DRAFT

RESOURCES COUNCIL
Thursday, October 22, 2026
12:50pm-1:50pm
OC116 and Zoom
Meeting ID: 816 8904 3462
Passcode: 239295

MINUTES

COUNCIL MEMBERS: Michael Collins *(Admin co-chair)*, Esmeralda Abejar, Travonne Bell, Kacey Boyer, Karina Gigliotti, Dan Lambros, Virgil Lee *(Faculty co-chair)*, Edwin Romero, Recorder: Dr. Collins.

ABSENT: Rosio Becerra, Kimberly Bell, Ali Meer *(ASNC Student Rep)*

GUESTS: Ray Vasquez

Subject to Brown Act: No

Quorum: 6 (50%+1)

1. Call to Order: 12:51pm

2. Action Items:

2.1 Approval of Meeting Agenda

- *M/S/C: T. Bell/M. Collins*
- *Abstentions: None*
- *Amendments: None*

2.2 Approval of Meeting Minutes: September 24, 2026

- *M/S/C: M. Collins/D. Lambros*
- *Abstentions: None*
- *Amendments: None*

2.3 Monarch Circle Project - ASNC

- The proposer representatives were not present to discuss the project. Trae discussed the basics of the project, and what the Facilities team has provided for guidance. The agenda item was tabled and moved to the November meeting for discussion and action.

3. Discussion Items

3.1 None

4. Information Items

4.1 Budget Report – Esmeralda Abejar

- A comprehensive review of the 25-26 fiscal year closeout and performance for Norco College was provided to the council for review. The adopted budget was discussed, as well as the first quarter budget performance report for 26-27. (Refer to the attachments)

4.2 Facilities Report – Travonne Bell

- A comprehensive review of new and ongoing facilities and construction projects happening during the fall term. (Refer to the attachment)

5. Good of the Order

6. Adjournment: 1:51pm

Fall 2026 and Spring 2027 Meeting Dates:

Sept 24	Oct 22	Nov 19*	*(Note: Nov moved up 1 week due to holiday)
Feb 25	Mar 25	Apr 22	May 27

NORCO COLLEGE

Resource Council
October 22, 2026

TOPICS:

FY 2025/26 Budget Update

- FY 2025/26 Year-End Budget Performance Report (Handout)
- Holding Account Balances (Fund 11 & 12) (Handout)
- NC 2025/26 Expenses (Fund 12)
- List of Grants - (Fund 12)- (Handout)

FY 2026/27 Budget Update

- NC FY 2026/27 Proposed Expenditure Plan (One-Time Funds)
- FY 25/26 First Quarter Budget Performance Report 9/30/2025 (Handout)
- Holding Account Balances (Fund 11 & 12) 9/30/2025 (Handout)
- List of Grants (Fund 12) 9/30/2025 (Handout)
- Budget Allocation Model Revision update

Presenters: Esmeralda Abejar, MBA, Director, Business Services

Dr. Michael T. Collins, VP Business Services

FUND 11
25/26 Year-End Budget Performance Report

	Prior Year 2024/25	Current Year 2025/26	Actuals 24/25													%
SUMMARY	Actual	Revised Budget	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YTD	Balance	Used
Revenues	70,851,599.58	69,846,185.00	656,890.40	4,723,238.24	3,807,518.59	5,482,898.74	125,987.43	70,989.43	857,540.15	1,039,595.47	12,436,436.16	10,685,064.46	2,291,149.98	28,919,659.41	71,096,968.46	(1,250,783.46)	101.79%
1000-3999 Salaries & Benefits	56,504,780.75	54,533,187.00	3,598,082.18	2,759,946.65	3,442,737.82	5,794,300.51	3,850,552.60	5,515,672.11	4,083,867.48	5,542,524.19	4,815,721.02	4,489,272.96	7,127,428.97	5,460,672.51	56,480,779.00	(1,947,592.00)	103.57%
4000-7999 Non-salary accts	6,932,307.82	16,019,382.00	144,712.84	546,605.34	548,232.78	1,174,301.75	502,841.37	2,361,570.95	1,151,246.97	282,753.23	1,828,061.54	307,774.10	502,930.09	1,379,393.41	10,730,424.37	5,288,957.63	66.98%
Total Expenses	**63,437,088.57**	**70,552,569.00**	**3,742,795.02**	**3,306,551.99**	**3,990,970.60**	**6,968,602.26**	**4,353,393.97**	**7,877,243.06**	**5,235,114.45**	**5,825,277.42**	**6,643,782.56**	**4,797,047.06**	**7,630,359.06**	**6,840,065.92**	**67,211,203.37**	**3,341,365.63**	**95.26%**
Revenue Over expenses	7,414,511.01	(706,384.00)	(3,085,904.62)	1,416,686.25	(183,452.01)	(1,485,703.52)	(4,227,406.54)	(7,806,253.63)	(4,377,574.30)	(4,785,681.95)	5,792,653.60	5,888,017.40	(5,339,209.08)	22,079,593.49	3,885,765.09		

Includes ongoing and one-time expenses, excludes District

NORCO COLLEGE

FUND 11
2025/26 Budget Allocation Model

Exhibit I (continued)
Riverside Community College District

Budget Allocation Model
FY 2025-26 FINAL BUDGET
BASED ON FY 23/24 DATA

25/26 Revenue Allocation
Direct Instructional, Academic Affairs, Student Services, Business Services, Planning & Development and Other Costs

Norco College			
Total FTES		7,861	
Direct Instructional & Academic Affairs Costs		43,738,753	
Student Services, Business Services, and Other		24,351,995	
Total Norco College	$	68,090,748	21.8905%
Moreno Valley College			
Total FTES		8,133	
Direct Instructional & Academic Affairs Costs		49,647,392	
Student Services, Business Services, and Other		25,195,264	
Total Moreno Valley College	$	74,842,656	24.0612%
Riverside City College			
Total FTES		18,459	
Direct Instructional & Academic Affairs Costs		110,932,920	
Student Services, Business Services, and Other		57,185,354	
Total Riverside City College	$	168,118,274	54.0483%

NORCO COLLEGE

FUND 11
25/26 Year-End Budget Performance Report

FY 2026-2027 Final Budget Estimate
Actual FY 25/26 Ending Balance Calculation

FY 2025/26 Actual ENDING BALANCE CALCULATION	DO	NC	MV	RCC	Total
Adjusted Beginning Balance - FY 2025/26	$ 3,334,386	$ 6,802,475	$ (1,121,712)	$ 29,198,218	$ 38,213,367
Contingency Budget from FY 2025/26 (object code 7910)	39,279,157	-	-	-	39,279,157
Unaudited Beginning Balance, FY 2025/26	42,613,543	6,802,475	(1,121,712)	29,198,218	77,492,524
FY 24/25 Audit Adjustment	-	(254,709)	(254,142)	(628,679)	(1,137,530)
Adjusted FY 2025/26 Beginning Balance	42,613,543	6,547,766	(1,375,854)	28,569,539	76,354,994
FY 2025/26 Actual Revenue	$ 1,871,599	$ 71,287,197	$ 84,401,231	$ 177,997,697	$ 335,557,724
Total FY 2025/26. Revenue	$ 1,871,599	$ 71,287,197	$ 84,401,231	$ 177,997,697	$ 335,557,724
FY 2025/26 Total Actual Available Funds	$ 44,485,142	$ 77,834,963	$ 83,025,377	$ 206,567,236	$ 411,912,718
FY 2025/26 Actual Expenses	(42,818,615)	(66,382,538)	(67,996,069)	(148,451,005)	(325,648,227)
Distribute DO Expenses based on FY 2025/26 Revenue Ratio	41,830,572	(8,977,468)	(10,639,314)	(22,213,790)	-
Interfund Transfers (7390)	-	(828,684)	(825,416)	(2,206,047)	(3,860,147)
Intrafund Transfers (8999)	(359,323)	(190,226)	(118,260)	(1,169,884)	(1,837,693)
Total Expenses	(1,347,366)	(76,378,916)	(79,579,059)	(174,040,726)	(331,346,067)
Actual Ending Balance FY 2025/26	43,137,776	1,456,047	3,446,318	32,526,510	80,566,651

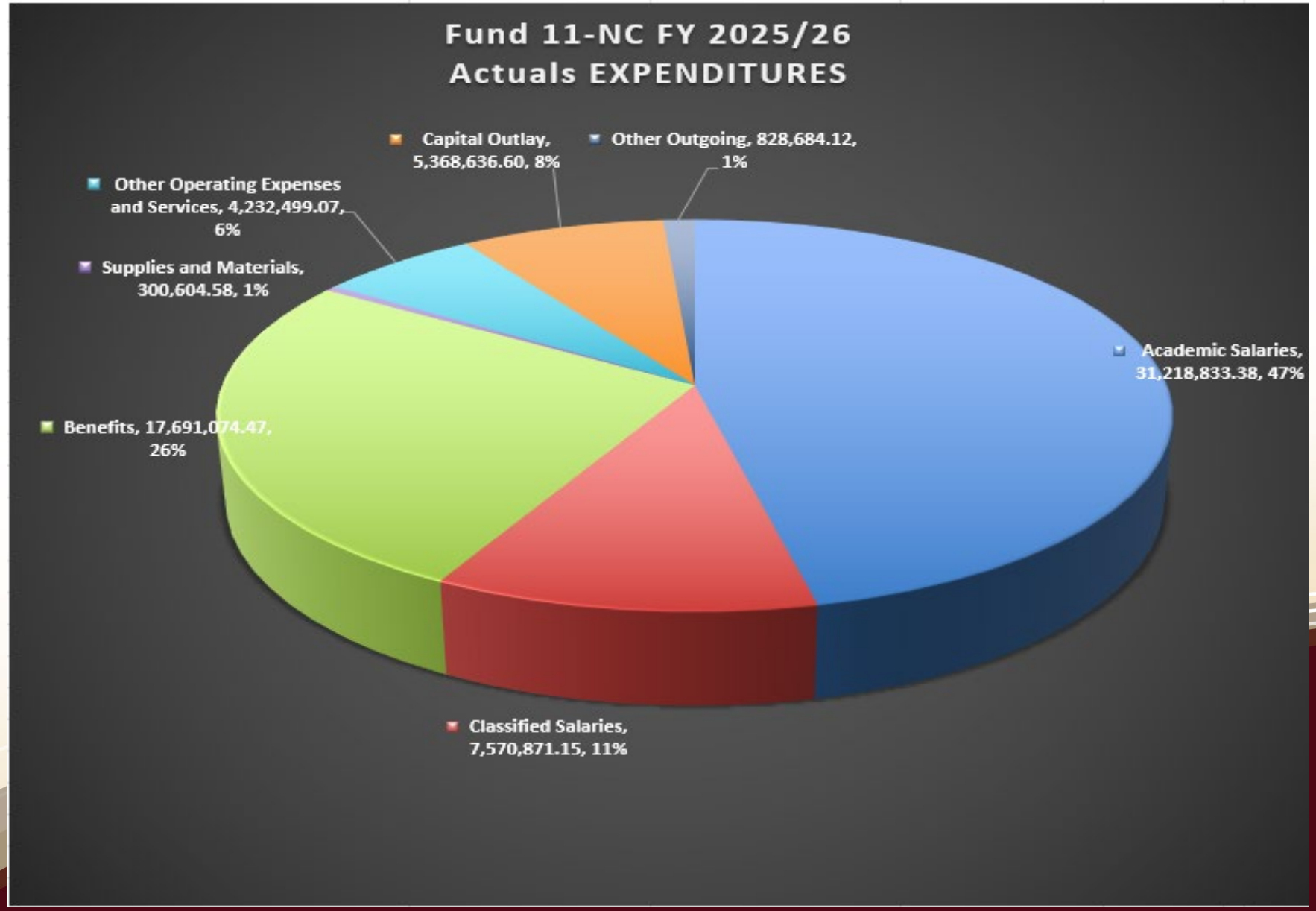
Includes District Year-End Expenses and One-Time expenses

NORCO COLLEGE

Norco Expenditures FY 2025/26 (Fund 11)				
Description	Revised Budget FY 25/26	Actuals 6/30/26	Balance	%
Academic Salaries	30,032,692.00	31,218,833.38	(1,186,141)	46.45%
Classified Salaries	8,082,395.00	7,570,871.15	511,524	11.26%
Benefits	16,418,100.00	17,691,074.47	(1,272,974)	26.32%
Total Salaries and Benefits	54,533,187	56,480,779	(1,947,592)	84.03%
Supplies and Materials	484,354.00	300,604.58	183,749	0.45%
Other Operating Expenses and Services	13,244,159.00	4,232,499.07	9,011,660	6.30%
Capital Outlay	1,233,945.00	5,368,636.60	(4,134,692)	7.99%
Other Outgoing	1,056,924.00	828,684.12	228,240	1.23%
Total Non-Salary	16,019,382	10,730,424	5,288,958	15.97%
Total amounts	**70,552,569**	**67,211,203**	**3,341,366**	**100%**
Year-End District Expenses BAM		8,977,468		
Grand Total	**70,552,569**	**76,188,671**	**3,341,366**	
TOTAL SALARIES AND BENEFITS		**56,480,779**		84.03%
TOTAL NON PERSONNEL EXPENSES		**10,730,424**		15.97%

NC Salary & Benefits as a percentage of Total NC Expenses = 84.03%
NC Total Salary and Benefits =$56,480,779
NC Total Expenses = $67,211,203 (does not include District Expenses)
District Expenses charged to Norco College =$8,977,468

NORCO COLLEGE



NORCO COLLEGE

FY 25/26 District Office Expenses

District Office Expenses per BAM FY 2024/25 $9,482,509.27,

Compared to FY 2025/26 $8,977,468.23

major object	Sum of Rev/ Exp Net of Abatements
1101	585,028.75
2101	4,228,419.71
3101	2,735,920.29
4101	52,581.26
5101	1,335,348.43
6101	40,169.79
Grand Total	**8,977,468.23**

FY 26/27 COLA 4.31%

FY 25/26 COLA 2.31%

FY 24/25 COLA 1.07%

FY 23/24 COLA 8.22%

FY 22/23 COLA 6.56%

25/26 Year-End Budget Performance Report

- Part Time & Overload, Academic, ***Inst. Salaries***.
  - Budget $ 8,873,279.00
  - Actual $11,990,539.30
- **13xx's accounts overspent by $-3,117,260.30 in 25/26**

		Prior Year 2024-2025	Current Year 2025/2026	Actuals		%
Object	Object Description	Actual	Revised Budget	YTD 6/30/2026	Balance	Used
1330	INSTRUCTORS, PART TIME FALL	3,495,455.55	2,743,520.00	3,383,695.06	(640,175.06)	123.33%
1331	***INSTRUCTORS, PART TIME SUMMER (ODD YR)***	1,491.32	646,791.00	4,278.62	642,512.38	0.66%
1332	INSTRUCTORS, PART TIME WINTER	747,578.63	646,112.00	579,344.10	66,767.90	89.67%
1333	INSTRUCTORS, PART TIME SPRING	3,672,065.37	2,278,906.00	3,013,318.20	(734,412.20)	132.23%
1334	***INSTRUCTORS, PART TIME SUMMER (EVEN YR)***	861,666.09	57,149.00	838,110.17	(780,961.17)	1466.54%
1335	INSTRUCTORS, FULL TIME OVERLOAD FALL	951,119.27	529,433.00	1,008,393.18	(478,960.18)	190.47%
1336	***INSTRUCTORS, FULL TIME OVERLOAD SUMMER (EVEN YR)***	951,652.51	41,483.00	1,178,632.00	(1,137,149.00)	2841.24%
1337	INSTRUCTORS, FULL TIME OVERLOAD WINTER	825,265.36	679,809.00	907,594.39	(227,785.39)	133.51%
1338	INSTRUCTORS, FULL TIME OVERLOAD SPRING	931,723.27	479,609.00	984,392.30	(504,783.30)	205.25%
1339	***INSTRUCTORS, FULL TIME OVERLOAD SUMMER (ODD YR)***	-	449,126.00	-	449,126.00	0.00%
1360	INSTRUCTORS, SUBSTITUTES	15,450.36	-	26,867.47	(26,867.47)	
1370	INSTRUCTORS, EXTRA DUTY	36,408.09	92,336.00	45,701.02	46,634.98	49.49%
1371	INSTRUCTORS, LARGE LECTURE STIPENDS	13,362.95	229,005.00	20,212.79	208,792.21	8.83%
13xx	PT & Overload, Academic, Inst Salary	12,503,238.77	8,873,279.00	11,990,539.30	(3,117,260.30)	135.13%

NORCO COLLEGE

25/26 Year-End Budget Performance Report

Part Time & Overload, Academic, ***Non-Inst. Salaries***

- Budget $774,616.00
- Actual $806,817.09

  Budget % used 104.16%

Object	Object Description	Prior Year 2024-2025 Actual	Current Year 2025/2026 Revised Budget	Actuals YTD 6/30/2026	Balance	% Used
1439	ACADEMIC - PT COUNSELORS / LIBRARIANS / COORDINATORS	544,947.33	540,708.00	568,940.52	(28,232.52)	105.22%
1460	LONG TERM SUBSTITUTES FOR COUNSELORS / LIBRARIANS / CC	-	-	-	-	
1469	SHORT TERM (DAILY) SUBSTITUTE COUNSELORS / LIBRARIANS /	17,522.18	10,358.00	10,616.12	(258.12)	102.49%
1470	NONINSTRUCTIONAL SALARIES, OTHER EXTRA DUTY	-	-	-	-	
1479	EXTRA DUTY STIPENDS	159,461.72	166,114.00	180,727.60	(14,613.60)	108.80%
1490	ACADEMIC SPECIAL PROJECTS	38,115.77	57,436.00	46,532.85	10,903.15	81.02%
14xx	PT & Overload, Academic, Non-Inst Salary	760,047.00	774,616.00	806,817.09	(32,201.09)	104.16%

Norco College Holding Accounts

As of 6/30/2026

SPP/Resc.	One Time, Annual, On Going	Carry Over?	Fund	Resc.	Description	FY 25/26 Adopted Budget	FY 25/26 Revised Budget	FY 25/26 Rev/Exp Net of Abatements	FY 25/26 Encumbrances	Uncommitted / Unrealized
993	OT	N	11	1000	Sabbatical Holding Account obj code 1118	87,917	87,917	-	-	87,917
566	A	Y	11	1000	Annual Commissions rec'd from B&N	28,858	28,858	9,190	-	19,668
563	A	Y	11	1000	Annual Commissions rec'd from Follett	356,577	356,577	-	-	356,577
733	OT	Y	11	1000	Follet Signing Bonus FY 17/18	75,947	75,947	522	-	75,425
560	OT	Y	11	1000	College Fund Balance 1% Contingency	3,922	-	-	-	-
567	OT	Y	11	1000	One-time District set aside allocation (CHP&K secondary effects)	457,087	457,087	449,080	-	8,007
811	OT	Y	11	1000	STEM 100 Renovation (CHP&K secondary effects)	4,735,622	4,735,622	4,454,755	-	280,867
729	A	Y	11	1000	Based on a Percentage of Non-Resident Fees rec'd	1,079,323	1,079,323	130,678	-	948,645
738	OT	Y	11	1000	One-Time Allocation from Dist. Reserves in FY 17/18	25,593	25,593	24,706	-	887
716	OT	Y	11	1000	One-Time Allocation in FY 18/19 for borrowed back FTES	188,331	188,331	91,989	-	96,342
568	OT	Y	11	1000	Facilities Fees Revenue	196,948	196,948	43,908	-	153,040
997	OG	Y	11	1000	To/From Permanently Funded Positions	673,528	673,528	-	-	673,528
999	OT	Y	11	1000	Contracts- obj 5110	6,805	6,805	-	-	6,805
797	OT	Y	11	1000	Indirect Cost Recovery (at 83%)	2,559,317	2,778,854	482,056	-	2,296,798
					Fund 11- Unrestricted	**10,475,775.00**	**10,691,390.00**	**5,686,882.99**	**-**	**5,004,507.01**
075	A	Y	12	1190	Restricted to Instructional Equipment	0	0	0	0	0
186	A	Y	12	1190	Veterans Resource Center - FY 19/20	811	811	0	0	811
735	A	Y	12	1190	Restricted to Instructional & Library Materials including Instructional Software	1,317,850	1,317,850	727,313	0	590,537
1180	A	Y	12	1180	Redevelopment Agency (RDA)	0	0	0	0	0
709	A	Y	12	1190	Restricted to Capital Purchases	65,494	65,494	176	0	65,318
191	OT	Y	12	1190	State Appropriation - Stokoe	187,404	187,404	31,903	0	155,501
					Fund 12 Restricted	**1,571,559**	**1,571,559**	**759,392**	**-**	**812,167**
Contingency Accounts for NC Departments				5899/4320						
EJA	OG	N	11	1000	Academic Affairs Holding (set up in FY 15/16)	-	-	-	-	-
EDB	OG	N	11	1000	Administrative Contingencies	29,431	4,718	-	-	4,718
EJA	OG	N	11	1000	Administrative Contingencies	1,720	29,226	-	-	29,226
EMA	OG	N	11	1000	Administrative Contingencies	20,479	4,961	-	-	4,961
EMB	OG	N	11	1000	Administrative Contingencies	500	-	-	-	-
EMG	OG	N	11	1000	Administrative Contingencies	500	500	-	-	500
EZA	OG	N	11	1000	Administrative Contingencies	15,419	15,419	-	-	15,419
EZB	OG	N	11	1000	Administrative Contingencies	450	450	-	-	450
EZG	OG	N	11	1000	Administrative Contingencies	1,000	-	-	-	-
EZK	OG	N	11	1000	Administrative Contingencies	800	362	-	-	362
					Total Fund 11- Administrative Contingencies	**70,299**	**55,636**	**-**	**-**	**55,636**

