

Board of Trustees Regular Meeting (VII.B)

Meeting	December 9, 2025
Agenda Item	Consent Agenda Information (VII.B)
Subject	Consent Agenda Information - Monthly Financial Report for Month Ending - November 30, 2025
College/District	District
Funding	N/A
Recommended Action	Information Only

Background Narrative:

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

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

Attachment(s):

[Monthly Financial Report](#)

MONTHLY FINANCIAL REPORT
JULY 1, 2025 – NOVEMBER 30, 2025

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

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

Fund 11, Resource 1000 - General Operating - Unrestricted

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 325,719,388	\$ 318,704,286	\$ 318,704,286	\$ 87,705,029
Inter/Intrafund Transfer from:				
District Bookstore (Resource 1110)	345,804	530,373	530,373	36,040
Total Revenue	<u>\$ 326,065,192</u>	<u>\$ 319,234,659</u>	<u>\$ 319,234,659</u>	<u>\$ 87,741,069</u>
Expenditures				
Academic Salaries	\$ 132,747,315	\$ 135,158,466	\$ 135,030,713	\$ 49,752,323
Classified Salaries	55,004,832	63,268,864	63,727,491	23,778,199
Employee Benefits	94,571,527	86,267,137	86,290,274	26,919,935
Materials & Supplies	1,907,354	3,581,912	3,578,382	701,709
Services	28,500,290	56,199,625	55,112,432	11,863,635
Capital Outlay	4,493,758	4,465,461	5,202,173	1,300,900
Student Aid	77,175	18,049	18,049	1,161,600
Interfund Transfers for:				
Food Services (Resource 3200) ‡	725,000	500,000	500,000	0
Intrafund Transfers for:				
Parking (Resource 1050)	2,312,343	3,649,700	3,649,700	0
Student Health Services (Resource 1070)	250,000	100,000	100,000	25,000
Performance RCC (Resource 1090)	0	150,000	150,000	0
CSJCL (Resource 1120)	487,750	540,000	540,000	0
College Promise Pgrm (Resource 1190)	0	1,645,995	1,645,995	0
DSP&S Program (Resource 1190)	1,063,789	1,147,157	1,147,157	286,789
Federal Work Study (Resource 1190)	440,177	420,818	420,818	97,465
Veteran Services (Resource 1190)	4,842	4,842	4,842	4,842
Early Childhood Services (Resource 3300)	395,000	330,000	330,000	82,500
Total Expenditures	<u>\$ 322,981,152</u>	<u>\$ 357,448,026</u>	<u>\$ 357,448,026</u>	<u>\$ 115,974,897</u>
Revenues Over (Under) Expenditures	\$ 3,084,039	\$ (38,213,367)	\$ (38,213,367)	\$ (28,233,828)
Beginning Fund Balance	74,408,484	77,492,524	77,492,524	77,492,524
Ending Fund Balance	<u>\$ 77,492,524</u>	<u>\$ 39,279,157</u>	<u>\$ 39,279,157</u>	<u>\$ 49,258,696</u>
Ending Cash Balance				<u>\$ 57,692,330</u>

