Board of Trustees Regular Meeting (VII.B)

Meeting	November 18, 2025
Agenda Item	Consent Agenda Information (VII.B)
Subject	Consent Agenda Information - Monthly Financial Report for Month Ending - October 31, 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 October 31, 2025.

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

Attachment(s):

Monthy Financial Report

MONTHLY FINANCIAL REPORT
JULY 1, 2025 – OCTOBER 31, 2025

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED October 31, 2025

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

Fund 11, Resource 1000 - General Operating - Unrestricted

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 325,719,388	$ 318,704,286	$ 318,704,286	$ 73,706,764
Inter/Intrafund Transfer from:				
District Bookstore (Resource 1110)	345,804	530,373	530,373	0
Total Revenue	$ 326,065,192	$ 319,234,659	$ 319,234,659	$ 73,706,764
Expenditures				
Academic Salaries	$ 132,747,315	$ 135,158,466	$ 135,030,713	$ 41,557,427
Classified Salaries	55,004,832	63,268,864	63,860,371	19,047,127
Employee Benefits	94,571,527	86,267,137	86,290,274	20,238,669
Materials & Supplies	1,907,354	3,581,912	3,581,578	615,437
Services	28,500,290	56,199,625	55,116,662	9,495,996
Capital Outlay	4,493,758	4,465,461	5,061,867	1,229,198
Student Aid	77,175	18,049	18,049	850
Interfund Transfers for:				
Food Services (Resource 3200) ‡	725,000	500,000	500,000	0
Intrafund Transfers for:				
Parking (Resource 1050)	2,312,343	3,649,700	3,649,700	0
Student Health Services (Resource 1070)	250,000	100,000	100,000	0
Performance RCC (Resource 1090)	0	150,000	150,000	0
CSJCL (Resource 1120)	487,750	540,000	540,000	0
College Promise Pgrm (Resource 1190)	0	1,645,995	1,645,995	0
DSP&S Program (Resource 1190)	1,063,789	1,147,157	1,147,157	0
Federal Work Study (Resource 1190)	440,177	420,818	420,818	13,951
Veteran Services (Resource 1190)	4,842	4,842	4,842	0
Early Childhood Services (Resource 3300)	395,000	330,000	330,000	0
Total Expenditures	$ 322,981,152	$ 357,448,026	$ 357,448,026	$ 92,198,654
Revenues Over (Under) Expenditures	$ 3,084,039	$ (38,213,367)	$ (38,213,367)	$ (18,491,890)
Beginning Fund Balance	74,408,484	77,492,524	77,492,524	77,492,524
Ending Fund Balance	$ 77,492,524	$ 39,279,157	$ 39,279,157	$ 59,000,634
Ending Cash Balance				$ 67,433,148

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED October 31, 2025

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

Fund 12, Resource 1050 - Parking

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 1,986,890	$ 2,094,118	$ 2,094,118	$ 415,329
Intrafund Transfer from:				
General Operating (Resource 1000)	2,312,343	3,649,700	3,649,700	0
Total Revenue	$ 4,299,233	$ 5,743,818	$ 5,743,818	$ 415,329
Expenditures				
Classified Salaries	$ 2,223,007	$ 2,642,888	$ 2,642,888	$ 691,431
Employee Benefits	982,705	1,279,248	1,279,248	263,093
Materials & Supplies	31,099	34,000	34,000	3,676
Services	1,014,127	1,275,737	1,275,737	108,821
Capital Outlay	38,201	229,281	229,281	0
Total Expenditures	$ 4,289,139	$ 5,461,154	$ 5,461,154	$ 1,067,021
Revenues Over (Under) Expenditures	$ 10,094	$ 282,664	$ 282,664	$ (651,693)
Beginning Fund Balance	0	10,094	10,094	10,094
Ending Fund Balance	$ 10,094	$ 292,758	$ 292,758	$ (641,599)
Ending Cash Balance				$ (695,365)

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED October 31, 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	$ 140,111
Intrafund Transfer from:				
General Operating (Resource 1000)	250,000	100,000	100,000	0
Total Revenues	$ 2,716,022	$ 2,782,095	$ 2,782,095	$ 140,111
Expenditures				
Academic Salaries	$ 571,954	$ 721,864	$ 721,864	$ 109,567
Classified Salaries	811,512	940,247	940,247	286,547
Employee Benefits	697,992	746,849	747,154	150,362
Materials & Supplies	78,887	80,840	78,868	22,911
Services	290,834	222,433	225,100	118,890
Capital Outlay	8,965	17,913	16,913	3,364
Total Expenditures	$ 2,460,144	$ 2,730,146	$ 2,730,146	$ 691,641
Revenues Over (Under) Expenditures	$ 255,877	$ 51,949	$ 51,949	$ (551,530)
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	$ 2,196,720
Ending Cash Balance				$ 1,822,112

