Over (Under) Expenditures	\$ 828,525	\$ 827,235	\$ 827,235	\$ (452,969)
Beginning Fund Balance	<u>(1,210,905)</u>	<u>(382,380)</u>	<u>(382,380)</u>	<u>(382,380)</u>
Ending Fund Balance	<u>\$ (382,380)</u>	<u>\$ 444,855</u>	<u>\$ 444,855</u>	<u>\$ (835,348)</u>
Ending Cash Balance				<u>\$ 988,505</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 1,155,603	\$ 1,099,282	\$ 1,099,282	\$ 822,465
Expenditures				
Services	\$ 5,180	\$ 5,300	\$ 5,300	\$ 3,179
Total Expenditures	\$ 5,180	\$ 5,300	\$ 5,300	\$ 3,179
Revenues Over (Under) Expenditures	\$ 1,150,423	\$ 1,093,982	\$ 1,093,982	\$ 819,286
Beginning Fund Balance	4,812,643	5,963,066	5,963,066	5,963,066
Ending Fund Balance	<u>\$ 5,963,066</u>	<u>\$ 7,057,048</u>	<u>\$ 7,057,048</u>	<u>\$ 6,782,352</u>
Ending Cash Balance				<u>\$ 6,782,352</u>

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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 <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 2,128,453	\$ 1,534,901	\$ 1,534,901	\$ 103,500
Expenditures				
Materials & Supplies	\$ 1,954,140	\$ 1,175,808	\$ 1,175,808	\$ 852,874
Total Expenditures	\$ 1,954,140	\$ 1,175,808	\$ 1,175,808	\$ 852,874
Revenues Over (Under) Expenditures	\$ 174,312	\$ 359,093	\$ 359,093	\$ (749,374)
Beginning Fund Balance	<u>1,618,827</u>	<u>1,793,140</u>	<u>1,793,140</u>	<u>1,793,140</u>
Ending Fund Balance	<u>\$ 1,793,140</u>	<u>\$ 2,152,233</u>	<u>\$ 2,152,233</u>	<u>\$ 1,043,766</u>
ASRCCD Trust Fund Ending Balance				<u>\$ 2,507,269</u>
Ending Cash Balance				<u>\$ 3,374,336</u>

\*\* 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.

	<u><b>Student Financial Aid</b></u>			
	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 102,842,993	\$ 94,775,000	\$ 94,775,000	\$ 60,658,090
Expenditures				
Scholarships and Grant Reimbursements	\$ 102,717,588	\$ 94,908,695	\$ 94,908,695	\$ 57,073,513
Total Expenditures	\$ 102,717,588	\$ 94,908,695	\$ 94,908,695	\$ 57,073,513
Revenues Over (Under) Expenditures	\$ 125,405	\$ (133,695)	\$ (133,695)	\$ 3,584,577
Beginning Fund Balance	<u>3,216,592</u>	<u>3,341,997</u>	<u>3,341,997</u>	<u>3,341,997</u>
Ending Fund Balance	<u>\$ 3,341,997</u>	<u>\$ 3,208,302</u>	<u>\$ 3,208,302</u>	<u>\$ 6,926,574</u>
Ending Cash Balance				<u>\$ 4,886,245</u>

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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**

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