

RIVERSIDE COUNTY CHILDREN & FAMILIES COMMISSION - FIRST 5 RIVERSIDE COUNTY
FY 25/26 - 2nd QUARTER
(July 2025 - December 2025)

Revenue and Expenditure Balances

	Year-To-Date Budget	Actuals as of 12/31/2025	Projections through 06/30/26
Revenues			
740020 Interest-Invested Funds	\$ 1,233,343	\$ 314,077	\$ 1,233,343
740200 GASB 31 FMV - ACFR Only	\$ 175,320	\$ (82,744)	\$ 175,320
754000 CA-Tobacco Tax Prop.10 (+CECET+SMIF)	\$ 10,201,820	\$ 3,964,668	\$ 9,477,155
754020 CA-Prop 56 Tobacco Act 2016	\$ 4,604,336	\$ -	\$ 4,604,336
755870 IMPACT (FSCA Initiatives)	\$ 3,464,384	\$ -	\$ 3,457,634
777520 DPSS (CalWORKs)	\$ 3,480,049	\$ 968,065	\$ 3,289,382
777540 DPSS (FRCs)	\$ 2,500,000	\$ 1,020,246	\$ 2,500,000
781480 Program Revenue (RCOE, IEHP)	\$ 815,500	\$ 17,776	\$ 930,500
790600 Contrib Fr Other County Funds (UCI)	\$ -	\$ -	\$ 211,520
Total Revenues	\$ 26,474,752	\$ 6,202,088	\$ 25,879,190
Expenditures			
Approp 1 Salaries & Benefits	\$ 9,152,074	\$ 3,772,893	\$ 8,788,681
Approp 2 Services & Supplies	\$ 22,254,680	\$ 6,661,710	\$ 25,758,312
Approp 4 Capital Assets	\$ -	\$ -	\$ 75,000
Total Expenditures	\$ 31,406,754	\$ 10,434,603	\$ 34,621,993
Total	\$ (4,932,002)	\$ (4,232,515)	\$ (8,742,804)

Expenditure Allocation

Program		8,453,707	27%
CalWORKs Home Visit Initiative	42200	1,535,518	
IMPACT	92930	395,104	
Comprehensive Health & Development	92945	2,196,006	
Quality Early Learning	92950	1,238,478	
Resilient Families	92960	278,759	
RCOE	92965	8,325	
HUB	92970	451,824	
Family Resource Centers	92975	1,772,814	
Countywide Programs	92980	576,879	
Evaluation		322,798	1%
Evaluation	81250	322,798	
Administration		1,658,098	5%
Countywide Impact	92955	1,658,098	
		10,434,603	33.2%

Administration	1,658,098
Evaluation	322,798
Program	8,453,707

PERCENTAGE OF COST BY DEPARTMENT

Within approved cap of 13% (Action Item #18-13)

In Q2, December program expenditures and a portion of November expenditures will not post to the general ledger until Q3. Proposition 10 revenue reflects receipts from July through October. Proposition 10 projections are reduced based on average monthly receipts and anticipated tobacco tax declines related to the flavor ban and include projected e-cigarette tax revenue. Proposition 56 backfill has not been received. Revenue projections include approximately \$1.9 million in pass-through funds with offsetting expenditures.

DONATIONS RECEIVED BY DEPARTMENT

Policy No: COM-25-001

Organization	Donations	25-Apr	25-May	25-Jun	25-Jul	25-Aug	25-Sep	25-Oct	25-Nov	25-Dec
F5 QEL	Learning Toys						5			
Community Member	Candy							3 bags		
JV FRC Staff (WIC, F5, DCSS)	Games/Prizes (for families)									12 small prizes
JV FRC Staff (WIC, F5, DCSS)	Non-perishable foods during the gov't shutdown								2 boxes	
Client	NEW, sealed, Enfamil powdered formula									1 box
Community Member (childcare provider)	Children's clothing and shoes									1 bag
Community Member (WIC staff relative)	Crochet beanies									1 bag
Mast Family (Advisory Member)	Toys									100
Mast Family (Advisory Member)	Gift Cards									40 cards \$25 each
Radial	Backpacks w/ School Supplies					200				
CVAG	Bus Passes		30			15		30		15
Variety of the Desert	Family Gift Baskets									20
Martha's Village & Kitchen	Hygiene Kits							50		
Variety of the Desert	Food Baskets									
California Department of Public Health- California AIDS Clearinghouse	Condoms			2000						
Riverside County Sherriff	Backpacks w/school supplies					350				
CVAG	Bus Passes	100	100	100	100	100	100	100		150
Variety of the Desert	Holiday Family Gift Baskets									20
Mission Springs Water District	Water bottles- (24 pack per case)			5	5		5	5		