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

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

Fund 12, Resource 1050 - Parking

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 1,986,890	\$ 2,094,118	\$ 2,094,118	\$ 653,021
Intrafund Transfer from:				
General Operating (Resource 1000)	<u>2,312,343</u>	<u>3,649,700</u>	<u>3,649,700</u>	<u>900,750</u>
Total Revenue	<u>\$ 4,299,233</u>	<u>\$ 5,743,818</u>	<u>\$ 5,743,818</u>	<u>\$ 1,553,771</u>
Expenditures				
Classified Salaries	\$ 2,223,007	\$ 2,642,888	\$ 2,642,888	\$ 856,141
Employee Benefits	982,705	1,279,248	1,279,248	343,490
Materials & Supplies	31,099	34,000	34,000	5,552
Services	1,014,127	1,275,737	1,275,737	327,738
Capital Outlay	<u>38,201</u>	<u>229,281</u>	<u>229,281</u>	<u>0</u>
Total Expenditures	<u>\$ 4,289,139</u>	<u>\$ 5,461,154</u>	<u>\$ 5,461,154</u>	<u>\$ 1,532,921</u>
Revenues Over (Under) Expenditures	\$ 10,094	\$ 282,664	\$ 282,664	\$ 20,851
Beginning Fund Balance	<u>0</u>	<u>10,094</u>	<u>10,094</u>	<u>10,094</u>
Ending Fund Balance	<u>\$ 10,094</u>	<u>\$ 292,758</u>	<u>\$ 292,758</u>	<u>\$ 30,944</u>
Ending Cash Balance				<u>\$ (22,822)</u>

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

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

Fund 12, Resource 1070 - Student Health Services

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 2,466,022	\$ 2,682,095	\$ 2,682,095	\$ 151,312
Intrafund Transfer from:				
General Operating (Resource 1000)	250,000	100,000	100,000	25,000
Total Revenues	\$ 2,716,022	\$ 2,782,095	\$ 2,782,095	\$ 176,312
Expenditures				
Academic Salaries	\$ 571,954	\$ 721,864	\$ 721,864	\$ 154,442
Classified Salaries	811,512	940,247	940,247	355,725
Employee Benefits	697,992	746,849	748,081	203,929
Materials & Supplies	78,887	80,840	78,868	25,287
Services	290,834	222,433	224,173	124,886
Capital Outlay	8,965	17,913	16,913	3,364
Total Expenditures	\$ 2,460,144	\$ 2,730,146	\$ 2,730,146	\$ 867,633
Revenues Over (Under) Expenditures	\$ 255,877	\$ 51,949	\$ 51,949	\$ (691,321)
Beginning Fund Balance	2,492,373	2,748,250	2,748,250	2,748,250
Ending Fund Balance	\$ 2,748,250	\$ 2,800,199	\$ 2,800,199	\$ 2,056,929
Ending Cash Balance				\$ 1,682,321

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
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Performance Riverside is used to record the revenues and expenditures associated with Performance Riverside activities.

Fund 11, Resource 1090 - Performance Riverside

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 149,361	\$ 125,067	\$ 125,067	\$ 3,085
Intrafund Transfer from:				
Contractor-Operated				
Bookstore (Resource 1110)	130,000	0	0	0
General Operating (Resource 1000)	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Total Revenues	<u>\$ 279,361</u>	<u>\$ 125,067</u>	<u>\$ 125,067</u>	<u>\$ 3,085</u>
Expenditures				
Academic Salaries	\$ 24,975	\$ 18,414	\$ 18,414	\$ 0
Classified Salaries	61,409	70,681	70,681	25,830
Employee Benefits	39,062	46,480	46,480	11,726
Materials & Supplies	2,736	6,000	6,000	0
Services	<u>148,711</u>	<u>223,631</u>	<u>223,631</u>	<u>797</u>
Total Expenditures	<u>\$ 276,894</u>	<u>\$ 365,206</u>	<u>\$ 365,206</u>	<u>\$ 38,353</u>
Revenues Over (Under) Expenditures	\$ 2,468	\$ (240,139)	\$ (240,139)	\$ (35,268)
Beginning Fund Balance	<u>676,291</u>	<u>678,759</u>	<u>678,759</u>	<u>678,759</u>
Ending Fund Balance	<u>\$ 678,759</u>	<u>\$ 438,620</u>	<u>\$ 438,620</u>	<u>\$ 643,491</u>
Ending Cash Balance				<u>\$ 652,746</u>