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED October 31, 2025

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

Fund 11, Resource 1090 - Performance Riverside

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 149,361	$ 125,067	$ 125,067	$ 2,999
Intrafund Transfer from:				
Contractor-Operated				
Bookstore (Resource 1110)	130,000	0	0	0
General Operating (Resource 1000)	0	150,000	150,000	0
Total Revenues	$ 279,361	$ 125,067	$ 125,067	$ 2,999
Expenditures				
Academic Salaries	$ 24,975	$ 18,414	$ 18,414	$ 0
Classified Salaries	61,409	70,681	70,681	19,489
Employee Benefits	39,062	46,480	46,480	8,547
Materials & Supplies	2,736	6,000	6,000	0
Services	148,711	223,631	223,631	456
Total Expenditures	$ 276,894	$ 365,206	$ 365,206	$ 28,492
Revenues Over (Under) Expenditures	$ 2,468	$ (240,139)	$ (240,139)	$ (25,493)
Beginning Fund Balance	676,291	678,759	678,759	678,759
Ending Fund Balance	$ 678,759	$ 438,620	$ 438,620	$ 653,266
Ending Cash Balance				$ 662,521

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED October 31, 2025

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

Fund 11, Resource 1110 - Contractor-Operated Bookstore

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

RIVERSIDE COMMUNITY COLLEGE DISTRICT
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FOR THE PERIOD ENDED October 31, 2025

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

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

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 25,324	$ 5,260	$ 5,260	$ 0
Intrafund Transfer from:				
General Operating (Resource 1000)	487,750	540,000	540,000	0
Total Revenues	$ 513,074	$ 545,260	$ 545,260	$ 0
Expenditures				
Academic Salaries	$ 196,138	$ 198,066	$ 198,066	$ 66,075
Classified Salaries	94,842	100,980	100,980	32,749
Employee Benefits	131,750	118,783	118,783	30,096
Materials & Supplies	5,767	19,200	19,200	2,721
Services	58,847	67,821	67,821	20,990
Capital Outlay	25,511	30,463	30,463	0
Total Expenditures	$ 512,855	$ 535,313	$ 535,313	$ 152,630
Revenues Over (Under) Expenditures	$ 219	$ 9,947	$ 9,947	$ (152,630)
Beginning Fund Balance	24,214	24,432	24,432	24,432
Ending Fund Balance	$ 24,432	$ 34,379	$ 34,379	$ (128,198)
Ending Cash Balance				$ (116,396)

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

Fund 12, Resource 1130 - Inland Empire Tech Bridge Center

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 204,636	$ 276,909	$ 276,909	$ 181,087
Expenditures				
Classified Salaries	$ 0	$ 115,762	$ 115,762	$ 18,159
Employee Benefits	0	35,447	35,447	6,169
Materials & Supplies	0	9,640	9,640	461
Services	69,573	134,169	135,171	30,988
Capital Outlay	6,992	8,650	7,648	0
Total Expenditures	$ 76,566	$ 303,668	$ 303,668	$ 55,543
Revenues Over (Under) Expenditures	$ 128,070	$ (26,759)	$ (26,759)	$ 125,544
Beginning Fund Balance	77,390	205,461	205,461	90,878
Ending Fund Balance	$ 205,461	$ 178,702	$ 178,702	$ 216,422
Ending Cash Balance				$ 216,759

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED October 31, 2025

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

Fund 11, Resource 1170 - Customized Solutions

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 35,995	$ 591,172	$ 591,172	$ 0
Expenditures				
Classified Salaries	$ 33	$ 4,569	$ 4,569	$ 1,516
Employee Benefits	3	2,418	2,418	641
Materials & Supplies	1,219	25,439	25,439	16
Services	(611)	437,935	437,935	467
Capital Outlay	223	0	0	0
Total Expenditures	$ 868	$ 470,361	$ 470,361	$ 2,640
Revenues Over (Under) Expenditures	$ 35,127	$ 120,811	$ 120,811	$ (2,640)
Beginning Fund Balance	174,506	209,633	209,633	209,633
Ending Fund Balance	$ 209,633	$ 330,444	$ 330,444	$ 206,993
Ending Cash Balance				$ 207,030

RIVERSIDE COMMUNITY COLLEGE DISTRICT
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FOR THE PERIOD ENDED October 31, 2025

