Board of Trustees Regular Meeting (VII.D)

Meeting	October 20, 2026
Agenda Item	Consent Agenda Information (VII.D)
Subject	Consent Agenda Information - 2025-2026 CCFS-311 - Annual Financial and Budget Report
College/District	District
Funding	N/A
Recommended Action	Information Only

Background Narrative:

See the attached 2025-2026 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 2025-2026

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 2025-2026

Budget Financial Information – FY 2026-2027

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

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2025-2026)
(Budget Report for Fiscal Year 2026-2027)

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, September 18, 2026

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.

CALIFORNIA COMMUNITY COLLEGES | **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report | **The Current Expense of Education**

SUPPLEMENTAL DATA | **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 960 Name: RIVERSIDE

Academic Salaries	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	55,338,444	55,338,444		55,338,444
Other	1300	55,455,086	55,455,086		55,455,086
Total Instructional Salaries		110,793,530	110,793,530	0	110,793,530
Non-Instructional Salaries					
Contract or Regular	1200		24,057,834		24,057,834
Other	1400		3,607,082		3,607,082
Total Non-Instructional Salaries		0	27,664,916	0	27,664,916
Total Academic Salaries		110,793,530	138,458,446	0	138,458,446
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		45,964,750		45,964,750
Other	2300		3,319,375		3,319,375
Total Non-Instructional Salaries		0	49,284,125	0	49,284,125
Instructional Aides					
Regular Status	2200	3,135,393	3,135,393		3,135,393
Other	2400	476,896	476,896		476,896
Total Instructional Aides		3,612,289	3,612,289	0	3,612,289
Total Classified Salaries		3,612,289	52,896,414	0	52,896,414
Employee Benefits	3000	44,366,628	88,023,356		88,023,356
Supplies and Materials	4000		1,872,175		1,872,175
Other Operating Expenses	5000		31,484,323		31,484,323
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		158,772,447	312,734,714	0	312,734,714

CALIFORNIA COMMUNITY COLLEGES **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report **The Current Expense of Education**

SUPPLEMENTAL DATA **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 960 Name: RIVERSIDE

Exclusions		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Activities to Exclude	**TOP Code**				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900		1,354,687		1,354,687
Student Health Services Above Amount Collected	6441		108,807		108,807
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,653,012		1,653,012
Objects to Exclude	**Object Code**				
Rents and Leases	5060		1,232,178		1,232,178
Lottery Expenditures					
Academic Salaries	1000		6,142,338		6,142,338
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

CALIFORNIA COMMUNITY COLLEGES **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report **The Current Expense of Education**

SUPPLEMENTAL DATA **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 960 Name: RIVERSIDE

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities 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	10,491,022	0	10,491,022
Total for ECS 84362, 50% Law		158,772,447	302,243,692	0	302,243,692
Percent of CEE (Instructional Salary Cost / Total CEE)		52.53%	100.00%		
50% of Current Expense of Education			151,121,846		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		158,772,447	302,243,692	0	302,243,692
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		158,772,447	312,734,714	0	312,734,714
Capital Expenditures	6000	152,522	1,510,431	5,304,763	6,815,194
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		158,924,969	314,245,145	5,304,763	319,549,908

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026 District ID: 960 Name: RIVERSIDE

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	72,902,619	98,898,184	171,800,803
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120			0
Accounts Receivable	9130	27,460,804	14,699,514	42,160,318
Due from Other Funds	9140	1,727,941	213,776	1,941,717
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	300,021	45,434	345,455
TOTAL ASSETS		102,461,385	113,856,908	216,318,293
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	18,274,054	11,540,287	29,814,341
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	70,490	3,739	74,229
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,061,539	86,332,119	88,393,658
TOTAL LIABILITIES		20,406,083	97,876,145	118,282,228

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026 District ID: 960 Name: RIVERSIDE

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 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	82,055,302	15,980,763	98,036,065
Total Fund Balance		82,055,302	15,980,763	98,036,065
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		82,055,302	15,980,763	98,036,065
TOTAL LIABILITIES AND FUND EQUITY		102,461,385	113,856,908	216,318,293

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **20 Debt Service Funds:**

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET **29 Other Debt Service Fund**

For Year Ended June 30, 2026 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	78,274,428		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		78,274,428	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 **Governmental Funds Group**

Annual Financial and Budget Report **20 Debt Service Funds:**

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET **29 Other Debt Service Fund**

