

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures
Includes 3rd Quarter FY 2017-18 Budget Projections

Item 5-2

** PER ORACLE ** NON GAAP ** (for management purposes only)
 for the period Ending March 31, 2018 with Comparative Totals for the Period Ending March 31, 2017

| | Budget | FY 17-18 Expenses YTD | Variance over / (under) budget | Budget Spent/ Committed % | FY 16-17 Expenses YTD | Total 3rd QTR Projection | Projected 3rd Qtr over / (under) budget |
|--|------------------------|-----------------------|--------------------------------|---------------------------|------------------------------------|--|--|
| Description | FY 17-18 | Thru Mar 31, 2018 | | % | Thru Mar 31, 2017 | | |
| Operating Expenses | | | | | | | |
| Salaries & Benefits | 2,316,910 | \$ 1,461,003 | \$ (855,907) | 63.1% | \$ 1,091,665 | 2,051,176 | \$ (265,734) |
| HHSa Burden (26%) | 611,664 | 195,463 | (416,201) | 32.0% | 391,575 | 242,039 | \$ (369,625) |
| Total Labor | 2,928,574 | 1,656,466 | (1,272,108) | 56.6% | 1,483,240 | 2,293,215 | \$ (635,359) |
| Services & Supplies | | | | | | | |
| | | | Available | | | | |
| Temporary contracted help | 10,000 | - | (10,000) | 0.0% | 1,052 | - | (10,000) |
| Other Communications | 1,344 | 1,189 | (155) | 88.5% | 960 | 1,624 | 280 |
| Cellular Phone Use | 4,576 | 2,910 | (1,666) | 63.6% | 3,696 | 4,647 | 71 |
| Insurance | 9,921 | 9,808 | (113) | 98.9% | 9,649 | 9,808 | (113) |
| Vehicle Lease | 400 | 459 | 59 | 114.8% | | 1,159 | 759 |
| First Aid Supplies | 150 | 366 | 216 | 244.0% | 319 | 406 | 256 |
| Memberships | 61,447 | 61,345 | (102) | 99.8% | 61,867 | 61,345 | (102) |
| Office Expense | 17,000 | 4,500 | (12,500) | 26.5% | 6,307 | 7,950 | (9,050) |
| Postage | 1,000 | 242 | (758) | 24.2% | 501 | 415 | (585) |
| Printing | 1,000 | 2,608 | 1,608 | 260.8% | 829 | 2,608 | 1,608 |
| County Counsel (COSD) | 5,000 | 2,738 | (2,262) | 54.8% | 2,705 | 3,651 | (1,349) |
| Specialized Services Contracts | 75,000 | 16,937 | (58,063) | 22.6% | 19,096 | 51,557 | (23,443) |
| Copy Equipment Rental | 16,790 | 5,894 | (10,896) | 35.1% | 8,954 | 10,841 | (5,949) |
| Rents & Leases - Structures | 370,568 | 308,212 | (62,356) | 83.2% | 238,483 | 370,568 | - |
| Special Departmental Expense | 10,000 | 10,000 | 0 | 100.0% | 10,000 | 10,000 | - |
| Books and Subscriptions | 1,000 | 70 | (930) | 7.0% | 766 | 860 | (140) |
| Minor Equipment | 2,500 | - | (2,500) | 0.0% | 0 | 8,008 | 5,508 |
| Out of County Travel/Transp/Lodging | 18,870 | 7,468 | (11,402) | 39.6% | 15,279 | 11,993 | (6,877) |
| In-County Training / Registration | 6,500 | 1,778 | (4,722) | 27.4% | 789 | 1,368 | (5,132) |
| Staff Mileage | 8,000 | 4,318 | (3,682) | 54.0% | 5,121 | 6,738 | (1,262) |
| Training / Registration | 7,645 | 7,246 | (399) | 94.8% | 4,038 | 7,396 | (249) |
| Purchasing & Contracting (COSD) | 5,000 | - | (5,000) | 0.0% | 0 | - | (5,000) |
| Facilities Mgmt. (COSD) | 7,210 | - | (7,210) | 0.0% | 6,660 | 7,178 | (32) |
| Network Services (IT Contract) | 41,787 | 26,859 | (14,928) | 64.3% | 30,410 | 40,289 | (1,498) |
| Data Center Services (IT Contract) | 1,737 | 1,833 | 96 | 105.5% | 1,789 | 2,750 | 1,013 |
| Desktop Computing (IT Contract) | 26,477 | 17,149 | (9,328) | 64.8% | 23,579 | 25,724 | (753) |
| Catalog Items (IT Contract) | 2,400 | 788 | (1,612) | 32.8% | 880 | 788 | (1,612) |
| Total Services & Supplies | \$ 713,322 | \$ 494,717 | \$ (218,605) | 69.4% | \$ 453,729 | \$ 649,671 | \$ (63,651) |
| Evaluation Services | \$ 899,910 | \$ 523,949 | \$ (375,961) | 58.2% | \$ 440,684 | \$ 899,910 | \$ - |
| Total Operating Expenses (rows 12, 43 & 48) | \$ 4,541,806 | \$ 2,675,132 | \$ (1,866,674) | 58.9% | \$ 2,377,653 | \$ 3,842,796 | \$ (699,010) |
| Contributions to Community Projects | * \$ 39,082,951 | \$ 17,400,886 | \$ (21,682,065) | 44.5% | \$ 18,981,909 | \$ 36,962,550 | (2,120,401) |
| TOTAL OPERATING & CONTRIBUTIONS EXPENSE (rows 53 & 57) | * \$43,624,757 | \$ 20,076,018 | \$ (23,548,739) | 46.0% | \$ 21,359,562 | \$ 40,805,347 | \$ (2,819,410) |
| | | | | | | Projected ADMIN. RATE: 6.74% | |
| Revenue | | | | | | | |
| REVENUE | Budget | Received YTD | (Short) / over budget | % Received | Received as of Mar 31, 2017 | Total 3rd QTR Budget Projection | Projected 3rd Qtr (short) / over actual |
| Prop 10 | \$ 24,932,612 | 16,344,702 | (8,587,910) | 65.6% | 21,218,774 | 24,453,589 | (479,023) |
| IMPACT Grant | 1,670,600 | 486,691 | (1,183,909) | 29.1% | 184,510 | 1,670,600 | - |
| IMPACT Hub | 382,300 | 209,781 | (172,519) | 54.9% | 44,123 | 382,300 | - |
| Certification Grant | | 189,959 | 189,959 | 90.0% | - | 211,066 | 211,066 |
| Operating Transfer In | \$16,639,245 | - | (16,639,245) | 0.0% | - | 16,639,245 | - |
| SUB-TOTAL REVENUE | \$ 43,624,757 | \$ 17,231,134 | (26,393,623) | 39.5% | \$ 21,447,407 | \$ 43,356,800 | \$ (267,957) |
| Interest Income (Net) | 939,000 | 279,075 | (659,925) | 29.7% | 310,894 | 604,554 | (334,446) |
| TOTAL REVENUE | \$ 44,563,757 | \$ 17,510,208 | \$ (27,053,549) | 39.3% | \$ 21,758,301 | \$ 43,961,354 | \$ (602,403) |
| 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 \$1,135,258 from original budget to reconcile for roll-over encumbrances. | | | | | | | |