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

Fund 12, Resource 1180 - Redevelopment Pass-Through

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 7,845,734	$ 7,695,030	$ 7,695,030	$ 0
Expenditures				
Classified Salaries	$ 62,824	$ 63,000	$ 63,000	$ 31,119
Employee Benefits	8,858	13,493	13,493	4,482
Services	1,121,075	1,377,986	1,377,986	407,912
Capital Outlay	5,904,288	13,281,409	13,281,409	1,688,996
Interest Payment	1,985,063	3,151,375	3,151,375	0
Total Expenditures	$ 9,082,108	$ 17,887,263	$ 17,887,263	$ 2,132,509
Revenues Over (Under) Expenditures	$ (1,236,375)	$ (10,192,233)	$ (10,192,233)	$ (2,132,509)
Beginning Fund Balance	12,505,992	11,269,617	11,269,617	11,269,617
Ending Fund Balance	$ 11,269,617	$ 1,077,384	$ 1,077,384	$ 9,137,109
Ending Cash Balance				$ 9,137,109

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED October 31, 2025

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

Fund 12, Resource 1190 - Grants and Categorical Programs

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 121,975,995	$ 176,572,444	$ 221,508,603	$ 117,603,465
Intrafund Transfers from:				
RCC PSLS Funding (Resource 1190, to 841)	11,117	0	0	0
General Operating (Resource 1000)				
For College Promise Program	0	1,645,995	1,645,995	0
For DSP&S	1,063,789	1,147,157	1,147,157	0
For Federal Work Study	440,177	420,818	420,818	13,951
For Veteran Services	4,842	4,842	4,842	0
Total Revenues	$ 123,495,920	$ 179,791,256	$ 224,727,415	$ 117,617,416
Expenditures				
Academic Salaries	$ 14,587,317	$ 14,958,922	$ 16,982,317	$ 5,025,174
Classified Salaries	23,087,315	26,636,708	28,350,174	7,376,929
Employee Benefits	16,254,696	19,141,729	20,464,137	4,168,832
Materials & Supplies	5,277,406	15,472,584	15,974,909	1,074,760
Services	47,546,523	85,002,661	122,873,898	18,665,332
Capital Outlay	9,527,145	7,349,111	8,192,078	1,718,271
Student Grants (Financial, Book, Meal, Transportation)	7,204,400	11,229,541	11,889,902	1,564,189
Interfund Transfer to:				
RCC PSLS (Resouce 1190, Function 268 to 841)	11,117	0	0	0
State Construction & Sched. Maintenance (4100)	0	0	0	0
Total Expenditures	$ 123,495,920	$ 179,791,256	$ 224,727,415	$ 39,593,488
Revenues Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 78,023,928
Beginning Fund Balance	0	0	0	0
Ending Fund Balance	$ 0	$ 0	$ 0	$ 78,023,928
Ending Cash Balance				$ 75,194,554

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED October 31, 2025

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

Fund 32, Resource 3200 - Food Services

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 3,156,808	$ 3,176,695	$ 3,176,695	$ 347,943
Interfund Transfers from:				
Contractor-Operated				
Bookstore (Resource 1110)	95,000	0	0	0
General Operating (Resource 1000)	725,000	500,000	500,000	0
Total Revenues	$ 3,976,808	$ 3,676,695	$ 3,676,695	$ 347,943
Expenditures				
Classified Salaries	$ 1,408,209	$ 1,513,262	$ 1,513,262	$ 360,661
Employee Benefits	449,289	752,345	752,345	98,832
Materials & Supplies	1,399,211	1,446,665	1,461,445	418,282
Services	366,394	391,468	376,688	73,570
Capital Outlay	52,206	50,830	50,830	5,937
Total Expenditures	$ 3,675,309	$ 4,154,570	$ 4,154,570	$ 957,282
Revenues Over (Under) Expenditures	$ 301,499	$ (477,875)	$ (477,875)	$ (609,338)
Beginning Fund Balance	3,553,181	3,854,680	3,854,680	3,854,680
Ending Fund Balance	$ 3,854,680	$ 3,376,805	$ 3,376,805	$ 3,245,341
Ending Cash Balance				$ 3,151,041

RIVERSIDE COMMUNITY COLLEGE DISTRICT
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FOR THE PERIOD ENDED October 31, 2025

