

Board of Trustees Regular Meeting (VII.D)

Meeting	October 21, 2025
Agenda Item	Consent Agenda Information (VII.D)
Subject	Consent Agenda Information - 2024-2025 CCFS-311 - Annual Financial and Budget Report
College/District	District
Funding	N/A
Recommended Action	Information Only

Background Narrative:

See the attached 2024-2025 CCFS-311 - Annual Financial and Budget Report.

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

Attachment(s):
 [CCFS-311 Annual Report](#)

CCFS-311 – Annual Financial and Budget Report

Background Narrative

FY 2024-2025

Title 5 of the California Code of Regulations, Sections 58300, et seq., requires that financial information be submitted annually to the Board of Governors for the California Community Colleges. To comply with this requirement, the District prepares a statement of revenues and expenditures commonly known as the CCFS-311 – Annual Financial and Budget Report. The CCFS-311 reports the following information:

Analysis of Compliance with the 50 Percent Law

Analysis of Net Ending Fund Balance

Detail of Unrestricted and Restricted General Fund Revenues

Expenditures by Combined General Fund Activity

Gann Appropriation Limit

Actual Financial Information – FY 2024-2025

Budget Financial Information – FY 2025-2026

Analysis of Interfund Transfers

Receipt and Expenditures of Lottery Proceeds – Actuals

Receipt and Expenditures of Lottery Proceeds – Budget

Details of Education Protection Account

Pension Contribution Costs

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2024-2025)
(Budget Report for Fiscal Year 2025-2026)

District: RIVERSIDE

District Code: 960

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Aaron Brown

Electronic Certification Date: Friday, October 10, 2025

Contact: John Geraghty Controller
(951) 222-8041 Ext: john.geraghty@rccd.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 960

Name: RIVERSIDE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	51,635,589	51,635,589		51,635,589
Other	1300	53,751,359	53,751,359		53,751,359
Total Instructional Salaries		105,386,948	105,386,948	0	105,386,948
Non-Instructional Salaries					
Contract or Regular	1200		22,876,680		22,876,680
Other	1400		3,006,604		3,006,604
Total Non-Instructional Salaries		0	25,883,284	0	25,883,284
Total Academic Salaries		105,386,948	131,270,232	0	131,270,232
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		45,891,012		45,891,012
Other	2300		2,813,775		2,813,775
Total Non-Instructional Salaries		0	48,704,787	0	48,704,787
Instructional Aides					
Regular Status	2200	3,282,124	3,282,124		3,282,124
Other	2400	487,490	535,471		535,471
Total Instructional Aides		3,769,614	3,817,595	0	3,817,595
Total Classified Salaries		3,769,614	52,522,382	0	52,522,382
Employee Benefits	3000	41,951,586	92,484,310		92,484,310
Supplies and Materials	4000		1,819,368		1,819,368
Other Operating Expenses	5000		28,130,633		28,130,633
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		151,108,148	306,226,925	0	306,226,925

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees’ Benefits and Retirement Incentives	5900		5,977,823		5,977,823
Student Health Services Above Amount Collected	6441		162,884		162,884
Student Transportation	6491				0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740		6,068,396		6,068,396
Objects to Exclude	Object Code				
Rents and Leases	5060		1,146,901		1,146,901
Lottery Expenditures					
Academic Salaries	1000		6,494,420		6,494,420
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 960

Name: RIVERSIDE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	19,850,424	0	19,850,424
Total for ECS 84362, 50% Law		151,108,148	286,376,501	0	286,376,501
Percent of CEE (Instructional Salary Cost / Total CEE)		52.77%	100.00%		
50% of Current Expense of Education			143,188,250		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		151,108,148	286,376,501	0	286,376,501
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		151,108,148	306,226,925	0	306,226,925
Capital Expenditures	6000	18,795	910,913	3,583,069	4,493,982
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		151,126,943	307,137,838	3,583,069	310,720,907

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	74,722,469	98,366,438	173,088,907
Cash With Fiscal Agents	9113	5,617		5,617
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120			0
Accounts Receivable	9130	28,689,120	15,485,174	44,174,294
Due from Other Funds	9140	1,714,405	1,131,714	2,846,119
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	236,097	72,548	308,645
TOTAL ASSETS		105,437,708	115,055,874	220,493,582
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	21,914,351	12,429,211	34,343,562
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,673,924	888,146	2,562,070
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,129,372	87,595,245	90,724,617
TOTAL LIABILITIES		26,717,647	100,912,602	127,630,249

