

**First 5 Commission of San Diego**  
**Comparative Statement of Revenues and Expenditures**  
**Includes 2nd Quarter FY 2023-24 Budget Projections**  
 \*\* PER ORACLE \*\* NON GAAP \*\* (for management purposes only)  
 for the period Ending December 31, 2023

Item 5-2

Description	Account	Budget FY 23-24	FY 23-24 Expenses YTD Thru Dec 31, 2023	Variance over / (under) budget	Budget Spent/ Committed %	FY 22-23 Expenses YTD Thru Dec 31, 2022	Total 2nd QTR Projection	Budget Expense %	Projected 2nd Qtr over / (under) budget	Fund Balance Projected Calculations	
											Fund Balance 7-1-2023
<b>Operating Expenses</b>											
Salaries & Benefits	52570	2,701,411	\$ 1,093,333	\$ (1,608,078)	40.5%	\$ 986,467	2,542,681	94.1%	\$ (158,730)	↓ \$35,348,189	
HHSa Burden (12.8%)		345,781	202,086	(143,695)	58.4%	144,802	396,658	114.7%	\$ 50,877		
<b>Total Labor</b>		<b>3,047,192</b>	<b>1,295,419</b>	<b>(1,751,773)</b>	<b>42.5%</b>	<b>1,131,269</b>	<b>2,939,339</b>	<b>96.5%</b>	<b>\$ (107,853)</b>		
<b>Services &amp; Supplies</b>											
Temp Help	52010	5,000	-	(5,000)	0.0%	2,656	-	0.0%	(5,000)		
Other Communications	52066	1,440	552	(888)	38.3%	572	1,325	92.0%	(115)		
Cellular Phone Use	52068	6,343	2,675	(3,668)	42.2%	2,643	6,420	101.2%	77		
Insurance	52132	14,034	15,162	1,128	108.0%	13,597	15,162	108.0%	1,128		
First Aid Supplies	52252	100	521	421	521.0%	-	521	521.2%	421		
Memberships	52270	71,462	65,139	(6,323)	91.2%	65,746	66,154	92.6%	(5,308)		
Office Expense	52330	7,500	2,826	(4,674)	37.7%	2,553	6,782	90.4%	(718)		
Postage	52332	500	-	(500)	0.0%	76	400	80.0%	(100)		
Printing	52334	3,300	-	(3,300)	0.0%	-	2,000	60.6%	(1,300)		
County Counsel (COSD)	52374	7,068	540	(6,528)	7.6%	1,761	5,360	75.8%	(1,708)		
Specialized Services Contracts	52432	57,025	22,801	(34,224)	40.0%	20,670	56,801	99.6%	(224)		
Copy Equipment Rental	52504	7,810	1,742	(6,068)	22.3%	3,452	4,181	53.5%	(3,629)		
Rents & Leases - Structures	52530	303,397	171,862	(131,535)	56.6%	165,653	296,517	97.7%	(6,880)		
Books and Subscriptions	52560	400	-	(400)	0.0%	82	200	50.0%	(200)		
Minor Equipment (furniture)	52566	2,500	-	(2,500)	0.0%	-	1,250	50.0%	(1,250)		
Out of County Travel/Transp/Lodging	52608	10,958	2,606	(8,352)	23.8%	6,039	6,200	56.6%	(4,758)		
Community Forums & Staff Development	52610	3,414	201	(3,213)	5.9%	1,138	1,400	41.0%	(2,014)		
Staff Mileage	52612	7,100	1,270	(5,830)	17.9%	1,720	3,600	50.7%	(3,500)		
Training / Registration	52622	0	1,259	1,259	0.0%	3,108	1,259	0.0%	1,259		
Network Services (IT Contract)	52721	30,336	13,279	(17,057)	43.8%	12,623	31,870	105.1%	1,534		
Data Center Services (IT Contract)	52723	2,250	697	(1,553)	31.0%	477	1,673	74.4%	(577)		
Desktop Computing (IT Contract)	52732	20,050	9,470	(10,580)	47.2%	7,652	22,728	113.4%	2,678		
Catalog Items (IT Contract)	52750	2,000	407	(1,593)	20.4%	2,125	977	48.9%	(1,023)		
<b>Total Services &amp; Supplies</b>		<b>\$ 563,987</b>	<b>\$ 313,009</b>	<b>\$ (250,978)</b>	<b>55.5%</b>	<b>\$ 314,343</b>	<b>\$ 532,781</b>	<b>94.5%</b>	<b>\$ (31,206)</b>		
