

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures
Includes 3rd Quarter FY 2022-23 Budget Projections
 ** PER ORACLE ** NON GAAP ** (for management purposes only)
 for the period Ending March 31, 2023

Item 5-2

Description	Budget FY 22-23	FY 22-23 Expenses YTD Thru Mar 31, 2023	Variance over / (under) budget	Budget Spent/ Committed %	FY 21-22 Expenses YTD Thru Mar 31, 2022	Total 3rd QTR Projection	Budget Expense %	Projected 3rd Qtr over / (under) budget
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Operating Expenses

Salaries & Benefits	2,331,055	\$ 1,520,928	\$ (810,127)	65.2%	\$ 1,519,681	2,405,043	103.2%	\$ 73,988
HHSa Burden (12.8%)	258,747	223,256	(35,491)	86.3%	189,746	266,960	103.2%	\$ 8,213
Total Labor	2,589,802	1,744,184	(845,618)	67.3%	1,709,427	2,672,003	103.2%	\$ 82,201

Services & Supplies	Available							
Temp Labor Help	2,000	3,953	1,953	197.7%	0	3,953	197.7%	1,953
Other Communications	1,440	918	(522)	63.8%	783	1,224	85.0%	(216)
Cellular Phone Use	5,592	4,089	(1,503)	73.1%	3,059	5,350	95.7%	(242)
Insurance	14,150	13,597	(553)	96.1%	12,769	13,597	96.1%	(553)
First Aid Supplies	100	-	(100)	0.0%	-	55	55.0%	(45)
Memberships	71,462	65,746	(5,716)	92.0%	67,654	65,746	92.0%	(5,716)
Office Expense	10,020	6,468	(3,552)	64.6%	8,646	9,702	96.8%	(318)
Postage	500	81	(419)	16.2%	162	243	48.6%	(257)
Printing	3,300	2,417	(883)	73.2%	3,729	3,223	97.7%	(77)
County Counsel (COSD)	7,014	2,356	(4,658)	33.6%	3,853	4,123	58.8%	(2,891)
Specialized Services Contracts	81,775	42,381	(39,394)	51.8%	36,295	81,775	100.0%	-
Copy Equipment Rental	8,240	4,801	(3,439)	58.3%	4,504	7,201	87.4%	(1,039)
Rents & Leases - Structures	285,658	236,466	(49,192)	82.8%	207,351	285,658	100.0%	-
Books and Subscriptions	400	82	(318)	20.5%	292	100	25.0%	(300)
Minor Equipment (furniture)	2,500	-	(2,500)	0.0%	-	-	0.0%	(2,500)
Out of County Travel/Transp/Lodging	9,500	6,252	(3,248)	65.8%	-	6,252	65.8%	(3,248)
In-County/Non-Travel	3,000	1,214	(1,786)	40.5%	357	1,214	40.5%	(1,786)
Staff Mileage	7,100	2,703	(4,397)	38.1%	4,920	4,746	66.8%	(2,354)
Training / Registration	0	3,108	3,108	0.0%	913	3,108	0.0%	3,108
Network Services (IT Contract)	30,000	20,388	(9,612)	68.0%	20,451	27,184	90.6%	(2,816)
Data Center Services (IT Contract)	2,250	781	(1,469)	34.7%	849	1,172	52.1%	(1,078)
Desktop Computing (IT Contract)	20,050	12,533	(7,517)	62.5%	11,143	16,711	83.3%	(3,339)
Catalog Items (IT Contract)	2,000	7,530	5,530	376.5%	932	8,734	436.7%	6,734
Total Services & Supplies	\$ 568,051	\$ 437,864	\$ (130,187)	77.1%	\$ 388,662	\$ 551,071	97.0%	\$ (16,980)

Evaluation Services	\$ 868,770	\$ 446,767	\$ (422,003)	51.4%	\$ 389,913	\$ 868,770	100.0%	\$ -
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Total Operating Expenses (rows 12, 39 & 43)	\$ 4,026,623	\$ 2,628,815	\$ (1,397,808)	65.3%	\$ 2,488,002	\$ 4,091,844	101.6%	\$ 65,221
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Contributions to Community Projects	* \$ 37,075,199	\$ 14,619,299	\$ (22,455,900)	39.4%	\$ 13,257,824	\$ 33,861,071	91.3%	\$ (3,214,128)
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	Budget	Spent YTD	Balance	%				
TOTAL OPERATING & CONTRIBUTIONS EXPENSE (rows 48 & 51)	* \$41,101,822	\$ 17,248,114	\$ (23,853,708)	42.0%	\$ 15,745,826	\$ 37,952,915	92.3%	\$ (3,148,907)

**Projected
ADMIN RATE:
5.05%**

Revenue

REVENUE	Budget	Received YTD	(Short) / over budget	% Received	Received as of Mar 31, 2022	Total 3rd QTR Budget Projection		Projected 3rd Qtr (short) / over budget
Prop 10	\$ 24,614,843	16,856,826	(7,758,017)	68.5%	19,101,909	23,714,372	96.3%	(900,471)
COSD-HHSA Public Health CDPH HVP	\$ 578,567	351,235	(227,332)	60.7%	357,849	508,802	87.9%	(69,765)
COSD-HHSA DPFSD	\$ 41,630	37,738	(3,892)	90.6%	-	37,738	90.7%	(3,892)
COSD-HHSA Public Health CDPH-Doula Pilot Prg with Data & Evaluation	\$ 445,000	-	(445,000)	0.0%	-	399,217	89.7%	(45,783)
COSD-HHSA Eligibility Operations-CW HVP	\$ 4,065,131	1,924,070	(2,141,061)	47.3%	1,814,069	4,065,131	100.0%	-
COSD-HHSA Eligibility Operations-CalLearn	\$ 805,059	301,980	(503,079)	37.5%	597,916	301,980	37.5%	(503,079)
Home Visiting Coordination	\$ 100,000	26,040	(73,960)	26.0%	-	84,668	84.7%	(15,332)
FSCA Shared Services Alliance	\$ 219,298	86,629	(132,669)	39.5%	-	219,298	100.0%	-
FSCA Refugee Family Support Program	\$ 423,071	13,085	(409,986)	3.1%	-	419,665	99.2%	(3,406)
Operating Transfer In	6,998,113	-	(6,998,113)	0.0%	-	6,998,113	100.0%	-
SUB-TOTAL REVENUE	\$ 38,290,712	\$ 19,597,603	(18,693,109)	51.2%	\$ 21,871,743	\$ 36,748,984	96.0%	\$ (1,541,728)
Interest Income (Net)	286,800	406,301	119,501	141.7%	144,036	812,602	283.3%	525,802
TOTAL REVENUE	\$ 38,577,512	\$ 20,003,904	\$ (18,573,608)	51.9%	\$ 22,015,779	\$ 37,561,586	97.4%	\$ (1,015,926)

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