

RIVERSIDE COUNTY CHILDREN & FAMILIES COMMISSION - FIRST 5 RIVERSIDE COUNTY
FY 24/25 - 2nd QUARTER
 (July 2024 - December 2024)

Revenue and Expenditure Balances

	Year-To-Date Budget	Actuals as of 12/31/24	Projections through 06/30/25
	<i>(Pending Commission Appvl)</i>		
Revenues			
740020 Interest-Invested Funds	\$ 600,000	\$ 367,005	\$ 868,019
740200 GASB 31 FMV - ACFR Only	\$ -	\$ 363,636	\$ 500,000
754000 CA-Tobacco Tax Prop.10 (+CECET+SMIF)	\$ 12,450,000	\$ 4,734,516	\$ 11,576,455
754020 CA-Prop 56 Tobacco Act 2016	\$ 3,650,000	\$ -	\$ 3,650,000
755870 IMPACT (F5CA Initiatives)	\$ 4,158,327	\$ 6,067	\$ 4,158,327
777520 DPSS (CalWORKs)	\$ 3,480,049	\$ 555,583	\$ 3,480,049
777540 DPSS (FRCs)	\$ 2,500,000	\$ 833,725	\$ 2,500,000
781480 Program Revenue (RCOE, IEHP)	\$ 625,000	\$ -	\$ 625,000
790600 Contrib Fr Other County Funds (CID)	\$ 211,520	\$ -	\$ 211,520
Total Revenues	\$ 27,674,896	\$ 6,860,532	\$ 27,569,370
Expenditures			
Approp 1 Salaries & Benefits	\$ 8,148,696	\$ 3,436,487	\$ 8,075,564
Approp 2 Services & Supplies	\$ 25,676,200	\$ 7,437,389	\$ 20,613,265
Total Expenditures	\$ 33,824,896	\$ 10,873,876	\$ 28,688,829
Total	\$ (6,150,000)	\$ (4,013,344)	\$ (1,119,459)

Expenditure Allocation

Program		8,572,298	25%
CalWORKs Home Visit Initiative	42200	1,337,440	
IMPACT	92930	264,214	
Comprehensive Health & Development	92945	2,073,174	
Quality Early Learning	92950	1,144,829	
Resilient Families	92960	762,229	
RCOE	92965	6,041	
HUB	92970	566,146	
Family Resource Centers	92975	1,905,100	
Countywide Programs	92980	513,125	
Evaluation		477,559	1%
Evaluation	81250	477,559	
Administration		1,824,019	5%
Countywide Impact	92955	1,824,019	
		10,873,876	32.1%

Administration	1,824,019
Evaluation	477,559
Program	8,572,298

PERCENTAGE OF COST BY DEPARTMENT

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

In Q2, December and a portion of November program expenditures are not recognized in the general ledger until Q3. Prop 10 revenue includes July to November. Projections for Prop 10 include reductions for the fiscal year based on average monthly receipts and decline due to the flavor ban's impact on tobacco tax. Prop 10 projections also include E-Cigarette tax. Prop 56 backfill has not been received. Revenue projections include pass-thru funds of approximately \$2.3M in revenue and corresponding expenditures.

EXPENDITURES BETWEEN \$25K - \$50K

Per Action Item #17-24 (December 2017), identify vendors authorized for payment > \$25K.