Holding account balances. Handout

NORCO COLLEGE

FUND 11 & 12 SOFTWARE AND EQUIPMENT PURCHASES & OTHER SERVICES FY 2025/26					
Object	Description	Adopted Budget	Revised Budget	Rev/Expenses Net of Abatements	Balance as of 6/30/26
5649	Computer Software Maint/Lic	1,208,263.00	1,472,581.00	608,107.48	864,473.52
5890	Other Services	3,910,450.00	5,133,788.00	2,199,806.22	2,933,981.78
6226	Remodel Projects	333,222.00	518,946.00	4,201,367.49	(3,682,421.49)
6227	Fixtures & Fixed Equip	99,838.00	159,551.00	306,624.62	(147,073.62)
6481	Equipment Additional $200-4999	180,848.00	361,765.00	327,220.89	34,544.11
6482	Equip Additional $5000 >	122,527.00	290,656.00	317,603.87	(26,947.87)
6485	Comp Equip Additional $200-4999	296,382.00	627,261.00	383,986.12	243,274.88
	TOTAL	**6,216,458.00**	**8,724,732.00**	**8,530,057.96**	**194,674.04**

FY 25/26 total expenses $ 8,530,057.96
FY 24/25 total expenses $ 5,423,341.73

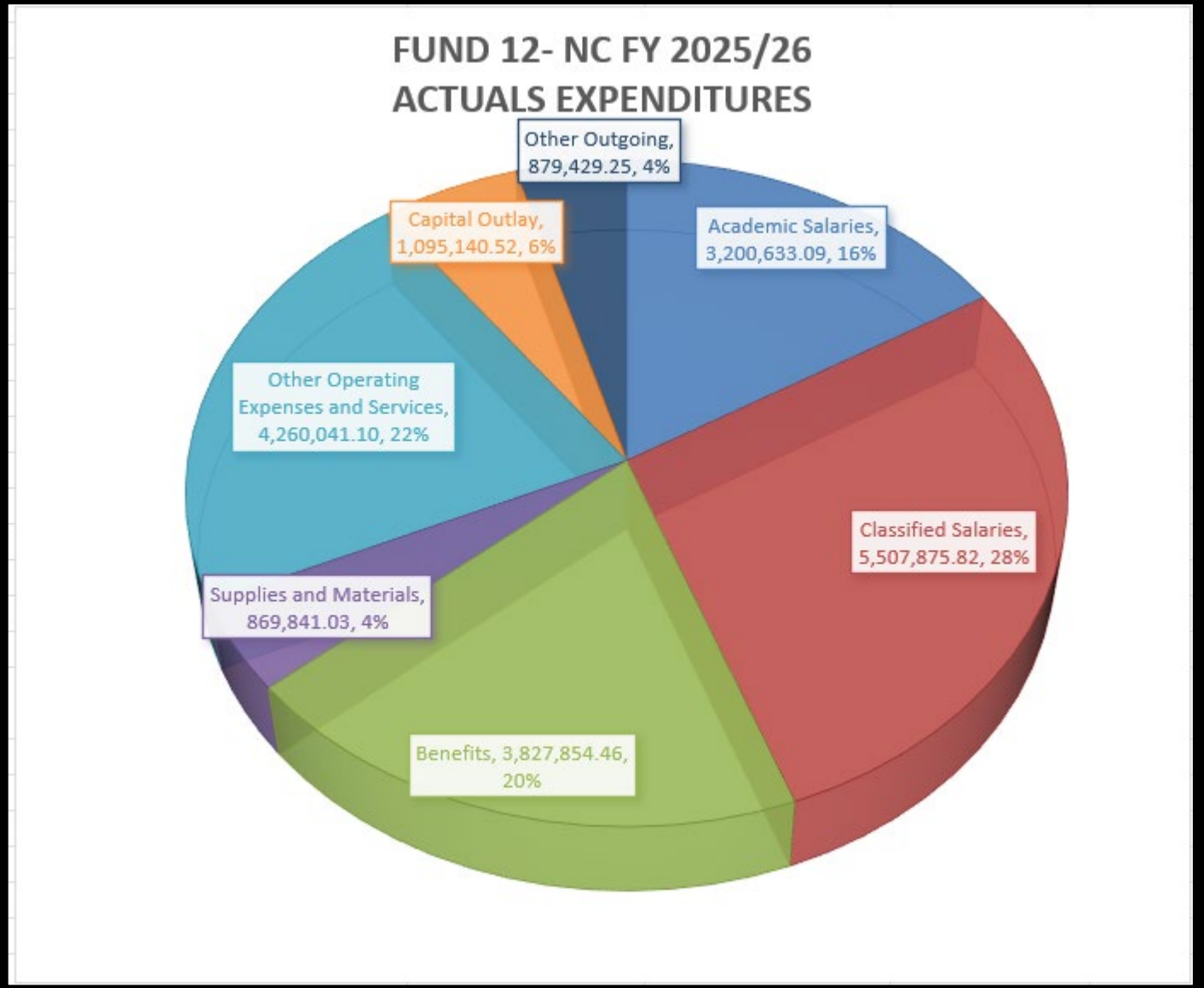
NORCO COLLEGE

Norco Expenditures FY 2025/26 (Fund 12)

Description	Revised Budget FY 25/26	Actuals 6/30/26	Balance	%
Academic Salaries	4,774,456.00	3,200,633.09	1,573,823	16.30%
Classified Salaries	7,477,611.00	5,507,875.82	1,969,735	28.04%
Benefits	5,170,561.00	3,827,854.46	1,342,707	19.49%
Total Salaries and Benefits	17,422,628	12,536,363	4,886,265	63.83%
Supplies and Materials	2,378,655.00	869,841.03	1,508,814	4.43%
Other Operating Expenses and Services	12,005,359.00	4,260,041.10	7,745,318	21.69%
Capital Outlay	1,654,239.00	1,095,140.52	559,098	5.58%
Other Outgoing	1,584,509.00	879,429.25	705,080	4.48%
Total Non-Salary	17,622,762	7,104,452	10,518,310	36.17%
Total amounts	**35,045,390**	**19,640,815**	**15,404,575**	**100%**
TOTAL SALARIES AND BENEFITS		**12,536,363**		**63.83%**
TOTAL NON PERSONNEL EXPENSES		**7,104,452**		**36.17%**

56.04 % of Revised budget used.

NORCO COLLEGE



NORCO COLLEGE

16.37% of Institutional Salaries and Benefits came from fund 12 in FY 25/26.

	FY 2025/26	
Actual Expenses Fund 11 Resource 1000 Salaries and Benefits	64,030,147.75	83.63%
Actual Expenses Fund 12-Resource 1190 Salaries and benefits	12,536,363.37	16.37%
Total Salaries and Benefits	**76,566,511.12**	

20.48% of NC total Revenue came from Fund 12 in FY 25/26

	FY 2025/26	
Actual Revenue Fund 11- Resource 1000	71,096,968.46	79.52%
Actual Revenue Fund 12-Resource 1190	18,306,670.91	20.48%
ACTUAL REVENUE	**89,403,639.37**	

NORCO COLLEGE

SUMMARY OF GRANTS AND CATEGORICAL FUNDS
FY 2025/26
FUND 12, AS OF 6/30/2026 (Handout)

Report includes Grants and Categorical funds

FY 25/26 Revised Budget >>> $33,769,968

FY 25/26 Expenses >>>>>>>> $19,388,216

Carryover to 26/27>>>>>>>>> $14,381,752

COVID BLOCK GRANT

COVID BLOCK GRANT			
Fiscal Year	Allocation	Expenses	Balance
FY 2022/23	3,487,499.00	63,301.68	3,424,197.32
FY 2023/24	3,424,197.00	1,326,321.88	2,097,875.12
FY 2024/25	2,097,895.12	937,606.59	1,160,288.53
FY 2025/26	1,160,288.53	645,844.40	514,444.13
FY 2026/27	514,444.13	79,301.73	435,142.40

<<< Expenses/encumbrances as of 10/21/2026

Funds have been spent in the following categories:

- Mental Health Services
- Marketing
- General Counseling,
- Technology and Professional Development.
- Guided Pathways and Equity

Lottery Funds

LOTTERY FUNDS		
FY 2025/26	Carryover from FY 2024/25	704,916.46
	Estimated Revenue FY 2025/26	612,934.00
	Total Available funds in FY 2025/26	1,317,850.46
	Actual Expenses FY 2025/26	(726,787.58)
FY 2026/27	Carryover from FY 2025/26	591,062.88
	Estimated Revenue FY 2026/27	672,810.00
	Total Available Funds in FY 2026/27	1,263,872.88

PP&IE & Redevelopment funding

Norco College	Allocation
Instructional Equipment	233,943
Scheduled Maintenance PPIS	722,903
Scheduled Maintenance -Redevelopment	1,188,000
Parking Project Funding - Redevelopment	838,556
Total	2,983,402

Physical Plant and Instructional Equipment.

NORCO COLLEGE

FY 2026-27
Adopted Budget Update

Budget Allocation (BAM)

Budget Allocation Model
FY 2026-27 FINAL BUDGET
BASED ON FY 24/25 DATA

26/27 Revenue Allocation

Direct Instructional, Academic Affairs, Student Services, Business Services, Planning & Development and Other Costs

Norco College			
Total FTES		8,254	
Direct Instructional & Academic Affairs Costs		48,570,876	
Student Services, Business Services, and Other		28,396,666	
Total Norco College	$	76,967,542	22.4266%
Moreno Valley College			
Total FTES		8,537	
Direct Instructional & Academic Affairs Costs		50,437,712	
Student Services, Business Services, and Other		29,370,085	
Total Moreno Valley College	$	79,807,797	23.2542%
Riverside City College			
Total FTES		19,389	
Direct Instructional & Academic Affairs Costs		119,720,039	
Student Services, Business Services, and Other		66,701,946	
Total Riverside City College	$	186,421,985	54.3192%

NORCO COLLEGE

FY 2026-27
Adopted Budget Update

Assumptions:

FY 2026/27 FTES Target - Resident Credit Target= 35,348

	Credit FTES Targets			
	Total Credit FTES	Regular Credit FTES	Special Admit	Incarcerated
Moreno Valley College	8,421	7,489	932	-
Norco College	8,047	6,776	1,160	111
Riverside City College	18,880	18,239	627	14
Total District	35,348	32,503	2,719	125

- COLA at 4.31%
  - 2.87 statutory COLA
  - 1.44 discretionary COLA

- 2.87% Categorical Programs such as DSP&S, EOP&S, CARE, CalWorks, Adult Education, Mandate Bloc and Apprenticeship.
  - Student Equity and Achievement Program, (SEAP) 5.74%
  - The Success Completion Grant did not receive COLA

- Growth at 2.50% (FY 25-26 at 1.00% and FY 26-27 at 1.50%)

- Step/Column/Professional Growth has been included

- PERS **decrease** from 26.81% to 26.40% has been included

- STRS employer contribution rate remains the same at 19.10%

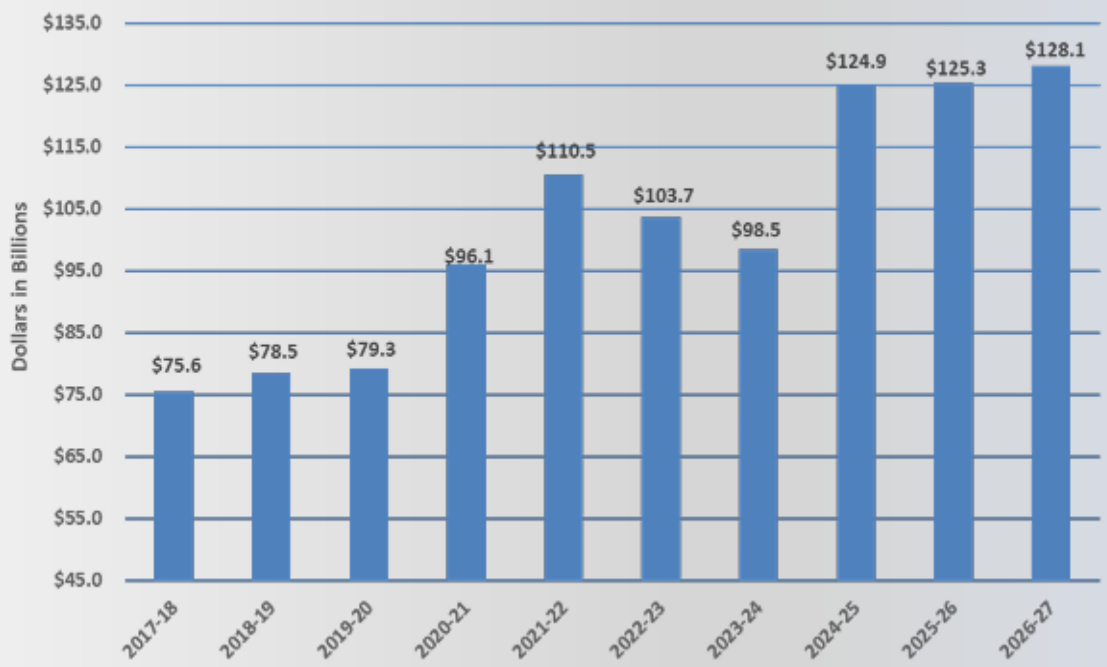
- Adjustments to health insurance have been included
  a. RCCD PPO Plan - No increase
  b. Health Net Plan 6.9% increase
  c. Kaiser Plan 2.47% increase
  d. Jefferson Life Plan -11.47% decrease
- Liability and Property insurance will remain unchanged at 3% in 26/27

- Workers Compensation will remain unchanged at 1.60% in 26/27

NORCO COLLEGE

STATE BUDGET

- FY 2024-25 approved budget set the K-14 minimum guarantee at $119.9 billion…now revised to $124.9 billion.
- FY 2025-26 approved budget set the K-14 minimum guarantee at $114.6 billion…now revised to $125.3 billion.
- FY 2026-27 – approved budget estimates the guarantee at $120.0 billion but funds it at only $114.6.
  - Community College share of Proposition 98 – 11.1%, an increase from 10.93% ($217.7 million)



NORCO COLLEGE

STATE BUDGET

Base Changes

(In Millions)

Unrestricted Ongoing Revenues	State
Apportionment*	
COLA (2.87% + 1.44% = 4.31%)	$ 451.6
Growth (2.50%: FY 25-26 - 1.0% = $55.3M; FY 26-27 - 1.5% = $97.8M)	153.1
Total Apportionment/Unrestricted Ongoing Revenues	$ 604.7
Unrestricted One-Time Revenues	$ -
Total Unrestricted Revenues	$ 604.7

*These funding increases will be reflected in Student Centered Funding Formula rates. RCCD's estimated apportionment is calculated using the increased rates, along with estimated FTES, supplemental, and success metrics.

NORCO COLLEGE

STATE BUDGET

Base Changes

(In Millions)

Restricted Ongoing Revenues	State
COLA for Categorical Programs*	$ 65.0
Common Cloud Data Platform	5.0
Childcare Tax Bailout	0.1
Basic Needs Centers	8.0
Equal Employment Opportunity Program	0.3
California Healthy Schools Pathways	14.3
Credit for Prior Learning	2.0
Total Restricted Ongoing Revenues	$ 94.7

*Categorical Programs that will receive COLA, but only at 2.87% are: DSP&S, EOP&S, CARE, CalWorks, Adult Education, Mandate Block and Apprenticeship. The Student Equity & Achievement Programs will receive a 5.74% COLA. The Success Completion Grant did not receive COLA.

NORCO COLLEGE

STATE BUDGET

Base Changes

(In Millions)

Restricted One-Time Revenues	**State**
Common Data Platform	$ 36.0
Student Support Block Grant	147.2
Credit for Prior Learning	35.0
Adult Learner Demonstration Project	9.7
Apprenticeship	16.0
Financial Aid Administration	10.0
California Early College Demonstration Project	10.0
Dreamer Resource Liaisons	71.1
California Indian Nations College	42.6
LGBTQ+ Centers	30.0
Strong Workforce Program	15.8
Future Creative Industries Pilot Project	15.0
Pierce College Family Resources Centers	5.0
Southwestern College Projects	3.0
Cal-Bridge First Academic Scholar Training Project	1.2
Total Restricted One-Time Revenues	$ 447.6
Total Restricted Revenues	$ 542.3

NORCO COLLEGE

STATE BUDGET

Base Changes

(In Millions)

Other	**State**
Deferred Maintenance and Instructional Equipment	$ 120.7
Proposition 2 - State GO Bond (10 New and 29 Continuing Projects)*	736.9
Total "Other" Restricted Revenues	$ 857.6

*Includes: Planning/Working Drawings (RCC Advanced Technology Building - $4.7 Million); Construction (BCTC Build 2 - $14.6 Million; MVC Library - $40.7 Million; NC Library - $31.2 Million; RCC Cosmo - $18.2 Million)

NORCO COLLEGE

NORCO COLLEGE PROPOSED FY 2026/27 EXPENDITURE PLAN (ONE-TIME FUNDS)			DRAFT		
			Revised Amount	Other Funds	Notes
Fund Type	CATEGORY	*Estimated* FY 2025/26 Carryover Holding Accounts >>	$ 4,991,356		(does not include 997)
Ongoing	BAM Contingency	1% of Estimated 25/26 Expenditures per BAM requirement	$ 671,926		
Ongoing	Standard of Care	General Counseling hours	$ -	$ 220,283	GF and CBG
Ongoing	Standard of Care	Tutoring	$ -	$ 230,482	Standard of Care FY 2026/27 (includes f/c)
Ongoing	Guided Pathways	25TH Hr	$ 25,000		
One-time	Technology	Technology Replacement Program- AV Equipment Replacements/Upgrades, Desktop refresh/licenses	$ 85,000		
One-time	Technology	HUM 204,208,201 AVIT Replacement & IT 106	$ 160,000		
Ongoing	Facilities:	Facilities Operations/Dept Operations	$ 100,000		
Ongoing	Facilities:	Tree Trimming	$ 35,000		
Ongoing	Facilities:	Stokoe Operational Expenses 25/26	$ 35,000		
One-time	Facilities:	Parking Lot Lighthing improvement (Safety Assessment)	$ 25,000		
One-time	Facilities:	Pre-owned Backhoe	$ 68,000		
One-time	Facilities:	Pending secondary effects/CAT relocation and STEM	$ 470,289		SPP 831 has a balance of $280,867. pending POs total $470,289
One-time	Facilities:	HUM 202 Fume Hood	$ 48,000		
One-time	Facilities:	Upgrade Hydraulic Controller Elevator- Library	$ 30,000		
One-time	Facilities:	Blue Phone Removal/Repair	$ 6,000		
One-time	Facilities:	Legacy Wall	$ 6,500		
One-time	*Facilities:*	*Eastvale Tenant Improvements*	$ 600,000		
One-time	Facilities:	Faculty SPRs for facilities meeting participation	$ 2,000		
One-time	Facilities:	STEM 100 Roofs	$ 275,256		
One-time	Facilities:	IT Roof	$ 303,167		
Ongoing	Safety:	Safety Supplies/Training	$ 23,000		
Ongoing	Prof. Development	Professional Development	$ 10,669		25/26 carryover $669
Ongoing	Personnel	Personnel Expenses/Other operating expenses (SPP SPP 797 ongoing expenses)	$ 739,048		
One-time	Personnel	HEERF IDC(OT Personnel Cost, and Scaling GP into subsequent years)	$ 525,352		
Ongoing	Program Review	25/26 PR Resource Requests	$ 85,000		
Ongoing	Marketing	Marketing Initiatives	$ 110,000		
Ongoing	Athletics	NIL	$ 1,600		
Ongoing	Athletics	Increased Conference Fees	$ 14,000		
Ongoing	Athletics/Personnel	Coaches & Stipends	$ 60,000		
Ongoing	Other	Commencement additional expenses	$ 105,000		
Ongoing	Other	Contingency for College Operational Emergencies	$ 371,549		
		Total FY 26/27 Proposed Expenditure Plan Fund 11	$ 4,991,356		
		Unallocated Funds	**$ 0**		

FY 2026/27 First Quarter

- FY 26/27 First Quarter Budget Performance Report 9/30/2026 (Handout)
- Holding Account Balances (Fund 11 & 12) 9/30/2026 (Handout)
- List of Grants (Fund 12) 9/30/2026 (Handout)

NORCO COLLEGE

Budget Allocation Model Update

The Revised Budget Allocation Model was developed to allocate resources around the following core principles:

- Fair – Resource allocation decisions will be informed by objective, predictable, verifiable, and easily accessible data and will be made in an impartial and consistent manner.

- Equitable – Resources will be distributed in an manner that adequately supports the full array of programs offered at each college while ensuring compliance with statutory and regulatory requirements; efficient and strategic use of resources is expected, and inefficiencies will not be subsidized or supported.

- Transparent – Resource allocation decisions will be made in an open and consultative manner with representative stakeholder groups and that it is simple, easy to administer and communicate as possible.

“TO DO” Tasks in 2026/27

Develop a treatment for “District Operations” allocation – **Finalized**

BAM Phase IV- District Allocation, work group has:

- Reviewed accreditation standards functional maps.
- Reviewed service level expectation between the District and our Colleges.
- Have reviewed the percentage of expenditure budgets and actuals for each college to total District Budget.
- Will review the percent of expenditure budget and actuals for each college to total District budget excluding one-time funds.
- **Scenario F was adopted as the foundation for the District Allocation methodology for BAM Phase IV.**
  - **It links the district allocation to the change in funded FTES reflected in the SCFF Total Computational Revenue. (Exhibit C).**
  - **The calculated District Office allocation is budgeted in a District holding account. And allocated at the discretion of the District and in alignment with District Strategic Plans, priorities, and institutional initiatives.**

"TO DO" Tasks in 2026/27

Scenario F

BAM Phase IV - District Allocation Methodology and Calculation

Scenario F. Based on District OG Budget - Non-Payroll - Non-Instructional Only - Using FTES Data from the 320 report

District's allocation instead of the actual apportionment based on the SCFF.