For Year Ended June 30, 2026 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	78,274,428		
Total Fund Balance		78,274,428	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		78,274,428	0	0
TOTAL LIABILITIES AND FUND EQUITY		78,274,428	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2026 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		3,640,882	1,201,251			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		448,818	359,795			
Due from Other Funds	9140		62,752	1,206			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		30,874				
Prepaid Items	9220						
TOTAL ASSETS		0	4,183,326	1,562,252	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		89,839	97,560			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		171,752	67,372			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	261,591	164,932	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2026 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	3,921,735	1,397,320	0	0	0
Total Fund Balance		0	3,921,735	1,397,320	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	3,921,735	1,397,320	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	4,183,326	1,562,252	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2026 District ID: 960 Name: RIVERSIDE

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	14,439,965		183,681,392
Cash With Fiscal Agents	9113	3,767		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	15,465,356		1,677,860
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		29,909,088	0	185,359,252
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,687,475		3,303,568
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			437
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	7,528,258		
TOTAL LIABILITIES		13,215,733	0	3,304,005

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2026 District ID: 960 Name: RIVERSIDE

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 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	16,693,355		182,055,247
Total Fund Balance		16,693,355	0	182,055,247
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		16,693,355	0	182,055,247
TOTAL LIABILITIES AND FUND EQUITY		29,909,088	0	185,359,252

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

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, 2026 District ID: 960 Name: RIVERSIDE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

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, 2026 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

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

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, 2026 District ID: 960 Name: RIVERSIDE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2026 District ID: 960 Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	37,249,718	
Cash With Fiscal Agents	9113	1,476,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	3,713,186	
Due from Other Funds	9140	26,837	
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		42,465,741	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2026 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	20,066,721	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,859	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	4,769,363	
Total Current Liabilities and Deferred Revenue		24,837,943	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	24,837,943	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2026 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	17,627,798	
Total Reserved Fund Balance		17,627,798	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		17,627,798	0
TOTAL LIABILITIES AND FUND EQUITY		42,465,741	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 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	3,506,457			2,083,058				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,587,557							
Accounts Receivable	9130								
Due from Other Funds	9140				57,807				
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		5,094,014	0	0	2,140,865	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	209,401			23,160				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	1,189,983			705,867				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		1,399,384	0	0	729,027	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	1,399,384	0	0	729,027	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 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
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	1,954,984							
Unassigned	9790	1,739,646			1,411,838				
Total Reserved Fund Balance		3,694,630	0	0	1,411,838	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		3,694,630	0	0	1,411,838	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,094,014	0	0	2,140,865	0	0	0	0

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

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		8,618,197	8,618,197
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		178,441	178,441
Student Financial Aid	8150	218,114	1,350,272	1,568,386
Veterans Education	8160		16,859	16,859
Vocational and Technical Education Act (VATEA)	8170		1,966,294	1,966,294
Other Federal Revenues	8190		8,841,590	8,841,590
Total Federal Revnues	8100	218,114	20,971,653	21,189,767
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	144,248,748		144,248,748
Other General Apportionment	8613	4,478,967		4,478,967
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		4,368,396	4,368,396
Disabled Students Programs and Services(DSPS)	8623		4,631,835	4,631,835
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,205,885	1,205,885
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		45,817,121	45,817,121

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

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	60,550,845		60,550,845
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652		38,189,714	38,189,714
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	401,584		401,584
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	2		2
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,142,338	3,886,395	10,028,733
State Mandated Costs	8685	1,141,234		1,141,234
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	10,414,940		10,414,940
Total State Revenues	8600	227,378,658	98,099,346	325,478,004

For Actual Year: 2025-2026 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	60,937,913		60,937,913
Tax Allocation, Supplemental Roll	8812	2,080,340		2,080,340
Tax Allocation, Unsecured Roll	8813	3,160,585		3,160,585
Prior Years Taxes	8816	1,278,905		1,278,905
Education Revenues Augmentation Fund (ERAF)	8817	(5,975,641)		(5,975,641)
Redevelopment Agency Funds - Pass Through	8818	3,424,745		3,424,745
Redevelopment Agency Funds - Residual	8819	19,253,091		19,253,091
Redevelopment Agency Funds - Asset Liquidation	8819.1	5,856		5,856
Contributions, Gifts, Grants, and Endowments	8820		454,854	454,854
Contract Services	8830			
Contract Instructional Services	8831	111,765		111,765
Other Contranct Services	8832			0
Sales and Commissions	8840	634,211		634,211
Rentals and Leases	8850	144,408	75,580	219,988
Interest and Investment Income	8860	4,980,021	923,166	5,903,187
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873	1,339,686		1,339,686
Enrollment	8874	11,738,899		11,738,899
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		2,525,841	2,525,841
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	32,504		32,504
Nonresident Tuition	8880	3,339,818	67,545	3,407,363
Parking Services and Public Transportation	8881		1,227,606	1,227,606
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	(777,229)	476,043	(301,186)
Other Local Revenues	8890	2,860,800	7,382,074	10,242,874
Total Local Revenues	8800	108,570,677	13,132,709	121,703,386
Total Revenues		336,167,449	132,203,708	468,371,157

