

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures
Includes 3rd Quarter FY 2015-16 Budget Projections

Item 5-2

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

for the period Ending March 31, 2016 with Comparative Totals for the Period Ending March 31, 2015

Description	Budget FY 15-16	FY 15-16 Expenses YTD Thru Mar 31, 2016	Variance over / (under) budget	Budget Spent/ Committed %	FY 14-15 Expenses YTD Thru Mar 31, 2015	Total 3rd QTR Projection	Projected 3rd Qtr over / (under) projected
Operating Expenses							
Salaries & Benefits	2,771,242	\$ 1,547,574	\$ (1,223,668)	55.8%	\$ 1,808,774	2,222,134	\$ (549,108)
HHSA Burden (16%)	443,399	294,776	(148,623)	66.5%	334,323	402,206	\$ (41,193)
Total Labor	3,214,641	1,842,350	(1,372,291)	57.3%	2,143,097	2,624,341	\$ (590,300)
Services & Supplies							
		Available					
Temporary contracted help	1,000	2,032	1,032	203.2%	0	9,000	8,000
Other Communications	1,320	1,181	(139)	89.5%	2,336	1,425	105
Cellular Phone Use	3,875	2,391	(1,484)	61.7%	2,960	3,587	(288)
Insurance	10,121	9,444	(677)	93.3%	9,677	9,444	(677)
First Aid Supplies	150	46	(104)	30.7%	66	81	(69)
Memberships	52,000	47,964	(4,036)	92.2%	48,621	50,535	(1,465)
Transit Saver Pass	780	260	(520)	33.3%	657	260	(520)
Office Expense	20,000	9,879	(10,121)	49.4%	11,741	17,353	(2,647)
Postage	1,000	901	(99)	90.1%	617	1,054	54
Printing	5,400	-	(5,400)	0.0%	2,848	-	(5,400)
County Counsel (COSD)	15,000	4,410	(10,590)	29.4%	6,808	5,910	(9,090)
Specialized Services Contracts	25,000	34,390	9,390	137.6%	32,055	34,390	9,390
Copy Equipment Rental	16,790	11,811	(4,979)	70.3%	11,891	16,790	-
Rents & Leases - Structures	347,242	290,015	(57,227)	83.5%	282,120	347,279	37
Books and Subscriptions	1,000	696	(304)	69.6%	733	928	(72)
Minor Equipment	2,500	-	(2,500)	0.0%	2,556	-	(2,500)
Out of County Travel/Transp/Lodging	25,193	11,043	(14,150)	43.8%	13,085	16,724	(8,469)
In-County Training / Registration	6,500	4,731	(1,769)	72.8%	6,175	6,308	(192)
Staff Mileage	8,200	4,892	(3,308)	59.7%	4,871	6,523	(1,677)
Training / Registration	3,650	3,612	(38)	99.0%	1,972	3,612	(38)
Purchasing & Contracting (COSD)	18,000	-	(18,000)	0.0%	0	-	(18,000)
Facilities Mgmt. (COSD)	7,877	451	(7,426)	5.7%	7,091	7,877	-
Network Services (IT Contract)	54,000	31,101	(22,899)	57.6%	32,938	42,000	(12,000)
Data Center Services (IT Contract)	2,820	1,879	(941)	66.6%	2,207	2,600	(220)
Cross Functional Services	180	15	(165)	8.3%	118	15	(165)
Desktop Computing (IT Contract)	37,200	22,650	(14,550)	60.9%	23,635	33,500	(3,700)
Catalog Items (IT Contract)	2,400	1,412	(988)	58.8%	2,396	2,110	(290)
Total Services & Supplies	\$ 669,198	\$ 497,206	\$ (171,992)	74.3%	\$ 510,174	\$ 619,305	\$ (49,893)
Evaluation Services	\$ 823,770	Encumbered: 414,982 \$ 408,788	\$ -	49.6%	Encumbered: 382,938 \$ 810,832	\$ 823,770	\$ -
Total Operating Expenses (rows 12, 43 & 48)	\$ 4,707,609	Encumbered: 414,982 \$ 2,748,344	\$ (1,544,283)	58.4%	Encumbered: 382,938 \$ 3,464,103	\$ 4,067,416	\$ (640,193)
Contributions to Community Projects	* \$45,162,135	Encumbered: 27,596,800 \$ 17,534,019	\$ (31,316)	99.9%	Encumbered: 33,718,795 \$ 27,505,686	\$ 39,386,908	(5,775,227)
TOTAL OPERATING & CONTRIBUTIONS EXPENSE (rows 53 & 57)	* \$49,869,744	Encumbered: \$ 28,011,782 \$ 20,282,363	\$ (1,575,599)	96.8%	Encumbered: \$ 34,101,733 \$ 30,969,789	\$ 43,454,324	\$ (6,415,420)
						Projected ADMIN. RATE: 6.50%	
Revenue							
REVENUE	Budget	Received YTD	(Short) / over budget	% Received	Received as of Mar 31, 2015	Total 3rd QTR Budget Projection	Projected 3rd Qtr (short) / over actual
Prop 10	\$ 29,048,200	17,537,542	(11,510,658)	60.4%	17,773,843	29,474,825	426,625
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	1,061,590	(260,707)	80.3%	1,368,609	1,830,884	508,587
Operating Transfer In	16,144,622	-	(16,144,622)	0.0%	0	16,144,622	-
SUB-TOTAL REVENUE	\$ 49,869,744	\$ 22,053,757	(27,815,987)	44.2%	\$ 22,597,077	\$ 50,904,956	\$ 1,035,212
Interest Income	362,600	384,408	21,808	106.0%	231,930	644,364	281,764
TOTAL REVENUE	\$ 50,232,344	\$ 22,438,165	\$ (27,794,179)	44.7%	\$ 22,829,007	\$ 51,549,320	\$ 1,316,976

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.