Fiscal Year (FY)	Total Actual Apportionment based of SCFF	Growth Over PFY	District OG Non-Payroll Non-Instructional Budget	Certified 320 Report Resident FTES (removed NRes)	FTES Growth over PFY	Estimated District Resource Allocation for next FY Budget	District Allocation Ratio to Actual Apportionment
FY 20/21	209,157,902			28,409			
FY 21/22	215,559,958	3.06%	6,470,907	24,922	-12.27%	(794,208)	-0.37%
FY 22/23	239,547,773	11.13%	6,752,831	27,375	9.84%	664,673	0.28%
FY 23/24	274,370,124	14.54%	7,127,731	30,464	11.28%	804,333	0.29%
FY 24/25	284,062,228	3.53%	8,988,884	32,175	5.62%	504,855	0.18%
FY 25/26	292,311,738	2.90%	8,679,251	33,569	4.33%	375,923	0.13%

- Implement College BAM- Ongoing
  - Analyze and implement Instruction and Non-Instructional efficiencies.
  - **Analyze deficits & surpluses- consider Budget reallocation in areas of strategic needs.**
  - Use Data and Metrics to make budget decisions.

NORCO COLLEGE

Thank you!

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
3		Norco College			E	FUND_11														
4		Fund:	11	Resource:	1000	FY 2025/26														
5				Prior Year 2024-2025	Current Year 2025/2026	Actuals														%
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD 6/30/2026	Balance	Used
73		1110	INSTRUCTORS, FULL TIME	11,036,074.46	13,685,665.00	774,685.47	1,016,792.50	1,028,973.53	1,066,671.11	999,310.75	1,019,313.66	1,045,134.74	1,046,011.78	1,038,008.35	1,041,678.47	1,042,516.25	763,876.90	11,882,973.51	1,802,691.49	86.83%
74		1160	INSTRUCTORS, SUBSTITUTE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
75		1170	INSTRUCTORS, RELEASE / REASSIGN TIME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
76		1180	INSTRUCTORS, SABBATICAL	81,633.48	70,148.00	-	-	-	-	-	-	14,090.83	14,090.83	14,090.83	14,090.83	14,090.83	14,090.83	84,544.98	(14,396.98)	120.52%
77		11xx	FT, Academic Inst Salary	11,117,707.94	13,755,813.00	774,685.47	1,016,792.50	1,028,973.53	1,066,671.11	999,310.75	1,019,313.66	1,059,225.57	1,060,102.61	1,052,099.18	1,055,769.30	1,056,607.08	777,967.73	11,967,518.49	1,788,294.51	87.00%
78		1218	ACADEMIC MANAGERS FULL TIME	2,502,134.17	2,676,182.00	231,785.03	161,425.05	228,805.88	242,550.89	233,305.49	254,826.11	203,011.81	250,234.57	250,234.57	137,309.91	250,234.57	242,365.02	2,686,088.90	(9,906.90)	100.37%
79		1219	COUNSELORS / LIBRARIANS / COORDINATORS	3,543,478.19	3,952,802.00	281,495.58	336,487.86	323,295.46	336,563.43	322,652.32	323,295.46	308,484.29	308,484.29	311,586.67	312,742.83	312,792.60	289,988.81	3,767,869.60	184,932.40	95.32%
80		1280	ACADEMIC ADMINISTRATORS, SABBATICAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
81		12xx	FT, Academic, Non-Inst Salary	6,045,612.36	6,628,984.00	513,280.61	497,912.91	552,101.34	579,114.32	555,957.81	578,121.57	511,496.10	558,718.86	561,821.24	450,052.74	563,027.17	532,353.83	6,453,958.50	175,025.50	97.36%
82		1330	INSTRUCTORS, PART TIME FALL	3,495,455.55	2,743,520.00	-	592.88	26,857.83	1,330,883.53	33,214.85	1,317,969.02	-	653,599.50	3,411.57	-	16,283.37	882.51	3,383,695.06	(640,175.06)	123.33%
83		1331	***INSTRUCTORS, PART TIME SUMMER (ODD YR)***	1,491.32	646,791.00	3,164.76	-	-	1,113.86	-	-	-	-	-	-	-	-	4,278.62	642,512.38	0.66%
84		1332	INSTRUCTORS, PART TIME WINTER	747,578.63	646,112.00	-	-	-	1,725.84	-	-	-	284,608.61	291,700.69	-	872.64	436.32	579,344.10	66,767.90	89.67%
85		1333	INSTRUCTORS, PART TIME SPRING	3,672,065.37	2,278,906.00	-	-	-	12,171.87	-	-	-	15,762.68	508,687.51	536,159.63	699,026.90	1,241,509.61	3,013,318.20	(734,412.20)	132.23%
86		1334	***INSTRUCTORS, PART TIME SUMMER (EVEN YR)***	861,666.09	57,149.00	409,925.69	-	9,266.56	21,766.42	153.44	-	-	-	-	-	2,453.22	394,544.84	838,110.17	(780,961.17)	1466.54%
87		1335	INSTRUCTORS, FULL TIME OVERLOAD FALL	951,119.27	529,433.00	6,431.40	-	215,226.46	288,853.78	247,353.52	243,948.66	-	-	-	-	-	6,579.36	1,008,393.18	(478,960.18)	190.47%
88		1336	***INSTRUCTORS, FULL TIME OVERLOAD SUMMER (EVEN YR)***	951,652.51	41,483.00	531,434.90	-	8,340.30	24,405.92	-	-	-	-	-	-	-	614,450.88	1,178,632.00	(1,137,149.00)	2841.24%
89		1337	INSTRUCTORS, FULL TIME OVERLOAD WINTER	825,265.36	679,809.00	-	-	-	-	-	-	435,624.62	460,576.85	-	5,696.46	5,696.46	-	907,594.39	(227,785.39)	133.51%
90		1338	INSTRUCTORS, FULL TIME OVERLOAD SPRING	931,723.27	479,609.00	6,431.40	-	-	147.92	-	-	6,579.36	182,592.14	201,784.62	298,336.51	281,705.45	6,814.90	984,392.30	(504,783.30)	205.25%
91		1339	***INSTRUCTORS, FULL TIME OVERLOAD SUMMER (ODD YR)***	-	449,126.00	-	-	-	-	-	-	-	-	-	-	-	-	-	449,126.00	0.00%
92		1360	INSTRUCTORS, SUBSTITUTES	15,450.36	-	-	-	783.79	7,435.69	972.55	3,579.32	1,991.17	-	-	308.50	507.73	11,288.72	26,867.47	(26,867.47)	
93		1370	INSTRUCTORS, EXTRA DUTY	36,408.09	92,336.00	1,285.80	1,285.84	1,285.84	7,069.84	1,285.84	17,092.44	2,021.42	6,288.36	2,021.42	2,021.42	2,021.42	2,021.38	45,701.02	46,634.98	49.49%
94		1371	INSTRUCTORS, LARGE LECTURE STIPENDS	13,362.95	229,005.00	-	-	-	-	7,188.21	3,184.03	-	-	717.74	6,150.58	2,254.49	717.74	20,212.79	208,792.21	8.83%
95		13xx	PT & Overload, Academic, Inst Salary	12,503,238.77	8,873,279.00	958,673.95	1,878.72	261,760.78	1,695,574.67	290,168.41	1,585,773.47	446,216.57	1,603,428.14	1,008,323.55	848,673.10	1,010,821.68	2,279,246.26	11,990,539.30	(3,117,260.30)	135.13%
96		1439	ACADEMIC - PT COUNSELORS / LIBRARIANS / COORDINATORS	544,947.33	540,708.00	20,712.96	(6,858.71)	9,859.37	73,362.36	8,285.12	62,515.10	15,524.14	67,115.90	50,334.06	52,817.97	72,803.43	142,468.82	568,940.52	(28,232.52)	105.22%
97		1460	LONG TERM SUBSTITUTES FOR COUNSELORS / LIBRARIANS / CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
98		1469	SHORT TERM (DAILY) SUBSTITUTE COUNSELORS / LIBRARIANS /	17,522.18	10,358.00	-	-	-	2,813.98	-	5,652.91	-	182.76	-	-	527.46	1,439.01	10,616.12	(258.12)	102.49%
99		1470	NONINSTRUCTIONAL SALARIES, OTHER EXTRA DUTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100		1479	EXTRA DUTY STIPENDS	159,461.72	166,114.00	14,479.36	10,436.45	14,295.10	26,057.73	10,694.29	17,332.90	10,694.29	13,507.75	15,446.80	15,052.05	13,538.75	19,192.13	180,727.60	(14,613.60)	108.80%
101		1490	ACADEMIC SPECIAL PROJECTS	38,115.77	57,436.00	1,902.60	97.40	9,459.80	8,134.39	-	9,302.10	-	-	14,386.56	-	250.00	3,000.00	46,532.85	10,903.15	81.02%
102		14xx	PT & Overload, Academic, Non-Inst Salary	760,047.00	774,616.00	37,094.92	3,675.14	33,614.27	110,368.46	18,979.41	94,803.01	26,218.43	80,806.41	80,167.42	67,870.02	87,119.64	166,099.96	806,817.09	(32,201.09)	104.16%
103			**Academic Salaries**	**30,426,606.07**	**30,032,692.00**	**2,283,734.95**	**1,520,259.27**	**1,876,449.92**	**3,451,728.56**	**1,864,416.38**	**3,278,011.71**	**2,043,156.67**	**3,303,056.02**	**2,702,411.39**	**2,422,365.16**	**2,717,575.57**	**3,755,667.78**	**31,218,833.38**	**(1,186,141.38)**	**103.95%**
104		2117	CLASSIFIED FULL TIME SUPERVISOR	4,090.91	-	-	-	-	-	-	-	-	-	-	-	-	(12,418.56)	(12,418.56)	12,418.56	
105		2118	CLASSIFIED FULL TIME ADMINISTRATOR	1,329,360.80	1,405,535.00	119,792.63	119,792.63	119,471.54	126,917.34	119,458.82	113,849.86	112,036.25	112,036.25	112,036.25	112,036.25	112,036.25	75,621.56	1,355,085.63	50,449.37	96.41%
106		2119	CLASSIFIED FULL TIME STAFF	4,483,987.27	5,123,804.00	389,656.20	407,239.83	425,139.69	446,149.97	403,136.01	410,688.40	415,688.82	417,337.87	405,615.34	412,127.15	418,606.22	149,369.12	4,700,754.62	423,049.38	91.74%
107		2129	CLASSIFIED PERMANENT PART TIME STAFF	303,733.98	334,427.00	23,607.97	21,183.15	33,794.98	28,732.02	27,583.93	27,595.52	31,134.41	31,188.93	33,382.42	24,667.60	24,476.45	17,411.87	324,759.25	9,667.75	97.11%
108		21xx	Classified, Non-Inst Reg Salary	6,121,172.96	6,863,766.00	533,056.80	548,215.61	578,406.21	601,799.33	550,178.76	552,133.78	558,859.48	560,563.05	551,034.01	548,831.00	555,118.92	229,983.99	6,368,180.94	495,585.06	92.78%
109		2210	INSTRUCTIONAL CLASSIFIED FULL TIME STAFF	474,535.89	528,436.00	32,723.22	40,234.20	42,336.32	47,070.76	45,142.15	45,221.27	43,557.83	43,981.81	45,221.27	44,376.14	44,798.71	27,806.24	502,469.92	25,966.08	95.09%
110		2220	INSTRUCTIONAL CLASSIFIED PERM PART TIME STAFF	143,481.16	135,333.00	15,828.14	17,392.00	(2,130.81)	10,772.87	12,906.92	11,390.43	10,265.05	11,920.37	11,746.84	11,746.84	11,746.84	8,231.98	131,817.47	3,515.53	97.40%
111		22xx	Classified, Inst Aide Reg Salary	618,017.05	663,769.00	48,551.36	57,626.20	40,205.51	57,843.63	58,049.07	56,611.70	53,822.88	55,902.18	56,968.11	56,122.98	56,545.55	36,038.22	634,287.39	29,481.61	95.56%
112		2331	SHORT-TERM STUDENT HELP, NON-INSTRUCTIONAL	78,795.77	50,729.00	-	9,155.52	4,508.31	11,974.40	14,668.64	9,926.45	8,920.92	4,653.66	13,492.56	16,148.72	16,645.32	35,213.21	145,307.71	(94,578.71)	286.44%
113		2339	SHORT-TERM NONCLASSIFIED, NON-INSTRUCTIONAL	75,863.62	235,525.00	-	3,506.25	3,293.24	12,037.26	12,768.20	7,821.33	7,908.79	4,475.30	6,434.17	19,574.34	13,025.54	22,100.82	112,945.24	122,579.76	47.95%
114		2349	SHORT-TERM OVERTIME, NON-INSTRUCTIONAL	58,306.34	68,333.00	11,848.22	(3,609.67)	14,424.00	4,348.58	5,737.09	5,532.41	10,136.84	2,995.47	6,758.73	4,386.41	10,248.80	20,460.76	93,267.64	(24,934.64)	136.49%
115		2369	SHORT-TERM SUBSTITUTES, NON-INSTRUCTIONAL	130,134.81	165,265.00	-	9,762.35	8,229.52	10,037.07	22,326.18	13,657.04	13,961.09	12,456.09	15,759.12	23,521.70	9,842.22	31,254.10	170,806.48	(5,541.48)	103.35%
116		2390	SHORT-TERM SPECIAL PROJECT, NON-INSTRUCTIONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
117		2399	CLASSIFIED PRESENTERS - COMM. ED / CUSTOMIZED SOLUTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
118		23xx	Non-Instructional Salary, Other	343,100.54	519,852.00	11,848.22	18,814.45	30,455.07	38,397.31	55,500.11	36,937.23	40,927.64	24,580.52	42,444.58	63,631.17	49,761.88	109,028.89	522,327.07	(2,475.07)	100.48%
119		2430	SHORT-TERM STUDENT HELP, INSTRUCTIONAL	1,158.50	27,796.00	-	-	-	407.75	1,612.50	314.50	1,127.50	-	166.50	342.25	407.00	545.75	4,923.75	22,872.25	17.71%
120		2431	SHORT-TERM SUMMER COACHING, INSTRUCTIONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
121		2440	SHORT-TERM OVERTIME, INSTRUCTIONAL	13,901.91	-	-	-	23.10	(23.10)	-	-	-	-	-	-	-	-	-	-	
122		2449	SHORT-TERM NONCLASSIFIED, INSTRUCTIONAL	29,292.00	7,212.00	-	-	-	-	-	9,456.00	20,624.00	1,768.00	1,768.00	5,768.00	1,768.00	-	41,152.00	(33,940.00)	570.60%
123		2469	SHORT-TERM SUBSTITUTES, INSTRUCTIONAL	15,369.42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
124		24xx	Instructional Aides, Other	59,721.83	35,008.00	-	-	23.10	384.65	1,612.50	9,770.50	21,751.50	1,768.00	1,934.50	6,110.25	2,175.00	545.75	46,075.75	(11,067.75)	131.61%
125			**Classified Salaries**	**7,142,012.38**	**8,082,395.00**	**593,456.38**	**624,656.26**	**649,089.89**	**698,424.92**	**665,340.44**	**655,453.21**	**675,361.50**	**642,813.75**	**652,381.20**	**674,695.40**	**663,601.35**	**375,596.85**	**7,570,871.15**	**511,523.85**	**93.67%**
126		3110	INSTRUCTIONAL STRS	3,625,041.07	4,051,276.00	309,772.73	195,070.33	242,639.35	463,398.67	245,806.90	436,240.99	283,835.26	461,005.50	350,148.13	312,459.69	317,656.02	(133,731.27)	3,484,302.30	566,973.70	86.01%
127		3115	STRS, TEACHERS AND AIDES - EMPLOYER PAID	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
128		3135	STRS, OTHER CE EMPLOYEES - EMPLOYER PAID	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
129		3150	CALSTRS ON-BEHALF FOR INSTRUCTIONAL	1,683,364.54	-	-	-	-	-	-	-	-	-	-	-	1,826,621.09	-	1,826,621.09	(1,826,621.09)	
130		3210	INSTRUCTIONAL PERS	163,353.01	175,282.00	11,589.24	13,739.61	12,005.29	14,929.35	14,219.08	14,240.29	14,737.39	14,851.06	17,263.85	17,037.27	17,150.56	15,080.09	176,843.08	(1,561.08)	100.89%
131		3310	INSTRUCTIONAL FICA	44,301.54	40,535.00	3,171.30	3,174.66	3,007.14	3,683.30	3,372.56	3,727.87	4,067.35	4,528.66	4,427.02	4,374.63	4,400.83	4,230.15	46,165.47	(5,630.47)	113.89%
132		3315	INSTRUCTIONAL MEDICARE	351,561.44	337,642.00	25,817.41	15,596.53	19,264.17	40,848.39	19,500.88	38,690.37	22,869.28	39,416.36	30,688.12	28,473.31	30,782.64	45,031.11	356,978.57	(19,336.57)	105.73%
133		3410	INSTRUCTIONAL HEALTH & WELFARE	2,965,575.01	3,018,420.00	8,192.10	16,208.56	130,468.18	321,166.97	316,745.53	324,268.27	328,136.06	303,276.36	309,767.78	324,867.26	315,762.31	493,179.83	3,192,039.21	(173,619.21)	105.75%
134		3450	OPEB, TEACHERS AND AIDES	48,620.40	46,633.00	3,563.82	2,152.51	2,661.92	5,641.30	2,698.33	5,343.01	3,162.06	5,442.55	4,238.70	3,933.54	4,252.50	6,214.29	49,304.53	(2,671.53)	105.73%
135		3510	INSTRUCTIONAL SUI	18,804.90	15,577.00	890.23	536.92	664.27	1,408.19	672.51	1,333.88	788.56	1,359.13	1,058.13	981.65	1,061.45	10,049.76	20,804.68	(5,227.68)	133.56%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
3		Norco College			E	FUND_11														
4		Fund:	11	Resource:	1000	FY 2025/26														
5				Prior Year 2024-2025	Current Year 2025/2026	Actuals														
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD 6/30/2026	Balance	% Used
136		3610	INSTRUCTIONAL WC	388,885.83	373,025.00	28,510.61	17,220.33	21,293.09	45,123.78	21,583.34	42,739.06	25,296.27	43,539.18	33,909.18	31,466.74	34,018.35	49,712.76	394,412.69	(21,387.69)	105.73%
137			Instructional Benefits	9,289,507.74	8,058,390.00	391,507.44	263,699.45	432,003.41	896,199.95	624,599.13	866,583.74	682,892.23	873,418.80	751,500.91	723,594.09	2,551,705.75	489,766.72	9,547,471.62	(1,489,081.62)	118.48%
138		3440	RETIREE BENEFITS ACAD & CLASS	735,544.27	665,168.00	-	-	20,844.51	77,076.22	73,708.95	72,716.35	60,505.94	66,741.70	63,884.93	60,767.05	60,767.05	90,839.18	647,851.88	17,316.12	97.40%
139		3120	CLASSIFIED STRS - (FOR CLASSIFIED EMPLOYEES PAYING INTO S	(87.69)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
140		3130	NON-INSTRUCTIONAL STRS - FOR ACADEMIC ADMINISTRATORS	969,649.49	1,220,103.00	79,262.01	84,250.20	92,269.79	105,388.12	90,853.03	102,755.43	84,865.90	99,052.07	96,038.78	75,464.00	92,915.23	36,719.31	1,039,833.87	180,269.13	85.23%
141		3160	CALSTRS ON-BEHALF CLASSIFIED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
142		3170	CALSTRS ON-BEHALF NON-INSTRUCTIONAL ACADEMIC	471,995.82	-	-	-	-	-	-	-	-	-	-	-	492,302.04	-	492,302.04	(492,302.04)	
143		3220	CLASSIFIED PERS	1,603,935.55	1,967,053.00	140,713.89	146,565.12	146,894.33	158,857.03	142,612.54	141,030.45	150,396.97	149,896.94	146,128.44	146,874.21	146,203.71	154,450.36	1,770,623.99	196,429.01	90.01%
144		3230	NON-INSTRUCTIONAL PERS	349,208.30	314,690.00	23,390.43	25,574.87	26,229.00	27,348.22	23,610.67	27,888.82	29,041.29	29,041.29	29,041.29	29,041.29	29,041.29	35,197.71	334,446.17	(19,756.17)	106.28%
145		3320	CLASSIFIED FICA	376,407.00	453,984.00	33,400.82	33,744.59	35,749.04	35,907.70	33,316.19	31,802.23	35,505.20	35,069.02	34,597.60	34,501.88	34,572.55	33,987.89	412,154.71	41,829.29	90.79%
146		3325	CLASSIFIED MEDICARE	94,318.86	113,178.00	7,891.89	8,067.85	8,742.68	9,084.11	8,564.96	8,373.38	8,540.24	8,391.48	8,385.49	8,604.03	8,487.94	8,592.22	101,726.27	11,451.73	89.88%
147		3330	NON - INSTRUCTIONAL FICA	72,628.03	65,417.00	6,097.74	5,105.56	5,329.34	4,242.90	1,687.44	7,437.59	6,829.98	6,901.24	6,934.84	6,949.95	6,934.84	9,314.54	73,765.96	(8,348.96)	112.76%
148		3335	NON - INSTRUCTIONAL ACADEMIC MEDICARE -COUNSELORS / LI	98,625.62	110,386.00	7,956.53	7,236.20	8,458.39	9,958.63	8,300.63	9,717.05	7,754.21	9,230.85	9,265.15	7,466.55	9,382.52	11,191.04	105,917.75	4,468.25	95.95%
149		3360	SOCIAL SECURITY - ALL OTHER, TEACHERS AND AIDES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150		3420	CLASSIFIED HEALTH & WELFARE	1,563,847.05	1,940,760.00	6,765.64	13,813.30	92,381.40	172,929.68	170,053.99	168,517.22	163,460.43	174,882.39	162,912.56	164,830.78	167,478.44	233,253.56	1,691,279.39	249,480.61	87.15%
151		3430	NON - INSTRUCTIONAL HEALTH & WELFARE (COUNSELORS / LIBI	1,116,844.37	1,192,457.00	3,691.36	7,230.38	26,261.71	122,494.64	121,700.56	122,097.60	114,550.56	121,121.81	129,350.63	113,179.38	123,201.12	226,951.01	1,231,830.76	(39,373.76)	103.30%
152		3460	OPEB, CL EMPLOYEES	13,691.72	15,714.00	1,089.80	1,134.06	1,217.65	1,389.29	1,211.19	1,178.17	1,199.57	1,386.58	1,186.90	1,224.92	1,209.75	1,670.59	15,098.47	615.53	96.08%
153		3470	OPEB, OTHER CE EMPLOYEES	13,643.24	15,298.00	1,100.76	1,003.17	1,171.38	1,378.90	1,149.86	1,345.89	1,075.43	1,279.06	1,284.01	1,035.84	1,300.29	1,544.71	14,669.30	628.70	95.89%
154		3520	CLASSIFIED SUI	6,488.52	24,198.00	272.08	278.15	301.49	313.34	293.26	288.83	294.52	289.40	289.19	296.74	292.72	5,175.66	8,385.38	15,812.62	34.65%
155		3530	NON - INSTRUCTIONAL SUI - (COUNSELORS / LIBRARIANS / COOI	6,013.28	14,063.00	274.37	249.53	291.65	343.37	286.23	335.03	267.39	318.30	319.47	257.46	323.50	3,668.41	6,934.71	7,128.29	49.31%
156		3620	CLASSIFIED WC	103,059.56	125,662.00	8,670.30	9,053.26	9,680.72	10,203.22	9,648.05	9,373.74	9,565.94	9,401.06	9,536.38	9,837.38	9,730.88	10,111.39	114,812.32	10,849.68	91.37%
157		3630	NON - INSTRUCTIONAL WC - COUNSELORS / LIBRARIANS / COOR	109,145.67	121,579.00	8,805.79	8,025.43	9,371.52	11,031.71	9,199.10	10,765.67	8,603.51	10,232.43	10,271.86	8,286.85	10,402.43	12,358.59	117,354.89	4,224.11	96.53%
159		3910	CalSTRS On Behalf	(1,153.60)	-	-	-	-	-	-	-	-	-	-	-	-	(1,123.37)	(1,123.37)	1,123.37	
160		3920	CalSTRS On Behalf	(528.15)	-	-	-	-	-	-	-	-	-	-	-	-	(27,244.96)	(27,244.96)	27,244.96	
161		3930	CalSTRS On Behalf	(2,161.46)	-	-	-	-	-	-	-	-	-	-	-	-	(7,016.68)	(7,016.68)	7,016.68	
162		3939	Golden Handshake Payments	1,945,539.11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
165			Non-Instructional Benefits	8,911,110.29	7,694,542.00	329,383.41	351,331.67	464,350.09	670,870.86	622,487.70	642,907.10	621,951.14	656,493.92	645,542.59	607,851.26	1,133,779.25	748,801.98	7,495,750.97	198,791.03	97.42%
166			**Benefits**	**18,936,162.30**	**16,418,100.00**	**720,890.85**	**615,031.12**	**917,198.01**	**1,644,147.03**	**1,320,795.78**	**1,582,207.19**	**1,365,349.31**	**1,596,654.42**	**1,460,928.43**	**1,392,212.40**	**3,746,252.05**	**1,329,407.88**	**17,691,074.47**	**(1,272,974.47)**	**107.75%**