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

Fund 33, Resource 3300 - Child Care

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 2,132,921	$ 2,016,000	$ 2,016,000	$ 449,459
Interfund Transfers from:				
Contractor-Operated				
Bookstore (Resource 1110)	75,000	0	0	0
General Operating (Resource 1000)	395,000	330,000	330,000	0
Total Revenues	$ 2,602,921	$ 2,346,000	$ 2,346,000	$ 449,459
Expenditures				
Academic Salaries	$ 1,335,824	$ 1,159,274	$ 1,159,274	$ 388,766
Classified Salaries	483,873	497,720	497,720	151,517
Employee Benefits	559,289	601,081	601,081	150,527
Materials & Supplies	47,102	50,454	50,454	16,442
Services	141,128	134,302	134,302	31,138
Capital Outlay	1,760	17,985	17,985	1,043
Total Expenditures	$ 2,568,977	$ 2,460,816	$ 2,460,816	$ 739,434
Revenues Over (Under) Expenditures	$ 33,944	$ (114,816)	$ (114,816)	$ (289,975)
Beginning Fund Balance	$ 1,229,187	1,263,130	1,263,130	$ 1,263,130
Ending Fund Balance	$ 1,263,130	$ 1,148,314	$ 1,148,314	$ 973,156
Ending Cash Balance				$ 936,675

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

Fund 41, Resource 4100 - State Construction & Scheduled Maintenance

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 29,721,423	$ 40,994,396	$ 40,994,396	$ 7,566,582
Expenditures				
Services	$ 104,997	$ 0	$ 0	$ 0
Capital Outlay	28,627,078	50,360,353	50,360,353	3,504,809
Total Expenditures	$ 28,732,074	$ 50,360,353	$ 50,360,353	$ 3,504,809
Revenues Over (Under) Expenditures	$ 989,349	$ (9,365,957)	$ (9,365,957)	$ 4,061,773
Beginning Fund Balance	8,376,608	9,365,957	9,365,957	9,365,957
Ending Fund Balance	$ 9,365,957	$ 0	$ 0	$ 13,427,729
Ending Cash Balance				$ 13,381,834

RIVERSIDE COMMUNITY COLLEGE DISTRICT
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FOR THE PERIOD ENDED October 31, 2025

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

Fund 41, Resource 4130 - La Sierra Capital

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

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

Fund 41, Resource 4131 - Spruce Street Capital Fund

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

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED October 31, 2025

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

Fund 41, Resource 4132 - Districtwide Solar Project

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 751,359	$ 570,462	$ 570,462	$ 0
Expenditures				
Services	$ 62,275	$ 13,796	$ 13,796	$ 4,959
Capital Outlay	19,594,787	10,718,721	10,718,721	2,165,612
Total Expenditures	$ 19,657,062	$ 10,732,517	$ 10,732,517	$ 2,170,570
Revenues Over (Under) Expenditures	$ (18,905,703)	$ (10,162,055)	$ (10,162,055)	$ (2,170,570)
Beginning Fund Balance	29,067,759	10,162,055	10,162,055	10,162,055
Ending Fund Balance	$ 10,162,055	$ 0	$ 0	$ 7,991,485
Ending Cash Balance				$ 9,334,904

RIVERSIDE COMMUNITY COLLEGE DISTRICT
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FOR THE PERIOD ENDED October 31, 2025

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

Fund 43, Resource 4320 - GO Bond Series 2025A

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenue				
Interest Income	$ 3,208,878	$ 2,608,266	$ 2,608,266	$ 0
Proceeds from Bond Sale	205,000,000	0	0	0
Total Revenue	$ 208,208,878	$ 2,608,266	$ 2,608,266	$ 0
Expenditures				
Classified Salaries	$ 0	$ 575,532	$ 575,532	$ 9
Employee Benefits	0	323,555	323,555	1
Services	1,636,615	25,200	25,200	6,892
Capital Outlay	21,125,909	391,584,506	391,584,506	1,286,044
Total Expenditures	$ 22,762,524	$ 392,508,793	$ 392,508,793	$ 1,292,946
Revenues Over (Under) Expenditures	$ 185,446,353	$ (389,900,527)	$ (389,900,527)	$ (1,292,946)
Beginning Fund Balance	0	185,446,353	185,446,353	185,446,353
Ending Fund Balance	$ 185,446,353	$ (204,454,174)	$ (204,454,174)	$ 184,153,407
Ending Cash Balance				$ 182,475,548

RIVERSIDE COMMUNITY COLLEGE DISTRICT
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FOR THE PERIOD ENDED October 31, 2025

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

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

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 18,028,113	$ 18,188,857	$ 18,188,857	$ 6,296,093
Expenditures				
Classified Salaries	$ 131,992	$ 135,005	$ 135,005	$ 48,355
Employee Benefits	65,030	62,585	62,585	19,208
Services	18,263,441	20,443,593	20,443,593	6,671,023
Total Expenditures	$ 18,460,464	$ 20,641,183	$ 20,641,183	$ 6,738,585
Revenues Over (Under) Expenditures	$ (432,350)	$ (2,452,326)	$ (2,452,326)	$ (442,492)
Beginning Fund Balance	9,291,969	8,859,619	8,859,619	8,859,619
Ending Fund Balance	$ 8,859,619	$ 6,407,293	$ 6,407,293	$ 8,417,127
Ending Cash Balance				$ 17,381,053