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	78,720,061	14,143,272	92,863,333
Total Fund Balance		78,720,061	14,143,272	92,863,333
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		78,720,061	14,143,272	92,863,333
TOTAL LIABILITIES AND FUND EQUITY		105,437,708	115,055,874	220,493,582

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	54,014,799		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		54,014,799	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	54,014,799		
Total Fund Balance		54,014,799	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		54,014,799	0	0
TOTAL LIABILITIES AND FUND EQUITY		54,014,799	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		2,889,031	1,346,371			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		386,906	276,767			
Due from Other Funds	9140		736,825	2,393			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		30,874				
Prepaid Items	9220						
TOTAL ASSETS		0	4,043,636	1,625,531	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		182,702	162,535			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		6,254	199,866			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	188,956	362,401	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	3,854,680	1,263,130	0	0	0
Total Fund Balance		0	3,854,680	1,263,130	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	3,854,680	1,263,130	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	4,043,636	1,625,531	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	30,528,982		185,797,333
Cash With Fiscal Agents	9113	5,244,405		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	421,733		1,909,461
Due from Other Funds	9140			566
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		36,195,120	0	187,707,360
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,786,743		939,237
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	22,418		1,321,770
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	7,546,365		
TOTAL LIABILITIES		10,355,526	0	2,261,007

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	25,839,594		185,446,353
Total Fund Balance		25,839,594	0	185,446,353
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		25,839,594	0	185,446,353
TOTAL LIABILITIES AND FUND EQUITY		36,195,120	0	187,707,360

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	33,760,918	
Cash With Fiscal Agents	9113	546,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	342,732	
Due from Other Funds	9140	545,512	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		35,195,162	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	15,986,060	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	8,034	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	4,310,688	
Total Current Liabilities and Deferred Revenue		20,304,782	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	20,304,782	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	14,890,380	
Total Reserved Fund Balance		14,890,380	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		14,890,380	0
TOTAL LIABILITIES AND FUND EQUITY		35,195,162	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,845,862			1,353,318				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,586,951							
Accounts Receivable	9130								
Due from Other Funds	9140	642,193			7,557				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		4,075,006	0	0	1,360,875	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	131,129			23,016				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	78,289			705,867				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		209,418	0	0	728,883	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	209,418	0	0	728,883	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 960

Name: RIVERSIDE

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	2,072,448							
Unassigned	9790	1,793,140			631,992				
Total Reserved Fund Balance		3,865,588	0	0	631,992	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		3,865,588	0	0	631,992	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,075,006	0	0	1,360,875	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		11,730,053	11,730,053
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		185,485	185,485
Student Financial Aid	8150	293,313	1,414,205	1,707,518
Veterans Education	8160		12,881	12,881
Vocational and Technical Education Act (VATEA)	8170		2,058,339	2,058,339
Other Federal Revenues	8190		6,927,686	6,927,686
Total Federal Revenues	8100	293,313	22,328,649	22,621,962
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,800,062		1,800,062
State General Apportionment	8612	143,792,270		143,792,270
Other General Apportionment	8613	3,975,372		3,975,372
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		4,072,811	4,072,811
Disabled Students Programs and Services(DSPS)	8623		4,765,879	4,765,879
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,369,419	1,369,419
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		44,452,064	44,452,064

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	53,970,628		53,970,628
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		41,277,406	41,277,406
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	407,579		407,579
Timber Yield Tax	8672	9		9
Other State Tax Subventions	8673	590		590
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,494,420	2,938,352	9,432,772
State Mandated Costs	8685	1,103,727		1,103,727
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	9,672,635		9,672,635
Total State Revenues	8600	221,217,292	98,875,931	320,093,223