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

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(1,849,681)	4,884,130	3,034,449
Total Other Financing Sources	8900	(1,849,681)	4,884,130	3,034,449
Total Revenues and Other Financing Sources		334,317,768	137,087,838	471,405,606

CALIFORNIA COMMUNITY COLLEGES **Expend by Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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						0
Architecture and Related Technologies	0200	101,512		1,952			103,464
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	10,118,931	5,094	544,721	79,208		10,747,954
Business and Management	0500	5,527,876		141,733	13,107		5,682,716
Media and Communications	0600	2,823,933		98,204	55,930		2,978,067
Information Technology	0700	4,338,436		171,181	22,594		4,532,211
Education	0800	11,055,389	929	1,271,486	18,956		12,346,760
Engineering and Industrial Technologies	0900	4,287,625	480	322,456	764,019		5,374,580
Fine and Applied Arts	1000	13,651,841	34,108	751,096	220,678		14,657,723
Foreign language	1100	3,867,267		92,781			3,960,048
Health	1200	12,936,802		1,116,340	852,424		14,905,566
Family and Consumer Sciences	1300	3,528,313		428,529	352		3,957,194
Law	1400	131,736		3,997			135,733
Humanities(Letters)	1500	24,479,398	106	562,377	1,020		25,042,901
Library Science	1600	121,740		2,595			124,335
Mathematics	1700	11,898,993	63,334	276,203	34,794		12,273,324
Military Studies	1800						0
Physical Sciences	1900	9,616,005	13,960	695,477	351,183		10,676,625
Psychology	2000	5,704,679		127,474	19,214		5,851,367
Public and Protective Services	2100	7,164,898		1,810,800	130,988		9,106,686
Social Sciences	2200	17,319,663		410,119	34,158		17,763,940
Commercial Services	3000	2,008,957	60	131,204	22,005		2,162,226
Interdisciplinary Studies	4900	10,479,851	26,151	577,376	314,208		11,397,586
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		1,354,687				1,354,687
Sub-Total Instructional Activites		161,163,845	1,498,909	9,538,101	2,934,838		175,135,693
Total Expenditures for GF Activities*		161,165,358	184,786,930	89,944,099	16,406,025	12,792,932	465,095,344

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

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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	72	41,446,926	16,897,270	1,641,693		59,985,961
Course and Curriculum Development	6020		3,876,106	22,427,880	19,900		26,323,886
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		72	45,323,032	39,325,150	1,661,593	0	86,309,847
Instructional Support Services	6100						
Learning Center	6110		1,501,357	49,363			1,550,720
Library	6120		4,951,522	188,735	532,975		5,673,232
Media	6130		1,529,979	99,791	5,306		1,635,076
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	7,982,858	337,889	538,281	0	8,859,028
Admissions and Records	6200		4,450,751	462,699	34,522		4,947,972
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		16,929,135	698,338	2,522		17,629,995
Matriculation and Student Assessment	6320		3,021,067	945,738	1,506		3,968,311
Transfer Programs	6330			5,237			5,237
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Couseling and Guidance		0	19,950,202	1,649,313	4,028	0	21,603,543

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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		4,670,561	300,237	64,300		5,035,098
Extended Opportunity Programs and Services (EOPS)	6430		4,889,184	318,481	6,677		5,214,342
Health Services	6440		3,126,805	1,144,067	144,732		4,415,604
Student Personnel Administration	6450		14,043,440	4,257,730	213,655		18,514,825
Financial Aid Administration	6460		4,993,241	1,002,695	19,278		6,015,214
Job Placement Services	6470		175,440	(126)			175,314
Veterans Services	6480		1,360,283	70,308	1,285		1,431,876
Miscellaneous Student Services	6490			531,006	6,126		537,132
Total Other Student Services		0	33,258,954	7,624,398	456,053	0	41,339,405
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		4,498,195	2,861,528	821,129		8,180,852
Custodial Services	6530		6,337,699	505,810	5,106		6,848,615
Grounds Maintenance and Repairs	6550		3,372,431	512,501	88,446		3,973,378
Utilities	6570			6,191,717			6,191,717
Other Operations and Maintenance of Plant	6590			65,521	16,757		82,278
Total Operation and Maintenance of Plant	6500	0	14,208,325	10,137,077	931,438	0	25,276,840
Planning, Policymaking and Coordinations	6600		9,431,623	4,293,181	457,393		14,182,197

