

**First 5 Commission of San Diego**  
**Comparative Statement of Revenues and Expenditures**  
**Includes 2nd Quarter FY 2022-23 Budget Projections**  
 \*\* PER ORACLE \*\* NON GAAP \*\* (for management purposes only)  
 for the period Ending December 31, 2022

Item 5-2

Description	Budget	FY 22-23 Expenses YTD	Variance over / (under) budget	Budget Spent/ Committed	FY 21-22 Expenses YTD	Total 2nd QTR Projection	Budget Expense	Projected 2nd Qtr over / (under) budget
	FY 22-23	Thru Dec 31, 2022		%	Thru Dec 31, 2021		%	
<b>Operating Expenses</b>								
Salaries & Benefits	2,331,055	\$ 986,467	\$ (1,344,588)	42.3%	\$ 973,779	2,352,815	100.9%	\$ 21,760
HHSa Burden (12.8%)	258,747	144,802	(113,945)	56.0%	121,585	261,162	100.9%	\$ 2,415
<b>Total Labor</b>	<b>2,589,802</b>	<b>1,131,269</b>	<b>(1,458,533)</b>	<b>43.7%</b>	<b>1,095,364</b>	<b>2,613,977</b>	<b>100.9%</b>	<b>\$ 24,175</b>
<b>Services &amp; Supplies</b>								
		Available						
Temp Help	2,000	2,656	656	132.8%	0	2,656	132.8%	656
Other Communications	1,440	572	(868)	39.7%	455	918	63.8%	(522)
Cellular Phone Use	5,592	2,643	(2,949)	47.3%	2,295	4,516	80.8%	(1,076)
Insurance	14,150	13,597	(553)	96.1%	12,769	13,597	96.1%	(553)
First Aid Supplies	100	-	(100)	0.0%	-	45	45.0%	(55)
Memberships	71,462	65,746	(5,716)	92.0%	67,188	65,746	92.0%	(5,716)
Office Expense	10,020	2,553	(7,467)	25.5%	5,269	5,106	51.0%	(4,914)
Postage	500	76	(424)	15.2%	89	152	30.4%	(348)
Printing	3,300	-	(3,300)	0.0%	-	3,000	90.9%	(300)
County Counsel (COSD)	7,014	1,761	(5,253)	25.1%	815	3,522	50.2%	(3,492)
Specialized Services Contracts	81,775	20,670	(61,105)	25.3%	28,483	80,500	98.4%	(1,275)
Copy Equipment Rental	8,240	3,452	(4,788)	41.9%	2,926	6,904	83.8%	(1,336)
Rents & Leases - Structures	285,658	165,653	(120,005)	58.0%	138,202	285,658	100.0%	-
Books and Subscriptions	400	82	(318)	20.5%	292	164	41.0%	(236)
Minor Equipment (furniture)	2,500	-	(2,500)	0.0%	-	1,500	60.0%	(1,000)
Out of County Travel/Transp/Lodging	9,500	6,039	(3,461)	63.6%	-	9,500	100.0%	-
Local Community Forums & Staff Development	3,000	1,138	(1,862)	37.9%	282	4,340	144.7%	1,340
Staff Mileage	7,100	1,720	(5,380)	24.2%	3,250	3,706	52.2%	(3,394)
Training / Registration	0	3,108	3,108	0.0%	-	3,108	0.0%	3,108
Network Services (IT Contract)	30,000	12,623	(17,377)	42.1%	12,004	30,295	101.0%	295
Data Center Services (IT Contract)	2,250	477	(1,773)	21.2%	508	1,145	50.9%	(1,105)
Desktop Computing (IT Contract)	20,050	7,652	(12,398)	38.2%	6,899	18,365	91.6%	(1,685)
Catalog Items (IT Contract)	2,000	2,125	125	106.3%	898	3,187	159.4%	1,187
<b>Total Services &amp; Supplies</b>	<b>\$ 568,051</b>	<b>\$ 314,343</b>	<b>\$ (253,709)</b>	<b>55.3%</b>	<b>\$ 282,624</b>	<b>\$ 547,630</b>	<b>96.4%</b>	<b>\$ (20,421)</b>