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

Fund 11, Resource 1110 - Contractor-Operated Bookstore

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	<u>\$ 212,648</u>	<u>\$ 217,328</u>	<u>\$ 217,328</u>	<u>\$ 7,172</u>
Expenditures				
Services	\$ 43,600	\$ 26,100	\$ 26,100	\$ 6,525
Interfund Transfer to:				
Food Services (Resource 3200)	95,000	0	0	0
Riverside - Early Childhood Services (Resource 3300)	75,000	0	0	0
Intrafund Transfer to:				
Performance Riverside (Resource 1090)	130,000	0	0	0
General Operating (Resource 1000)	<u>345,804</u>	<u>530,373</u>	<u>530,373</u>	<u>36,040</u>
Total Expenditures	<u>\$ 689,404</u>	<u>\$ 556,473</u>	<u>\$ 556,473</u>	<u>\$ 42,565</u>
Revenues Over (Under) Expenditures	\$ (476,756)	\$ (339,145)	\$ (339,145)	\$ (35,393)
Beginning Fund Balance	<u>815,901</u>	<u>339,145</u>	<u>339,145</u>	<u>339,145</u>
Ending Fund Balance	<u><u>\$ 339,145</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 303,753</u></u>
Ending Cash Balance				<u><u>\$ 268,442</u></u>

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

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

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

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 25,324	\$ 5,260	\$ 5,260	\$ 0
Intrafund Transfer from:				
General Operating (Resource 1000)	<u>487,750</u>	<u>540,000</u>	<u>540,000</u>	<u>135,000</u>
Total Revenues	<u>\$ 513,074</u>	<u>\$ 545,260</u>	<u>\$ 545,260</u>	<u>\$ 135,000</u>
Expenditures				
Academic Salaries	\$ 196,138	\$ 198,066	\$ 198,066	\$ 82,581
Classified Salaries	94,842	100,980	100,980	41,316
Employee Benefits	131,750	118,783	118,783	40,999
Materials & Supplies	5,767	19,200	19,200	2,992
Services	58,847	67,821	67,821	25,854
Capital Outlay	<u>25,511</u>	<u>30,463</u>	<u>30,463</u>	<u>0</u>
Total Expenditures	<u>\$ 512,855</u>	<u>\$ 535,313</u>	<u>\$ 535,313</u>	<u>\$ 193,742</u>
Revenues Over (Under) Expenditures	\$ 219	\$ 9,947	\$ 9,947	\$ (58,742)
Beginning Fund Balance	<u>24,214</u>	<u>24,432</u>	<u>24,432</u>	<u>24,432</u>
Ending Fund Balance	<u>\$ 24,432</u>	<u>\$ 34,379</u>	<u>\$ 34,379</u>	<u>\$ (34,310)</u>
Ending Cash Balance				<u>\$ (22,509)</u>

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

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

Fund 12, Resource 1130 - Inland Empire Tech Bridge Center

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	<u>\$ 204,636</u>	<u>\$ 276,909</u>	<u>\$ 327,193</u>	<u>\$ 203,576</u>
Expenditures				
Classified Salaries	\$ 0	\$ 115,762	\$ 115,762	\$ 29,508
Employee Benefits	0	35,447	35,447	9,810
Materials & Supplies	0	9,640	9,640	528
Services	69,573	134,169	140,171	37,511
Capital Outlay	<u>6,992</u>	<u>8,650</u>	<u>52,932</u>	<u>33,475</u>
Total Expenditures	<u>\$ 76,566</u>	<u>\$ 303,668</u>	<u>\$ 353,952</u>	<u>\$ 110,596</u>
Revenues Over (Under) Expenditures	\$ 128,070	\$ (26,759)	\$ (26,759)	\$ 92,980
Beginning Fund Balance	<u>77,390</u>	<u>205,461</u>	<u>205,461</u>	<u>90,878</u>
Ending Fund Balance	<u><u>\$ 205,461</u></u>	<u><u>\$ 178,702</u></u>	<u><u>\$ 178,702</u></u>	<u><u>\$ 183,858</u></u>
Ending Cash Balance				<u><u>\$ 184,194</u></u>