167			**Total Salaries & Benefits**	**56,504,780.75**	**54,533,187.00**	**3,598,082.18**	**2,759,946.65**	**3,442,737.82**	**5,794,300.51**	**3,850,552.60**	**5,515,672.11**	**4,083,867.48**	**5,542,524.19**	**4,815,721.02**	**4,489,272.96**	**7,127,428.97**	**5,460,672.51**	**56,480,779.00**	**(1,947,592.00)**	**103.57%**
168		4230	REFERENCE BOOKS / MATERIALS	-	6,595.00	-	-	-	-	-	-	-	-	-	-	-	-	-	6,595.00	0.00%
169		4320	INSTRUCTIONAL SUPPLIES	0.01	20,222.00	-	-	-	980.19	326.14	-	(64.10)	1,755.60	712.50	(19,493.25)	2,002.68	15,024.91	1,244.67	18,977.33	6.16%
170		4330	PERIODICALS / MAGAZINES / SUBSCRIPTIONS INCLUDING ON-LI	109.00	468.00	-	-	234.00	-	-	-	-	-	-	-	-	234.00	468.00	-	100.00%
171		4351	INSTRUCTIONAL MEDIA	-	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000.00	0.00%
172		4360	TESTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
174		4510	MAINTENANCE SUPPLIES	679.65	11,286.00	-	-	-	-	-	-	-	-	738.36	-	-	4,268.82	5,007.18	6,278.82	44.37%
175		4520	CUSTODIAL SUPPLIES	60,273.62	54,696.00	132.69	7,747.64	1,581.28	8,619.74	6,416.25	11,332.26	404.82	-	10,370.45	450.56	3,859.12	2,571.25	53,486.06	1,209.94	97.79%
176		4530	GROUNDS / GARDEN SUPPLIES	59,283.15	48,654.00	2,371.39	1,234.06	7,425.43	418.79	3,936.60	6,079.43	398.77	2,540.48	8,654.08	4,546.17	663.08	8,283.95	46,552.23	2,101.77	95.68%
177		4540	HEALTH SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
178		4555	COPY / PRINTING	17,396.91	18,548.00	-	440.96	2,344.93	151.40	152.48	11.66	6.30	753.07	454.98	625.19	1,975.24	3,621.18	10,537.39	8,010.61	56.81%
179		4575	SOFTWARE - LESS THAN $200 OR USEFUL LIFE OF LESS THAN O	-	2,205.00	-	-	-	-	-	-	-	-	-	-	-	-	-	2,205.00	0.00%
180		4580	THEATRE SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
181		4590	OFFICE SUPPLIES	149,639.58	190,140.00	2,181.12	4,889.66	12,586.72	13,611.21	2,084.10	7,243.87	2,183.51	3,042.16	6,728.17	17,092.86	7,837.89	38,814.32	118,295.59	71,844.41	62.21%
186		4644	REPAIR PARTS - (PARTS ONLY -- LABOR PROVIDED BY RCC STAFF	47,229.09	127,588.00	3,683.90	8,237.58	2,550.26	4,833.75	3,939.87	8,584.17	4,123.59	6,219.84	4,468.60	5,360.18	3,920.82	6,149.06	62,071.62	65,516.38	48.65%
187		4690	TRANSPORTATION SUPPLIES, INCLUDING FUEL	2,561.66	2,952.00	-	316.79	457.28	392.45	-	-	282.60	266.25	346.07	-	211.77	668.63	2,941.84	10.16	99.66%
188		4710	FOOD -- FUNDING SOURCE OTHER THAN GENERAL FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
202			**Supplies & Materials**	**337,172.67**	**484,354.00**	**8,369.10**	**22,866.69**	**27,179.90**	**29,007.53**	**16,855.44**	**33,251.39**	**7,335.49**	**14,577.40**	**32,473.21**	**8,581.71**	**20,470.60**	**79,636.12**	**300,604.58**	**183,749.42**	**62.06%**
203		5045	POSTAGE / SHIPPING	18,339.32	39,474.00	-	-	35.84	5,701.47	1,205.40	4,272.10	3,633.12	6,508.14	-	-	-	-	21,356.07	18,117.93	54.10%
204		5110	CONSULTANTS	17,500.00	25,261.00	-	-	-	-	-	-	-	-	-	-	-	-	-	25,261.00	0.00%
205		5120	LECTURERS	9,196.66	8,000.00	-	500.00	-	-	3,500.00	-	-	-	-	-	3,500.00	-	7,500.00	500.00	93.75%
207		5151	TEMPORARY SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
213		5197	GRANT / CONTRACT SUB-AGREEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
214		5198	PROFESSIONAL SERVICES	49,791.08	51,549.00	1,910.39	391.46	-	4,114.73	180.00	2,287.57	7,567.84	-	-	1,667.85	1,552.70	6,419.46	26,092.00	25,457.00	50.62%
215		5210	MILEAGE / TOLL FEES	711.71	2,902.00	-	-	-	84.70	140.00	-	149.10	-	234.93	227.02	571.62	80.49	1,487.86	1,414.14	51.27%
216		5211	MEETING EXPENSES	1,626.48	2,661.00	-	-	-	-	-	-	1,045.37	-	-	-	-	-	1,045.37	1,615.63	39.28%
217		5219	TRAVEL EXPENSES - NON-RCCD EMPLOYEES / STUDENTS	-	-	-	723.33	1,787.94	1,251.19	1,382.34	-	-	10,212.25	-	40.98	-	(11,393.77)	4,004.26	(4,004.26)	
218		5220	CONFERENCES (INCLUDING WEBINAR PROGRAMS)	72,345.41	111,862.00	-	152,783.45	(73,813.14)	33,416.49	(5,091.57)	63,279.66	19,911.09	(32,070.95)	(69,186.40)	87,116.76	47,954.32	(143,185.64)	81,114.07	30,747.93	72.51%
219		5250	TRAVEL EXPENSES - EMPLOYEE CANDIDATES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
220		5310	MEMBERSHIP / DUES	87,002.45	100,529.00	2,635.00	1,000.00	39,570.00	21,884.22	400.00	15,640.00	10,377.00	150.00	550.00	-	1,510.10	625.00	94,341.32	6,187.68	93.84%
225		5421	GENERAL LIABILITY AND PROPERTY EXPENSE	1,127,058.65	1,163,336.00	-	-	150,447.58	75,981.85	-	200,461.77	116,522.77	82,972.19	118,376.05	(3,491.28)	-	421,564.38	1,162,835.31	500.69	99.96%
227		5440	STUDENT INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
230		5510	NATURAL GAS	142,362.88	645,465.00	1,070.30	882.26	1,033.21	1,647.67	5,974.26	7,380.78	6,926.44	7,534.32	4,144.80	1,490.87	2,916.11	2,458.59	43,459.61	602,005.39	6.73%
231		5520	ELECTRICITY	1,007,194.88	761,409.00	87,589.99	121,320.94	130,985.09	129,750.10	121,892.98	87,018.76	90,508.52	74,274.97	65,694.50	77,417.06	102,716.01	76,379.23	1,165,548.15	(404,139.15)	153.08%
232		5530	WATER	136,683.84	113,219.00	12,411.33	13,436.32	13,800.62	18,506.60	14,259.65	13,359.44	12,648.32	11,061.28	9,483.93	10,929.50	11,076.04	12,505.71	153,478.74	(40,259.74)	135.56%
233		5540	TELEPHONE	17,823.28	31,585.00	1,647.36	1,340.05	1,498.33	-	-	1,523.84	1,465.86	3,019.89	-	3,010.70	1,496.58	3,172.85	18,175.46	13,409.54	57.54%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
3		Norco College			E	FUND_11														
4		Fund:	11	Resource:	1000	FY 2025/26														
5				Prior Year 2024-2025	Current Year 2025/2026	Actuals														
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD 6/30/2026	Balance	% Used
234		5541	CELLULAR TELEPHONE	18,871.03	18,382.00	-	-	1,532.08	5,264.26	1,430.71	-	2,821.68	-	1,127.64	1,192.12	-	3,645.74	17,014.23	1,367.77	92.56%
235		5550	LAUNDRY AND CLEANING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
236		5560	TOWEL SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
237		5570	WASTE DISPOSAL	78,809.66	44,374.00	5,957.66	5,811.28	18,879.21	6,763.71	6,880.22	6,329.96	6,050.60	6,189.90	7,014.65	12,842.86	9,700.82	6,562.08	98,982.95	(54,608.95)	223.07%
238		5610	COUNTY CONTRACTS	50,000.31	52,090.00	-	-	-	-	-	-	-	-	-	-	-	53,194.65	53,194.65	(1,104.65)	102.12%
241		5630	RENTS AND LEASES	176,292.91	294,640.00	19,952.13	15,581.26	8,709.56	13,631.86	6,895.26	211.30	18,602.05	9,497.84	135,702.04	8,608.49	45,528.81	4,947.17	287,867.77	6,772.23	97.70%
245		5644	REPAIR SERVICES - PERFORMED BY AN OUTSIDE VENDOR	274,730.78	608,863.00	3,039.08	60,531.29	23,984.17	67,338.03	12,940.58	14,981.15	33,030.75	20,030.55	32,115.39	15,189.29	34,901.27	117,318.63	435,400.18	173,462.82	71.51%
246		5649	COMPUTER / SOFTWARE - MAINTENANCE / LICENSE	152,903.56	79,028.00	-	412.21	56,220.14	198.00	-	-	-	-	77.00	120.00	372.60	2,405.33	59,805.28	19,222.72	75.68%
247		5650	TRANSPORTATION CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
248		5660	TRANSPORTATION IN LIEU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
249		5690	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
250		5691	GOVERNMENTAL FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
251		5710	AUDIT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
252		5720	ELECTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
253		5730	LEGAL	1,551.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
254		5740	ADVERTISING - MAY INCLUDE SPONSORSHIP IF OUR ONLY BENE	-	60,968.00	-	-	5,750.00	-	1,000.00	-	-	-	-	5,250.00	-	-	12,000.00	48,968.00	19.68%
255		5790	OTHER - (FEES FOR LICENSES, PERMITS, PROCESSING, CPR, WEB	24,351.96	17,630.00	-	1,913.48	736.57	1,728.00	-	-	1,035.10	-	606.39	3,929.67	172.49	1,680.25	11,801.95	5,828.05	66.94%
256		5810	APPRAISALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
257		5820	INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
258		5821	STRS PENALITIES & INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
259		5822	TRAN EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
260		5830	SURVEYS	468.00	5,997.00	-	-	-	-	-	-	5,440.75	-	-	-	-	-	5,440.75	556.25	90.72%
261		5840	PHYSICALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
262		5850	FINGERPRINTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
263		5855	PRE-EMPLOYMENT TESTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
264		5861	THEFT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
265		5863	BODILY INJURY EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
266		5870	CONSORTIUM EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
267		5880	DAMAGE TO PERSONAL PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
268		5881	DAMAGE TO DISTRICT PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
269		5890	OTHER SERVICES	1,827,873.87	1,447,366.00	-	-	7,703.00	34,450.56	8,435.77	22,100.44	(5.66)	4,740.19	6,778.31	6,593.17	3,547.91	317,313.25	411,656.94	1,035,709.06	28.44%
270		5891	SALES TAX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
271		5892	BANK CHARGES	56,499.72	41,650.00	-	3,076.19	6,166.49	1,087.72	748.23	282.15	9,354.79	8,235.38	5,391.64	5,350.03	7,336.22	9,239.81	56,268.65	(14,618.65)	135.10%
272		5893	RETURNED ITEMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
273		5894	INTER - LIBRARY LOANS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
274		5899	ADMINISTRATIVE CONTINGENCY	-	7,512,781.00	-	-	-	-	-	-	-	-	-	-	-	-	-	7,512,781.00	0.00%
275		5910	INDIRECT CHARGES (GRANTS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
276			**Services & Operating Expenses**	**5,354,381.69**	**13,244,159.00**	**136,213.24**	**379,703.52**	**395,026.69**	**422,801.16**	**182,173.83**	**439,128.92**	**348,222.99**	**212,355.95**	**318,110.87**	**237,485.09**	**274,853.60**	**886,423.21**	**4,232,499.07**	**9,011,659.93**	**31.96%**
282		6121	ADVERTISING & LEGAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
283		6122	ENGINEERING	26,560.00	11,330.00	-	-	-	-	-	-	-	-	-	-	-	-	-	11,330.00	0.00%
284		6123	ARCHITECT'S FEES	192,756.50	8,194.00	-	7,282.50	22,412.50	(27,717.50)	-	1,695.00	-	565.00	-	-	-	-	4,237.50	3,956.50	51.71%
285		6124	TESTING	3,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
286		6125	DEMOLITION / GRADING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
287		6126	CONSTRUCTION CONTRACT	89,362.00	208,425.00	-	-	-	-	-	-	-	16,592.70	81,099.94	-	-	30,731.72	128,424.36	80,000.64	61.62%
288		6127	FIXTURES & FIXED EQUIPMENT	6,956.96	1,447.00	-	-	-	-	200.88	-	-	288.12	165.31	433.27	-	357.88	1,445.46	1.54	99.89%
289		6128	INSPECTION	4,330.85	83,217.00	-	-	5,609.50	1,728.00	864.00	1,728.00	1,079.00	4,651.00	3,688.00	19,969.50	2,752.67	7,533.50	49,603.17	33,613.83	59.61%
290		6129	OTHER	16,028.00	151,500.00	-	-	-	48,763.50	-	95,161.50	-	-	-	-	-	-	143,925.00	7,575.00	95.00%
291			Site Improvement	339,494.31	464,113.00	-	7,282.50	28,022.00	22,774.00	1,064.88	98,584.50	1,079.00	22,096.82	84,953.25	20,402.77	2,752.67	38,623.10	327,635.49	136,477.51	70.59%
298		6216	CONSTRUCTION CONTRACT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
299		6217	FIXTURES & FIXED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
302			New Buildings	-	-	-	-	2,940.00	(2,940.00)	-	-	-	-	-	-	-	-	-	-	
303		6221	ADVERTISING / LEGAL	4,828.04	-	-	-	-	-	-	-	-	-	-	-	-	1,659.00	1,659.00	(1,659.00)	
305		6223	ARCHITECT'S FEES	47,153.82	16,076.00	-	-	-	46,957.43	7,478.00	1,434.00	23,625.95	7,000.00	3,500.00	875.00	14,625.00	-	105,495.38	(89,419.38)	656.23%
308		6226	REMODEL PROJECTS	305,566.42	290,776.00	-	120,948.00	69,881.00	567,659.03	-	1,511,807.14	709,937.43	5,000.00	927,272.82	6,500.00	175,220.50	103,269.00	4,197,494.92	(3,906,718.92)	1443.55%
309		6227	FIXTURES & FIXED EQUIPMENT	5,861.60	49,242.00	-	-	-	52,598.83	-	-	-	-	156,548.32	-	-	-	209,147.15	(159,905.15)	424.73%
310		6228	INSPECTION	-	35,280.00	-	-	-	17,052.00	-	6,587.00	26,670.00	3,136.00	-	5,250.00	-	14,385.00	73,080.00	(37,800.00)	207.14%
311		6229	OTHER	10,564.50	-	130.50	130.50	130.50	130.50	-	391.50	130.50	130.50	-	-	-	-	1,174.50	(1,174.50)	
312			Building Remodel	386,458.38	407,901.00	130.50	123,236.50	70,011.50	697,923.04	19,280.52	1,526,375.14	760,609.88	26,647.50	1,092,389.14	14,346.00	194,321.50	119,313.00	4,644,584.22	(4,236,683.22)	1138.65%
317		6481	EQUIPMENT NEW ADDITIONAL - $200 - $4,999	38,032.88	55,581.00	-	-	963.74	1,851.35	4,235.70	-	1,609.26	6,781.91	3,120.07	4,005.66	3,964.20	47,742.41	74,274.30	(18,693.30)	133.63%
318		6482	EQUIPMENT NEW ADDITIONAL - OVER $5,000	29,458.57	254,527.00	-	11,910.56	9,510.48	-	15,000.00	-	29,875.91	-	29,875.91	9,502.88	-	169,148.15	274,823.89	(20,296.89)	107.97%
319		6485	COMPUTER EQUIPMENT NEW ADDITIONAL - $200 - $4,999 (ANY	75,972.32	51,060.00	-	1,605.57	14,578.47	2,884.67	-	-	2,514.44	293.65	2,908.09	13,449.99	6,567.52	2,516.30	47,318.70	3,741.30	92.67%
320		6486	COMPUTER EQUIPMENT NEW ADDITIONAL - OVER $5,000 (ANY	(8,663.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
321		6487	COMP EQUIP REPLACEMENT $200-$4999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
322		6491	EQUIPMENT REPLACEMENT - $200 - $4,999 (IDENTICALLY REPLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
323		6492	EQUIPMENT REPLACEMENT - OVER $5,000 (IDENTICALLY REPLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
324		6495	COMPUTER EQUIPMENT REPLACEMENT - $200 - $4,999 (IDENTIC	-	763.00	-	-	-	-	-	-	-	-	-	-	-	-	-	763.00	0.00%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
3		Norco College			E	FUND_11														
4		Fund:	11	Resource:	1000	FY 2025/26														
5				Prior Year 2024-2025	Current Year 2025/2026	Actuals														%
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD 6/30/2026	Balance	Used
325		6496	COMPUTER EQUIPMENT REPLACEMENT - OVER $,5000 (IDENTIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
326			Equipment	134,800.77	361,931.00	-	13,516.13	25,052.69	4,736.02	19,235.70	-	33,999.61	7,075.56	35,904.07	26,958.53	10,531.72	219,406.86	396,416.89	(34,485.89)	109.53%
327			**Capital Outlay**	**860,753.46**	**1,233,945.00**	**130.50**	**144,035.13**	**126,026.19**	**722,493.06**	**39,581.10**	**1,624,959.64**	**795,688.49**	**55,819.88**	**1,213,246.46**	**61,707.30**	**207,605.89**	**377,342.96**	**5,368,636.60**	**(4,134,691.60)**	**435.08%**
328		7390	INTRAFUND TRANSFERS OUT	380,000.00	1,056,924.00	-	-	-	-	264,231.00	264,231.00	-	-	264,231.00	-	-	35,991.12	828,684.12	228,239.88	78.41%
340			**Total Outgo**	**380,000.00**	**1,056,924.00**	**-**	**-**	**-**	**-**	**264,231.00**	**264,231.00**	**-**	**-**	**264,231.00**	**-**	**-**	**35,991.12**	**828,684.12**	**228,239.88**	**78.41%**
341			**Total Non-Salary**	**6,932,307.82**	**16,019,382.00**	**144,712.84**	**546,605.34**	**548,232.78**	**1,174,301.75**	**502,841.37**	**2,361,570.95**	**1,151,246.97**	**282,753.23**	**1,828,061.54**	**307,774.10**	**502,930.09**	**1,379,393.41**	**10,730,424.37**	**5,288,957.63**	**66.98%**
342			**Total 1000-7999 (obj code)**	**63,437,088.57**	**70,552,569.00**	**3,742,795.02**	**3,306,551.99**	**3,990,970.60**	**6,968,602.26**	**4,353,393.97**	**7,877,243.06**	**5,235,114.45**	**5,825,277.42**	**6,643,782.56**	**4,797,047.06**	**7,630,359.06**	**6,840,065.92**	**67,211,203.37**	**3,341,365.63**	**95.26%**
343			**CALSTRS on Behalf 3150, 3170**	**(2,155,360.36)**	**-**	-	-	-	-	-	-	-	-	-	-	**(2,318,923.13)**	-	**(2,318,923.13)**	**2,318,923.13**	
344			**ACTUAL Total College Budget/Expenses**	**61,281,728.21**	**70,552,569.00**	**3,742,795.02**	**3,306,551.99**	**3,990,970.60**	**6,968,602.26**	**4,353,393.97**	**7,877,243.06**	**5,235,114.45**	**5,825,277.42**	**6,643,782.56**	**4,797,047.06**	**5,311,435.93**	**6,840,065.92**	**64,892,280.24**	**5,660,288.76**	
345			**Holding accounts removed**	**-**	**10,678,215.00**			**405,489.75**			**2,579,435.99**			**2,323,399.48**			**378,557.77**	**5,686,882.99**	**4,991,332.01**	**53.26%**
346			**SUB TOTAL**	**61,281,728.21**	**59,874,354.00**	**3,742,795.02**	**3,306,551.99**	**3,585,480.85**	**6,968,602.26**	**4,353,393.97**	**5,297,807.07**	**5,235,114.45**	**5,825,277.42**	**4,320,383.08**	**4,797,047.06**	**5,311,435.93**	**6,461,508.15**	**59,205,397.25**	**668,956.75**	
347			**District expense (site EXX)**	**9,482,509.00**	**-**													**8,977,468.00**	**(8,977,468.00)**	
348			**Total Norco Budget/Expenses**	**70,764,237.21**	**59,874,354.00**	**3,742,795.02**	**3,306,551.99**	**3,585,480.85**	**6,968,602.26**	**4,353,393.97**	**5,297,807.07**	**5,235,114.45**	**5,825,277.42**	**4,320,383.08**	**4,797,047.06**	**5,311,435.93**	**6,461,508.15**	**68,182,865.25**	**(8,308,511.25)**	**113.88%**
349																				
350																				
351																		-		
352				Prior Year 2023-24	Current Year 2024/25	Actuals 24/25														%
353			**SUMMARY**	**Actual**	**Revised Budget**	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YTD	**Balance**	**Used**
354			Revenues	70,851,599.58	69,846,185.00	656,890.40	4,723,238.24	3,807,518.59	5,482,898.74	125,987.43	70,989.43	857,540.15	1,039,595.47	12,436,436.16	10,685,064.46	2,291,149.98	28,919,659.41	71,096,968.46	(1,250,783.46)	101.79%
355																				
356			1000-3999 Salaries & Benefits	56,504,780.75	54,533,187.00	3,598,082.18	2,759,946.65	3,442,737.82	5,794,300.51	3,850,552.60	5,515,672.11	4,083,867.48	5,542,524.19	4,815,721.02	4,489,272.96	7,127,428.97	5,460,672.51	56,480,779.00	(1,947,592.00)	103.57%
357			4000-7999 Non-salary accts	6,932,307.82	16,019,382.00	144,712.84	546,605.34	548,232.78	1,174,301.75	502,841.37	2,361,570.95	1,151,246.97	282,753.23	1,828,061.54	307,774.10	502,930.09	1,379,393.41	10,730,424.37	5,288,957.63	66.98%
358			**Total Expenses**	**63,437,088.57**	**70,552,569.00**	**3,742,795.02**	**3,306,551.99**	**3,990,970.60**	**6,968,602.26**	**4,353,393.97**	**7,877,243.06**	**5,235,114.45**	**5,825,277.42**	**6,643,782.56**	**4,797,047.06**	**7,630,359.06**	**6,840,065.92**	**67,211,203.37**	**3,341,365.63**	**95.26%**
359			Revenue Over expenses	7,414,511.01	(706,384.00)	(3,085,904.62)	1,416,686.25	(183,452.01)	(1,485,703.52)	(4,227,406.54)	(7,806,253.63)	(4,377,574.30)	(4,785,681.95)	5,792,653.60	5,888,017.40	(5,339,209.08)	22,079,593.49	3,885,765.09		

