Board of Trustees Regular Meeting (VII.E)

Meeting	October 20, 2026
Agenda Item	Consent Agenda Information (VII.E)
Subject	Consent Agenda Information - Monthly Financial Report for Month Ending - September 30, 2026
College/District	District
Funding	N/A
Recommended Action	Information Only

Background Narrative:

See the attached monthly Financial Report for the period July 1, 2026 through September 30, 2026.

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

Attachment(s):

Monthly Financial Report

MONTHLY FINANCIAL REPORT
JULY 1, 2026 – SEPTEMBER 30, 2026

General Funds	Page
Resource 1000 – General Operating	2
Resource 1050 – Parking	3
Resource 1070 – Student Health Services	4
Resource 1090 – Performance Riverside	5
Resource 1110 – Contractor-Operated Bookstore	6
Resource 1120 – Center for Social Justice and Civil Liberties	7
Resource 1130 – Inland Empire Trade Tech Bridge Center	8
Resource 1170 – Customized Solutions	9
Resource 1180 – Redevelopment Pass-Through	10
Resource 1190 – Grants and Categorical Programs	11
Special Revenue Funds	
Resource 3200 – Food Services	12
Resource 3300 – Child Care	13
Capital Projects Funds	
Resource 4100 – State Construction & Scheduled Maintenance	14
Resource 4130 – La Sierra Capital	15
Resource 4131 – Spruce Street Capital Fund	16
Resource 4132 – Districtwide Solar Project	17
General Obligation Bond Capital Project Funds	
Resource 4320 – G. O. Bond Series 2025A	18
Internal Service Funds	
Resource 6100 – Self-Insured PPO Health Plan	19
Resource 6110 – Self-Insured Workers Compensation	20
Resource 6120 – Self-Insured General Liability	21
Resource 6900 – Internal Service Fund – OPEB	22
Expendable Trust and Agency Funds	
Associated Students of RCCD	23
Student Financial Aid	24
RCCD Development Corporation	25

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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

Fund 11, Resource 1000 - General Operating - Unrestricted

	Prior Year Actuals 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 335,557,716	$ 351,057,389	$ 351,057,389	$ 71,219,097
Inter/Intrafund Transfer from:				
District Bookstore (Resource 1110)	124,490	820,282	820,282	62,500
Total Revenue	$ 335,682,206	$ 351,877,671	$ 351,877,671	$ 71,281,597
Expenditures				
Academic Salaries	$ 139,812,191	$ 142,586,021	$ 142,589,021	$ 28,881,341
Classified Salaries	55,104,384	68,069,150	68,069,150	15,036,620
Employee Benefits	89,912,293	90,606,405	90,606,405	13,053,856
Materials & Supplies	1,970,877	3,704,253	3,735,543	369,077
Services	31,917,782	62,012,521	61,977,451	4,678,391
Capital Outlay	6,815,199	3,511,097	3,511,877	236,146
Student Aid	115,495	202,911	202,911	316,855
Interfund Transfers for:				
Food Services (Resource 3200)	325,000	500,000	500,000	125,000
Early Childhood Services (Resource 3300)	500,698	330,000	330,000	82,500
Intrafund Transfers for:				
Parking (Resource 1050)	2,392,249	3,335,700	3,335,700	822,250
Student Health Services (Resource 1070)	50,000	100,000	100,000	0
Performance RCC (Resource 1090)	112,500	150,000	150,000	37,500
CSJCL (Resource 1120)	479,700	560,500	560,500	140,125
College Promise Pgrm (Resource 1190)	493,746	2,321,239	2,321,239	580,310
DSP&S Program (Resource 1190)	1,043,558	1,147,157	1,147,157	286,789
Federal Work Study (Resource 1190)	420,035	420,818	420,818	35,038
Veteran Services (Resource 1190)	4,842	4,842	4,842	4,842
Categorial COLA Funding - (Resource 1190)	0	261,055	261,055	261,055
Total Expenditures	$ 331,470,550	$ 379,823,669	$ 379,823,669	$ 64,947,695
Revenues Over (Under) Expenditures	$ 4,211,657	$ (27,945,998)	$ (27,945,998)	$ 6,333,902
Beginning Fund Balance	77,492,524	80,566,651	80,566,651	80,566,651
Audit Adjustment for Prior Year	(1,137,530)	0	0	0
Beginning Fund Balance Adjusted	76,354,994	80,566,651	80,566,651	80,566,651
Ending Fund Balance	$ 80,566,651	$ 52,620,653	$ 52,620,653	$ 86,900,553
Ending Cash Balance				$ 89,851,433