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

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

Fund 11, Resource 1170 - Customized Solutions

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	<u>\$ 35,995</u>	<u>\$ 591,172</u>	<u>\$ 591,172</u>	<u>\$ 0</u>
Expenditures				
Classified Salaries	\$ 33	\$ 4,569	\$ 4,569	\$ 1,897
Employee Benefits	3	2,418	2,418	854
Materials & Supplies	1,219	25,439	25,439	16
Services	(611)	437,935	437,935	714
Capital Outlay	<u>223</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 868</u>	<u>\$ 470,361</u>	<u>\$ 470,361</u>	<u>\$ 3,480</u>
Revenues Over (Under) Expenditures	\$ 35,127	\$ 120,811	\$ 120,811	\$ (3,480)
Beginning Fund Balance	<u>174,506</u>	<u>209,633</u>	<u>209,633</u>	<u>209,633</u>
Ending Fund Balance	<u><u>\$ 209,633</u></u>	<u><u>\$ 330,444</u></u>	<u><u>\$ 330,444</u></u>	<u><u>\$ 206,152</u></u>
Ending Cash Balance				<u><u>\$ 206,189</u></u>

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

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

Fund 12, Resource 1180 - Redevelopment Pass-Through

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	<u>\$ 7,845,734</u>	<u>\$ 7,695,030</u>	<u>\$ 7,695,030</u>	<u>\$ 0</u>
Expenditures				
Classified Salaries	\$ 62,824	\$ 63,000	\$ 63,000	\$ 35,602
Employee Benefits	8,858	13,493	13,493	5,458
Services	1,121,075	1,377,986	1,377,986	504,969
Capital Outlay	5,904,288	13,281,409	13,281,409	2,116,566
Interest Payment	<u>1,985,063</u>	<u>3,151,375</u>	<u>3,151,375</u>	<u>614,531</u>
Total Expenditures	<u>\$ 9,082,108</u>	<u>\$ 17,887,263</u>	<u>\$ 17,887,263</u>	<u>\$ 3,277,126</u>
Revenues Over (Under) Expenditures	\$ (1,236,375)	\$ (10,192,233)	\$ (10,192,233)	\$ (3,277,126)
Beginning Fund Balance	<u>12,505,992</u>	<u>11,269,617</u>	<u>11,269,617</u>	<u>11,269,617</u>
Ending Fund Balance	<u><u>\$ 11,269,617</u></u>	<u><u>\$ 1,077,384</u></u>	<u><u>\$ 1,077,384</u></u>	<u><u>\$ 7,992,491</u></u>
Ending Cash Balance				<u><u>\$ 7,992,491</u></u>

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

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

Fund 12, Resource 1190 - Grants and Categorical Programs

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 121,975,995	\$ 176,572,444	\$ 221,924,587	\$ 128,922,137
Intrafund Transfers from:				
RCC PSLS Funding (Resource 1190, to 841)	11,117	0	0	0
General Operating (Resource 1000)				
For College Promise Program	0	1,645,995	1,645,995	0
For DSP&S	1,063,789	1,147,157	1,147,157	286,789
For Federal Work Study	440,177	420,818	420,818	97,465
For Veteran Services	4,842	4,842	4,842	4,842
Total Revenues	<u>\$ 123,495,920</u>	<u>\$ 179,791,256</u>	<u>\$ 225,143,399</u>	<u>\$ 129,311,234</u>
Expenditures				
Academic Salaries	\$ 14,587,317	\$ 14,958,922	\$ 17,004,476	\$ 5,961,566
Classified Salaries	23,087,315	26,636,708	28,538,843	9,434,125
Employee Benefits	16,254,696	19,141,729	20,361,429	5,481,732
Materials & Supplies	5,277,406	15,472,584	15,996,021	1,414,044
Services	47,546,523	85,002,661	122,149,689	19,955,627
Capital Outlay	9,527,145	7,349,111	8,648,110	2,246,076
Student Grants (Financial, Book, Meal, Transportation)	7,204,400	11,229,541	12,444,831	1,910,554
Interfund Transfer to:				
RCC PSLS (Resource 1190, Function 268 to 841)	11,117	0	0	0
State Construction & Sched. Maintenance (4100)	0	0	0	0
Total Expenditures	<u>\$ 123,495,920</u>	<u>\$ 179,791,256</u>	<u>\$ 225,143,399</u>	<u>\$ 46,403,724</u>
Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 82,907,510
Beginning Fund Balance	0	0	0	0
Ending Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 82,907,510</u>
Ending Cash Balance				<u>\$ 78,233,597</u>

