

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures
Includes 2nd Quarter FY 2016-17 Budget Projections

Item 5-2

** PER ORACLE ** NON GAAP ** (for management purposes only)
for the period Ending December 31, 2016 with Comparative Totals for the Period Ending December 31, 2015

Description	Budget FY 16-17	FY 16-17 Expenses YTD Thru Dec 31, 2016	Variance over / (under) budget	Budget Spent/ Committed %	FY 15-16 Expenses YTD Thru Dec 31, 2015	Total 2nd QTR Projection	Projected 2nd Qtr over / (under) actual
Operating Expenses							
Salaries & Benefits	2,341,702	\$ 801,692	\$ (1,540,010)	34.2%	\$ 1,110,585	2,062,633	\$ (279,069)
HHS Burden (18%)	421,506	175,981	(245,525)	41.8%	211,540	371,274	\$ (50,232)
Total Labor	2,763,208	977,673	(1,785,535)	35.4%	1,322,125	2,433,907	\$ (329,301)
Services & Supplies							
			Available				
Temporary contracted help	10,000	1,052	(8,948)	10.5%	0	1,052	(8,948)
Other Communications	1,320	539	(781)	40.8%	528	1,294	(26)
Cellular Phone Use	3,875	1,887	(1,988)	48.7%	1,498	3,774	(101)
Insurance	9,921	9,649	(272)	97.3%	9,460	9,649	(272)
Vehicle Lease	400	-	-	-	-	400	-
First Aid Supplies	150	-	(150)	0.0%	11	150	-
Memberships	63,547	61,867	(1,680)	97.4%	47,457	61,867	(1,680)
Office Expense	18,000	3,902	(14,098)	21.7%	4,587	16,082	(1,918)
Postage	1,000	71	(929)	7.1%	589	952	(48)
Printing	3,000	412	(2,588)	13.7%	-	824	(2,176)
County Counsel (COSD)	15,000	2,237	(12,763)	14.9%	3,476	10,000	(5,000)
Specialized Services Contracts	40,000	19,096	(20,904)	47.7%	34,390	34,096	(5,904)
Copy Equipment Rental	16,790	4,696	(12,094)	28.0%	7,300	16,790	-
Rents & Leases - Structures	357,794	177,673	(180,121)	49.7%	174,391	357,794	-
Special Departmental Expense	10,000	10,000	-	-	-	10,000	-
Books and Subscriptions	1,000	632	(368)	63.2%	565	873	(127)
Minor Equipment	2,500	-	(2,500)	0.0%	-	1,250	(1,250)
Out of County Travel/Transp/Lodging	27,625	7,230	(20,395)	26.2%	6,592	14,368	(13,257)
In-County Training / Registration	6,500	477	(6,023)	7.3%	2,857	2,156	(4,344)
Staff Mileage	8,000	3,591	(4,409)	44.9%	3,919	8,182	182
Training / Registration	4,060	3,519	(541)	86.7%	3,530	3,519	(541)
Purchasing & Contracting (COSD)	10,000	-	(10,000)	0.0%	-	-	(10,000)
Facilities Mgmt. (COSD)	7,263	-	(7,263)	0.0%	226	7,263	-
Network Services (IT Contract)	49,343	19,323	(30,020)	39.2%	20,005	46,375	(2,968)
Data Center Services (IT Contract)	2,794	1,090	(1,704)	39.0%	1,240	2,616	(178)
Desktop Computing (IT Contract)	33,310	14,790	(18,520)	44.4%	14,461	35,496	2,186
Catalog Items (IT Contract)	2,400	557	(1,843)	23.2%	1,412	1,837	(563)
Total Services & Supplies	\$ 705,592	\$ 344,290	\$ (360,902)	48.8%	\$ 338,769	\$ 648,659	\$ (56,933)
Evaluation Services	\$ 878,770	\$ 266,088	\$ (612,682)	30.3%	\$ 291,432	\$ 879,910	\$ 1,140
Total Operating Expenses (rows 12, 43 & 48)	\$ 4,347,570	\$ 1,588,051	\$ (2,759,119)	36.5%	\$ 1,952,326	\$ 3,962,476	\$ (385,094)
Contributions to Community Projects	* \$ 40,268,228	\$ 11,095,290	\$ (29,172,938)	27.6%	\$ 8,766,135	\$ 40,223,794	(44,434)
TOTAL OPERATING & CONTRIBUTIONS EXPENSE (rows 53 & 57)	* \$ 44,615,798	\$ 12,683,341	\$ (31,932,457)	28.4%	\$ 10,718,461	\$ 44,186,270	\$ (429,528)
Revenue							
REVENUE	Budget	Received YTD	(Short) / over budget	% Received	Received as of Dec 31, 2015	Total 2nd QTR Budget Projection	Projected 2nd Qtr (short) / over actual
Prop 10	\$ 28,391,700	10,557,261	(17,834,439)	37.2%	10,133,171	28,972,669	580,969
First 5 - Child Signature Program	1,677,300	1,677,313	13	100.0%	3,454,625	1,677,313	13
IMPACT Grant	1,381,134	47,840	(1,333,294)	3.5%	-	1,747,154	366,020
IMPACT Hub Grant	377,277	-	(377,277)	0.0%	-	380,477	3,200
Operating Transfer In	12,788,387	-	(12,788,387)	0.0%	-	12,788,387	-
SUB-TOTAL REVENUE	\$ 44,615,798	\$ 12,282,413	(32,333,385)	27.5%	\$ 13,587,796	\$ 45,565,999	\$ 950,201
Interest Income (Net)	484,300	207,500	(276,800)	42.8%	182,427	769,148	284,848
TOTAL REVENUE	\$ 45,100,098	\$ 12,489,913	\$ (32,610,185)	27.7%	\$ 13,770,223	\$ 46,335,148	\$ 1,235,050
<div style="border: 1px solid black; padding: 5px; display: inline-block;">Projected ADMIN. RATE: 6.91%</div>							
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 \$313,844 from original budget to reconcile for roll-over encumbrances.							