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 2,077,548	$ 2,129,507	$ 2,129,507	$ 392,699
Intrafund Transfer from:				
General Operating (Resource 1000)	2,392,249	3,335,700	3,335,700	822,250
Total Revenue	$ 4,469,797	$ 5,465,207	$ 5,465,207	$ 1,214,949
Expenditures				
Classified Salaries	$ 2,040,274	$ 2,721,386	$ 2,721,386	$ 538,944
Employee Benefits	943,663	1,271,843	1,271,843	178,301
Materials & Supplies	30,039	34,000	34,000	3,046
Services	1,143,524	1,197,607	1,197,607	289,832
Capital Outlay	27,851	229,281	229,281	0
Total Expenditures	$ 4,185,351	$ 5,454,117	$ 5,454,117	$ 1,010,122
Revenues Over (Under) Expenditures	$ 284,446	$ 11,090	$ 11,090	$ 204,826
Beginning Fund Balance	10,094	294,540	294,540	294,540
Ending Fund Balance	$ 294,540	$ 305,630	$ 305,630	$ 499,366
Ending Cash Balance				$ 395,022

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 2,780,466	$ 2,695,400	$ 2,695,400	$ 393,511
Intrafund Transfer from:				
General Operating (Resource 1000)	50,000	100,000	100,000	0
Total Revenues	$ 2,830,466	$ 2,795,400	$ 2,795,400	$ 393,511
Expenditures				
Academic Salaries	$ 452,342	$ 538,422	$ 538,422	$ 137,540
Classified Salaries	854,577	987,501	987,501	237,712
Employee Benefits	667,652	670,336	670,336	113,280
Materials & Supplies	74,632	91,017	91,017	18,522
Services	604,328	288,977	288,977	85,569
Capital Outlay	9,287	16,913	16,913	1,306
Total Expenditures	$ 2,662,817	$ 2,593,166	$ 2,593,166	$ 593,928
Revenues Over (Under) Expenditures	$ 167,650	$ 202,234	$ 202,234	$ (200,417)
Beginning Fund Balance	2,748,250	2,915,900	2,915,900	2,915,900
Ending Fund Balance	$ 2,915,900	$ 3,118,134	$ 3,118,134	$ 2,715,483
Ending Cash Balance				$ 2,168,701

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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

Fund 11, Resource 1090 - Performance Riverside

	Prior Year Actuals 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 143,165	$ 155,300	$ 155,300	$ 1,503
Intrafund Transfer from:				
Contractor-Operated				
Bookstore (Resource 1110)	-	0	0	0
General Operating (Resource 1000)	112,500	150,000	150,000	37,500
Total Revenues	$ 255,665	$ 305,300	$ 305,300	$ 39,003
Expenditures				
Academic Salaries	$ 20,750	$ 19,197	$ 19,197	$ 0
Classified Salaries	62,890	57,635	57,635	17,185
Employee Benefits	39,108	35,945	35,945	6,300
Materials & Supplies	2,923	6,000	6,000	81
Services	116,431	223,264	223,264	22,406
Total Expenditures	$ 242,103	$ 342,041	$ 342,041	$ 45,972
Revenues Over (Under) Expenditures	$ 13,563	$ (36,741)	$ (36,741)	$ (6,969)
Beginning Fund Balance	678,759	692,322	692,322	692,322
Ending Fund Balance	$ 692,322	$ 655,581	$ 655,581	$ 685,353
Ending Cash Balance				$ 673,076

