

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures
Includes 2nd Quarter FY 2015-16 Budget Projections

Item 5-2

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

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

Description	Budget FY 15-16	FY 15-16 Expenses YTD Thru Dec 31, 2015	Variance over / (under) budget	Budget Spent/ Committed %	FY 14-15 Expenses YTD Thru Dec 31, 2014	Total 2nd QTR Projection	Projected 2nd Qtr over / (under) projected
Operating Expenses							
Salaries & Benefits	2,771,242	\$ 1,110,585	\$ (1,660,657)	40.1%	\$ 1,156,869	2,232,155	\$ (539,087)
HHS Burden (16%)	443,399	211,540	(231,859)	47.7%	172,866	357,145	\$ (86,254)
Services & Supplies		Available					
Temporary contracted help	1,000	-	(1,000)	N/A	0	9,000	8,000
Other Communications	1,320	528	(792)	40.0%	2,021	1,267	(53)
Cellular Phone Use	3,875	1,498	(2,377)	38.7%	2,054	3,595	(280)
Insurance	10,121	9,460	(661)	93.5%	9,677	9,460	(661)
First Aid Supplies	150	11	(139)	7.3%	39	80	(70)
Memberships	52,000	47,457	(4,543)	91.3%	48,621	50,479	(1,521)
Transit Saver Pass	780	260	(520)	33.3%	462	260	(520)
Office Expense	20,000	4,587	(15,413)	22.9%	10,259	17,353	(2,647)
Postage	1,000	589	(411)	58.9%	352	1,178	178
Printing	5,400	-	(5,400)	0.0%	0	2,700	(2,700)
County Counsel (COSD)	15,000	3,476	(11,524)	23.2%	5,938	11,500	(3,500)
		Encumbered: 532,339			Encumbered: 821,946		
Evaluation	823,770	291,432	1	35.4%	371,825	823,770	-
Specialized Services Contracts	25,000	34,390	9,390	137.6%	24,000	35,040	10,040
Copy Equipment Rental	16,790	7,300	(9,490)	43.5%	6,697	16,920	130
Rents & Leases - Structures	347,242	174,391	(172,851)	50.2%	195,763	347,242	-
Books and Subscriptions	1,000	565	(435)	56.5%	354	850	(150)
Minor Equipment	2,500	-	(2,500)	0.0%	2,028	2,500	-
Out of County Travel/Transp/Lodging	25,193	6,592	(18,601)	26.2%	9,352	21,300	(3,893)
In-County Training / Registration	6,500	2,857	(3,643)	44.0%	5,155	5,700	(800)
Staff Mileage	8,200	3,919	(4,281)	47.8%	3,382	7,838	(362)
Training / Registration	3,650	3,530	(120)	96.7%	1,666	3,530	(120)
Purchasing & Contracting (COSD)	18,000	-	(18,000)	0.0%	0	-	(18,000)
Facilities Mgmt. (COSD)	7,877	226	(7,651)	2.9%	7,091	7,877	-
Network Services (IT Contract)	54,000	20,005	(33,995)	37.0%	19,591	48,012	(5,988)
Data Center Services (IT Contract)	2,820	1,240	(1,580)	44.0%	1,514	2,976	156
Cross Functional Services	180	15	(165)	8.3%	74	15	(165)
Desktop Computing (IT Contract)	37,200	14,461	(22,739)	38.9%	14,388	36,804	(396)
Catalog Items (IT Contract)	2,400	1,412	(988)	58.8%	1,776	2,400	-
		Encumbered: 532,339			Encumbered: 821,946		
Total Services & Supplies	\$ 1,492,968	\$ 630,201	\$ (330,428)	42.2%	\$ 744,079	\$ 1,469,646	\$ (23,322)
Total Operating Expenses (rows 10, 11 & 46)	\$ 4,707,609	Encumbered: 532,339 \$ 1,952,326	\$ (2,222,944)	41.5%	Encumbered: 821,946 \$ 2,073,814	\$ 4,058,946	\$ (648,663)
Contributions to Community Projects	* \$ 45,162,135	Encumbered: 35,893,651 \$ 8,766,135	\$ (502,349)	98.9%	Encumbered: 46,585,699 \$ 14,626,294	\$ 44,047,046	(1,115,089)
TOTAL OPERATING & CONTRIBUTIONS EXPENSE (rows 50 & 54)	* \$ 49,869,744	Encumbered: \$ 36,425,990 \$ 10,718,461	\$ (2,725,293)	94.5%	Encumbered: \$ 47,407,645 \$ 16,700,108	\$ 48,105,992	\$ (1,763,752)
Revenue							
REVENUE	Budget	Received YTD	(Short) / over budget	% Received	Received as of Dec 31, 2014	Total 2nd QTR Budget Projection	Projected 2nd Qtr (short) / over actual
Prop 10	29,048,200	9,750,117	(19,298,083)	33.6%	10,848,409	28,671,200	(377,000)
First 5 - Child Signature Program	\$ 3,354,625	3,454,625	100,000	103.0%	3,454,625	3,454,625	100,000
Race to the Top (Dept of Ed)	1,322,297	383,054	(939,243)	29.0%	1,221,147	1,839,523	517,226
Operating Transfer In	16,144,622	-	(16,144,622)	0.0%		16,144,622	-
SUB-TOTAL REVENUE	\$ 49,869,744	\$ 13,587,796	(36,281,948)	27.2%	\$ 15,524,181	\$ 50,109,970	\$ 240,226
Interest Income	362,600	182,427	(180,173)	50.3%	118,720	560,093	197,493
TOTAL REVENUE	\$ 50,232,344	\$ 13,770,223	\$ (36,462,121)	27.4%	\$ 15,642,901	\$ 50,670,063	\$ 437,719

**Projected
ADMIN. RATE:
6.49%**

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 from original budget to reconcile for roll-over encumbrances.