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	57,359,579		57,359,579
Tax Allocation, Supplemental Roll	8812	2,161,685		2,161,685
Tax Allocation, Unsecured Roll	8813	3,070,218		3,070,218
Prior Years Taxes	8816	1,220,839		1,220,839
Education Revenues Augmentation Fund (ERAF)	8817	(5,734,384)		(5,734,384)
Redevelopment Agency Funds - Pass Through	8818	3,226,892		3,226,892
Redevelopment Agency Funds - Residual	8819	19,352,457		19,352,457
Redevelopment Agency Funds - Asset Liquidation	8819.1	27,805		27,805
Contributions, Gifts, Grants, and Endowments	8820		364,243	364,243
Contract Services	8830			
Contract Instructional Services	8831	13,000		13,000
Other Contranct Services	8832			0
Sales and Commissions	8840	428,038		428,038
Rentals and Leases	8850	190,794	67,279	258,073
Interest and Investment Income	8860	8,049,788	1,979,488	10,029,276
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	9,590,439		9,590,439
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		2,024,140	2,024,140
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	61,436		61,436
Nonresident Tuition	8880	2,849,113	77,632	2,926,745
Parking Services and Public Transportation	8881		1,222,164	1,222,164
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	37,656	417,090	454,746
Other Local Revenues	8890	2,696,266	7,147,984	9,844,250
Total Local Revenues	8800	104,601,621	13,300,020	117,901,641
Total Revenues		326,112,226	134,504,600	460,616,826

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	5,167		5,167
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(4,308,901)	4,570,018	261,117
Total Other Financing Sources	8900	(4,303,734)	4,570,018	266,284
Total Revenues and Other Financing Sources		321,808,492	139,074,618	460,883,110

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100			86			86
Architecture and Related Technologies	0200	78,957		1,875			80,832
Environmental Sciences and Technologies	0300	14					14
Biological Sciences	0400	9,434,358		636,252	26,289		10,096,899
Business and Management	0500	5,376,394		140,005	78,101		5,594,500
Media and Communications	0600	2,910,349		92,666	158,670		3,161,685
Information Technology	0700	4,494,609		168,297	288,519		4,951,425
Education	0800	10,918,688		1,093,336	(622)		12,011,402
Engineering and Industrial Technologies	0900	4,315,081		505,306	854,583		5,674,970
Fine and Applied Arts	1000	12,827,116		699,494	295,949		13,822,559
Foreign language	1100	3,621,776		86,285			3,708,061
Health	1200	12,427,546		1,000,886	447,250		13,875,682
Family and Consumer Sciences	1300	3,465,276		419,680	86,911		3,971,867
Law	1400	152,263		5,237			157,500
Humanities(Letters)	1500	23,302,167		543,880	63,299		23,909,346
Library Science	1600	94,652		2,127			96,779
Mathematics	1700	11,442,089		277,054			11,719,143
Military Studies	1800	23,849		520			24,369
Physical Sciences	1900	8,925,746		540,537	40,817		9,507,100
Psychology	2000	5,057,632		115,887	67,408		5,240,927
Public and Protective Services	2100	5,976,932		1,544,710	418,516		7,940,158
Social Sciences	2200	15,969,696		419,371	100,963		16,490,030
Commercial Services	3000	1,836,537		126,667	179,098		2,142,302
Interdisciplinary Studies	4900	10,470,106		541,246	10,963		11,022,315
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		5,977,823				5,977,823
Sub-Total Instructional Activites		153,121,833	5,977,823	8,961,404	3,116,714		171,177,774
Total Expenditures for GF Activities*		153,121,833	189,147,897	86,102,357	20,005,086	10,817,755	459,194,928

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		41,481,176	14,463,770	1,768,060		57,713,006
Course and Curriculum Development	6020		4,219,139	27,747,950	174,238		32,141,327
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	45,700,315	42,211,720	1,942,298	0	89,854,333
Instructional Support Services	6100						
Learning Center	6110		1,356,697	51,075			1,407,772
Library	6120		4,943,199	179,614	707,249		5,830,062
Media	6130		1,549,328	131,977	26,450		1,707,755
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	7,849,224	362,666	733,699	0	8,945,589
Admissions and Records	6200		4,530,186	438,902	2,795		4,971,883
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		15,302,968	656,817	11,785		15,971,570
Matriculation and Student Assessment	6320		2,537,245	637,393			3,174,638
Transfer Programs	6330		688	7,052			7,740
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	17,840,901	1,301,262	11,785	0	19,153,948