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

Fund 32, Resource 3200 - Food Services

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 3,156,808	\$ 3,176,695	\$ 3,176,695	\$ 448,717
Interfund Transfers from:				
Contractor-Operated				
Bookstore (Resource 1110)	95,000	0	0	0
General Operating (Resource 1000)	<u>725,000</u>	<u>500,000</u>	<u>500,000</u>	<u>125,000</u>
Total Revenues	<u>\$ 3,976,808</u>	<u>\$ 3,676,695</u>	<u>\$ 3,676,695</u>	<u>\$ 573,717</u>
Expenditures				
Classified Salaries	\$ 1,408,209	\$ 1,513,262	\$ 1,513,262	\$ 494,109
Employee Benefits	449,289	752,345	752,345	132,249
Materials & Supplies	1,399,211	1,446,665	1,446,665	545,770
Services	366,394	391,468	391,468	94,927
Capital Outlay	<u>52,206</u>	<u>50,830</u>	<u>50,830</u>	<u>5,937</u>
Total Expenditures	<u>\$ 3,675,309</u>	<u>\$ 4,154,570</u>	<u>\$ 4,154,570</u>	<u>\$ 1,272,992</u>
Revenues Over (Under) Expenditures	\$ 301,499	\$ (477,875)	\$ (477,875)	\$ (699,275)
Beginning Fund Balance	<u>3,553,181</u>	<u>3,854,680</u>	<u>3,854,680</u>	<u>3,854,680</u>
Ending Fund Balance	<u>\$ 3,854,680</u>	<u>\$ 3,376,805</u>	<u>\$ 3,376,805</u>	<u>\$ 3,155,405</u>
Ending Cash Balance				<u>\$ 3,061,104</u>

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

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

Fund 33, Resource 3300 - Child Care

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	\$ 2,132,921	\$ 2,016,000	\$ 2,016,000	\$ 578,101
Interfund Transfers from:				
Contractor-Operated				
Bookstore (Resource 1110)	75,000	0	0	0
General Operating (Resource 1000)	<u>395,000</u>	<u>330,000</u>	<u>330,000</u>	<u>82,500</u>
Total Revenues	<u>\$ 2,602,921</u>	<u>\$ 2,346,000</u>	<u>\$ 2,346,000</u>	<u>\$ 660,601</u>
Expenditures				
Academic Salaries	\$ 1,335,824	\$ 1,159,274	\$ 1,159,274	\$ 407,352
Classified Salaries	483,873	497,720	497,720	196,221
Employee Benefits	559,289	601,081	601,081	190,525
Materials & Supplies	47,102	50,454	50,454	19,133
Services	141,128	134,302	134,302	45,481
Capital Outlay	<u>1,760</u>	<u>17,985</u>	<u>17,985</u>	<u>1,043</u>
Total Expenditures	<u>\$ 2,568,977</u>	<u>\$ 2,460,816</u>	<u>\$ 2,460,816</u>	<u>\$ 859,755</u>
Revenues Over (Under) Expenditures	\$ 33,944	\$ (114,816)	\$ (114,816)	\$ (199,154)
Beginning Fund Balance	<u>\$ 1,229,187</u>	<u>1,263,130</u>	<u>1,263,130</u>	<u>\$ 1,263,130</u>
Ending Fund Balance	<u><u>\$ 1,263,130</u></u>	<u><u>\$ 1,148,314</u></u>	<u><u>\$ 1,148,314</u></u>	<u><u>\$ 1,063,977</u></u>
Ending Cash Balance				<u><u>\$ 1,021,988</u></u>