Norco College Holding Accounts

As of 10/16/2026

SPP/Resc.	One Time, Annual, On Going	Carry Over?	Fund	Resc.	Description	FY 26/27 Adopted Budget	FY 26/27 Revised Budget	FY 26/27 Rev/Exp Net of Abatements	FY 26/27 Encumbrances	Uncommitted / Unrealized
993	OT	N	11	1000	Sabbatical Holding Account obj code 1118	91,704	91,704	-	-	91,704
566	A	Y	11	1000	Annual Commissions rec'd from B&N	364,409	364,409	-	-	364,409
563	A	Y	11	1000	Annual Commissions rec'd from Follett	-	-	2,942	-	(2,942)
733	OT	Y	11	1000	Follet Signing Bonus FY 17/18	75,425	75,425	-	3,000	72,425
560	OT	Y	11	1000	College Fund Balance 1% Contingency	-	-	-	-	-
567	OT	Y	11	1000	One-time District set aside allocation (CHP&K secondary effects)	8,007	8,007	-	7,575	432
811	OT	Y	11	1000	STEM 100 Renovation (CHP&K secondary effects)	280,867	280,867	324,605	92,609	(136,348)
729	A	Y	11	1000	Based on a Percentage of Non-Resident Fees rec'd	1,373,861	1,373,861	102,986	52,538	1,218,337
738	OT	Y	11	1000	One-Time Allocation from Dist. Reserves in FY 17/18	888	888	7,657	2,600	(9,369)
716	OT	Y	11	1000	One-Time Allocation in FY 18/19 for borrowed back FTES	95,913	95,913	2,472	6,400	87,041
568	OT	Y	11	1000	Facilities Fees Revenue	211,455	211,455	15,392	7,000	189,063
997	OG	Y	11	1000	To/From Permanently Funded Positions	1,094,040	1,094,040	-	-	1,094,040
999	OT	Y	11	1000	Contracts- obj 5110	6,805	6,805	-	-	6,805
797	OT	Y	11	1000	Indirect Cost Recovery (at 83%)	2,367,984	2,367,984	67,117	181,689	2,119,179
					Fund 11- Unrestricted	**5,971,358.00**	**5,971,358.00**	**523,170.37**	**353,410.98**	**5,094,776.65**
075	A	Y	12	1190	Restricted to Instructional Equipment	0	233,943	0	3,302	230,641
186	A	Y	12	1190	Veterans Resource Center - FY 19/20	811	811	0	0	811
735	A	Y	12	1190	Restricted to Instructional & Library Materials including Instructional Software	1,253,291	1,253,291	261,657	235,996	755,639
650	A	Y	12	1180	Schedule Maintenance (Redevelopment Agency -RDA	0	1,188,000	0	0	1,188,000
0	A	Y	12	1180	Parking Projects funding (Redevelopment Agency-RDA)	0	838,556	0	0	838,556
709	A	Y	12	1190	Restricted to Capital Purchases	80,785	80,785	25	0	80,760
191	OT	Y	12	1190	State Appropriation - Stokoe	155,501	155,501	0	0	155,501
					Fund 12 Restricted	**1,490,388**	**3,750,887**	**261,682**	**239,298**	**3,249,907**
647	A	Y	41	4100	Schedule Maintenance (Redevelopment Agency) RDA	0	722,903	0	0	722,903
					Fund 41 Capital Outlay	**-**	**722,903**	**-**	**-**	**722,903**
					Total Physical Plant/Instructional Support and Parking		**2,983,402**	**-**	**3,302**	**2,980,100**
Contingency Accounts for NC Departments				**5899/4320**						
EJA	OG	N	11	1000	Academic Affairs Holding (set up in FY 15/16)	31,604	31,604	-	-	31,604
EDB	OG	N	11	1000	Administrative Contingencies	29,431	29,431	-	-	29,431
EJA	OG	N	11	1000	Administrative Contingencies	1,720	1,720	-	-	1,720
EMA	OG	N	11	1000	Administrative Contingencies	20,479	17,979	-	-	17,979
EMB	OG	N	11	1000	Administrative Contingencies	500	-	-	-	-
EMG	OG	N	11	1000	Administrative Contingencies	500	500	-	-	500
EZA	OG	N	11	1000	Administrative Contingencies	15,419	11,444	-	-	11,444
EZB	OG	N	11	1000	Administrative Contingencies	450	450	-	-	450
EZG	OG	N	11	1000	Administrative Contingencies	1,000	289	-	-	289
EZK	OG	N	11	1000	Administrative Contingencies	800	800	-	-	800
					Total Fund 11- Administrative Contingencies	**101,903**	**94,217**	**-**	**-**	**94,217**

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	A	B	C	D	E	F	G	H	R	S	T
3		Norco College			E	FUND_11					
4		Fund:	11	Resource:	1000	FY 2026-27					
5				Prior Year 2025-26	Current Year 2026-27	Actuals					%
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	YTD 9/30/2027	Balance	Used
9		8150	STUDENT FINANCIAL AID	59,207.35	48,936.00	-	-	1,565.00	1,565.00	47,371.00	3.20%
13		81xx	Federal Revenues	59,207.35	48,936.00	-	-	1,565.00	1,565.00	47,371.00	3.20%
14		8611	GENERAL APPORTIONMENTS	30,957,952.97	36,022,439.00	-	-	-	-	36,022,439.00	0.00%
15		8613	APPRENTICESHIP	-	-	142,719.00	142,719.00	186,322.00	471,760.00	(471,760.00)	
16		8615	BOARD FINANCIAL ASSISTANCE PROGRAM	93,577.10	107,648.00	-	-	-	-	107,648.00	0.00%
17		8617	RDA BACKFILL & REVENUE IN EXCESS OF ENTITLEMENT	-	-	-	-	-	-	-	
18		8619	OTHER GENERAL APPORTIONMENTS	867,676.65	930,704.00	-	-	-	-	930,704.00	0.00%
25		8630	EDUCATION PROTECTION ACCOUNT REVENUE	12,995,122.91	14,258,480.00	-	-	-	-	14,258,480.00	0.00%
29		8670	STATE TAX SUBVENTIONS	(2.58)	-	-	-	-	-	-	
30		8671	HOMEOWNERS' PROPERTY TAX RELIEF	86,185.92	94,565.00	-	-	-	-	94,565.00	0.00%
31		8681	STATE LOTTERY REVENUE	1,318,238.14	1,540,708.00	-	-	-	-	1,540,708.00	0.00%
32		8685	STATE MANDATED COSTS	244,926.00	263,286.00	-	-	-	-	263,286.00	0.00%
33		8690	OTHER STATE REVENUES	2,318,923.13	-	-	-	-	-	-	
34		8699	OTHER STATE REVENUES	-	-	-	-	-	-	-	
35		86xx	State Revenues	48,882,600.24	53,217,830.00	142,719.00	142,719.00	186,322.00	471,760.00	52,746,070.00	0.89%
36		8809	REDEVELOPMENT ASSET LIQUIDATION	1,256.84	1,379.00	-	-	-	-	1,379.00	0.00%
37		8811	TAX ALLOCATION, SECURED ROLL	13,078,193.61	14,349,627.00	-	-	-	-	14,349,627.00	0.00%
38		8812	TAX ALLOCATION, SUPPLEMENTAL ROLL	446,472.36	489,878.00	-	-	-	-	489,878.00	0.00%
39		8813	TAX ALLOCATION, UNSECURED ROLL	678,309.23	744,253.00	-	-	-	-	744,253.00	0.00%
40		8816	PRIOR YEARS TAXES	274,472.17	301,156.00	-	-	-	-	301,156.00	0.00%
41		8817	EDUCATION REVENUE AUGMENTATION FUND (ERAF)	(1,282,462.49)	(1,407,198.00)	-	-	-	-	(1,407,198.00)	0.00%
42		8818	REDEVELOPMENT AGENCY FUNDS	735,001.75	806,457.00	-	-	-	-	806,457.00	0.00%
43		8819	REDEVELOPMENT RESIDUAL	4,132,003.28	4,533,707.00	-	-	-	-	4,533,707.00	0.00%
50		8850	RENTALS AND LEASES	47,606.57	230,961.00	-	-	-	-	230,961.00	0.00%
51		8860	INTEREST AND INVESTMENT INCOME	1,110,158.58	1,166,184.00	-	-	2.38	2.38	1,166,181.62	0.00%
52		8861	NET INCREASE (DECREASE) IN THE FV OF INVESTMENTS	(63,063.39)	-	-	-	-	-	-	
53		8871	CHILD DEVELOPMENT SERVICES	-	-	-	-	-	-	-	
54		8872	COMMUNITY SERVICE CLASSES	-	-	-	-	-	-	-	
55		8874	ENROLLMENT	2,519,343.96	2,764,269.00	569,205.67	4,726.70	521,654.81	1,095,587.18	1,668,681.82	39.63%
56		8875	FIELD TRIPS AND USE OF NONDISTRICT FACILITIES	-	-	-	-	-	-	-	
57		8876	HEALTH SERVICES	-	-	-	-	-	-	-	
58		8878	INSURANCE	-	-	-	-	-	-	-	
59		8879	STUDENT RECORDS	7,962.32	20,000.00	-	-	411.41	411.41	19,588.59	2.06%
60		8880	NONRESIDENT TUITION	592,618.75	569,982.00	-	-	139,539.60	139,539.60	430,442.40	24.48%
61		8881	PARKING SERVICES AND PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	
62		8884	STUDENT REPRESENTATION FEE	-	-	-	80.00	72,622.20	72,702.20	(72,702.20)	
63		8889	OTHER STUDENT FEES & CHARGES	(228,811.69)	4,604.00	-	-	1,395.67	1,395.67	3,208.33	30.31%

	A	B	C	D	E	F	G	H	R	S	T
3		Norco College			E	FUND_11					
4		Fund:	11	Resource:	1000	FY 2026-27					
5				Prior Year 2025-26	Current Year 2026-27	Actuals					%
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	YTD 9/30/2027	Balance	Used
64		8890	OTHER LOCAL REVENUE	5,818.93	77,407.00	-	-	76.30	76.30	77,330.70	0.10%
65		8897	INDIRECT COSTS TRANSFERS	290,505.12	561,000.00	-	-	-	-	561,000.00	0.00%
66		8898	CASH OVER/SHORT	-	-	-	-	-	-	-	
67		88xx	Local Revenues	22,345,385.90	25,213,666.00	569,205.67	4,806.70	735,702.37	1,309,714.74	23,903,951.26	5.19%
68		8912	SALE OF EQUIPMENT & SUPPLIES	-	1,600.00	-	-	-	-	1,600.00	0.00%
69		8980	INTERFUND TRANSFER IN	-	-	-	-	-	-	-	
70		8999	INTRAFUND TRANSFER IN (OUT)	(190,225.03)	49,746.00	-	-	(68,149.75)	(68,149.75)	117,895.75	-137.00%
71		89xx	Other Financing Sources	(190,225.03)	51,346.00	-	-	(68,149.75)	(68,149.75)	119,495.75	-132.73%
72			**Total Revenues**	**71,096,968.46**	**78,531,778.00**	**711,924.67**	**147,525.70**	**855,439.62**	**1,714,889.99**	**76,816,888.01**	**2.18%**
73		1110	INSTRUCTORS, FULL TIME	11,882,973.51	14,392,858.00	858,437.64	1,173,303.58	1,263,998.27	3,295,739.49	11,097,118.51	22.90%
74		1160	INSTRUCTORS, SUBSTITUTE	-	-	-	-	-	-	-	
75		1170	INSTRUCTORS, RELEASE / REASSIGN TIME	-	-	-	-	-	-	-	
76		1180	INSTRUCTORS, SABBATICAL	84,544.98	73,129.00	-	-	-	-	73,129.00	0.00%
77		11xx	FT, Academic Inst Salary	11,967,518.49	14,465,987.00	858,437.64	1,173,303.58	1,263,998.27	3,295,739.49	11,170,247.51	22.78%
78		1218	ACADEMIC MANAGERS FULL TIME	2,686,088.90	3,101,954.00	276,955.04	223,438.34	244,147.08	744,540.46	2,357,413.54	24.00%
79		1219	COUNSELORS / LIBRARIANS / COORDINATORS	3,767,869.60	4,298,239.00	270,065.65	351,278.90	361,200.22	982,544.77	3,315,694.23	22.86%
80		1280	ACADEMIC ADMINISTRATORS, SABBATICAL	-	-	-	-	-	-	-	
81		12xx	FT, Academic, Non-Inst Salary	6,453,958.50	7,400,193.00	547,020.69	574,717.24	605,347.30	1,727,085.23	5,673,107.77	23.34%
82		1330	INSTRUCTORS, PART TIME FALL	3,383,695.06	2,860,119.00	-	-	21,829.60	21,829.60	2,838,289.40	0.76%
83		1331	***INSTRUCTORS, PART TIME SUMMER (ODD YR)***	4,278.62	674,281.00	-	-	-	-	674,281.00	0.00%
84		1332	INSTRUCTORS, PART TIME WINTER	579,344.10	673,574.00	-	-	-	-	673,574.00	0.00%
85		1333	INSTRUCTORS, PART TIME SPRING	3,013,318.20	2,375,763.00	949.41	80.70	-	1,030.11	2,374,732.89	0.04%
86		1334	***INSTRUCTORS, PART TIME SUMMER (EVEN YR)***	838,110.17	59,578.00	417,587.50	513.25	34,039.96	452,140.71	(392,562.71)	758.91%
87		1335	INSTRUCTORS, FULL TIME OVERLOAD FALL	1,008,393.18	551,933.00	-	-	225,796.93	225,796.93	326,136.07	40.91%
88		1336	***INSTRUCTORS, FULL TIME OVERLOAD SUMMER (EVEN YR)***	1,178,632.00	43,246.00	605,619.16	60,654.94	-	666,274.10	(623,028.10)	1540.66%
89		1337	INSTRUCTORS, FULL TIME OVERLOAD WINTER	907,594.39	708,700.00	-	-	-	-	708,700.00	0.00%
90		1338	INSTRUCTORS, FULL TIME OVERLOAD SPRING	984,392.30	499,991.00	2,467.26	-	-	2,467.26	497,523.74	0.49%
91		1339	***INSTRUCTORS, FULL TIME OVERLOAD SUMMER (ODD YR)***	-	468,213.00	-	-	-	-	468,213.00	0.00%
92		1360	INSTRUCTORS, SUBSTITUTES	26,867.47	-	-	-	772.68	772.68	(772.68)	
93		1370	INSTRUCTORS, EXTRA DUTY	45,701.02	96,260.00	-	2,160.72	2,675.73	4,836.45	91,423.55	5.02%
94		1371	INSTRUCTORS, LARGE LECTURE STIPENDS	20,212.79	238,737.00	-	65.96	-	65.96	238,671.04	0.03%
95		13xx	PT & Overload, Academic, Inst Salary	11,990,539.30	9,250,395.00	1,026,623.33	63,475.57	285,114.90	1,375,213.80	7,875,181.20	14.87%
96		1439	ACADEMIC - PT COUNSELORS / LIBRARIANS / COORDINATORS	568,940.52	478,515.00	16,536.02	(6,747.62)	8,872.41	18,660.81	459,854.19	3.90%
97		1460	LONG TERM SUBSTITUTES FOR COUNSELORS / LIBRARIANS / COO	-	-	-	-	-	-	-	
98		1469	SHORT TERM (DAILY) SUBSTITUTE COUNSELORS / LIBRARIANS / (	10,616.12	10,798.00	-	-	-	-	10,798.00	0.00%
99		1470	NONINSTRUCTIONAL SALARIES, OTHER EXTRA DUTY	-	-	-	-	-	-	-	
100		1479	EXTRA DUTY STIPENDS	180,727.60	173,170.00	1,218.90	14,606.65	13,910.37	29,735.92	143,434.08	17.17%