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 338,867	$ 340,800	$ 340,800	$ 11,840
Expenditures				
Services	$ 26,100	$ 43,600	$ 43,600	$ 10,900
Interfund Transfer to:				
Food Services (Resource 3200)	0	0	0	0
Riverside - Early Childhood Services (Resource 3300)	0	0	0	0
Intrafund Transfer to:				
Performance Riverside (Resource 1090)	0	0	0	0
General Operating (Resource 1000)	124,490	820,282	820,282	62,500
Total Expenditures	$ 150,590	$ 863,882	$ 863,882	$ 73,400
Revenues Over (Under) Expenditures	$ 188,277	$ (523,082)	$ (523,082)	$ (61,560)
Beginning Fund Balance	339,145	527,423	527,423	527,423
Ending Fund Balance	$ 527,423	$ 4,341	$ 4,341	$ 465,863
Ending Cash Balance				$ 460,981

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 18,182	$ 1,300	$ 1,300	$ 0
Intrafund Transfer from:				
General Operating (Resource 1000)	479,700	560,500	560,500	140,125
Total Revenues	$ 497,882	$ 561,800	$ 561,800	$ 140,125
Expenditures				
Academic Salaries	$ 189,797	$ 206,483	$ 206,483	$ 51,621
Classified Salaries	94,298	108,228	108,228	22,387
Employee Benefits	136,084	123,236	123,236	19,507
Materials & Supplies	13,743	19,200	19,200	551
Services	63,312	68,291	68,291	15,761
Capital Outlay	0	30,463	30,463	0
Total Expenditures	$ 497,234	$ 555,901	$ 555,901	$ 109,827
Revenues Over (Under) Expenditures	$ 648	$ 5,899	$ 5,899	$ 30,298
Beginning Fund Balance	24,432	25,081	25,081	25,081
Ending Fund Balance	$ 25,081	$ 30,980	$ 30,980	$ 55,379
Ending Cash Balance				$ 55,379

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 302,070	$ 555,889	$ 555,889	$ 127,767
Expenditures				
Academic Salaries	$ (235)	$ 0	$ 0	$ 0
Classified Salaries	112,705	244,405	244,405	63,749
Employee Benefits	39,836	90,588	90,588	19,312
Materials & Supplies	5,358	5,300	5,300	525
Services	104,256	167,725	167,725	31,834
Capital Outlay	44,063	48,034	48,034	0
Total Expenditures	$ 305,983	$ 556,052	$ 556,052	$ 115,420
Revenues Over (Under) Expenditures	$ (3,913)	$ (163)	$ (163)	$ 12,347
Beginning Fund Balance	90,878	86,965	86,965	86,965
Ending Fund Balance	$ 86,965	$ 86,802	$ 86,802	$ 99,312
Ending Cash Balance				$ 101,880

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 127,700	$ 489,886	$ 489,886	$ 0
Expenditures				
Classified Salaries	$ 4,529	$ 43,929	$ 43,929	$ 10,963
Employee Benefits	2,411	24,116	24,116	4,743
Materials & Supplies	16	28,500	28,500	0
Services	61,470	386,775	386,775	825
Capital Outlay	0	0	0	0
Total Expenditures	$ 68,426	$ 483,320	$ 483,320	$ 16,531
Revenues Over (Under) Expenditures	$ 59,274	$ 6,566	$ 6,566	$ (16,531)
Beginning Fund Balance	209,633	268,907	268,907	268,907
Ending Fund Balance	$ 268,907	$ 275,473	$ 275,473	$ 252,376
Ending Cash Balance				$ 190,478

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 7,278,278	$ 7,407,180	$ 7,407,180	$ 0
Expenditures				
Classified Salaries	$ 55,386	$ 0	$ 0	$ 0
Employee Benefits	7,893	0	0	0
Materials & Supplies	3,856	0	0	0
Services	1,027,202	3,986,064	3,986,064	771,486
Capital Outlay	3,231,218	13,488,808	13,488,808	1,476
Interest Payment	1,564,063	1,587,313	1,587,313	0
Total Expenditures	$ 5,889,617	$ 19,062,185	$ 19,062,185	$ 772,962
Revenues Over (Under) Expenditures	$ 1,388,661	$ (11,655,005)	$ (11,655,005)	$ (772,962)
Beginning Fund Balance	11,269,617	12,658,278	12,658,278	12,658,278
Ending Fund Balance	$ 12,658,278	$ 1,003,273	$ 1,003,273	$ 11,885,316
Ending Cash Balance				$ 11,921,979

