

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures
Includes 3rd Quarter FY 2014-15 Budget Projections

Item 5-2

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

for the period Ending March 31, 2015 with Comparative Totals for the Period Ending March 31, 2014

Description	Budget FY 14-15	FY 14-15 Expenses YTD Thru Mar 31, 2015	Variance over / (under) budget	Budget Spent/ Committed %	FY 13-14 Expenses YTD Thru Mar 31, 2014	Total 3rd QTR Projection	Projected variance over / (under) projection
Operating Expenses							
Salaries & Benefits	2,927,447	\$ 1,808,774	\$ (1,118,673)	61.8%	\$ 1,651,120	2,629,154	\$ (298,293)
HHS Burden (16%)	468,392	334,323	(134,069)	71.4%	326,269	410,148	(58,244)
Services & Supplies		Available					
Temporary contracted help	10,000	-	(10,000)	N/A	1,403	-	(10,000)
Other Communications	1,980	2,336	356	118.0%	1,017	3,370	1,390
Cellular Phone Use	4,160	2,960	(1,200)	71.2%	3,307	4,108	(52)
Insurance	9,992	9,677	(315)	96.8%	9,473	9,677	(315)
First Aid Supplies	150	66	(84)	44.0%	66	93	(57)
Memberships	52,000	48,621	(3,379)	93.5%	45,802	49,611	(2,389)
Transit Saver Pass	780	657	(123)	84.2%	931	876	96
Office Expense	20,000	11,741	(8,259)	58.7%	8,226	18,083	(1,917)
Postage	1,000	617	(383)	61.7%	527	823	(177)
Printing	5,400	2,848	(2,552)	52.7%	573	3,048	(2,352)
County Counsel (COSD)	20,000	6,808	(13,192)	34.0%	8,667	9,077	(10,923)
		Encumbered: 382,938			Encumbered: 591,603		
Evaluation	1,193,770	810,832	(382,938)	67.9%	727,417	1,193,770	-
Specialized Services Contracts	216,950	32,055	(184,895)	14.8%	28,216	32,055	(184,895)
Copy Equipment Rental	16,237	11,891	(4,346)	73.2%	10,735	16,790	553
Rents & Leases - Structures	334,726	282,120	(52,606)	84.3%	164,658	334,726	-
Books and Subscriptions	1,000	733	(267)	73.3%	395	1,294	294
Minor Equipment	5,000	2,556	(2,444)	51.1%	667	4,856	(144)
Out of County Travel/Transp/Lodging	27,279	13,085	(14,194)	48.0%	15,219	17,385	(9,894)
In-County Training / Registration	6,500	6,175	(325)	95.0%	3,963	6,755	255
Staff Mileage	7,300	4,871	(2,429)	66.7%	5,157	6,964	(336)
Training / Registration	4,285	1,972	(2,313)	46.0%	3,654	2,305	(1,980)
Purchasing & Contracting (COSD)	18,000	-	(18,000)	0.0%	429	-	(18,000)
Facilities Mgmt. (COSD)	8,639	7,091	(1,548)	82.1%	10,232	7,091	(1,548)
Network Services (IT Contract)	51,948	32,938	(19,010)	63.4%	33,815	49,407	(2,541)
Data Center Services (IT Contract)	3,539	2,207	(1,332)	62.4%	2,359	3,311	(228)
Cross Functional Services	180	118	(62)	65.6%	118	178	(2)
Desktop Computing (IT Contract)	33,096	23,635	(9,461)	71.4%	21,652	35,453	2,357
Catalog Items (IT Contract)	2,400	2,396	(4)	99.8%	-	2,396	(4)
		Encumbered: 382,938			Encumbered: 591,603		
Total Services & Supplies	\$ 2,056,311	\$ 1,321,006	\$ (735,305)	64.2%	\$ 1,112,574	\$ 1,813,502	\$ (242,809)
Total Operating Expenses (rows 10, 11 & 46)	\$ 5,452,150	Encumbered: 382,938 \$ 3,464,103	\$ (1,988,047)	63.5%	Encumbered: 591,603 \$ 3,089,963	\$ 4,852,804	\$ (599,346)
Contributions to Community Projects	* \$ 62,285,165	Encumbered: 33,718,795 \$ 27,505,686	\$ (1,060,684)	98.3%	Encumbered: 38,154,395 \$ 28,063,498	\$ 57,319,385	\$ (4,965,780)
TOTAL OPERATING & CONTRIBUTIONS EXPENSE (rows 50 & 54)	* \$67,737,315	Encumbered: \$ 34,101,733 \$ 30,969,789	\$ (3,048,731)	96.1%	Encumbered: \$ 38,745,998 \$ 31,153,461	\$ 62,172,189	\$ (5,565,126)
Revenue							
REVENUE	Budget	Received YTD	(Short) / over budget	% Received	Received as of Mar 31, 2014	Total 3rd QTR Budget Projection	Projected (short) / over budget
Prop 10	28,900,000	17,773,843	(11,126,157)	61.5%	17,783,142	29,600,321	700,321
First 5 - Child Signature Program	\$ 3,354,625	3,454,625	100,000	103.0%	2,667,034	3,454,625	100,000
Race to the Top (Dept of Ed)	2,442,293	1,368,609	(1,073,684)	56.0%	552,775	2,442,293	-
Operating Transfer In	33,040,397	-	(33,040,397)	0.0%	-	33,040,397	-
SUB-TOTAL REVENUE	\$ 67,737,315	\$ 22,597,077	(45,140,238)	33.4%	\$ 21,002,951	\$ 68,537,636	\$ 800,321
Interest Income	952,400	231,930	(720,470)	24.4%	385,209	578,999	(373,401)
TOTAL REVENUE	\$ 68,689,715	\$ 22,829,006	\$ (45,860,709)	33.2%	\$ 21,388,160	\$ 69,116,635	\$ 426,920

**Projected
ADMIN. RATE:
5.40%**

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%

* Includes adjustment of \$578,523 from original budget to reconcile for actual roll-over encumbrances