	A	B	C	D	E	F	G	H	R	S	T
3		Norco College			E	FUND_11					
4		Fund:	11	Resource:	1000	FY 2026-27					
5				Prior Year 2025-26	Current Year 2026-27	Actuals					%
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	YTD 9/30/2027	Balance	Used
101		1490	ACADEMIC SPECIAL PROJECTS	46,532.85	84,217.00	-	6,350.00	9,893.03	16,243.03	67,973.97	19.29%
102		14xx	PT & Overload, Academic, Non-Inst Salary	806,817.09	746,700.00	17,754.92	14,209.03	32,675.81	64,639.76	682,060.24	8.66%
103			**Academic Salaries**	**31,218,833.38**	**31,863,275.00**	**2,449,836.58**	**1,825,705.42**	**2,187,136.28**	**6,462,678.28**	**25,400,596.72**	**20.28%**
104		2117	CLASSIFIED FULL TIME SUPERVISOR	(12,418.56)	-	-	-	-	-	-	
105		2118	CLASSIFIED FULL TIME ADMINISTRATOR	1,355,085.63	1,656,786.00	122,705.26	133,135.30	127,920.30	383,760.86	1,273,025.14	23.16%
106		2119	CLASSIFIED FULL TIME STAFF	4,700,754.62	6,297,083.00	423,559.90	429,951.23	447,164.07	1,300,675.20	4,996,407.80	20.66%
107		2129	CLASSIFIED PERMANENT PART TIME STAFF	324,759.25	312,302.00	21,179.05	17,923.56	18,571.13	57,673.74	254,628.26	18.47%
108		21xx	Classified, Non-Inst Reg Salary	6,368,180.94	8,266,171.00	567,444.21	581,010.09	593,655.50	1,742,109.80	6,524,061.20	21.08%
109		2210	INSTRUCTIONAL CLASSIFIED FULL TIME STAFF	502,469.92	653,313.00	44,132.77	44,001.97	44,430.93	132,565.67	520,747.33	20.29%
110		2220	INSTRUCTIONAL CLASSIFIED PERM PART TIME STAFF	131,817.47	49,875.00	11,594.68	11,899.00	13,739.41	37,233.09	12,641.91	74.65%
111		22xx	Classified, Inst Aide Reg Salary	634,287.39	703,188.00	55,727.45	55,900.97	58,170.34	169,798.76	533,389.24	24.15%
112		2331	SHORT-TERM STUDENT HELP, NON-INSTRUCTIONAL	145,307.71	50,729.00	-	4,113.45	10,539.90	14,653.35	36,075.65	28.89%
113		2339	SHORT-TERM NONCLASSIFIED, NON-INSTRUCTIONAL	112,945.24	231,570.00	-	3,033.55	2,644.86	5,678.41	225,891.59	2.45%
114		2349	SHORT-TERM OVERTIME, NON-INSTRUCTIONAL	93,267.64	47,262.00	3,476.24	1,057.02	15,815.08	20,348.34	26,913.66	43.05%
115		2369	SHORT-TERM SUBSTITUTES, NON-INSTRUCTIONAL	170,806.48	62,836.00	6,135.31	3,609.00	16,456.06	26,200.37	36,635.63	41.70%
116		2390	SHORT-TERM SPECIAL PROJECT, NON-INSTRUCTIONAL	-	-	-	-	-	-	-	
117		2399	CLASSIFIED PRESENTERS - COMM. ED / CUSTOMIZED SOLUTION	-	-	-	-	-	-	-	
118		23xx	Non-Instructional Salary, Other	522,327.07	392,397.00	9,611.55	11,813.02	45,455.90	66,880.47	325,516.53	17.04%
119		2430	SHORT-TERM STUDENT HELP, INSTRUCTIONAL	4,923.75	22,796.00	-	-	-	-	22,796.00	0.00%
120		2431	SHORT-TERM SUMMER COACHING, INSTRUCTIONAL	-	-	-	-	-	-	-	
121		2440	SHORT-TERM OVERTIME, INSTRUCTIONAL	-	-	-	-	-	-	-	
122		2449	SHORT-TERM NONCLASSIFIED, INSTRUCTIONAL	41,152.00	7,212.00	-	5,420.00	-	5,420.00	1,792.00	75.15%
123		2469	SHORT-TERM SUBSTITUTES, INSTRUCTIONAL	-	-	-	-	-	-	-	
124		24xx	Instructional Aides, Other	46,075.75	30,008.00	-	5,420.00	-	5,420.00	24,588.00	18.06%
125			**Classified Salaries**	**7,570,871.15**	**9,391,764.00**	**632,783.21**	**654,144.08**	**697,281.74**	**1,984,209.03**	**7,407,554.97**	**21.13%**
126		3110	INSTRUCTIONAL STRS	3,484,302.30	4,238,777.00	336,660.32	237,263.38	292,974.08	866,897.78	3,371,879.22	20.45%
127		3115	STRS, TEACHERS AND AIDES - EMPLOYER PAID	-	-	-	-	-	-	-	
128		3135	STRS, OTHER CE EMPLOYEES - EMPLOYER PAID	-	-	-	-	-	-		
129		3150	CALSTRS ON-BEHALF FOR INSTRUCTIONAL	1,826,621.09	-	-	-	-	-	-	
130		3210	INSTRUCTIONAL PERS	176,843.08	210,531.00	16,430.37	16,840.68	16,667.01	49,938.06	160,592.94	23.72%
131		3310	INSTRUCTIONAL FICA	46,165.47	49,442.00	4,571.40	3,910.45	3,993.11	12,474.96	36,967.04	25.23%
132		3315	INSTRUCTIONAL MEDICARE	356,978.57	354,193.00	28,099.96	18,771.42	23,262.11	70,133.49	284,059.51	19.80%
133		3410	INSTRUCTIONAL HEALTH & WELFARE	3,192,039.21	3,105,678.00	18,339.35	-	147,291.62	165,630.97	2,940,047.03	5.33%
134		3450	OPEB, TEACHERS AND AIDES	49,304.53	48,900.00	3,881.47	2,596.19	3,215.16	9,692.82	39,207.18	19.82%
135		3510	INSTRUCTIONAL SUI	20,804.68	16,147.00	969.08	647.29	802.04	2,418.41	13,728.59	14.98%
136		3610	INSTRUCTIONAL WC	394,412.69	391,186.00	31,052.72	20,769.57	25,721.16	77,543.45	313,642.55	19.82%
137			Instructional Benefits	9,547,471.62	8,414,854.00	440,004.67	300,798.98	513,926.29	1,254,729.94	7,160,124.06	14.91%

	A	B	C	D	E	F	G	H	R	S	T
3		Norco College			E	FUND_11					
4		Fund:	11	Resource:	1000	FY 2026-27					
5				Prior Year 2025-26	Current Year 2026-27	Actuals					%
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	YTD 9/30/2027	Balance	Used
138		3440	RETIREE BENEFITS ACAD & CLASS	647,851.88	589,616.00	-	-	14,240.24	14,240.24	575,375.76	2.42%
139		3120	CLASSIFIED STRS - (FOR CLASSIFIED EMPLOYEES PAYING INTO ST	-	-	(391.11)	-	-	(391.11)	391.11	
140		3130	NON-INSTRUCTIONAL STRS - FOR ACADEMIC ADMINISTRATORS /	1,039,833.87	1,316,524.00	81,781.53	100,532.20	102,475.34	284,789.07	1,031,734.93	21.63%
141		3160	CALSTRS ON-BEHALF CLASSIFIED	-	-	-	-	-	-	-	
142		3170	CALSTRS ON-BEHALF NON-INSTRUCTIONAL ACADEMIC	492,302.04	-	-	-	-	-	-	
143		3220	CLASSIFIED PERS	1,770,623.99	2,144,118.00	149,267.38	150,071.41	151,903.34	451,242.13	1,692,875.87	21.05%
144		3230	NON-INSTRUCTIONAL PERS	334,446.17	312,022.00	23,882.86	27,430.89	26,354.28	77,668.03	234,353.97	24.89%
145		3320	CLASSIFIED FICA	412,154.71	501,919.00	35,457.99	35,441.95	37,606.16	108,506.10	393,412.90	21.62%
146		3325	CLASSIFIED MEDICARE	101,726.27	124,813.00	8,351.99	8,512.63	9,090.67	25,955.29	98,857.71	20.80%
147		3330	NON - INSTRUCTIONAL FICA	73,765.96	64,776.00	6,259.32	5,854.07	5,586.85	17,700.24	47,075.76	27.33%
148		3335	NON - INSTRUCTIONAL ACADEMIC MEDICARE -COUNSELORS / LI	105,917.75	118,132.00	8,153.66	8,494.48	9,285.52	25,933.66	92,198.34	21.95%
149		3360	SOCIAL SECURITY - ALL OTHER, TEACHERS AND AIDES	-	-	-	-	-	-		
150		3420	CLASSIFIED HEALTH & WELFARE	1,691,279.39	2,115,501.00	13,780.81	-	97,945.08	111,725.89	2,003,775.11	5.28%
151		3430	NON - INSTRUCTIONAL HEALTH & WELFARE (COUNSELORS / LIBF	1,231,830.76	1,289,807.00	7,798.53	-	34,034.95	41,833.48	1,247,973.52	3.24%
152		3460	OPEB, CL EMPLOYEES	15,098.47	17,317.00	1,154.12	1,185.68	1,278.24	3,618.04	13,698.96	20.89%
153		3470	OPEB, OTHER CE EMPLOYEES	14,669.30	16,293.00	1,129.57	1,177.88	1,275.87	3,583.32	12,709.68	21.99%
154		3520	CLASSIFIED SUI	8,385.38	24,604.00	288.02	293.61	313.52	895.15	23,708.85	3.64%
155		3530	NON - INSTRUCTIONAL SUI - (COUNSELORS / LIBRARIANS / COOF	6,934.71	14,333.00	281.22	292.92	317.37	891.51	13,441.49	6.22%
156		3620	CLASSIFIED WC	114,812.32	138,536.00	9,262.18	9,510.58	10,257.57	29,030.33	109,505.67	20.96%
157		3630	NON - INSTRUCTIONAL WC - COUNSELORS / LIBRARIANS / COOR	117,354.89	130,349.00	9,036.38	9,422.81	10,207.01	28,666.20	101,682.80	21.99%
159		3910	CalSTRS On Behalf	(1,123.37)	-	-	-	-	-	-	
160		3920	CalSTRS On Behalf	(27,244.96)	-	-	-	-	-	-	
161		3930	CalSTRS On Behalf	(7,016.68)	-	-	-	-	-	-	
162		3939	Golden Handshake Payments	-	-	-	-	-	-	-	
165			Non-Instructional Benefits	7,495,750.97	8,329,044.00	355,494.45	358,221.11	497,931.77	1,211,647.33	7,117,396.67	14.55%
166			**Benefits**	**17,691,074.47**	**17,333,514.00**	**795,499.12**	**659,020.09**	**1,026,098.30**	**2,480,617.51**	**14,852,896.49**	**14.31%**
167			**Total Salaries & Benefits**	**56,480,779.00**	**58,588,553.00**	**3,878,118.91**	**3,138,869.59**	**3,910,516.32**	**10,927,504.82**	**47,661,048.18**	**18.65%**
168		4230	REFERENCE BOOKS / MATERIALS	-	7,050.00	-	-	-	-	7,050.00	0.00%
169		4320	INSTRUCTIONAL SUPPLIES	1,244.67	33,118.00	-	-	-	-	33,118.00	0.00%
170		4330	PERIODICALS / MAGAZINES / SUBSCRIPTIONS INCLUDING ON-LIN	468.00	500.00	234.00	-	-	234.00	266.00	46.80%
171		4351	INSTRUCTIONAL MEDIA	-	1,000.00	-	-	-	-	1,000.00	0.00%
172		4360	TESTS	-	-	-	-	-	-	-	
174		4510	MAINTENANCE SUPPLIES	5,007.18	1,500.00	-	-	-	-	1,500.00	0.00%
175		4520	CUSTODIAL SUPPLIES	53,486.06	57,422.00	196.77	7,495.61	4,777.92	12,470.30	44,951.70	21.72%
176		4530	GROUNDS / GARDEN SUPPLIES	46,552.23	56,362.00	754.98	4,634.16	767.93	6,157.07	50,204.93	10.92%
177		4540	HEALTH SUPPLIES	-	-	-	-	-	-	-	
178		4555	COPY / PRINTING	10,537.39	75,699.00	-	830.39	939.09	1,769.48	73,929.52	2.34%

	A	B	C	D	E	F	G	H	R	S	T
3		Norco College			E	FUND_11					
4		Fund:	11	Resource:	1000	FY 2026-27					
5				Prior Year 2025-26	Current Year 2026-27	Actuals					%
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	YTD 9/30/2027	Balance	Used
179		4575	SOFTWARE - LESS THAN $200 OR USEFUL LIFE OF LESS THAN ON	-	2,205.00	-	-	-	-	2,205.00	0.00%
180		4580	THEATRE SUPPLIES	-	-	-	-	-	-	-	
181		4590	OFFICE SUPPLIES	118,295.59	127,781.00	3,421.55	5,395.45	7,791.14	16,608.14	111,172.86	13.00%
186		4644	REPAIR PARTS - (PARTS ONLY -- LABOR PROVIDED BY RCC STAFF	62,071.62	227,896.00	2,290.78	12,262.22	1,628.85	16,181.85	211,714.15	7.10%
187		4690	TRANSPORTATION SUPPLIES, INCLUDING FUEL	2,941.84	4,671.00	-	556.35	-	556.35	4,114.65	11.91%
188		4710	FOOD -- FUNDING SOURCE OTHER THAN GENERAL FUND	-	-	-	-	-	-	-	
202			**Supplies & Materials**	**300,604.58**	**595,204.00**	**6,898.08**	**31,174.18**	**15,904.93**	**53,977.19**	**541,226.81**	**9.07%**
203		5045	POSTAGE / SHIPPING	21,356.07	875.00	-	-	-	-	875.00	0.00%
204		5110	CONSULTANTS	-	7,179.00	-	-	-	-	7,179.00	0.00%
205		5120	LECTURERS	7,500.00	8,900.00	-	-	-	-	8,900.00	0.00%
207		5151	TEMPORARY SERVICES	-	-	-	-	-	-	-	
213		5197	GRANT / CONTRACT SUB-AGREEMENT	-	-	-	-	-	-	-	
214		5198	PROFESSIONAL SERVICES	26,092.00	40,746.00	2,090.34	-	1,090.00	3,180.34	37,565.66	7.81%
215		5210	MILEAGE / TOLL FEES	1,487.86	3,642.00	-	57.76	107.16	164.92	3,477.08	4.53%
216		5211	MEETING EXPENSES	1,045.37	2,161.00	-	-	-	-	2,161.00	0.00%
217		5219	TRAVEL EXPENSES - NON-RCCD EMPLOYEES / STUDENTS	4,004.26	-	1,936.82	300.41	(1,936.82)	300.41	(300.41)	
218		5220	CONFERENCES (INCLUDING WEBINAR PROGRAMS)	81,114.07	73,407.00	4,740.33	30,969.93	17,242.01	52,952.27	20,454.73	72.14%
219		5250	TRAVEL EXPENSES - EMPLOYEE CANDIDATES	-	-	-	-	-	-	-	
220		5310	MEMBERSHIP / DUES	94,341.32	94,570.00	31,710.00	16,884.27	400.00	48,994.27	45,575.73	51.81%
225		5421	GENERAL LIABILITY AND PROPERTY EXPENSE	1,162,835.31	1,237,651.00	-	-	-	-	1,237,651.00	0.00%
227		5440	STUDENT INSURANCE	-	-	-	-	-	-	-	
230		5510	NATURAL GAS	43,459.61	645,465.00	1,189.22	-	(112.50)	1,076.72	644,388.28	0.17%
231		5520	ELECTRICITY	1,165,548.15	757,945.00	57,958.09	-	(8,378.09)	49,580.00	708,365.00	6.54%
232		5530	WATER	153,478.74	113,219.00	12,728.30	13,810.07	-	26,538.37	86,680.63	23.44%
233		5540	TELEPHONE	18,175.46	31,585.00	-	2,800.33	-	2,800.33	28,784.67	8.87%
234		5541	CELLULAR TELEPHONE	17,014.23	15,769.00	-	-	2,926.21	2,926.21	12,842.79	18.56%
235		5550	LAUNDRY AND CLEANING	-	-	-	-	-	-	-	
236		5560	TOWEL SERVICE	-	-	-	-	-	-	-	
237		5570	WASTE DISPOSAL	98,982.95	42,675.00	5,614.22	6,126.80	1,639.79	13,380.81	29,294.19	31.36%
238		5610	COUNTY CONTRACTS	53,194.65	52,090.00	-	-	-	-	52,090.00	0.00%
241		5630	RENTS AND LEASES	287,867.77	109,103.00	7,223.70	(6,850.17)	3,734.36	4,107.89	104,995.11	3.77%
245		5644	REPAIR SERVICES - PERFORMED BY AN OUTSIDE VENDOR	435,400.18	251,398.00	-	26,162.04	26,310.94	52,472.98	198,925.02	20.87%
246		5649	COMPUTER / SOFTWARE - MAINTENANCE / LICENSE	59,805.28	91,187.00	25,002.74	29,619.85	(24,594.56)	30,028.03	61,158.97	32.93%
247		5650	TRANSPORTATION CONTRACTS	-	-	-	-	-	-	-	
248		5660	TRANSPORTATION IN LIEU	-	-	-	-	-	-	-	
249		5690	OTHER	-	-	-	-	-	-	-	
250		5691	GOVERNMENTAL FEES	-	-	-	-	-	-	-	
251		5710	AUDIT SERVICES	-	-	-	-	-	-	-	
252		5720	ELECTIONS	-	-	-	-	-	-	-	

	A	B	C	D	E	F	G	H	R	S	T
3		Norco College			E	FUND_11					
4		Fund:	11	Resource:	1000	FY 2026-27					
5				Prior Year 2025-26	Current Year 2026-27	Actuals					%
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	YTD 9/30/2027	Balance	Used
253		5730	LEGAL	-	-	-	-	-	-	-	
254		5740	ADVERTISING - MAY INCLUDE SPONSORSHIP IF OUR ONLY BENE	12,000.00	60,968.00	-	4,000.00	2,500.00	6,500.00	54,468.00	10.66%
255		5790	OTHER - (FEES FOR LICENSES, PERMITS, PROCESSING, CPR, WEB	11,801.95	19,101.00	-	1,634.91	2,661.63	4,296.54	14,804.46	22.49%
256		5810	APPRAISALS	-	-	-	-	-	-	-	
257		5820	INTEREST	-	-	-	-	-	-	-	
258		5821	STRS PENALITIES & INTEREST	-	-	-	-	-	-	-	
259		5822	TRAN EXPENSE	-	-	-	-	-	-	-	
260		5830	SURVEYS	5,440.75	-	-	-	-	-	-	
261		5840	PHYSICALS	-	-	-	-	-	-	-	
262		5850	FINGERPRINTS	-	-	-	-	-	-	-	
263		5855	PRE-EMPLOYMENT TESTING	-	-	-	-	-	-	-	
264		5861	THEFT	-	-	-	-	-	-	-	
265		5863	BODILY INJURY EXPENSE	-	-	-	-	-	-	-	
266		5870	CONSORTIUM EXPENSE	-	-	-	-	-	-	-	
267		5880	DAMAGE TO PERSONAL PROPERTY	-	-	-	-	-	-	-	
268		5881	DAMAGE TO DISTRICT PROPERTY	-	-	-	-	-	-	-	
269		5890	OTHER SERVICES	411,656.94	1,386,870.00	2,708.99	41,652.73	2,847.23	47,208.95	1,339,661.05	3.40%
270		5891	SALES TAX	-	-	-	-	-	-	-	
271		5892	BANK CHARGES	56,268.65	41,650.00	-	731.15	15,483.89	16,215.04	25,434.96	38.93%
272		5893	RETURNED ITEMS	-	-	-	-	-	-	-	
273		5894	INTER - LIBRARY LOANS	-	-	-	-	-	-	-	
274		5899	ADMINISTRATIVE CONTINGENCY	-	3,861,030.00	-	-	-	-	3,861,030.00	0.00%
275		5910	INDIRECT CHARGES (GRANTS)	-	-	-	-	-	-	-	
276			**Services & Operating Expenses**	**4,232,499.07**	**8,949,186.00**	**152,902.75**	**167,900.08**	**41,921.25**	**362,724.08**	**8,586,461.92**	**4.05%**
282		6121	ADVERTISING & LEGAL	-	-	-	-	-	-	-	
283		6122	ENGINEERING	-	-	-	-	-	-	-	
284		6123	ARCHITECT'S FEES	4,237.50	-	-	-	-	-	-	
285		6124	TESTING	-	-	-	-	-	-	-	
286		6125	DEMOLITION / GRADING	-	-	-	-	-	-	-	
287		6126	CONSTRUCTION CONTRACT	128,424.36	82,733.00	-	-	-	-	82,733.00	0.00%
288		6127	FIXTURES & FIXED EQUIPMENT	1,445.46	4,500.00	-	-	-	-	4,500.00	0.00%
289		6128	INSPECTION	49,603.17	-	-	-	-	-	-	
290		6129	OTHER	143,925.00	-	-	-	-	-	-	
291			Site Improvement	327,635.49	87,233.00	-	-	-	-	87,233.00	0.00%
298		6216	CONSTRUCTION CONTRACT	-	-	-	-	-	-	-	
299		6217	FIXTURES & FIXED EQUIPMENT	-	-	-	-	-	-	-	
302			New Buildings	-	-	-	-	-	-	-	
303		6221	ADVERTISING / LEGAL	1,659.00	-	-	-	-	-	-	
305		6223	ARCHITECT'S FEES	105,495.38	-	-	81.07	-	81.07	(81.07)	