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

Fund 41, Resource 4100 - State Construction & Scheduled Maintenance

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	<u>\$ 29,721,423</u>	<u>\$ 40,994,396</u>	<u>\$ 40,994,396</u>	<u>\$ 7,566,582</u>
Expenditures				
Services	<u>\$ 104,997</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Capital Outlay	<u>28,627,078</u>	<u>50,360,353</u>	<u>50,360,353</u>	<u>4,543,906</u>
Total Expenditures	<u>\$ 28,732,074</u>	<u>\$ 50,360,353</u>	<u>\$ 50,360,353</u>	<u>\$ 4,543,906</u>
Revenues Over (Under) Expenditures	<u>\$ 989,349</u>	<u>\$ (9,365,957)</u>	<u>\$ (9,365,957)</u>	<u>\$ 3,022,676</u>
Beginning Fund Balance	<u>8,376,608</u>	<u>9,365,957</u>	<u>9,365,957</u>	<u>9,365,957</u>
Ending Fund Balance	<u><u>\$ 9,365,957</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 12,388,632</u></u>
Ending Cash Balance				<u><u>\$ 12,342,737</u></u>

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La Sierra Capital is used to account for the revenues and expenses associated with the District's La Sierra Property.

Fund 41, Resource 4130 - La Sierra Capital

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

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

Fund 41, Resource 4131 - Spruce Street Capital Fund

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

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

Fund 41, Resource 4132 - Districtwide Solar Project

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	<u>\$ 751,359</u>	<u>\$ 570,462</u>	<u>\$ 570,462</u>	<u>\$ 0</u>
Expenditures				
Services	\$ 62,275	\$ 13,796	\$ 13,796	\$ 7,084
Capital Outlay	<u>19,594,787</u>	<u>10,718,721</u>	<u>10,718,721</u>	<u>2,192,710</u>
Total Expenditures	<u>\$ 19,657,062</u>	<u>\$ 10,732,517</u>	<u>\$ 10,732,517</u>	<u>\$ 2,199,793</u>
Revenues Over (Under) Expenditures	\$ (18,905,703)	\$ (10,162,055)	\$ (10,162,055)	\$ (2,199,793)
Beginning Fund Balance	<u>29,067,759</u>	<u>10,162,055</u>	<u>10,162,055</u>	<u>10,162,055</u>
Ending Fund Balance	<u><u>\$ 10,162,055</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 7,962,262</u></u>
Ending Cash Balance				<u><u>\$ 9,305,681</u></u>

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

Fund 43, Resource 4320 - GO Bond Series 2025A

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenue				
Interest Income	\$ 3,208,878	\$ 2,608,266	\$ 2,608,266	\$ 128,388
Proceeds from Bond Sale	<u>205,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>\$ 208,208,878</u>	<u>\$ 2,608,266</u>	<u>\$ 2,608,266</u>	<u>\$ 128,388</u>
Expenditures				
Classified Salaries	\$ 0	\$ 575,532	\$ 575,532	\$ 25,846
Employee Benefits	0	323,555	323,555	15,415
Services	1,636,615	25,200	25,200	156,330
Capital Outlay	<u>21,125,909</u>	<u>391,584,506</u>	<u>391,584,506</u>	<u>1,347,720</u>
Total Expenditures	<u>\$ 22,762,524</u>	<u>\$ 392,508,793</u>	<u>\$ 392,508,793</u>	<u>\$ 1,545,311</u>
Revenues Over (Under) Expenditures	\$ 185,446,353	\$ (389,900,527)	\$ (389,900,527)	\$ (1,416,924)
Beginning Fund Balance	<u>0</u>	<u>185,446,353</u>	<u>185,446,353</u>	<u>185,446,353</u>
Ending Fund Balance	<u>\$ 185,446,353</u>	<u>\$ (204,454,174)</u>	<u>\$ (204,454,174)</u>	<u>\$ 184,029,430</u>
Ending Cash Balance				<u>\$ 182,264,383</u>