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 119,747,163	$ 167,923,073	$ 167,923,073	$ 83,087,837
Intrafund Transfers from:				
RCC PSLS Funding (Resource 1190, to 841)	0	0	0	0
General Operating (Resource 1000)				
For College Promise Program	493,746	2,321,239	2,321,239	580,310
For DSP&S	1,043,558	1,147,157	1,147,157	286,789
For Federal Work Study	420,035	420,818	420,818	35,038
For Veteran Services	4,842	4,842	4,842	4,842
For Categorial COLA Funding	0	261,055	261,055	261,055
Total Revenues	$ 121,709,344	$ 172,078,184	$ 172,078,184	$ 84,255,871
Expenditures				
Academic Salaries	$ 14,687,913	$ 12,457,464	$ 12,457,464	$ 3,501,155
Classified Salaries	23,813,516	24,947,774	24,947,774	5,335,996
Employee Benefits	16,898,029	16,979,171	16,979,171	2,762,763
Materials & Supplies	5,050,048	13,992,114	13,991,559	567,995
Services	47,728,201	87,668,521	87,673,566	16,118,701
Capital Outlay	6,278,410	6,093,714	6,089,224	460,699
Student Grants (Financial, Book, Meal, Transportation)	7,253,227	9,939,426	9,939,426	1,195,791
Interfund Transfer to:				
RCC PSLS (Resouce 1190, Function 268 to 841)	0	0	0	0
State Construction & Sched. Maintenance (4100)	0	0	0	0
Total Expenditures	$ 121,709,344	$ 172,078,184	$ 172,078,184	$ 29,943,100
Revenues Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 54,312,771
Beginning Fund Balance	0	0	0	0
Ending Fund Balance	$ 0	$ 0	$ 0	$ 54,312,771
Ending Cash Balance				$ 79,184,705

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 3,301,682	$ 3,317,492	$ 3,317,492	$ 431,047
Interfund Transfers from:				
Contractor-Operated				
Bookstore (Resource 1110)	0	0	0	0
General Operating (Resource 1000)	325,000	500,000	500,000	125,000
Total Revenues	$ 3,626,682	$ 3,817,492	$ 3,817,492	$ 556,047
Expenditures				
Classified Salaries	$ 1,359,237	$ 1,592,736	$ 1,592,736	$ 296,623
Employee Benefits	412,096	747,672	747,672	104,463
Materials & Supplies	1,403,951	1,465,365	1,465,365	212,119
Services	329,755	397,465	397,465	60,568
Capital Outlay	54,587	45,830	45,830	0
Total Expenditures	$ 3,559,626	$ 4,249,068	$ 4,249,068	$ 673,773
Revenues Over (Under) Expenditures	$ 67,055	$ (431,576)	$ (431,576)	$ (117,726)
Beginning Fund Balance	3,854,680	3,921,735	3,921,735	3,921,735
Ending Fund Balance	$ 3,921,735	$ 3,490,159	$ 3,490,159	$ 3,804,009
Ending Cash Balance				$ 3,710,796

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 2,315,840	$ 2,243,000	$ 2,243,000	$ 286,710
Interfund Transfers from:				
Contractor-Operated				
Bookstore (Resource 1110)	0	0	0	0
General Operating (Resource 1000)	500,698	330,000	330,000	82,500
Total Revenues	$ 2,816,538	$ 2,573,000	$ 2,573,000	$ 369,210
Expenditures				
Academic Salaries	$ 1,364,725	$ 1,366,000	$ 1,366,000	$ 174,337
Classified Salaries	466,519	532,628	532,628	115,984
Employee Benefits	674,585	614,999	614,999	87,596
Materials & Supplies	56,322	67,050	67,050	9,709
Services	116,582	145,489	145,489	17,215
Capital Outlay	3,615	19,508	19,508	0
Total Expenditures	$ 2,682,349	$ 2,745,674	$ 2,745,674	$ 404,841
Revenues Over (Under) Expenditures	$ 134,190	$ (172,674)	$ (172,674)	$ (35,631)
Beginning Fund Balance	$ 1,263,130	1,397,320	1,397,320	$ 1,397,320
Ending Fund Balance	$ 1,397,320	$ 1,224,646	$ 1,224,646	$ 1,361,690
Ending Cash Balance				$ 1,217,889