	A	B	C	D	E	F	G	H	R	S	T
3		Norco College			E	FUND_11					
4		Fund:	11	Resource:	1000	FY 2026-27					
5				Prior Year 2025-26	Current Year 2026-27	Actuals					%
6		Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	YTD 9/30/2027	Balance	Used
308		6226	REMODEL PROJECTS	4,197,494.92	-	-	117,381.85	(2,638.00)	114,743.85	(114,743.85)	
309		6227	FIXTURES & FIXED EQUIPMENT	209,147.15	-	-	1,310.27	-	1,310.27	(1,310.27)	
310		6228	INSPECTION	73,080.00	-	-	-	1,680.00	1,680.00	(1,680.00)	
311		6229	OTHER	1,174.50	-	-	-	-	-	-	
312			Building Remodel	4,644,584.22	-	-	118,773.19	(958.00)	117,815.19	(117,815.19)	
317		6481	EQUIPMENT NEW ADDITIONAL - $200 - $4,999	74,274.30	19,936.00	-	-	4,117.47	4,117.47	15,818.53	20.65%
318		6482	EQUIPMENT NEW ADDITIONAL - OVER $5,000	274,823.89	-	-	-	-	-	-	
319		6485	COMPUTER EQUIPMENT NEW ADDITIONAL - $200 - $4,999 (ANY	47,318.70	32,830.00	-	3,126.29	1,970.58	5,096.87	27,733.13	15.53%
320		6486	COMPUTER EQUIPMENT NEW ADDITIONAL - OVER $5,000 (ANY	-	-	-	-	-	-	-	
321		6487	COMP EQUIP REPLACEMENT $200-$4999	-	-	-	-	-	-	-	
322		6491	EQUIPMENT REPLACEMENT - $200 - $4,999 (IDENTICALLY REPLA	-	3,547.00	-	-	-	-	3,547.00	0.00%
323		6492	EQUIPMENT REPLACEMENT - OVER $5,000 (IDENTICALLY REPLA	-	-	-	-	-	-	-	
324		6495	COMPUTER EQUIPMENT REPLACEMENT - $200 - $4,999 (IDENTI	-	3,333.00	-	-	-	-	3,333.00	0.00%
325		6496	COMPUTER EQUIPMENT REPLACEMENT - OVER $,5000 (IDENTIC	-	-	-	-	-	-	-	
326			Equipment	396,416.89	59,646.00	-	3,126.29	6,088.05	9,214.34	50,431.66	15.45%
327			**Capital Outlay**	**5,368,636.60**	**146,879.00**	**-**	**121,899.48**	**5,130.05**	**127,029.53**	**19,849.47**	**86.49%**
328		7390	INTRAFUND TRANSFERS OUT	828,684.12	1,072,483.00	-	-	312,421.00	312,421.00	760,062.00	29.13%
340			**Total Outgo**	**828,684.12**	**1,072,483.00**	**-**	**-**	**312,421.00**	**312,421.00**	**760,062.00**	**29.13%**
341			**Total Non-Salary**	**10,730,424.37**	**10,763,752.00**	**159,800.83**	**320,973.74**	**375,377.23**	**856,151.80**	**9,907,600.20**	**7.95%**
342			**Total 1000-7999 (obj code)**	**67,211,203.37**	**69,352,305.00**	**4,037,919.74**	**3,459,843.33**	**4,285,893.55**	**11,783,656.62**	**57,568,648.38**	**16.99%**
343			**District expense (site EXX)**	**7,652,026.11**							
344			**Holding accounts removed**	**-**	**5,971,358.00**		**-**	**5,971,358.00**	**225,843.61**	**5,745,514.39**	**3.78%**
345			**Total Norco Budget/Expenses**	**74,863,229.48**	**63,380,947.00**	**4,037,919.74**	**3,459,843.33**	**(1,685,464.45)**	**11,557,813.01**	**51,823,133.99**	**18.24%**
346											
347											
348											
349				Prior Year 2025-26	Current Year 2026-27	Actuals 26-27					%
350			SUMMARY	Actual	Revised Budget	JUL	AUG	SEP	YTD	Balance	Used
351			Revenues	71,096,968.46	78,531,778.00	711,924.67	147,525.70	855,439.62	1,714,889.99	76,816,888.01	2.18%
352											
353			1000-3999 Salaries & Benefits	56,480,779.00	58,588,553.00	3,878,118.91	3,138,869.59	3,910,516.32	10,927,504.82	47,661,048.18	18.65%
354			4000-7999 Non-salary accts	10,730,424.37	10,763,752.00	159,800.83	320,973.74	375,377.23	856,151.80	9,907,600.20	7.95%
355			**Total Expenses**	**67,211,203.37**	**69,352,305.00**	**4,037,919.74**	**3,459,843.33**	**4,285,893.55**	**11,783,656.62**	**57,568,648.38**	**16.99%**
356			Revenue Over expenses	3,885,765.09	9,179,473.00	(3,325,995.07)	(3,312,317.63)	(3,430,453.93)	(10,068,766.63)		

SUMMARY OF GRANTS AND CATEGORICAL FUNDS FY 2026/27
AS OF 9/30/26

Row Labels	GRANT NAME	Sum of Adopted Budget 26/27	Sum of Revised Budget 26/27	Sum of Actuals as of 9.30.26	Sum of Encumbrances	Sum of Uncommitted Balance as of 9.30.26
Federal - Allocation - Non-Competitive - Renewable		**389,016.00**	**389,016.00**	**34,527.70**	**666.66**	**353,821.64**
300	FWS OFF CAMPUS (COMMUNITY SERVICE)	35,977.00	35,977.00	1,733.63	0.00	34,243.37
303	FWS OFF CAMPUS 100% - LITERACY	0.00	0.00	0.00	0.00	0.00
304	FWS ON CAMPUS (INSTRUCTIONAL/NON-INSTRUC)	323,797.00	323,797.00	12,120.64	0.00	311,676.36
305	FWS ON CAMPUS CALWORKS (75%) / FWS (25%)	0.00	0.00	0.00	0.00	0.00
307	FWS OFF CAMPUS (COMMUNITY SERVICE) - CALWORKS (75%) / FWS (25%)	0.00	0.00	0.00	0.00	0.00
317	BASIC NEEDS FOR POST SECONDARY STUDENTS	29,242.00	29,242.00	20,673.43	666.66	7,901.91
Federal - Competitive - One Time		**396,688.00**	**396,688.00**	**132,894.58**	**211,024.17**	**52,769.25**
108	PATHWAYS TO SUCCESS: CREATING OPPORTUNITIES IN THE ARTS AND HUMANITIES	9,168.00	9,168.00	1,224.00	0.00	7,944.00
269	TITLE V - DEVELOPING HISPANIC INSTITUTIONS (ECHALE GANAS)	218,728.00	218,728.00	128,553.34	202,588.85	(112,414.19)
276	PACES: PATHWAYS TO ACCESS, COMPLETION, EQUITY AND SUCCESS	0.00	0.00	0.00	0.00	0.00
289	NASA COMMUNITY COLLEGE AEROSPACE SCHOLARS PROGRAM	0.00	0.00	0.00	0.00	0.00
310	FRESH SUCCESS	161,135.00	161,135.00	3,117.24	8,435.32	149,582.44
321	UCR HEALTH PROFESSIONS PATHWAYS	7,657.00	7,657.00	0.00	0.00	7,657.00
329	NSF IMPROVING UNDERGRADUATE STEM EDUCATION	0.00	0.00	0.00	0.00	0.00
Federal - Competitive-Renewal		**2,674,940.00**	**2,673,080.00**	**346,582.88**	**893,672.17**	**1,432,824.95**
78	NORCO- DISABLED STUDENT SUPPORT SERVICES PROGRAM	0.00	0.00	0.00	0.00	0.00
89	SSS REGULAR	371,215.00	371,215.00	35,594.30	48,768.97	286,851.73
90	NORCO- STUDENT SUPPORT SERVICES PROGRAM	0.00	0.00	0.00	0.00	0.00
91	NORCO- STUDENT SUPPORT SERVICES STEM PROGRAM	0.00	0.00	0.00	0.00	0.00
96	SSS STEM	345,470.00	345,470.00	15,483.09	58,234.32	271,752.59
203	VETERANS SERVICES - CENTER OF EXCELLENCE	0.00	0.00	0.00	0.00	0.00
282	UPWARD BOUND MATH AND SCIENCE	398,300.00	398,300.00	88,991.43	206,682.67	102,625.90
284	UPWARD BOUND - NORTE VISTA HIGH SCHOOL 22/27	324,759.00	324,759.00	73,112.29	164,518.31	87,128.40
285	UPWARD BOUND - CENTENNIAL HIGH SCHOOL 22/27	460,007.00	460,007.00	74,279.73	191,582.22	194,145.05
286	UPWARD BOUND - CORONA HIGH SCHOOL 22/27	355,502.00	355,502.00	30,460.72	103,947.42	221,093.86
366	TANF (TEMPORARY ASSTCE TO NEEDY FAMILIES)	39,161.00	37,301.00	3,100.51	5,826.60	28,373.89
370	PERKINS - TITLE I-C	363,526.00	363,526.00	24,208.91	112,763.56	226,553.53
716	FTES ADDITIONAL APPORTIONMENT	0.00	0.00	0.00	0.00	0.00
730	VETERANS EDUCATION	17,000.00	17,000.00	1,351.90	1,348.10	14,300.00
Local-Competitive Grant -One Time		**28,175.00**	**28,175.00**	**0.00**	**0.00**	**28,175.00**
134	CACT-SEMINARS	1,459.00	1,459.00	0.00	0.00	1,459.00
228	REACH GRANT	25,000.00	25,000.00	0.00	0.00	25,000.00
238	ADULT LERNER FOCUSED SEM GRANT	1,716.00	1,716.00	0.00	0.00	1,716.00
Private - Competitive Grant-One Time		**208,549.00**	**208,549.00**	**16,356.28**	**466.57**	**191,726.15**
11	MUSTANGS EAT (NASH CATALYST)	2,000.00	2,000.00	0.00	0.00	2,000.00
19	TOBACCO COMMUNITY RESEARCH STUDY	4,212.00	4,212.00	0.00	0.00	4,212.00
165	CTE PATHWAYS	22,678.00	22,678.00	0.00	0.00	22,678.00
202	AI Learning Lab	169,659.00	169,659.00	16,356.28	466.57	152,836.15
248	LUMINA FOUNDATION GRANT	10,000.00	10,000.00	0.00	0.00	10,000.00
State - Categorical - Allocation - Non- Grant Funded- One Time		**2,751,798.00**	**2,751,798.00**	**207,009.38**	**262,538.80**	**2,282,249.82**
5	VITA TAX PREPARATION	0.00	0.00	0.00	0.00	0.00
6	SFAA ONE-TIME FUNDS	0.00	0.00	0.00	0.00	0.00
14	CCC PUENTE PROGRAM	125,995.00	125,995.00	6,830.28	6,040.00	113,124.72
21	AB 928 STUDENT TRANSFER ACHIEVEMENT REFORM ACT	0.00	0.00	4,664.17	0.00	(4,664.17)
22	ACADEMIC ADMINISTRATION - COMMON COURSE NUMBERING	813,672.00	813,672.00	31,171.55	2,795.00	779,705.45

SUMMARY OF GRANTS AND CATEGORICAL FUNDS FY 2026/27
AS OF 9/30/26

Row Labels	GRANT NAME	Sum of Adopted Budget 26/27	Sum of Revised Budget 26/27	Sum of Actuals as of 9.30.26	Sum of Encumbrances	Sum of Uncommitted Balance as of 9.30.26
48	ETHNIC STUDIES	306.00	306.00	0.00	0.00	306.00
82	AB 1705 EQUITABLE PLACEMENT, SUPPORT AND COMPLETION	0.00	0.00	42.32	0.00	(42.32)
104	ZERO TEXTBOOK COST PROGRAM	629,427.00	629,427.00	55,463.12	48,426.63	525,537.25
121	MIDDLE COLLEGE HIGH SCHOOL - NORCO	121,442.00	121,442.00	16,227.57	2,455.48	102,758.95
140	STUDENT FOOD & HOUSING SUPPORT (BASIC NEEDS) - PHASE 2	25,365.00	25,365.00	0.00	11,253.71	14,111.29
157	COLLEGE CONNECTION-DREAM RESOURCE CENTER EMERGENCY FUNDS	104,950.00	104,950.00	0.00	40,200.00	64,750.00
166	FOSTER YOUTH INNOVATION IN HIGHER EDUCATION GRANT	4,550.00	4,550.00	(62.27)	10,119.02	(5,506.75)
184	COLLEGE AND CAREER ACCESS PATHWAYS	0.00	0.00	0.00	0.00	0.00
199	UMOJA	226,592.00	226,592.00	0.00	22,255.00	204,337.00
220	REGIONAL EQUITY AND RECOVERY PARTNERSHIP (RERP)	0.00	0.00	0.00	0.00	0.00
222	CREDIT FOR PRIOR LEARNING (ONE TIME)	50,000.00	50,000.00	0.00	0.00	50,000.00
252	REGIONAL COLLABORATION AND COORDINATION	0.00	0.00	0.00	0.00	0.00
268	COVID BLOCK GRANT	514,424.00	514,424.00	63,881.53	13,581.48	436,960.99
382	AB 86 ADULT EDUCATION BLOCK GRANT 23/24	135,075.00	135,075.00	28,791.11	103,612.48	2,671.41
387	AB 86 ADULT EDUCATION BLOCK GRANT 21/22	0.00	0.00	0.00	1,800.00	(1,800.00)
388	AB 86 ADULT EDUCATION BLOCK GRANT 22/23	0.00	0.00	0.00	0.00	0.00
State - Categorical - Allocation - Non- Grant Funded- Ongoing		**18,543,785.00**	**18,385,166.00**	**2,307,827.25**	**6,626,744.08**	**9,450,594.67**
8	STUDENT EQUITY AND ACHIEVEMENT	3,691,489.00	3,691,489.00	526,205.83	1,574,683.69	1,590,599.48
32	VETERAN RESOURCE CENTER - ONGOING	130,098.00	130,098.00	13,254.75	2,394.86	114,448.39
38	ASIAN AMERICAN, NATIVE HAWAIIAN & PACIFIC ISLANDER STUDENT ACHIEVEMENT	280,964.00	280,964.00	41,229.80	59,520.12	180,214.08
44	RETENTION & ENROLLMENT OUTREACH	116,634.00	116,634.00	3,169.45	29,740.82	83,723.73
45	NEXTUP (CAFYES)	1,173,606.00	1,173,606.00	87,821.55	343,426.83	742,357.62
51	CALIFORNIA COLLEGE PROMISE (AB 19)	1,140,510.00	1,140,510.00	80,318.06	231,498.14	828,693.80
60	EOPS	1,153,394.00	1,085,341.00	159,219.62	501,564.59	424,556.79
61	EOPS CARE	284,024.00	213,630.00	61,242.08	148,643.74	3,744.18
67	SFAA - CAPACITY (old term Augmentation)	455,979.00	455,979.00	97,458.33	159,641.18	198,879.49
69	SFAA - BASE (old term BFAP)	128,037.00	128,037.00	16,738.30	51,017.72	60,280.98
75	INSTRUCTIONAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
110	MESA-MATHEMATICS, ENGINEERING, AND SCIENCE ACHIEVEMENT PROGRAM	1,153,321.00	1,153,321.00	66,420.49	241,059.37	845,841.14
114	BASIC NEEDS CENTERS	421,804.00	421,804.00	52,050.49	182,324.52	187,428.99
141	FINANCIAL AID TECHNOLOGY	40,538.00	40,538.00	0.00	7,739.24	32,798.76
143	GUIDED PATHWAYS 22/26	3,508.00	3,508.00	26.91	0.00	3,481.09
150	MENTAL HEALTH SUPPORT	263,923.00	263,923.00	60,892.91	193,633.50	9,396.59
155	DREAMER RESOURCE LIAISON SUPPORT	136,228.00	127,855.00	14,857.90	60,221.44	52,775.66
180	DSP&S	1,394,914.00	1,394,913.00	262,554.68	990,182.68	142,175.64
186	VETERANS RESOURCE CENTER - FY 19/20	811.00	811.00	0.00	0.00	811.00
209	RISING SCHOLARS NETWORK 25-28	370,140.00	370,140.00	28,352.45	89,791.66	251,995.89
221	CALIFORNIA EARLY CHILDHOOD MENTOR PROGRAM	0.00	0.00	0.00	0.00	0.00
249	UMOJA CAMPUS PROGRAMS	0.00	0.00	0.00	0.00	0.00
323	RISING SCHOLARS JUVENILE JUSTICE	1,091,548.00	1,091,548.00	67,689.05	213,641.99	810,216.96
324	STRONG WORKFORCE PROGRAM LOCAL 23/24	0.00	0.00	0.00	0.00	0.00
325	STRONG WORKFORCE PROGRAM REGIONAL 23/24	0.00	0.00	0.00	0.00	0.00
346	SWP LOCAL 24/25 ROUND 9	0.00	0.00	381.14	0.00	(381.14)
347	SWP REGIONAL 24/25 ROUND 9	0.00	0.00	85.67	0.00	(85.67)
353	CALIFORNIA APPRENTICESHIP INITIATIVE - FY 21/22	0.00	0.00	672.61	0.00	(672.61)
367	CAL WORKS	250,043.00	238,245.00	53,190.86	171,954.01	13,100.13
373	APPRENTICESHIP - RSI	3,528,196.00	3,528,196.00	356,772.44	1,146,869.70	2,024,553.86

SUMMARY OF GRANTS AND CATEGORICAL FUNDS FY 2026/27
AS OF 9/30/26

Row Labels	GRANT NAME	Sum of Adopted Budget 26/27	Sum of Revised Budget 26/27	Sum of Actuals as of 9.30.26	Sum of Encumbrances	Sum of Uncommitted Balance as of 9.30.26
709	NON-RESIDENT CAPITAL OUTLAY SURCHARGE FEE	80,785.00	80,785.00	25.19	0.00	80,759.81
735	LOTTERY	1,253,291.00	1,253,291.00	257,196.69	227,194.28	768,900.03
State - Cooperative Agreement - One Time		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
311	THE PUENTE PROJECT (REGENTS UC)	0.00	0.00	0.00	0.00	0.00
State - Non-Categorical - Competitive - Grant Funded - One Time		**1,401,886.00**	**1,401,886.00**	**140,598.80**	**829,889.91**	**431,397.29**
30	INLAND ENGINEERING PATHWAYS PARTNERSHIP (IEEP)	489,918.00	489,918.00	21,395.56	400,576.23	67,946.21
47	COLLEGE CORPS	490,114.00	490,114.00	76,316.02	343,919.83	69,878.15
54	JFK MIDDLE COLLEGE HS COUNSELING	0.00	0.00	14,839.63	56,679.22	(71,518.85)
181	HRTP2 (TO STUDY AND DEVELOP PROGRAMS IN THE HEALTHCARE SECTOR FOR NC) 23/24	0.00	0.00	0.00	0.00	0.00
213	RISING SCHOLARS NETWORK	0.00	0.00	0.00	0.00	0.00
218	LGBTQ+	190,542.00	190,542.00	6,681.97	28,714.63	155,145.40
244	HRTP1 (TO STUDY AND DEVELOP PROGRAMS IN THE HEALTHCARE SECTOR FOR NC)	0.00	0.00	0.00	0.00	0.00
251	IEPI Seed Grant	0.00	0.00	21,365.62	0.00	(21,365.62)
274	HIGH ROAD TRAINING PARTNERSHIP (HRTP 3)	210,000.00	210,000.00	0.00	0.00	210,000.00
326	LAUNCH APPRENTICESHIP - INNOVATION	21,312.00	21,312.00	0.00	0.00	21,312.00
State - Non-Categorical - Competitive - Grant Funded - Ongoing		**19.00**	**19.00**	**0.00**	**0.00**	**19.00**
226	INVENTION AND INCLUSIVE INNOVATION (i3) INITIATIVE	19.00	19.00	0.00	0.00	19.00
State Appropriation		**282,523.00**	**282,523.00**	**0.00**	**0.00**	**282,523.00**
191	EARLY CHILDHOOD EDUCATION CENTER	155,501.00	155,501.00	0.00	0.00	155,501.00
194	MILITARY ARTICULATION PLATFORM SUMMIT AND FUNDING	127,022.00	127,022.00	0.00	0.00	127,022.00
NEW/PENDING		**1,644,147.00**	**1,644,147.00**	**313,926.53**	**749,816.89**	**580,403.58**
120	STUDENT SUPPORT BLOCK GRANT	449,164.00	449,164.00	69,206.97	0.00	379,957.03
348	STRONG WORKFORCE PROGRAM LOCAL 18/19	705,310.00	705,310.00	143,158.82	415,273.22	146,877.96
349	STRONG WORKFORCE PROGRAM REGIONAL 25/26	489,673.00	489,673.00	101,560.74	334,543.67	53,568.59
Grand Total		**28,321,526.00**	**28,161,047.00**	**3,499,723.40**	**9,574,819.25**	**15,086,504.35**

Norco College Holding Accounts

As of 6/30/2026

SPP/Resc.	One Time, Annual, On Going	Carry Over?	Fund	Resc.	Description	FY 25/26 Adopted Budget	FY 25/26 Revised Budget	FY 25/26 Rev/Exp Net of Abatements	FY 25/26 Encumbrances	Uncommitted / Unrealized
993	OT	N	11	1000	Sabbatical Holding Account obj code 1118	87,917	87,917	-	-	87,917
566	A	Y	11	1000	Annual Commissions rec'd from B&N	28,858	28,858	9,190	-	19,668
563	A	Y	11	1000	Annual Commissions rec'd from Follett	356,577	356,577	-	-	356,577
733	OT	Y	11	1000	Follet Signing Bonus FY 17/18	75,947	75,947	522	-	75,425
560	OT	Y	11	1000	College Fund Balance 1% Contingency	3,922	-	-	-	-
567	OT	Y	11	1000	One-time District set aside allocation (CHP&K secondary effects)	457,087	457,087	449,080	-	8,007
811	OT	Y	11	1000	STEM 100 Renovation (CHP&K secondary effects)	4,735,622	4,735,622	4,454,755	-	280,867
729	A	Y	11	1000	Based on a Percentage of Non-Resident Fees rec'd	1,079,323	1,079,323	130,678	-	948,645
738	OT	Y	11	1000	One-Time Allocation from Dist. Reserves in FY 17/18	25,593	25,593	24,706	-	887
716	OT	Y	11	1000	One-Time Allocation in FY 18/19 for borrowed back FTES	188,331	188,331	91,989	-	96,342
568	OT	Y	11	1000	Facilities Fees Revenue	196,948	196,948	43,908	-	153,040
997	OG	Y	11	1000	To/From Permanently Funded Positions	673,528	673,528	-	-	673,528
999	OT	Y	11	1000	Contracts- obj 5110	6,805	6,805	-	-	6,805
797	OT	Y	11	1000	Indirect Cost Recovery (at 83%)	2,559,317	2,778,854	482,056	-	2,296,798
					Fund 11- Unrestricted	**10,475,775.00**	**10,691,390.00**	**5,686,882.99**	**-**	**5,004,507.01**
075	A	Y	12	1190	Restricted to Instructional Equipment	0	0	0	0	0
186	A	Y	12	1190	Veterans Resource Center - FY 19/20	811	811	0	0	811
735	A	Y	12	1190	Restricted to Instructional & Library Materials including Instructional Software	1,317,850	1,317,850	727,313	0	590,537
1180	A	Y	12	1180	Redevelopment Agency (RDA)	0	0	0	0	0
709	A	Y	12	1190	Restricted to Capital Purchases	65,494	65,494	176	0	65,318
191	OT	Y	12	1190	State Appropriation - Stokoe	187,404	187,404	31,903	0	155,501
					Fund 12 Restricted	**1,571,559**	**1,571,559**	**759,392**	**-**	**812,167**
Contingency Accounts for NC Departments				**5899/4320**						
EJA	OG	N	11	1000	Academic Affairs Holding (set up in FY 15/16)	-	-	-	-	-
EDB	OG	N	11	1000	Administrative Contingencies	29,431	4,718	-	-	4,718
EJA	OG	N	11	1000	Administrative Contingencies	1,720	29,226	-	-	29,226
EMA	OG	N	11	1000	Administrative Contingencies	20,479	4,961	-	-	4,961
EMB	OG	N	11	1000	Administrative Contingencies	500	-	-	-	-
EMG	OG	N	11	1000	Administrative Contingencies	500	500	-	-	500
EZA	OG	N	11	1000	Administrative Contingencies	15,419	15,419	-	-	15,419
EZB	OG	N	11	1000	Administrative Contingencies	450	450	-	-	450
EZG	OG	N	11	1000	Administrative Contingencies	1,000	-	-	-	-
EZK	OG	N	11	1000	Administrative Contingencies	800	362	-	-	362
					Total Fund 11- Administrative Contingencies	**70,299**	**55,636**	**-**	**-**	**55,636**