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		4,642,131	298,803	19,827		4,960,761
Extended Opportunity Programs and Services (EOPS)	6430		4,546,748	282,272	39,945		4,868,965
Health Services	6440		3,201,905	1,218,660	16,270		4,436,835
Student Personnel Administration	6450		11,933,315	3,463,393	179,004		15,575,712
Financial Aid Administration	6460		5,185,057	1,077,362	44,371		6,306,790
Job Placement Services	6470		137,500	2,674			140,174
Veterans Services	6480		1,509,502	87,632			1,597,134
Miscellaneous Student Services	6490		39,590	448,399			487,989
Total Other Student Services		0	31,195,748	6,879,195	299,417	0	38,374,360
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		4,609,110	1,839,113	171,903		6,620,126
Custodial Services	6530		6,561,265	550,589	6,249		7,118,103
Grounds Maintenance and Repairs	6550		3,451,146	402,996	82,047		3,936,189
Utilities	6570			5,575,833			5,575,833
Other Operations and Maintenance of Plant	6590			73,403	1,375		74,778
Total Operation and Maintenance of Plant	6500	0	14,621,521	8,441,934	261,574	0	23,325,029
Planning, Policymaking and Coordinations	6600		8,695,901	3,265,035	1,960,702		13,921,638

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		7,448,215	1,533,589	30,333		9,012,137
Fiscal Operations	6720		7,053,663	1,653,146	96,716		8,803,525
Human Resources Management	6730		3,188,677	627,165	10,805		3,826,647
Noninstruct Staff Retirees' Benefits & Retirement *	6740		6,068,397				6,068,397
Staff Development	6750		108,454	60,029			168,483
Staff Diversity	6760			16,832			16,832
Logistical Services	6770		6,006,159	1,996,764	221,120		8,224,043
Management Information Systems	6780		8,883,529	3,335,300	5,700,475		17,919,304
Other General Institutional Support Services	6790		94,615	1,754			96,369
Total General Institutional Support Services	6700	0	38,851,709	9,224,579	6,059,449	0	54,135,737
Community Services & Economic Development	6800						
Community Recreation	6810		134,296				134,296
Community Service Classes	6820		2,155,472	485,876	2,470		2,643,818
Community Use of Facilities	6830		1,233,219	150,538	1,584		1,385,341
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	3,522,987	636,414	4,054	0	4,163,455

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 960 Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910			43,600			43,600
Child Development Centers	6920		59,085	6,539			65,624
Farm Operations	6930						0
Food Services	6940		16,073	287	37,990		54,350
Parking	6950		3,205,712	613,836	38,201		3,857,749
Student and Co-Curricular Activities	6960		4,075,495	314,839	45,323		4,435,657
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	7,356,365	979,101	121,514	0	8,456,980
Auxiliary Operations	7000						
Contract Education	7010		1,521,265	2,962,073	781,280		5,264,618
Other Auxiliary Operations	7090		1,483,952	238,649			1,722,601
Total Auxiliary Operations	7000	0	3,005,217	3,200,722	781,280	0	6,987,219

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 960 Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			199,423	4,709,805		4,909,228
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,985,063	1,985,063
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,985,063	1,985,063
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,551,117	1,551,117
Student Aid	7320					7,281,575	7,281,575
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,832,692	8,832,692
Sub-Total Non-Instructional Activites			183,170,074	77,140,953	16,888,372	10,817,755	288,017,154
Total Expenditures General Fund: activities *		153,121,833	189,147,897	86,102,357	20,005,086	10,817,755	459,194,928

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$277,833,982
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	30,526.94		
	2. 2024-2025 Second Period Actual FTES	32,090.54		
	3. 2024-2025 Population change factor (C2/C1)	1.0512		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$310,867,687
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$310,867,687
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$310,867,687
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			203,526,817
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			450,044
C.	Local Property taxes			85,026,356
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,857,131
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2025-2026 Appropriations Subject to Limit			\$290,860,348