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 23,482,942	$ 27,479,824	$ 27,479,824	$ 0
Expenditures				
Services	$ 21,190	$ 0	$ 0	$ 0
Capital Outlay	26,027,333	34,280,200	34,280,200	5,268,049
Total Expenditures	$ 26,048,523	$ 34,280,200	$ 34,280,200	$ 5,268,049
Revenues Over (Under) Expenditures	$ (2,565,581)	$ (6,800,376)	$ (6,800,376)	$ (5,268,049)
Beginning Fund Balance	9,365,957	6,800,376	6,800,376	6,800,376
Ending Fund Balance	$ 6,800,376	$ 0	$ 0	$ 1,532,327
Ending Cash Balance				$ 3,696,472

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 129,050	$ 140,000	$ 140,000	$ 0
Expenditures				
Capital Outlay	$ 0	$ 0	$ 0	$ 0
Total Expenditures	$ 0	$ 0	$ 0	$ 0
Revenues Over (Under) Expenditures	$ 129,050	$ 140,000	$ 140,000	$ 0
Beginning Fund Balance	2,862,341	2,991,391	2,991,391	2,991,391
Ending Fund Balance	$ 2,991,391	$ 3,131,391	$ 3,131,391	$ 2,991,391
Ending Cash Balance				$ 2,991,391

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 155,510	$ 165,000	$ 165,000	$ 0
Expenditures				
Capital Outlay	$ 0	$ 0	$ 0	$ 0
Total Expenditures	$ 0	$ 0	$ 0	$ 0
Revenues Over (Under) Expenditures	$ 155,510	$ 165,000	$ 165,000	$ 0
Beginning Fund Balance	3,449,241	3,604,752	3,604,752	3,604,752
Ending Fund Balance	$ 3,604,752	$ 3,769,752	$ 3,769,752	$ 3,604,752
Ending Cash Balance				$ 3,604,752

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenue	$ 290,472	$ 541,939	$ 541,939	$ 0
Expenditures				
Services	$ 11,904	$ 0	$ 0	$ 27,694
Capital Outlay	7,143,479	3,838,776	3,838,776	543,868
Total Expenditures	$ 7,155,383	$ 3,838,776	$ 3,838,776	$ 571,562
Revenues Over (Under) Expenditures	$ (6,864,911)	$ (3,296,837)	$ (3,296,837)	$ (571,562)
Beginning Fund Balance	10,162,055	3,297,144	3,297,144	3,296,837
Ending Fund Balance	$ 3,297,144	$ 307	$ 307	$ 2,725,275
Ending Cash Balance				$ 2,726,075

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenue				
Interest Income	$ 6,886,764	$ 6,947,721	$ 6,947,721	$ 0
Proceeds from Bond Sale	0	0	0	0
Total Revenue	$ 6,886,764	$ 6,947,721	$ 6,947,721	$ 0
Expenditures				
Classified Salaries	$ 340,073	$ 859,914	$ 859,914	$ 84,883
Employee Benefits	177,238	470,244	470,244	34,868
Services	2,395,784	1,161,189	1,161,189	16,446
Capital Outlay	7,364,775	881,450,349	881,450,349	361,373
Total Expenditures	$ 10,277,870	$ 883,941,696	$ 883,941,696	$ 497,571
Revenues Over (Under) Expenditures	$ (3,391,107)	$ (876,993,975)	$ (876,993,975)	$ (497,571)
Beginning Fund Balance	185,446,353	182,055,247	182,055,247	182,055,247
Ending Fund Balance	$ 182,055,247	$ (694,938,728)	$ (694,938,728)	$ 181,557,676
Ending Cash Balance				$ 183,539,490

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 19,353,178	$ 19,731,473	$ 19,731,473	$ 4,802,208
Expenditures				
Classified Salaries	$ 135,156	$ 141,784	$ 141,784	$ 37,189
Employee Benefits	62,698	64,610	64,610	14,414
Services	19,021,844	21,673,010	21,673,010	7,524,369
Total Expenditures	$ 19,219,697	$ 21,879,404	$ 21,879,404	$ 7,575,972
Revenues Over (Under) Expenditures	$ 133,480	$ (2,147,931)	$ (2,147,931)	$ (2,773,764)
Beginning Fund Balance	8,859,619	8,993,099	8,993,099	8,993,099
Ending Fund Balance	$ 8,993,099	$ 6,845,168	$ 6,845,168	$ 6,219,335
Ending Cash Balance				$ 17,579,201