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SUMMARY OF GRANTS AND CATEGORICAL FUNDS FY 2025/26
AS OF 6/30/26

Row Labels	Adopted Budget	Revised Budget	Actuals as of 06/30/26	Encumbrances as of 06/30/26	Uncommitted Balance as of 06/30/26
Federal - Allocation - Non-Competitive - Renewable	**359,774.00**	**436,243.00**	**442,846.22**	**0.00**	**(6,603.22)**
SPP 300 - FWS OFF CAMPUS (COMMUNITY SERVICE)	35,977.00	35,977.00	46,640.79	0.00	(10,663.79)
SPP 304 - FWS ON CAMPUS (INSTRUCTIONAL/NON-INSTRUC)	323,797.00	323,797.00	337,603.73	0.00	(13,806.73)
SPP 305 - FWS ON CAMPUS CALWORKS (75%) / FWS (25%)	0.00	0.00	5,658.08	0.00	(5,658.08)
SPP 307 - FWS OFF CAMPUS (COMMUNITY SERVICE) - CALWORKS (75%) / FWS (25%)	0.00	0.00	2,512.10	0.00	(2,512.10)
SPP 317 - BASIC NEEDS FOR POST SECONDARY STUDENTS	0.00	76,469.00	47,225.33	0.00	29,243.67
SPP 303 - FWS OFF CAMPUS (100% LITERACY)	0.00	0.00	3,206.19	0.00	(3,206.19)
Federal - Competitive - One Time	**1,453,790.00**	**936,183.00**	**504,759.19**	**0.00**	**431,423.81**
SPP 108 - PATHWAYS TO SUCCESS: CREATING OPPORTUNITIES IN THE ARTS AND HUMANITIES	34,177.00	34,177.00	25,008.48	0.00	9,168.52
SPP 269 - TITLE V - DEVELOPING HISPANIC INSTITUTIONS (ESCHALE GANAS)	1,130,736.00	531,583.00	312,854.17	0.00	218,728.83
SPP 276 - PACES: PATHWAYS TO ACCESS, COMPLETION, EQUITY AND SUCCESS	147,577.00	147,577.00	147,577.43	0.00	(0.43)
SPP 289 - NASA COMMUNITY COLLEGE AEROSPACE SCHOLARS PROGRAM	6,712.00	6,712.00	0.00	0.00	6,712.00
SPP 310 - FRESH SUCCESS	104,767.00	186,313.00	11,975.11	0.00	174,337.89
SPP 321 - UCR HEALTH PROFESSIONS PATHWAYS	14,857.00	14,857.00	7,344.00	0.00	7,513.00
SPP 329 - NSF IMPROVING UNDERGRADUATE STEM EDUCATION GRANT	14,964.00	14,964.00	0.00	0.00	14,964.00
Federal - Competitive-Renewal	**3,568,885.00**	**3,084,719.00**	**2,597,164.02**	**0.00**	**487,554.98**
SPP 078 - NORCO- DISABLED STUDENT SUPPORT SERVICES PROGRAM	0.00	0.00	0.00	0.00	0.00
SPP 090 - NORCO- STUDENT SUPPORT SERVICES PROGRAM	105,060.00	105,060.00	105,059.49	0.00	0.51
SPP 282 - UPWARD BOUND MATH AND SCIENCE	469,474.00	469,474.00	370,212.22	0.00	99,261.78
SPP 284 - UPWARD BOUND - NORTE VISTA HIGH SCHOOL 22/27	789,374.00	464,615.00	365,219.39	0.00	99,395.61
SPP 285 - UPWARD BOUND - CENTENNIAL HIGH SCHOOL 22/27	518,496.00	518,496.00	439,400.64	0.00	79,095.36
SPP 286 - UPWARD BOUND - CORONA HIGH SCHOOL 22/27	563,180.00	401,988.00	355,990.05	0.00	45,997.95
SPP 366 - TANF (TEMPORARY ASSTCE TO NEEDY FAMILIES)	39,161.00	39,161.00	39,161.00	0.00	0.00
SPP 370 - PERKINS - TITLE I-C	344,688.00	346,473.00	346,084.22	0.00	388.78
SPP 730 - VETERANS EDUCATION	10,171.00	10,171.00	5,343.08	0.00	4,827.92
SPP 091 - NORCO- STUDENT SUPPORT SERVICES STEM PROGRAM	170,808.00	170,808.00	170,808.31	0.00	(0.31)
SPP 089 - NORCO- STUDENT SUPPORT SERVICES PROGRAM	286,109.00	286,109.00	201,002.72	0.00	85,106.28
SPP 096 - NORCO- STUDENT SUPPORT SERVICES STEM PROGRAM	272,364.00	272,364.00	199,257.98	0.00	73,106.02
SPP 203 - CENTER OF EXCELLENCE FOR VETERAN STUDENT SUCCESS	0.00	0.00	(375.08)	0.00	375.08
Local-Competitive Grant -One Time	**39,711.00**	**39,711.00**	**11,536.05**	**0.00**	**28,174.95**
SPP 134 - CACT-SEMINARS	1,459.00	1,459.00	0.00	0.00	1,459.00
SPP 228 - REACH GRANT	25,000.00	25,000.00	0.00	0.00	25,000.00
SPP 238 - ADULT LERNER FOCUSED SEM GRANT	13,252.00	13,252.00	11,536.05	0.00	1,715.95
Private - Competitive Grant-One Time	**5,300.00**	**241,074.00**	**65,202.93**	**0.00**	**175,871.07**
SPP 019 - TOBACCO COMMUNITY RESEARCH STUDY	3,300.00	8,300.00	4,087.61	0.00	4,212.39
SPP 011 - MUSTANGS EAT (NASH CATALYST)	2,000.00	2,000.00	0.00	0.00	2,000.00
SPP 202 - AI LEARNING LAB	0.00	230,774.00	61,115.32	0.00	169,658.68
State - Categorical - Allocation - Non- Grant Funded- One Time	**4,239,294.00**	**4,860,875.00**	**1,933,023.89**	**0.00**	**2,927,851.11**
SPP 006 - SFAA ONE-TIME FUNDS (24/25)	60,356.00	60,359.00	60,359.18	0.00	(0.18)

Row Labels	Adopted Budget	Revised Budget	Actuals as of 06/30/26	Encumbrances as of 06/30/26	Uncommitted Balance as of 06/30/26
SPP 014 - CCC PUENTE PROGRAM	75,000.00	125,000.00	5.92	0.00	124,994.08
SPP 021 - AB 928 STUDENT TRANSFER ACHIEVEMENT REFORM ACT	195,652.00	195,652.00	195,652.00	0.00	(0.00)
SPP 022 - ACADEMIC ADMINISTRATION - COMMON COURSE NUMBERING	881,143.00	881,143.00	67,471.27	0.00	813,671.73
SPP 048 - ETHNIC STUDIES	1,306.00	1,306.00	1,000.50	0.00	305.50
SPP 082 - AB 1705 EQUITABLE PLACEMENT, SUPPORT AND COMPLETION	79,475.00	79,475.00	79,474.58	0.00	0.42
SPP 104 - ZERO TEXTBOOK COST PROGRAM	981,743.00	981,743.00	352,315.94	0.00	629,427.06
SPP 121 - MIDDLE COLLEGE HIGH SCHOOL - NORCO	238,272.00	238,272.00	116,830.17	0.00	121,441.83
SPP 140 - STUDENT FOOD & HOUSING SUPPORT (BASIC NEEDS) - PHASE 2	197,849.00	197,849.00	172,484.60	0.00	25,364.40
SPP 166 - FOSTER YOUTH INNOVATION IN HIGHER EDUCATION GRANT	64,632.00	64,632.00	44,432.01	0.00	20,199.99
SPP 184 - COLLEGE AND CAREER ACCESS PATHWAYS	12,541.00	12,541.00	0.00	0.00	12,541.00
SPP 199 - UMOJA	90,710.00	172,845.00	28,388.28	0.00	144,456.72
SPP 220 - REGIONAL EQUITY AND RECOVERY PARTNERSHIP (RERP)	72,739.00	30,954.00	30,954.33	0.00	(0.33)
SPP 268 - COVID BLOCK GRANT	1,160,269.00	1,160,269.00	645,844.40	0.00	514,424.60
SPP 382 - AB 86 ADULT EDUCATION BLOCK GRANT 23/24	0.00	0.00	0.00	0.00	0.00
SPP 387 - AB 86 ADULT EDUCATION BLOCK GRANT 21/22	0.00	5,887.00	5,669.36	0.00	217.64
SPP 388 - AB 86 ADULT EDUCATION BLOCK GRANT 22/23	127,607.00	128,607.00	129,642.26	0.00	(1,035.26)
SPP 165 - COMMUNITY OF PRACTICE	0.00	23,333.00	655.15	0.00	22,677.85
SPP 120 - CCC MAKER IMPLEMENTATION GRANT W/ SIERRA COLLEGE	0.00	451,008.00	1,843.94	0.00	449,164.06
SPP 222 - CREDIT FOR PRIOR LEARNING (ONE TIME)	0.00	50,000.00	0.00	0.00	50,000.00
State - Categorical - Allocation - Non- Grant Funded- Ongoing	**16,783,199.00**	**20,564,902.00**	**12,256,497.25**	**0.00**	**8,308,404.75**
SPP 008 - STUDENT EQUITY AND ACHIEVEMENT	3,213,806.00	3,213,806.00	2,507,165.34	0.00	706,640.66
SPP 032 - VETERAN RESOURCE CENTER - ONGOING	74,227.00	74,227.00	65,147.09	0.00	9,079.91
SPP 038 - ASIAN AMERICAN, NATIVE HAWAIIAN & PACIFIC ISLANDER STUDENT ACHIEVEMENT	387,681.00	387,681.00	217,890.18	0.00	169,790.82
SPP 044 - RETENTION & ENROLLMENT OUTREACH	205,562.00	205,562.00	88,928.51	0.00	116,633.49
SPP 045 - NEXTUP (CAFYES)	745,273.00	745,273.00	536,928.13	0.00	208,344.87
SPP 051 - CALIFORNIA COLLEGE PROMISE (AB 19)	1,120,163.00	1,120,163.00	497,895.31	0.00	622,267.69
SPP 060 - EOPS	1,071,732.00	1,103,228.00	1,053,061.47	0.00	50,166.53
SPP 061 - EOPS CARE	209,827.00	236,637.00	189,249.92	0.00	47,387.08
SPP 067 - SFAA - CAPACITY (old term Augmentation)	361,141.00	361,141.00	295,884.14	0.00	65,256.86
SPP 110 - MESA-MATHEMATICS, ENGINEERING, AND SCIENCE ACHIEVEMENT PROGRAM	1,152,378.00	1,143,641.00	363,299.65	0.00	780,341.35
SPP 114 - BASIC NEEDS CENTERS	406,519.00	406,519.00	340,900.49	0.00	65,618.51
SPP 141 - FINANCIAL AID TECHNOLOGY	45,180.00	45,180.00	41,633.37	0.00	3,546.63
SPP 143 - GUIDED PATHWAYS 22/26	88,325.00	88,325.00	84,817.70	0.00	3,507.30
SPP 150 - MENTAL HEALTH SUPPORT	279,580.00	279,580.00	259,091.64	0.00	20,488.36
SPP 155 - DREAMER RESOURCE LIAISON SUPPORT	104,107.00	104,107.00	71,985.94	0.00	32,121.06
SPP 180 - DSP&S	1,302,646.00	1,302,646.00	1,218,461.79	0.00	84,184.21
SPP 186 - VETERANS RESOURCE CENTER - FY 19/20	811.00	811.00	0.00	0.00	811.00
SPP 249 - UMOJA CAMPUS PROGRAMS	182,198.00	182,198.00	29,598.51	0.00	152,599.49
SPP 323 - RISING SCHOLARS JUVENILE JUSTICE	915,116.00	1,030,549.00	387,121.76	0.00	643,427.24
SPP 324 - STRONG WORKFORCE PROGRAM LOCAL 23/24	76,084.00	0.00	0.00	0.00	0.00
SPP 325 - STRONG WORKFORCE PROGRAM REGIONAL 23/24	0.00	287,915.00	287,915.00	0.00	(0.00)
SPP 346 - SWP LOCAL 24/25 ROUND 9	661,895.00	661,895.00	661,894.97	0.00	0.03
SPP 347 - SWP REGIONAL 24/25 ROUND 9	382,232.00	382,232.00	355,898.28	0.00	26,333.72

Row Labels	Adopted Budget	Revised Budget	Actuals as of 06/30/26	Encumbrances as of 06/30/26	Uncommitted Balance as of 06/30/26
SPP 353 - CALIFORNIA APPRENTICESHIP INITIATIVE - FY 21/22	118,615.00	118,615.00	118,614.75	0.00	0.25
SPP 367 - CAL WORKS	236,191.00	236,191.00	220,841.52	0.00	15,349.48
SPP 709 - NON-RESIDENT CAPITAL OUTLAY SURCHARGE FEE	65,494.00	65,494.00	175.84	0.00	65,318.16
SPP 735 - LOTTERY	1,317,850.00	1,317,850.00	726,787.58	0.00	591,062.42
SPP 069 - SFAA - BASE (old term BFAP)	95,749.00	108,455.00	100,779.36	0.00	7,675.64
SPP 373 - APPRENTICESHIP - RSI	1,832,817.00	3,929,611.00	1,401,414.98	0.00	2,528,196.02
SPP 252 - REGIONAL COLLABORATION AND COORDINATION2	130,000.00	130,000.00	117,277.90	0.00	12,722.10
SPP 348 - SWP LOCAL 25/26	0.00	691,073.00	6,162.53	0.00	684,910.47
SPP 157 - COLLEGE CONNECTIONS	0.00	114,624.00	9,673.60	0.00	104,950.40
SPP 349 - STRONG WORKFORCE PROGRAM REGIONAL 25/26	0.00	489,673.00	0.00	0.00	489,673.00
State - Non-Categorical - Competitive - Grant Funded - One Time	**2,903,486.00**	**3,187,218.00**	**1,446,100.91**	**0.00**	**1,741,117.09**
SPP 030 - INLAND ENGINEERING PATHWAYS PARTNERSHIP (IEEP)	865,698.00	865,698.00	375,779.76	0.00	489,918.24
SPP 047 - COLLEGE CORPS	1,199,449.00	1,243,786.00	753,672.24	0.00	490,113.76
SPP 054 - JFK MIDDLE COLLEGE HS COUNSELING	0.00	0.00	0.00	0.00	0.00
SPP 181 - HRTP2 (TO STUDY AND DEVELOP PROGRAMS IN THE HEALTHCARE SECTOR FOR NC) 23/24	68,912.00	68,912.00	63,229.17	0.00	5,682.83
SPP 213 - RISING SCHOLARS NETWORK	81,831.00	81,831.00	81,831.39	0.00	(0.39)
SPP 218 - LGBTQ+	230,297.00	230,297.00	39,755.84	0.00	190,541.16
SPP 244 - HRTP1 (TO STUDY AND DEVELOP PROGRAMS IN THE HEALTHCARE SECTOR FOR NC)	4,838.00	4,838.00	0.00	0.00	4,838.00
SPP 251 - INSTITUTIONAL EFFECTIVENESS PARTNERSHIP INITIATIVE - SANTA CLARITA CCD	201,212.00	201,212.00	21,904.18	0.00	179,307.82
SPP 326 - LAUNCH APPRENTICESHIP - INNOVATION	21,312.00	21,312.00	0.00	0.00	21,312.00
SPP 209 - RISING SCHOLARS NETWORK 25-28	229,521.00	229,521.00	94,531.41	0.00	134,989.59
SPP 226 - INVENTION AND INCLUSIVE INNOVATION INITIATIVE	416.00	416.00	396.92	0.00	19.08
SPP 221 - CALIFORNIA EARLY CHILDHOOD MENTOR PROGRAM	0.00	14,395.00	0.00	0.00	14,395.00
SPP 274 - HIGH ROAD TRAINING PARTNERSHIP (HRTP 3)	0.00	210,000.00	0.00	0.00	210,000.00
SPP 005 - VITA TAX PREPARATION	0.00	15,000.00	15,000.00	0.00	(0.00)
State - Cooperative Agreement - One Time	**124,306.00**	**59,306.00**	**53,872.03**	**0.00**	**5,433.97**
SPP 311 - THE PUENTE PROJECT (REGENTS UC)	124,306.00	59,306.00	53,872.03	0.00	5,433.97
State Appropriation	**359,737.00**	**359,737.00**	**77,213.88**	**0.00**	**282,523.12**
SPP 191 - EARLY CHILDHOOD EDUCATION CENTER	187,404.00	187,404.00	31,903.05	0.00	155,500.95
SPP 194 - MILITARY ARTICULATION PLATFORM SUMMIT AND FUNDING	172,333.00	172,333.00	45,310.83	0.00	127,022.17
Grand Total	**29,837,482.00**	**33,769,968.00**	**19,388,216.37**	**0.00**	**14,381,751.63**

Facilities & Construction Project Updates

RESOURCE COUNCIL | OCTOBER 22, 2026

Prepared by Trae Bell, Director of Facilities

This written update highlights major capital projects and upcoming campus infrastructure improvements, with emphasis on project progress, current coordination, and next steps.

Library Learning Resource Center (LLRC) & Student Services

The approximately $106 million LLRC and Student Services project will modernize academic support and student-facing services. Planning continues for temporary relocation of affected departments and programs ahead of construction. The current planning outlook anticipates relocation activities in 2027 and project completion in 2029. Temporary modular facilities are expected to support continuity of services during construction.

Next steps: Coordinate relocation requirements with impacted departments, including space, accessibility, technology, utilities, and student access; refine transition planning to limit disruptions.

Center for Human Performance & Kinesiology (CHP+K)

Construction remains active. The October 14, 2026 OAC report records 424 of 680 contract days elapsed (62% of contract duration—not a verified physical completion percentage), with a contractual completion date of June 29, 2027. Work includes exterior framing, roof decking and roof support elements, structural steel closeout, and mechanical/electrical/plumbing installations. The report identified no new safety issues. The project team is also managing design clarifications, submittals, and potential change-order exposure. The updated contract amount in the meeting record is $43,298,685, with approximately $550,000 in pending potential change exposure.

Next steps: Advance roof and interior activities, coordinate major air-handling equipment, resolve priority RFIs, and finalize the method of procedure for the permanent chilled-water line repair while protecting nearby campus operations.

Corona Education Center (CEC)

The $135 million Corona Education Center project has entered the Progressive Design-Build team selection process. At the October 21 selection committee training, participants reviewed the qualifications and proposal evaluation approach. A combined design and construction team will be selected through qualifications review, a shortlist of five firms, subsequent proposal evaluation, and finalist interviews. The process is intended to strengthen early collaboration, schedule coordination, and cost management. The committee discussed an expected pool of approximately 8–12 qualified submissions.

Next steps: Complete and document qualifications scoring through the established procurement process, advance shortlisted teams to proposal review, and coordinate evaluation and interviews. Specific release dates should be confirmed with District project leadership.

F2 Central Plant Boiler Upgrades

The College has begun planning for the next central plant improvement: upgrading the F2 boilers. This follows completion of the F2 chiller work and provides an opportunity to apply lessons learned about tie-ins, controls, startup sequencing, and campus continuity. The College is in the planning phase and anticipate an RFP/RFQ for an architect/design consultant to support project design by the beginning of November 2026.

Next steps: Develop the consultant solicitation and project scope, evaluate existing plant conditions, and coordinate design requirements and construction phasing.

Parking Lot D Improvements

A comprehensive Parking Lot D upgrade is being developed to address pavement and parking configuration, accessible parking and routes, and EV parking identification and striping. The lot has approximately 300 stalls, including 48 EV stalls. Accessibility improvements will require appropriate Division of the State Architect coordination and review.

Next steps: Complete design and existing-condition assessment, develop accessibility-compliant improvements, and coordinate phasing to maintain campus parking access where feasible.

STEM 100 Re-Roofing

The College is preparing to replace the STEM 100 roofing system to improve weather protection and preserve the recently renovated instructional spaces and equipment. The approved project budget is $275,256.

Next steps: Advance scope and procurement planning and schedule work to minimize impacts on instruction.

IT Building — Limited Built-Up Roof Replacement

The IT Building project is limited specifically to replacement of the built-up roof over rooms IT 121–124; it is not a full-building re-roof. The approved project budget is $303,167. The work is intended to address roofing conditions and reduce water-intrusion risk for the spaces below.

Next steps: Confirm the exact roof limits, finalize project documents and procurement, and coordinate access and construction scheduling.

Overall Focus

Facilities will continue prioritizing student and employee continuity, accessibility, infrastructure reliability, responsible project delivery, and timely coordination with District partners as these projects advance.