

**First 5 Commission of San Diego**

**Comparative Statement of Revenues and Expenditures**

*Includes 3rd Quarter FY 2021-22 Budget Projections*

**Item 5-2**

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

for the period Ending March 31, 2022 with Comparative Totals for Period Ending March 31, 2021

Description	Budget	FY 21-22 Expenses YTD	Variance over / (under) budget	Budget Spent/ Committed	FY 20-21 Expenses YTD	Total 3rd QTR Projection	Budget Expense	Projected 3rd Qtr over / (under) budget
	FY 21-22	Thru Mar 31, 2022		%	Thru Mar 31, 2021		%	
<b>Operating Expenses</b>								
Salaries & Benefits	2,163,534	\$ 1,519,681	\$ (643,853)	70.2%	\$ 1,259,988	2,144,511	99.1%	\$ (19,023)
HHSa Burden (11.1%)	240,152	189,746	(50,406)	79.0%	156,617	238,041	99.1%	\$ (2,111)
<b>Total Labor</b>	<b>2,403,686</b>	<b>1,709,427</b>	<b>(694,259)</b>	<b>71.1%</b>	<b>1,416,605</b>	<b>2,382,552</b>	<b>99.1%</b>	<b>\$ (21,134)</b>
<b>Services &amp; Supplies</b>								
		Available						
Temp Help	2,000	-	(2,000)	0.0%	0	-	0.0%	(2,000)
Other Communications	1,650	783	(867)	47.5%	959	1,477	89.5%	(173)
Cellular Phone Use	5,350	3,059	(2,291)	57.2%	3,901	5,350	100.0%	-
Insurance	13,875	12,769	(1,106)	92.0%	12,651	12,769	92.0%	(1,106)
First Aid Supplies	100	-	(100)	0.0%	52	55	55.0%	(45)
Memberships	71,567	67,654	(3,913)	94.5%	59,380	67,654	94.5%	(3,913)
Office Expense	8,000	8,646	646	108.1%	19,314	9,727	121.6%	1,727
Postage	500	162	(338)	32.4%	232	395	79.0%	(105)
Printing	3,300	3,729	429	113.0%	3,106	4,972	150.7%	1,672
County Counsel (COSD)	5,500	3,853	(1,647)	70.1%	2,834	3,055	55.5%	(2,445)
Specialized Services Contracts	53,300	36,295	(17,005)	68.1%	32,720	53,300	100.0%	-
Copy Equipment Rental	8,500	4,504	(3,996)	53.0%	5,280	6,757	79.5%	(1,743)
Rents & Leases - Structures	270,310	207,351	(62,959)	76.7%	295,477	276,478	102.3%	6,168
Books and Subscriptions	250	292	42	116.8%	5	375	150.0%	125
Minor Equipment (furniture)	2,500	-	(2,500)	0.0%	2,218	1,500	60.0%	(1,000)
Out of County Travel/Transp/Lodging	9,500	-	(9,500)	0.0%	-	-	0.0%	(9,500)
Local Community Forums & Staff Dev	3,000	357	(2,643)	11.9%	(765)	1,785	59.5%	(1,215)
Staff Mileage	5,500	4,920	(580)	89.5%	3,238	7,107	129.2%	1,607
Training / Registration	0	913	913	0.0%	-	-	0.0%	-
Network Services (IT Contract)	38,000	20,451	(17,549)	53.8%	18,567	30,677	80.7%	(7,323)
Data Center Services (IT Contract)	2,750	849	(1,901)	30.9%	796	1,274	46.3%	(1,476)
Desktop Computing (IT Contract)	22,050	11,143	(10,907)	50.5%	11,143	16,715	75.8%	(5,335)
Catalog Items (IT Contract)	1,500	932	(568)	62.1%	1,670	1,398	93.2%	(102)
<b>Total Services &amp; Supplies</b>	<b>\$ 529,002</b>	<b>\$ 388,662</b>	<b>\$ (140,340)</b>	<b>73.5%</b>	<b>\$ 472,778</b>	<b>\$ 502,820</b>	<b>95.1%</b>	<b>\$ (26,182)</b>
<b>Evaluation Services</b>	<b>\$ 823,770</b>	<b>\$ 389,913</b>	<b>\$ (433,857)</b>	<b>47.3%</b>	<b>\$ 435,610</b>	<b>\$ 823,770</b>	<b>100.0%</b>	<b>\$ -</b>
<b>Total Operating Expenses (rows 12, 39 &amp; 43)</b>	<b>\$ 3,756,458</b>	<b>\$ 2,488,002</b>	<b>\$ (1,268,456)</b>	<b>66.2%</b>	<b>\$ 2,324,993</b>	<b>\$ 3,709,142</b>	<b>98.7%</b>	<b>\$ (47,316)</b>
<b>Contributions to Community Projects</b>	<b>* \$ 32,814,053</b>	<b>\$ 13,257,824</b>	<b>\$ (19,556,229)</b>	<b>40.4%</b>	<b>\$ 12,486,690</b>	<b>\$ 31,390,517</b>	<b>95.7%</b>	<b>(1,423,536)</b>
<b>TOTAL OPERATING &amp; CONTRIBUTIONS EXPENSE (rows 48 &amp; 51)</b>	<b>* \$36,570,511</b>	<b>\$ 15,745,826</b>	<b>\$ (20,824,685)</b>	<b>43.1%</b>	<b>\$ 14,811,683</b>	<b>\$ 35,099,659</b>	<b>96.0%</b>	<b>\$ (1,470,852)</b>
<b>Projected ADMIN RATE:</b>						<b>5.48%</b>		
<b>Revenue</b>								
REVENUE	Budget	Received YTD	(Short) / over budget	% Received	Received as of Mar 31, 2021	Total 3rd QTR Budget Projection		Projected 3rd Qtr (short) / over budget
Prop 10	\$ 17,974,012	12,407,047	(5,566,965)	69.0%	13,393,175	20,136,176	112.0%	2,162,164
Prop 56 Tobacco Tax Backfill *	\$ 6,496,859	6,694,862	198,003	103.0%	6,615,143	6,496,859	100.0%	-
Home Visiting Coordination	\$ 100,000	-	(100,000)	0.0%	-	100,000	100.0%	-
COSD-HHSA Public Health	600,000	357,849	(242,151)	59.6%	-	578,567	96.4%	(21,433)
COSD-HHSA Eligibility Operations	4,701,667	2,411,985	(2,289,682)	51.3%	-	3,299,564	70.2%	(1,402,103)
Operating Transfer In	4,064,009	-	(4,064,009)	0.0%	-	4,064,009	100.0%	-
<b>SUB-TOTAL REVENUE</b>	<b>\$ 33,936,547</b>	<b>\$ 21,871,743</b>	<b>(12,064,804)</b>	<b>64.4%</b>	<b>\$ 20,008,318</b>	<b>\$ 34,675,175</b>	<b>102.2%</b>	<b>\$ 738,628</b>
Interest Income (Net)	186,500	144,036	(42,464)	77.2%	693,903	288,072	154.5%	101,572
<b>TOTAL REVENUE</b>	<b>\$ 34,123,047</b>	<b>\$ 22,015,779</b>	<b>\$ (12,107,268)</b>	<b>64.5%</b>	<b>\$ 20,702,221</b>	<b>\$ 34,963,247</b>	<b>102.5%</b>	<b>\$ 840,200</b>

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 \$2,603,264 from original budget to reconcile for roll-over encumbrances