

**First 5 Commission of San Diego**  
**Comparative Statement of Revenues and Expenditures**  
**Includes 2nd Quarter FY 2019-20 Budget Projections**

Item 5-2

\*\* PER ORACLE \*\* NON GAAP \*\* (for management purposes only)  
 for the period Ending December 31, 2019 with Comparative Totals for the Period Ending December 31, 2018

	Budget	FY 19-20 Expenses YTD	Variance over / (under) budget	Budget Spent/ Committed	FY 18-19 Expenses YTD	Total 2ndQTR Projection	Projected 2nd Qtr over / (under) actual
Description	FY 19-20	Thru Dec 31, 2019		%	Thru Dec 31, 2018		
<b>Operating Expenses</b>							
Salaries & Benefits	2,142,387	\$ 862,061	\$ (1,280,326)	40.2%	\$ 907,889	2,014,952	\$ (127,435)
HHSAs Burden (10.7%)	229,236	103,293	(125,943)	45.1%	121,464	215,600	\$ (13,636)
<b>Total Labor</b>	<b>2,371,623</b>	<b>965,354</b>	<b>(1,406,269)</b>	<b>40.7%</b>	<b>1,029,353</b>	<b>2,230,552</b>	<b>\$ (141,071)</b>
<b>Services &amp; Supplies</b>							
		Available					
Other Communications	1,400	669	(731)	47.8%	540	2,007	607
Cellular Phone Use	4,576	1,991	(2,585)	43.5%	1,692	5,973	1,397
Insurance	11,500	10,989	(511)	95.6%	10,242	10,989	(511)
Vehicle Lease	400	-	(400)	0.0%	-	225	(175)
First Aid Supplies	150	39	(111)	26.0%	-	175	25
Memberships	61,567	61,237	(330)	99.5%	61,204	61,237	(330)
Office Expense	10,000	4,020	(5,980)	40.2%	4,456	8,040	(1,960)
Postage	750	327	(423)	43.6%	362	725	(25)
Printing	1,000	871	(129)	87.1%	-	1,742	742
County Counsel (COSD)	5,000	7,894	2,894	157.9%	2,107	10,788	5,788
Specialized Services Contracts	55,000	23,673	(31,327)	43.0%	33,788	40,550	(14,450)
Copy Equipment Rental	9,300	3,621	(5,679)	38.9%	3,094	8,690	(610)
Rents & Leases - Structures	392,300	217,186	(175,114)	55.4%	188,948	296,750	(95,550)
Special Departmental Expense	10,000	10,000	0	100.0%	10,000	10,000	-
Books and Subscriptions	500	73	(427)	14.6%	70	250	(250)
Minor Equipment (furniture)	2,500	-	(2,500)	0.0%	8,068	185,605	183,105
Out of County Travel/Transp/Lodging	18,032	5,931	(12,101)	32.9%	9,562	12,500	(5,532)
In-County Training / Registration	3,000	1,818	(1,182)	60.6%	1,938	3,878	878
Staff Mileage	7,500	3,401	(4,099)	45.3%	2,865	6,802	(698)
Training / Registration	7,395	4,635	(2,760)	62.7%	1,472	7,000	(395)
Purchasing & Contracting (COSD)	5,000	-	(5,000)	0.0%	-	-	(5,000)
Facilities Mgmt. (COSD)	8,929	8,381	(548)	93.9%	-	13,120	4,191
Network Services (IT Contract)	42,044	16,536	(25,508)	39.3%	16,097	39,686	(2,358)
Data Center Services (IT Contract)	2,920	503	(2,417)	17.2%	540	1,207	(1,713)
Desktop Computing (IT Contract)	24,371	8,159	(16,212)	33.5%	9,728	19,582	(4,789)
Catalog Items (IT Contract)	1,500	906	(594)	60.4%	999	1,410	(90)
<b>Total Services &amp; Supplies</b>	<b>\$ 686,634</b>	<b>\$ 392,860</b>	<b>\$ (293,774)</b>	<b>57.2%</b>	<b>\$ 367,772</b>	<b>\$ 748,931</b>	<b>\$ 62,297</b>
<b>Evaluation Services</b>	<b>\$ 879,910</b>	<b>\$ 288,197</b>	<b>\$ (591,713)</b>	<b>32.8%</b>	<b>\$ 245,005</b>	<b>\$ 878,770</b>	<b>\$ (1,140)</b>
<b>Total Operating Expenses (rows 12, 42 &amp; 46)</b>	<b>\$ 3,938,167</b>	<b>\$ 1,646,411</b>	<b>\$ (2,291,756)</b>	<b>41.8%</b>	<b>\$ 1,642,130</b>	<b>\$ 3,858,253</b>	<b>\$ (79,914)</b>
<b>Contributions to Community Projects</b>	<b>\$ 38,032,693</b>	<b>\$ 8,650,457</b>	<b>\$ (29,382,236)</b>	<b>22.7%</b>	<b>\$ 8,862,425</b>	<b>\$ 38,032,693</b>	<b>-</b>
<b>TOTAL OPERATING &amp; CONTRIBUTIONS EXPENSE (rows 51 &amp; 54)</b>	<b>\$41,970,860</b>	<b>\$ 10,296,868</b>	<b>\$ (31,673,992)</b>	<b>24.5%</b>	<b>\$ 10,504,555</b>	<b>\$ 41,890,946</b>	<b>\$ (79,914)</b>
<b>Revenue</b>							
	Budget	Spent YTD	Balance	%	Received as of Dec 31, 2018		
<b>REVENUE</b>			(Short) / over budget	% Received		Total 2nd QTR Budget Projection	Projected 2nd Qtr (short) / over actual
Prop 10	\$ 24,919,451	11,732,335	(13,187,116)	47.1%	9,673,200	25,156,547	237,096
IMPACT Grant	1,937,914	324,781	(1,613,133)	16.8%	-	1,937,914	-
IMPACT Hub	308,827	180,879	(127,948)	58.6%	-	308,827	-
Certification Grant	-	65,221	65,221	0.0%	-	163,052	163,052
Operating Transfer In	14,804,668	-	(14,804,668)	0.0%	-	14,804,668	-
<b>SUB-TOTAL REVENUE</b>	<b>\$ 41,970,860</b>	<b>\$ 12,303,216</b>	<b>(29,667,644)</b>	<b>29.3%</b>	<b>\$ 9,673,200</b>	<b>\$ 42,371,008</b>	<b>\$ 400,148</b>
Interest Income (Net)	956,000	240,165	(715,835)	25.1%	337,261	960,660	4,660
<b>TOTAL REVENUE</b>	<b>\$ 42,926,860</b>	<b>\$ 12,543,380</b>	<b>\$ (30,383,480)</b>	<b>29.2%</b>	<b>\$ 10,010,461</b>	<b>\$ 43,331,668</b>	<b>\$ 404,808</b>

**Projected ADMIN. RATE: 7.10%**

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%