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 4,344,835	$ 4,450,000	$ 4,450,000	$ 906,862
Expenditures				
Classified Salaries	$ 535,113	$ 701,908	$ 701,908	$ 97,874
Employee Benefits	298,175	399,307	399,307	37,404
Materials & Supplies	12,022	23,500	23,500	493
Services	1,626,484	2,404,458	2,404,458	1,114,787
Capital Outlay	5,950	636,424	636,424	0
Total Expenditures	$ 2,477,743	$ 4,165,597	$ 4,165,597	$ 1,250,558
Revenues Over (Under) Expenditures	$ 1,867,092	$ 284,403	$ 284,403	$ (343,696)
Beginning Fund Balance	6,413,141	8,280,233	8,280,233	8,280,233
Ending Fund Balance	$ 8,280,233	$ 8,564,636	$ 8,564,636	$ 7,936,536
Ending Cash Balance				$ 12,546,484

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 6,151,829	$ 6,252,000	$ 6,252,000	$ 317,477
Expenditures				
Classified Salaries	$ 227,295	$ 296,494	$ 296,494	$ 42,496
Employee Benefits	130,440	171,563	171,563	16,068
Materials & Supplies	526	10,000	10,000	560
Services	4,846,849	5,592,000	5,592,000	3,060,209
Capital Outlay	209,873	35,800	35,800	40,407
Total Expenditures	$ 5,414,983	$ 6,105,857	$ 6,105,857	$ 3,159,740
Revenues Over (Under) Expenditures	$ 736,846	$ 146,143	$ 146,143	$ (2,842,263)
Beginning Fund Balance	(382,380)	354,466	354,466	354,466
Ending Fund Balance	$ 354,466	$ 500,609	$ 500,609	$ (2,487,797)
Ending Cash Balance				$ (3,265,627)

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 1,759,784	$ 1,691,000	$ 1,691,000	$ 191,820
Expenditures				
Services	$ 6,573	$ 7,000	$ 7,000	$ 1,118
Total Expenditures	$ 6,573	$ 7,000	$ 7,000	$ 1,118
Revenues Over (Under) Expenditures	$ 1,753,211	$ 1,684,000	$ 1,684,000	$ 190,702
Beginning Fund Balance	5,963,066	7,716,277	7,716,277	7,716,277
Ending Fund Balance	$ 7,716,277	$ 9,400,277	$ 9,400,277	$ 7,906,979
Ending Cash Balance				$ 7,906,979

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 2,435,564	$ 2,020,000	$ 2,020,000	$ 3,343
Expenditures				
Materials & Supplies	$ 2,489,058	$ 2,607,441	$ 2,607,441	$ 228,850
Total Expenditures	$ 2,489,058	$ 2,607,441	$ 2,607,441	$ 228,850
Revenues Over (Under) Expenditures	$ (53,493)	$ (587,441)	$ (587,441)	$ (225,507)
Beginning Fund Balance	1,793,140	1,739,646	1,739,646	1,739,646
Ending Fund Balance	$ 1,739,646	$ 1,152,205	$ 1,152,205	$ 1,514,140
ASRCCD Trust Fund Ending Balance				$ 2,414,133
Ending Cash Balance				$ 4,438,975

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

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	Adopted Budget	Revised Budget	Year to Date Activity
Revenues	$ 105,022,996	$ 133,080,000	$ 133,080,000	$ 33,288,557
Expenditures				
Scholarships and Grant Reimbursements	$ 104,243,150	$ 133,080,000	$ 133,080,000	$ 30,134,677
Total Expenditures	$ 104,243,150	$ 133,080,000	$ 133,080,000	$ 30,134,677
Revenues Over (Under) Expenditures	$ 779,846	$ 0	$ 0	$ 3,153,880
Beginning Fund Balance	631,992	1,411,838	1,411,838	1,411,838
Ending Fund Balance	$ 1,411,838	$ 1,411,838	$ 1,411,838	$ 4,565,718
Ending Cash Balance				$ 5,236,795

RIVERSIDE COMMUNITY COLLEGE DISTRICT
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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 7/1/25 to 6/30/26	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