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

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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		7,462,325	1,295,800	21,036		8,779,161
Fiscal Operations	6720		7,906,663	4,577,756	147,779		12,632,198
Human Resourses Management	6730		3,799,439	628,763	20,307		4,448,509
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,653,012				1,653,012
Staff Development	6750		57,620	75,173			132,793
Staff Diversity	6760			106,680	8,118		114,798
Logistical Services	6770		5,523,716	1,979,398	198,415		7,701,529
Management Information Systems	6780		9,501,405	2,624,787	198,642		12,324,834
Other General Institutional Support Services	6790		95,967	2,096			98,063
Total General Institutional Support Services	6700	0	36,000,147	11,290,453	594,297	0	47,884,897
Community Services & Economic Development	6800						
Community Recreation	6810		139,803				139,803
Community Service Classes	6820		1,810,944	122,964	13,724		1,947,632
Community Use of Facilities	6830		1,307,158	142,070	8,943		1,458,171
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	3,257,905	265,034	22,667	0	3,545,606

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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			26,100			26,100
Child Development Centers	6920		101,475	16,469			117,944
Farm Operations	6930						0
Food Services	6940		16,604	299	57,053		73,956
Parking	6950		2,983,937	740,250	27,851		3,752,038
Student and Co-Curricular Activities	6960		3,257,605	334,559	5,211		3,597,375
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	6,359,621	1,117,677	90,115	0	7,567,413
Auxiliary Operations	7000						
Contract Education	7010		1,646,850	3,575,610	759,904		5,982,364
Other Auxiliary Operations	7090	1,441	1,417,753	202,603			1,621,797
Total Auxiliary Operations	7000	1,441	3,064,603	3,778,213	759,904	0	7,604,161

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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			124,914	7,920,896		8,045,810
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,564,063	1,564,063
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,564,063	1,564,063
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,860,147	3,860,147
Student Aid	7320					7,368,722	7,368,722
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,228,869	11,228,869
Sub-Total Non-Instructional Activites		1,513	183,288,021	80,405,998	13,471,187	12,792,932	289,959,651
Total Expenditures General Fund: activities *		161,165,358	184,786,930	89,944,099	16,406,025	12,792,932	465,095,344

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

DISTRICT NAME: RIVERSIDE

I.	2026-2027 Appropriations Limit:				
	A.	2025-2026 Appropriations Limit:			$290,860,348
	B.	2026-2027 Price Factor:	1.0495		
	C.	Population factor:			
		1. 2024-2025 Second Period Actual FTES	32,090.54		
		2. 2025-2026 Second Period Actual FTES	33,668.61		
		3. 2025-2026 Population change factor (C2/C1)	1.0492		
	D.	2025-2026 Limit adjusted by inflation and population factors (A * B * C.3)			$320,276,626
	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)			$320,276,626
	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.	2026-2027 Appropriations Limit (D + E.3 - F.3)			$320,276,626
II.	2026-2027 Appropriations Subject to Limit:				
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			234,000,120
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			440,797
	C.	Local Property taxes			87,260,051
	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
	F.	Interest on proceeds of taxes			1,243,896
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
	H.	2026-2027 Appropriations Subject to Limit			$322,944,864