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

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

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	<u>\$ 18,028,113</u>	<u>\$ 18,188,857</u>	<u>\$ 18,188,857</u>	<u>\$ 8,175,094</u>
Expenditures				
Classified Salaries	\$ 131,992	\$ 135,005	\$ 135,005	\$ 59,339
Employee Benefits	65,030	62,585	62,585	24,627
Services	<u>18,263,441</u>	<u>20,443,593</u>	<u>20,443,593</u>	<u>8,118,921</u>
Total Expenditures	<u>\$ 18,460,464</u>	<u>\$ 20,641,183</u>	<u>\$ 20,641,183</u>	<u>\$ 8,202,887</u>
Revenues Over (Under) Expenditures	\$ (432,350)	\$ (2,452,326)	\$ (2,452,326)	\$ (27,793)
Beginning Fund Balance	<u>9,291,969</u>	<u>8,859,619</u>	<u>8,859,619</u>	<u>8,859,619</u>
Ending Fund Balance	<u>\$ 8,859,619</u>	<u>\$ 6,407,293</u>	<u>\$ 6,407,293</u>	<u>\$ 8,831,826</u>
Ending Cash Balance				<u>\$ 17,795,753</u>

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

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

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	<u>\$ 4,379,380</u>	<u>\$ 3,763,043</u>	<u>\$ 3,763,043</u>	<u>\$ 1,495,005</u>
Expenditures				
Classified Salaries	\$ 647,139	\$ 653,436	\$ 653,436	\$ 257,816
Employee Benefits	354,976	376,643	376,643	110,251
Materials & Supplies	12,948	22,500	22,500	3,398
Services	1,596,474	2,593,003	2,593,003	384,418
Capital Outlay	<u>21,893</u>	<u>631,424</u>	<u>631,424</u>	<u>0</u>
Total Expenditures	<u>\$ 2,633,430</u>	<u>\$ 4,277,006</u>	<u>\$ 4,277,006</u>	<u>\$ 755,883</u>
Revenues Over (Under) Expenditures	\$ 1,745,951	\$ (513,963)	\$ (513,963)	\$ 739,122
Beginning Fund Balance	<u>4,667,190</u>	<u>6,413,141</u>	<u>6,413,141</u>	<u>6,413,141</u>
Ending Fund Balance	<u><u>\$ 6,413,141</u></u>	<u><u>\$ 5,899,178</u></u>	<u><u>\$ 5,899,178</u></u>	<u><u>\$ 7,152,263</u></u>
Ending Cash Balance				<u><u>\$ 11,592,856</u></u>

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

Fund 61, Resource 6120 - Self-Insured General Liability

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	<u>\$ 6,136,249</u>	<u>\$ 6,234,627</u>	<u>\$ 6,234,627</u>	<u>\$ 1,767,281</u>
Expenditures				
Classified Salaries	\$ 274,084	\$ 276,674	\$ 276,674	\$ 108,590
Employee Benefits	153,264	162,312	162,312	47,642
Materials & Supplies	2,409	10,000	10,000	234
Services	4,877,731	4,958,406	4,958,406	464,034
Capital Outlay	<u>236</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 5,307,724</u>	<u>\$ 5,407,392</u>	<u>\$ 5,407,392</u>	<u>\$ 620,500</u>
Revenues Over (Under) Expenditures	\$ 828,525	\$ 827,235	\$ 827,235	\$ 1,146,781
Beginning Fund Balance	<u>(1,210,905)</u>	<u>(382,380)</u>	<u>(382,380)</u>	<u>(382,380)</u>
Ending Fund Balance	<u>\$ (382,380)</u>	<u>\$ 444,855</u>	<u>\$ 444,855</u>	<u>\$ 764,402</u>
Ending Cash Balance				<u>\$ 2,647,523</u>