<b>Evaluation Services</b>		<b>\$ 868,770</b>	<b>\$ 352,894</b>	<b>\$ (515,876)</b>	<b>40.6%</b>	<b>\$ 279,864</b>	<b>\$ 868,770</b>	<b>100.0%</b>	<b>\$ -</b>		
<b>Total Operating Expenses</b> (rows 12, 39 & 43)		<b>\$ 4,479,949</b>	<b>\$ 1,961,322</b>	<b>\$ (2,518,627)</b>	<b>43.8%</b>	<b>\$ 1,725,476</b>	<b>\$ 4,340,890</b>	<b>96.9%</b>	<b>\$ (139,059)</b>		
<b>Program Funding</b>		<b>* \$ 41,532,060</b>	<b>\$ 8,266,928</b>	<b>\$ (33,265,132)</b>	<b>19.9%</b>	<b>\$ 8,104,837</b>	<b>\$ 39,526,489</b>	<b>95.2%</b>	<b>(2,005,571)</b>		
<b>TOTAL OPERATING &amp; CONTRIBUTIONS EXPENSE</b> (rows 48 & 51)		<b>* \$46,012,009</b>	<b>\$ 10,228,250</b>	<b>\$ (35,783,759)</b>	<b>22.2%</b>	<b>\$ 9,830,313</b>	<b>\$ 43,867,380</b>	<b>95.3%</b>	<b>\$ (2,144,630)</b>		
							<b>Projected ADMIN RATE:</b>				
							<b>4.94%</b>				
<b>Revenue</b>											
<b>REVENUE</b>		<b>Budget</b>	<b>Received YTD</b>	<b>(Short) / over budget</b>	<b>% Received</b>	<b>Received as of December 31, 2022</b>	<b>Total 2nd QTR Budget Projection</b>	<b>Projected 2nd Qtr (short) / over budget</b>			
Prop 10	41450	\$ 18,379,912	5,895,408	(12,484,504)	32.1%	6,594,691	15,306,342	83.3%	(3,073,570)		
Prop 56 Tobacco Tax Backfill *	45448	\$ 5,940,000	-	(5,940,000)	0.0%	-	5,940,000	100.0%	-		
COSD-HHSA Public Health CDPH HVP	45511	\$ -	-	-	0.0%	220,197	-	0.0%	-		
COSD-HHSA DPFSD	45511	\$ -	-	-	0.0%	37,738	-	0.0%	-		
COSD-HHSA Public Health CDPH-Doula	45511	\$ 445,000	59,879	(385,121)	13.5%	-	262,518	59.0%	(182,482)		
COSD-HHSA Eligibility Operations-CW HVP	45511	\$ 4,012,173	838,987	(3,173,186)	20.9%	861,311	3,770,939	94.0%	(241,234)		
COSD-HHSA Eligibility Operations-CalLearn	45511	\$ -	-	-	0.0%	220,638	-	0.0%	-		
F5CA Shared Services Alliance	45414	\$ -	15,907	15,907	0.0%	17,938	87,157	100.0%	87,157		
F5CA Refugee Family Support Program	45414	\$ -	88,515	88,515	0.0%	3,406	213,457	100.0%	213,457		
F5CA Home Visiting Coordination Grant	45414	\$ 1,423,431	-	(1,423,431)	0.0%	-	1,423,431	100.0%	-		
F5CA Impact Legacy Grant	45414	\$ 3,183,938	146,179	(3,037,759)	4.6%	-	1,594,001	50.1%	(1,589,937)		
Operating Transfer In	48131	\$ 9,159,679	4,042,372	(5,117,307)	44.1%	-	9,159,679	100.0%	-		
<b>SUB-TOTAL REVENUE</b>		<b>\$ 42,544,133</b>	<b>\$ 11,087,248</b>	<b>(31,456,885)</b>	<b>26.1%</b>	<b>\$ 7,955,919</b>	<b>\$ 37,757,524</b>	<b>88.7%</b>	<b>\$ (4,786,609)</b>		
Interest Income (Net)	44105	\$ 1,174,086	326,277	(847,809)	27.8%	174,461	1,160,882	98.9%	(13,204)		
<b>TOTAL REVENUE</b>		<b>\$ 43,718,219</b>	<b>\$ 11,413,525</b>	<b>(32,304,694)</b>	<b>26.1%</b>	<b>\$ 8,130,380</b>	<b>\$ 38,918,406</b>	<b>89.0%</b>	<b>\$ (4,799,813)</b>		

Fund Balance 7-1-2023

\$35,348,189

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\$ (43,867,380)

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Projected Fund Balance June 30, 2024

\$21,239,536

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 the adjustment of \$4,137,369 for contracts increase approved by the Commission from original budget and \$3,467,876 roll-over to the current year.

**Projected Fund Balance June 30, 2024** **\$21,239,536**