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

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

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 4,379,380	$ 3,763,043	$ 3,763,043	$ 1,231,425
Expenditures				
Classified Salaries	$ 647,139	$ 653,436	$ 653,436	$ 212,758
Employee Benefits	354,976	376,643	376,643	84,537
Materials & Supplies	12,948	22,500	22,500	3,376
Services	1,596,474	2,593,003	2,593,003	235,791
Capital Outlay	21,893	631,424	631,424	0
Total Expenditures	$ 2,633,430	$ 4,277,006	$ 4,277,006	$ 536,462
Revenues Over (Under) Expenditures	$ 1,745,951	$ (513,963)	$ (513,963)	$ 694,963
Beginning Fund Balance	4,667,190	6,413,141	6,413,141	6,413,141
Ending Fund Balance	$ 6,413,141	$ 5,899,178	$ 5,899,178	$ 7,108,104
Ending Cash Balance				$ 11,548,696

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

Fund 61, Resource 6120 - Self-Insured General Liability

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 6,136,249	$ 6,234,627	$ 6,234,627	$ 1,151,309
Expenditures				
Classified Salaries	$ 274,084	$ 276,674	$ 276,674	$ 89,768
Employee Benefits	153,264	162,312	162,312	36,391
Materials & Supplies	2,409	10,000	10,000	234
Services	4,877,731	4,958,406	4,958,406	509,050
Capital Outlay	236	0	0	0
Total Expenditures	$ 5,307,724	$ 5,407,392	$ 5,407,392	$ 635,443
Revenues Over (Under) Expenditures	$ 828,525	$ 827,235	$ 827,235	$ 515,866
Beginning Fund Balance	(1,210,905)	(382,380)	(382,380)	(382,380)
Ending Fund Balance	$ (382,380)	$ 444,855	$ 444,855	$ 133,487
Ending Cash Balance				$ 2,016,608

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

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

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 1,155,603	$ 1,099,282	$ 1,099,282	$ 571,672
Expenditures				
Services	$ 5,180	$ 5,300	$ 5,300	$ 1,483
Total Expenditures	$ 5,180	$ 5,300	$ 5,300	$ 1,483
Revenues Over (Under) Expenditures	$ 1,150,423	$ 1,093,982	$ 1,093,982	$ 570,189
Beginning Fund Balance	4,812,643	5,963,066	5,963,066	5,963,066
Ending Fund Balance	$ 5,963,066	$ 7,057,048	$ 7,057,048	$ 6,533,254
Ending Cash Balance				$ 6,533,254

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

Associated Students of RCCD

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 2,128,453	$ 1,534,901	$ 1,534,901	$ 103,150
Expenditures				
Materials & Supplies	$ 1,954,140	$ 1,175,808	$ 1,175,808	$ 476,205
Total Expenditures	$ 1,954,140	$ 1,175,808	$ 1,175,808	$ 476,205
Revenues Over (Under) Expenditures	$ 174,312	$ 359,093	$ 359,093	$ (373,055)
Beginning Fund Balance	1,618,827	1,793,140	1,793,140	1,793,140
Ending Fund Balance	$ 1,793,140	$ 2,152,233	$ 2,152,233	$ 1,420,085
ASRCCD Trust Fund Ending Balance				$ 2,293,029
Ending Cash Balance				$ 3,536,346

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

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

Student Financial Aid

	Prior Year Actuals 7/1/24 to 6/30/25	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 102,842,993	$ 94,775,000	$ 94,775,000	$ 39,486,432
Expenditures				
Scholarships and Grant Reimbursements	$ 102,717,588	$ 94,908,695	$ 94,908,695	$ 37,840,905
Total Expenditures	$ 102,717,588	$ 94,908,695	$ 94,908,695	$ 37,840,905
Revenues Over (Under) Expenditures	$ 125,405	$ (133,695)	$ (133,695)	$ 1,645,527
Beginning Fund Balance	3,216,592	3,341,997	3,341,997	3,341,997
Ending Fund Balance	$ 3,341,997	$ 3,208,302	$ 3,208,302	$ 4,987,524
Ending Cash Balance				$ 2,948,695

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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	$ 161,181	$ 161,182	$ 161,182	$ 161,182
Ending Cash Balance				$ 16,181