<b>Evaluation Services</b>	<b>\$ 868,770</b>	<b>\$ 279,864</b>	<b>\$ (588,906)</b>	<b>32.2%</b>	<b>\$ 275,355</b>	<b>\$ 868,770</b>	<b>100.0%</b>	<b>\$ -</b>
<b>Total Operating Expenses (rows 12, 39 &amp; 43)</b>	<b>\$ 4,026,623</b>	<b>\$ 1,725,476</b>	<b>\$ (2,301,148)</b>	<b>42.9%</b>	<b>\$ 1,653,343</b>	<b>\$ 4,030,377</b>	<b>100.1%</b>	<b>\$ 3,754</b>
<b>Contributions to Community Projects</b>	<b>* \$ 37,075,199</b>	<b>\$ 8,104,837</b>	<b>\$ (28,970,362)</b>	<b>21.9%</b>	<b>\$ 6,664,651</b>	<b>\$ 37,075,199</b>	<b>100.0%</b>	<b>\$ -</b>
<b>TOTAL OPERATING &amp; CONTRIBUTIONS EXPENSE (rows 48 &amp; 51)</b>	<b>* \$41,101,822</b>	<b>\$ 9,830,313</b>	<b>\$ (31,271,510)</b>	<b>23.9%</b>	<b>\$ 8,317,994</b>	<b>\$ 41,105,576</b>	<b>100.0%</b>	<b>\$ 3,754</b>
						<b>Projected ADMIN RATE: 4.88%</b>		
<b>Revenue</b>								
REVENUE	Budget	Received YTD	(Short) / over budget	% Received	Received as of Dec 31, 2021	Total 2nd QTR Budget Projection		Projected 2nd Qtr (short) / over budget
Prop 10	\$ 24,614,843	6,594,691	(18,020,152)	26.8%	7,471,770	22,858,599	92.9%	(1,756,244)
COSD-HHSA Public Health CDPH HVP	\$ 578,567	220,197	(358,370)	38.1%	-	520,719	90.0%	(57,848)
COSD-HHSA DPFS	\$ 41,630	37,738	(3,892)	90.6%	-	37,738	90.7%	(3,892)
COSD-HHSA Public Health CDPH-Doula	\$ 400,000	-	(400,000)	0.0%	-	350,000	87.5%	(50,000)
COSD-HHSA Eligibility Operations-CW HVP	\$ 4,065,131	861,311	(3,203,820)	21.2%	1,025,136	3,917,900	96.4%	(147,231)
COSD-HHSA Eligibility Operations-CalLearn	\$ 805,059	220,638	(584,421)	27.4%	338,750	343,100	42.6%	(461,959)
COSD-HHSA - Self Sufficiency	\$ 536,194	-	(536,194)	0.0%	-	536,194	100.0%	-
COSD-HHSA - Public Health Services	\$ 45,000	-	(45,000)	0.0%	-	45,000	100.0%	-
Home Visiting Coordination	\$ 100,000	-	(100,000)	0.0%	-	84,668	84.7%	(15,332)
F5CA Shared Services Alliance	\$ 219,298	17,938	(201,360)	8.2%	-	201,360	91.8%	(17,938)
F5CA Refugee Family Support Program	\$ 423,071	3,406	(419,665)	0.8%	-	419,665	99.2%	(3,406)
Operating Transfer In	6,998,113	-	(6,998,113)	0.0%	-	6,998,113	100.0%	-
<b>SUB-TOTAL REVENUE</b>	<b>\$ 38,826,906</b>	<b>\$ 7,955,918</b>	<b>(30,870,988)</b>	<b>20.5%</b>	<b>\$ 8,835,656</b>	<b>\$ 36,313,056</b>	<b>93.5%</b>	<b>\$ (2,513,850)</b>
Interest Income (Net)	286,800	174,461	(112,339)	60.8%	76,483	586,000	204.3%	299,200
<b>TOTAL REVENUE</b>	<b>\$ 39,113,706</b>	<b>\$ 8,130,379</b>	<b>\$ (30,983,327)</b>	<b>20.8%</b>	<b>\$ 8,912,139</b>	<b>\$ 36,899,056</b>	<b>94.3%</b>	<b>\$ (2,214,650)</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 \$2,316,547 from original budget to reconcile for roll-over encumbrances