For Actual Year: 2025-2026 Budget Year: 2026-2027

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	218,114	232,531	20,971,653	18,567,089	21,189,767	18,799,620
State Revenues	8600	227,378,658	237,299,475	98,099,346	146,729,413	325,478,004	384,028,888
Local Revenues	8800	108,570,677	114,504,269	13,132,709	15,415,847	121,703,386	129,920,116
Total Revenues		336,167,449	352,036,275	132,203,708	180,712,349	468,371,157	532,748,624
EXPENDITURES:							
Academic Salaries	1000	139,832,942	142,605,218	15,329,816	13,202,369	155,162,758	155,807,587
Classified Salaries	2000	55,171,801	68,170,714	26,970,755	29,009,294	82,142,556	97,180,008
Employee Benefits	3000	89,953,817	90,666,466	18,693,157	19,135,174	108,646,974	109,801,640
Supplies and Materials	4000	1,973,818	3,738,753	5,177,678	14,141,631	7,151,496	17,880,384
Other Operating Expenses and Services	5000	32,121,783	62,666,160	50,670,820	93,377,185	82,792,603	156,043,345
Capital Outlay	6000	6,815,194	3,511,097	9,590,831	19,907,213	16,406,025	23,418,310
Total Expenditures		325,869,355	371,358,408	126,433,057	188,772,866	452,302,412	560,131,274
Excess /(Deficiency) of Revenues over Expenditures		10,298,094	(19,322,133)	5,770,651	(8,060,517)	16,068,745	(27,382,650)
Other Financing Sources	8900	-1,849,681	-3,783,656	4,884,130	8,151,311	3,034,449	4,367,655
Other Outgo	7000	3,975,642	5,208,604	8,817,290	11,526,239	12,792,932	16,734,843
Net Increase/(Decrease) in Fund Balance		4,472,771	(28,314,393)	1,837,491	(11,435,445)	6,310,262	(39,749,838)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	78,720,061	82,055,302	14,143,272	15,980,763	92,863,333	98,036,065
Prior Years Adustments	9020	(1,137,530)				(1,137,530)	
Adjusted Beginning Balance	9030	77,582,531		14,143,272		91,725,803	
Ending Fund Balance, June 30		82,055,302	53,740,909	15,980,763	4,545,318	98,036,065	58,286,227

For Actual Year: 2025-2026 Budget Year: 2026-2027

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	197,444					
Local Revenues	8800	50,178,191					
Total Revenues		50,375,635	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	26,116,006					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	26,116,006	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(26,116,006)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		24,259,629	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	54,014,799	78,274,428		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	54,014,799		0		0	
Ending Fund Balance, June 30		78,274,428	78,274,428	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					103,533	98,000
State Revenues	8600					180,453	115,000
Local Revenues	8800			3,301,682	3,317,492	2,031,855	2,030,000
Total Income		0	0	3,301,682	3,317,492	2,315,841	2,243,000
Expenditures							
Academic Salaries	1000					1,364,725	1,366,000
Classified Salaries	2000			1,359,237	1,592,736	466,519	532,628
Employee Benefits	3000			412,096	747,672	674,585	614,999
Supplies and Materials	4000			1,403,951	1,465,365	56,322	67,050
Other Operating Expenses and Services	5000			329,756	397,465	116,583	145,489
Capital Outlay	6000			54,587	45,830	3,615	19,508
Total Expenditures		0	0	3,559,627	4,249,068	2,682,349	2,745,674
Excess /(Deficiency) of Revenues over Expenditures		0	0	(257,945)	(931,576)	(366,508)	(502,674)
Other Financing Sources	8900			325,000	500,000	500,698	330,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	67,055	(431,576)	134,190	(172,674)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,854,680	3,921,735	1,263,130	1,397,320
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		3,854,680		1,263,130	
Ending Fund Balance, June 30		0	0	3,921,735	3,490,159	1,397,320	1,224,646

For Actual Year: 2025-2026 Budget Year: 2026-2027

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	23,224,740	27,479,824				
Local Revenues	8800	833,234	846,939			6,886,764	6,947,721
Total Income		24,057,974	28,326,763	0	0	6,886,764	6,947,721
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					340,073	859,914
Employee Benefits	3000					177,238	470,244
Supplies and Materials	4000	308					
Other Operating Expenses and Services	5000	33,093				2,395,784	1,161,189
Capital Outlay	6000	33,170,812	38,118,976			7,364,775	186,511,621
Total Expenditures		33,204,213	38,118,976	0	0	10,277,870	189,002,968
Excess /(Deficiency) of Revenues over Expenditures		(9,146,239)	(9,792,213)	0	0	(3,391,106)	(182,055,247)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(9,146,239)	(9,792,213)	0	0	(3,391,106)	(182,055,247)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	25,839,594	16,693,355		0	185,446,353	182,055,247
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	25,839,594		0		185,446,353	
Ending Fund Balance, June 30		16,693,355	6,901,142	0	0	182,055,247	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Enterprise Funds

Description	Object Code	FUND: 59 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				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2025-2026 Budget Year: 2026-2027