For Actual Year: 2024-2025

Budget Year: 2025-2026

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	293,313	232,531	22,328,649	32,353,256	22,621,962	32,585,787
State Revenues	8600	221,217,292	211,552,331	98,875,931	140,762,103	320,093,223	352,314,434
Local Revenues	8800	104,601,621	107,845,891	13,300,020	16,210,497	117,901,641	124,056,388
Total Revenues		326,112,226	319,630,753	134,504,600	189,325,856	460,616,826	508,956,609
EXPENDITURES:							
Academic Salaries	1000	132,772,286	135,176,880	15,428,834	15,878,852	148,201,120	151,055,732
Classified Salaries	2000	55,066,273	63,344,114	26,294,146	30,499,585	81,360,419	93,843,699
Employee Benefits	3000	94,610,595	86,316,035	18,097,596	21,335,549	112,708,191	107,651,584
Supplies and Materials	4000	1,911,309	3,613,351	5,398,078	15,616,264	7,309,387	19,229,615
Other Operating Expenses and Services	5000	28,691,994	56,887,291	50,100,976	88,080,807	78,792,970	144,968,098
Capital Outlay	6000	4,493,982	4,465,461	15,511,104	20,916,827	20,005,086	25,382,288
Total Expenditures		317,546,439	349,803,132	130,830,734	192,327,884	448,377,173	542,131,016
Excess /(Deficiency) of Revenues over Expenditures		8,565,787	(30,172,379)	3,673,866	(3,002,028)	12,239,653	(33,174,407)
Other Financing Sources	8900	-4,303,734	-3,108,412	4,570,018	7,508,512	266,284	4,400,100
Other Outgo	7000	1,617,175	5,241,049	9,200,580	14,380,416	10,817,755	19,621,465
Net Increase/(Decrease) in Fund Balance		2,644,878	(38,521,840)	(956,696)	(9,873,932)	1,688,182	(48,395,772)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	76,075,183	78,720,061	15,099,968	14,143,272	91,175,151	92,863,333
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	76,075,183		15,099,968		91,175,151	
Ending Fund Balance, June 30		78,720,061	40,198,221	14,143,272	4,269,340	92,863,333	44,467,561

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2024-2025

Budget Year: 2025-2026

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	89,125					
Local Revenues	8800	29,802,659					
Total Revenues		29,891,784	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,647,764					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,647,764	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,647,764)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		12,244,020	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	41,770,779	54,014,799		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	41,770,779		0		0	
Ending Fund Balance, June 30		54,014,799	54,014,799	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						25,000
State Revenues	8600					168,767	96,000
Local Revenues	8800			3,156,808	3,176,695	1,964,153	1,895,000
Total Income		0	0	3,156,808	3,176,695	2,132,920	2,016,000
Expenditures							
Academic Salaries	1000					1,335,824	1,159,274
Classified Salaries	2000			1,408,209	1,513,262	483,873	497,720
Employee Benefits	3000			449,289	752,345	559,289	601,081
Supplies and Materials	4000			1,399,211	1,446,665	47,102	50,454
Other Operating Expenses and Services	5000			366,394	391,468	141,129	134,302
Capital Outlay	6000			52,206	50,830	1,760	17,985
Total Expenditures		0	0	3,675,309	4,154,570	2,568,977	2,460,816
Excess /(Deficiency) of Revenues over Expenditures		0	0	(518,501)	(977,875)	(436,057)	(444,816)
Other Financing Sources	8900			820,000	500,000	470,000	330,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	301,499	(477,875)	33,943	(114,816)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,553,181	3,854,680	1,229,187	1,263,130
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,553,181		1,229,187	
Ending Fund Balance, June 30		0	0	3,854,680	3,376,805	1,263,130	1,148,314

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
Description	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	28,422,743	40,994,396				
Local Revenues	8800	2,523,910	944,641			3,489,638	2,608,266
Total Income		30,946,653	41,939,037	0	0	3,489,638	2,608,266
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					54,776	575,532
Employee Benefits	3000					31,474	323,555
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	167,272	13,796			1,729,758	25,200
Capital Outlay	6000	48,221,864	61,079,074			27,583,223	391,584,506
Total Expenditures		48,389,136	61,092,870	0	0	29,399,231	392,508,793
Excess /(Deficiency) of Revenues over Expenditures		(17,442,483)	(19,153,833)	0	0	(25,909,593)	(389,900,527)
Other Financing Sources	8900					205,000,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(17,442,483)	(19,153,833)	0	0	179,090,407	(389,900,527)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	43,282,077	25,839,594		0	6,355,946	185,446,353
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	43,282,077		0		6,355,946	
Ending Fund Balance, June 30		25,839,594	6,685,761	0	0	185,446,353	(204,454,174)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	28,543,742	28,186,527				
Other Financing Sources	8900						
Total Income		28,543,742	28,186,527	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,053,215	1,065,115				
Employee Benefits	3000	573,270	601,540				
Supplies and Materials	4000	15,356	32,500				
Other Operating Expenses and Services	5000	24,737,645	27,995,002				
Capital Outlay	6000	22,130	631,424				
Total Expenditures		26,401,616	30,325,581	0	0		
Net Profit or Loss		2,142,126	(2,139,054)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,142,126	(2,139,054)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	12,748,254	14,890,380		0		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	12,748,254		0			
Ending Fund Balance, June 30		14,890,380	12,751,326	0	0		