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

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

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	<u>\$ 1,155,603</u>	<u>\$ 1,099,282</u>	<u>\$ 1,099,282</u>	<u>\$ 687,019</u>
Expenditures				
Services	<u>\$ 5,180</u>	<u>\$ 5,300</u>	<u>\$ 5,300</u>	<u>\$ 2,050</u>
Total Expenditures	<u>\$ 5,180</u>	<u>\$ 5,300</u>	<u>\$ 5,300</u>	<u>\$ 2,050</u>
Revenues Over (Under) Expenditures	<u>\$ 1,150,423</u>	<u>\$ 1,093,982</u>	<u>\$ 1,093,982</u>	<u>\$ 684,969</u>
Beginning Fund Balance	<u>4,812,643</u>	<u>5,963,066</u>	<u>5,963,066</u>	<u>5,963,066</u>
Ending Fund Balance	<u><u>\$ 5,963,066</u></u>	<u><u>\$ 7,057,048</u></u>	<u><u>\$ 7,057,048</u></u>	<u><u>\$ 6,648,035</u></u>
Ending Cash Balance				<u><u>\$ 6,648,035</u></u>

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

Associated Students of RCCD

	Prior Year Actuals <u>7/1/24 to 6/30/25</u>	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	\$ 2,128,453	\$ 1,534,901	\$ 1,534,901	\$ 103,150
Expenditures				
Materials & Supplies	\$ 1,954,140	\$ 1,175,808	\$ 1,175,808	\$ 628,718
Total Expenditures	\$ 1,954,140	\$ 1,175,808	\$ 1,175,808	\$ 628,718
Revenues Over (Under) Expenditures	\$ 174,312	\$ 359,093	\$ 359,093	\$ (525,568)
Beginning Fund Balance	1,618,827	1,793,140	1,793,140	1,793,140
Ending Fund Balance	<u>\$ 1,793,140</u>	<u>\$ 2,152,233</u>	<u>\$ 2,152,233</u>	<u>\$ 1,267,571</u>
ASRCCD Trust Fund Ending Balance				<u>\$ 2,361,879</u>
Ending Cash Balance				<u>\$ 3,466,882</u>

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

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

	<u>Student Financial Aid</u>			
	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	<u>\$ 102,842,993</u>	<u>\$ 94,775,000</u>	<u>\$ 94,775,000</u>	<u>\$ 59,089,398</u>
Expenditures				
Scholarships and Grant Reimbursements	<u>\$ 102,717,588</u>	<u>\$ 94,908,695</u>	<u>\$ 94,908,695</u>	<u>\$ 54,817,636</u>
Total Expenditures	<u>\$ 102,717,588</u>	<u>\$ 94,908,695</u>	<u>\$ 94,908,695</u>	<u>\$ 54,817,636</u>
Revenues Over (Under) Expenditures	\$ 125,405	\$ (133,695)	\$ (133,695)	\$ 4,271,762
Beginning Fund Balance	<u>3,216,592</u>	<u>3,341,997</u>	<u>3,341,997</u>	<u>3,341,997</u>
Ending Fund Balance	<u><u>\$ 3,341,997</u></u>	<u><u>\$ 3,208,302</u></u>	<u><u>\$ 3,208,302</u></u>	<u><u>\$ 7,613,759</u></u>
Ending Cash Balance				<u><u>\$ 5,574,930</u></u>

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

RCCD Development Corporation

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