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	29,849,841	30,433,473				
Other Financing Sources	8900						
Total Income		29,849,841	30,433,473	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	897,564	1,140,186				
Employee Benefits	3000	491,312	635,480				
Supplies and Materials	4000	12,547	33,500				
Other Operating Expenses and Services	5000	25,495,177	29,669,468				
Capital Outlay	6000	215,823	672,224				
Total Expenditures		27,112,423	32,150,858	0	0		
Net Profit or Loss		2,737,418	(1,717,385)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,737,418	(1,717,385)	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	14,890,380	17,627,798		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	14,890,380		0			
Ending Fund Balance, June 30		17,627,798	15,910,413	0	0		

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	2,435,564	2,020,000	120,010	115,000		
Total Income		2,435,564	2,020,000	120,010	115,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	553,323	2,557,062				
Other Operating Expenses and Services	5000	1,935,735		121,975	115,000		
Capital Outlay	6000						
Total Expenditures		2,489,058	2,557,062	121,975	115,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(53,494)	(537,062)	(1,965)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(53,494)	(537,062)	(1,965)	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,793,140	1,739,646	1,965	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,793,140		1,965		0	
Ending Fund Balance, June 30		1,739,646	1,202,584	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	78,074,957	111,626,000				
State Revenues	8600	25,473,389	26,125,000				
Local Revenues	8800	1,474,649	1,450,000				
Total Income		105,022,995	139,201,000	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		105,022,995	139,201,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	104,243,149	139,201,000				
Net Increase/(Decrease) in Fund Balance		779,846	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	631,992	1,411,838		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	631,992		0		0	
Ending Fund Balance, June 30		1,411,838	1,411,838	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND 79 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
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

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

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,921,949
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	325,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	500,698

CALIFORNIA COMMUNITY COLLEGES — **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report — **Lottery Actual Report**

SUPPLEMENTAL DATA — L10 GENERAL FUND

For Actual Year: 2025-2026 Budget Year: 2026-2027 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	
Actual Fiscal Year Data					
State Lottery Proceeds:	8681	6,142,338		3,886,395	

		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		
	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)	Total
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000		3,588,310		3,588,310			3,588,310
Employee Benefits	3000		2,554,028		2,554,028			2,554,028
Supplies & Materials	4000							
Software	4100				0	2,058		2,058
Books, Magazines, & Periodicals	4200				0	6,497		6,497
Instructional Supplies & Materials	4300				0	1,653,687		1,653,687
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,662,242		1,662,242
Other Operating Expenses and Services	5000				0	630,681		630,681
Capital Outlay	6000							
Library Books	6300				0	526,814		526,814
Equipment	6400							
Equipment - Additional	6410				0	1,066,658		1,066,658
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	1,593,472		1,593,472
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	6,142,338	0	6,142,338	3,886,395		10,028,733
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES | **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report | **Lottery Budget Report**

SUPPLEMENTAL DATA | L10 GENERAL FUND

For Actual Year: 2025-2026 Budget Year: 2026-2027 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	6,870,000		7,590,397		

		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		6,109,002		6,109,002			6,109,002
Employee Benefits	3000		4,030,767		4,030,767			4,030,767
Supplies & Materials	4000							
Software	4100				0	63,921		63,921
Books, Magazines, & Periodicals	4200				0	8,852		8,852
Instructional Supplies & Materials	4300				0	6,029,842		6,029,842
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	6,102,615		6,102,615
Other Operating Expenses and Services	5000				0	459,261		459,261
Capital Outlay	6000							
Library Books	6300				0	520,660		520,660
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	520,660		520,660
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	10,139,769	0	10,139,769	7,082,536		17,222,305
Ending Balance					(3,269,769)	507,861		

Details of Education Protection Account

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

EPA Revenue	60,550,845

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	59,819,774	1,355,329	0	61,175,103
TOTAL		59,819,774	1,355,329	0	61,175,103

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 960 Name: RIVERSIDE

	STRS	PERS		Increase	
Fiscal Year	**Amount**	**Amount**	**Total**	**Amount**	**Rate**
2025-2026	23,798,205	20,621,538	44,419,743	N/A	N/A
2026-2027	28,010,473	25,042,247	53,052,720	8,632,977	19.43%
2027-2028	28,850,787	25,414,086	54,264,873	1,212,153	2.28%
2028-2029	29,716,311	24,612,565	54,328,876	64,003	0.12%
2029-2030	30,607,800	23,737,003	54,344,803	15,927	0.03%
2030-2031	31,526,034	24,449,113	55,975,147	1,630,344	3.00%

Does the district have a plan to fund these expenses through 2030-31?
Yes
Explain Yes or No
The increase in pension expenses will be funded by general operations through FY 30/31. 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