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	2,128,453	2,020,000	122,238	115,000		
Total Income		2,128,453	2,020,000	122,238	115,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,954,140	2,907,441	175,496	116,965		
Capital Outlay	6000						
Total Expenditures		1,954,140	2,907,441	175,496	116,965	0	0
Excess /(Deficiency) of Revenues over Expenditures		174,313	(887,441)	(53,258)	(1,965)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		174,313	(887,441)	(53,258)	(1,965)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,618,827	1,793,140	55,223	1,965		0
Prior Years Adustrments	9020						
Adjusted Beginning Balance	9030	1,618,827		55,223		0	
Ending Fund Balance, June 30		1,793,140	905,699	1,965	0	0	0

For Actual Year: 2024-2025 Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	77,939,177	103,405,000				
State Revenues	8600	24,117,992	28,225,000				
Local Revenues	8800	1,456,202	1,450,000				
Total Income		103,513,371	133,080,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		103,513,371	133,080,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	103,802,736	133,080,000				
Net Increase/(Decrease) in Fund Balance		(289,365)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	921,357	631,992		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	921,357		0		0	
Ending Fund Balance, June 30		631,992	631,992	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2024-2025 Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	250,000
11	UNRESTRICTED SUBFUND	32	CAFETERIA FUND	820,000
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	470,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		6,494,420			2,938,352		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000		3,906,139		3,906,139			3,906,139
Employee Benefits	3000		2,588,281		2,588,281			2,588,281
Supplies & Materials	4000							
Software	4100				0	135		135
Books, Magazines, & Periodicals	4200				0	6,845		6,845
Instructional Supplies & Materials	4300				0	1,543,502		1,543,502
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,550,482		1,550,482
Other Operating Expenses and Services	5000				0	469,173		469,173
Capital Outlay	6000							
Library Books	6300				0	524,161		524,161
Equipment	6400							
Equipment - Additional	6410				0	394,536		394,536
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	918,697		918,697
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	6,494,420	0	6,494,420	2,938,352		9,432,772
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 960

Name: RIVERSIDE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		6,400,000			8,487,882		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000	5,732,542			5,732,542			5,732,542
Employee Benefits	3000	3,755,764			3,755,764			3,755,764
Supplies & Materials	4000							
Software	4100				0	41,943		41,943
Books, Magazines, & Periodicals	4200				0	11,352		11,352
Instructional Supplies & Materials	4300				0	7,506,461		7,506,461
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	7,559,756		7,559,756
Other Operating Expenses and Services	5000				0	457,466		457,466
Capital Outlay	6000							
Library Books	6300				0	470,660		470,660
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	470,660		470,660
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		9,488,306	0	0	9,488,306	8,487,882		17,976,188
Ending Balance					(3,088,306)	0		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 960

Name: RIVERSIDE

EPA Revenue	53,970,628
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	52,774,791	1,195,837	0	53,970,628
TOTAL		52,774,791	1,195,837	0	53,970,628

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 960

Name: RIVERSIDE

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	23,385,846	21,537,755	44,923,601	N/A	N/A
2025-2026	27,067,327	24,672,619	51,739,946	6,816,345	15.17%
2026-2027	27,879,347	25,502,844	53,382,191	1,642,245	3.17%
2027-2028	28,715,727	27,195,305	55,911,032	2,528,841	4.74%
2028-2029	29,577,199	27,724,898	57,302,097	1,391,065	2.49%
2029-2030	30,774,224	28,753,275	59,527,499	2,225,402	3.88%

Does the district have a plan to fund these expenses through 2029-30?

Yes

Explain Yes or No

The increase in pension expenses will be funded by general operations through FY 29/30. RCCD currently collects OPEB expenses based on payroll and makes monthly contributions to our CERBT account through CalPERS.

Does the district have an irrevocable trust?

Yes