

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures
Includes Year-End Closing Analysis

Item 6-2

** PER ORACLE ** NON GAAP ** (for management purposes only)

for the period Ending June 30, 2013 with Comparative Totals for the Period Ending June 30, 2012

| Description | | Budget FY 12-13 | FY 12-13 Expenses YTD Thru Jun 30, 2013 | Variance over / (under) budget | Budget Spent/ Committed % | FY 11-12 Expenses YTD Thru Jun 30, 2012 | Total 3rd QTR Projection | Actual Variance over / (under) 3rd QTR projection |
|--|--|--------------------|---|-----------------------------------|------------------------------------|---|--|---|
| Operating Expenses | | | | | | | | |
| Salaries & Benefits | | 2,614,201 | \$ 2,370,477 | \$ (243,724) | 90.7% | \$ 1,899,192 | 2,484,546 | \$ (114,069) |
| HHSA Burden (16%) | | 392,130 | 467,956 | 75,826 | 119.3% | 335,152 | 409,950 | \$ 58,006 |
| Services & Supplies | | | <i>Encumbered:</i> 139,585 | | | <i>Encumbered:</i> 17,105 | | |
| Specialized Services Contracts: | | 1,863,387 | 1,561,630 | (162,172) | 91.3% | 1,446,065 | 1,825,420 | (124,205) |
| Cellular Phone Use | | 4,152 | 4,594 | 442 | 110.6% | 5,861 | 3,908 | \$ 686 |
| Insurance | | 8,390 | 7,071 | (1,319) | 84.3% | 8,536 | 8,801 | \$ (1,730) |
| Memberships | | 47,080 | 48,195 | 1,115 | 102.4% | 44,960 | 47,120 | \$ 1,075 |
| Transit Saver Pass | | 800 | 1,820 | 1,020 | 227.5% | 848 | 2,405 | \$ (585) |
| Office Expense | | 20,000 | 17,305 | (2,695) | 86.5% | 23,362 | 19,134 | \$ (1,829) |
| Postage | | 1,500 | 1,236 | (264) | 82.4% | 966 | 953 | \$ 283 |
| Printing | | 5,200 | 4,845 | (355) | 93.2% | 5,436 | 4,549 | \$ 296 |
| County Counsel (COSD) | | 30,000 | 8,710 | (21,290) | 29.0% | 25,821 | 9,000 | \$ (290) |
| Copy Equipment Rental | | 10,412 | 16,244 | 5,832 | 156.0% | 10,631 | 16,547 | \$ (303) |
| Postage Meter Rental | | 0 | (925) | (925) | N/A | 905 | (925) | \$ - |
| Rents & Leases - Structures | | 177,147 | 180,221 | 3,074 | 101.7% | 172,970 | 180,003 | \$ 218 |
| Books and Subscriptions | | 1,000 | 544 | (456) | 54.4% | 827 | 850 | \$ (306) |
| Minor Equipment | | 2,500 | - | (2,500) | 0.0% | 1,726 | 1,000 | \$ (1,000) |
| Out of County Travel/Transp/Lodging | | 20,265 | 23,041 | 2,776 | 113.7% | 13,555 | 26,041 | \$ (3,000) |
| In-County Training / Registration | | 6,500 | 7,016 | 516 | 107.9% | 3,500 | 6,500 | \$ 516 |
| Staff Mileage | | 5,795 | 6,658 | 863 | 114.9% | 6,548 | 6,396 | \$ 262 |
| Training / Registration | | 4,380 | 4,372 | (8) | 99.8% | 1,926 | 4,080 | \$ 292 |
| Utilities | | 11,794 | 10,269 | (1,525) | 87.1% | 10,672 | 10,437 | \$ (168) |
| Purchasing & Contracting (COSD) | | 24,000 | 25,875 | 1,875 | 107.8% | 9,447 | 25,200 | \$ 675 |
| Facilities Mgmt. (COSD) | | 4,907 | 22,716 | 17,809 | 462.9% | - | 17,353 | \$ 5,363 |
| Network Services (IT Contract) | | 53,186 | 46,932 | (6,254) | 88.2% | 46,494 | 46,854 | \$ 78 |
| Data Center Services (IT Contract) | | 2,955 | 2,910 | (45) | 98.5% | 2,555 | 2,955 | \$ (45) |
| Desktop Computing (IT Contract) | | 39,229 | 31,622 | (7,607) | 80.6% | 32,800 | 33,273 | \$ (1,651) |
| Catalog Items (IT Contract) | | 2,400 | 5,592 | 3,192 | 233.0% | 1,570 | 1,200 | \$ 4,392 |
| Total Services & Supplies | | \$ 2,346,979 | \$ 2,038,493 | \$ (168,901) | 92.8% | \$ 2,109,515 | \$ 2,299,054 | \$ (120,976) |
| Total Operating Expenses (rows 10, 11 & 46) | | \$ 5,353,310 | \$ 4,876,926 | \$ (336,799) | 93.7% | \$ 4,343,859 | \$ 5,193,551 | \$ (177,040) |
| Contributions to Community Projects | | \$ 56,590,259 | \$ 48,076,334 | \$ (1,593,158) | 97.2% | \$ 44,022,787 | \$ 56,161,752 | \$ (1,164,651) |
| TOTAL OPERATING & CONTRIBUTIONS EXPENSE (rows 50 & 54) | | * \$61,943,569 | \$ 52,953,260 | \$ (1,929,957) | 96.9% | \$ 48,366,646 | \$ 61,355,303 | \$ (1,341,691) |
| | | | ADMIN. RATE: 5.59% | | | | | |
| Revenue | | | | | | | | |
| REVENUE | | <i>Budget</i> | <i>Spent YTD</i> | <i>Balance</i> | <i>%</i> | <i>Received as of Jun 30, 2012</i> | <i>Total 3rd QTR Budget Projection</i> | <i>Actual (short) / over 3rd QTR projection</i> |
| Prop 10 | | 30,107,800 | 34,444,299 | 4,336,499 | 114.4% | 32,235,567 | 33,459,343 | 984,956 |
| First 5 - Child Signature Program | | \$ 3,354,625 | 787,591 | (2,567,034) | 23.5% | 2,612,050 | 787,591 | 0 |
| The Calif. Endowment Grant | | 150,400 | - | (150,400) | 0.0% | 426,583 | - | 0 |
| Race to the Top (Dept of Ed) | | 968,700 | 1,018,700 | 50,000 | 105.2% | - | 968,700 | 50,000 |
| MAA | | N/A | 75,833 | 75,833 | N/A | 92,431 | | |
| Operating Transfer In | | 27,362,044 | 16,626,837 | (10,735,207) | 60.8% | 12,857,829 | 27,362,044 | (10,735,207) |
| SUB-TOTAL REVENUE | | \$ 61,943,569 | \$ 52,953,260 | (8,990,309) | 85.5% | \$ 48,224,460 | \$ 62,577,678 | \$ (9,700,251) |
| Interest Income | | 809,000 | 777,062 | (31,938) | 96.1% | 231,959 | 857,726 | (80,663) |
| TOTAL REVENUE | | \$ 62,752,569 | \$ 53,730,322 | \$ (9,022,247) | 85.6% | \$ 48,456,419 | \$ 63,435,404 | \$ (9,780,915) |

July: 8.3% Aug: 16.6% Sep: 25% Oct: 33.3% Nov: 41.6% Dec: 50% Jan: 58.3% Feb: 66.6% Mar: 75% Apr: 83.3% May: 91.6% Jun: 100%

* Revised FY 12-13 Budget approved by Commission on April 8, 2013.