

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures

** PER ORACLE ** NON GAAP ** (for management purposes only)
 for the period Ending March 31, 2024

Item 5-2

Description	Account	Budget	FY 23-24	Variance over /	Budget Spent/	FY 22-23	Total 3rd QTR Projection	Budget Expense %	Projected 3rd Qtr over / (under) budget
		FY 23-24	Expenses YTD	(under) budget	Committed %	Expenses YTD			
			Thru Mar 31, 2024			Thru Mar 31, 2023			
Operating Expenses									
Salaries & Benefits	52570	2,701,411	\$ 1,671,001	\$ (1,030,410)	61.9%	\$ 1,520,928	2,487,143	92.1%	\$ (214,268)
HHSA Burden (12.8%)		345,781	308,859	(36,922)	89.3%	223,256	387,994	112.2%	\$ 42,213
Total Labor		3,047,192	1,979,860	(1,067,332)	65.0%	1,744,184	2,875,137	94.4%	\$ (172,055)
Services & Supplies									
Temp Help	52010	5,000	-	(5,000)	0.0%	3,953	-	0.0%	(5,000)
Other Communications	52066	1,440	887	(553)	61.6%	918	1,350	93.8%	(90)
Cellular Phone Use	52068	6,343	4,535	(1,808)	71.5%	4,089	6,800	107.2%	457
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	5,430	(2,070)	72.4%	6,468	6,800	90.7%	(700)
Postage	52332	500	152	(348)	30.4%	81	250	50.0%	(250)
Printing	52334	3,300	-	(3,300)	0.0%	2,417	-	0.0%	(3,300)
County Counsel (COSD)	52374	7,068	1,782	(5,286)	25.2%	2,356	5,500	77.8%	(1,568)
Specialized Services Contracts	52432	77,025	44,084	(32,941)	57.2%	42,381	66,035	85.7%	(10,990)
Copy Equipment Rental	52504	7,810	2,593	(5,217)	33.2%	4,801	4,450	57.0%	(3,360)
Rents & Leases - Structures	52530	303,397	221,789	(81,608)	73.1%	236,466	296,517	97.7%	(6,880)
Books and Subscriptions	52560	400	-	(400)	0.0%	82	-	0.0%	(400)
Minor Equipment (furniture)	52566	2,500	-	(2,500)	0.0%	-	-	0.0%	(2,500)
Out of County Travel/Transp/Lodging	52608	10,958	2,657	(8,301)	24.2%	6,252	5,500	50.2%	(5,458)
Local Community Forums & Staff Development	52610	3,414	455	(2,959)	13.3%	1,214	455	13.3%	(2,959)
Staff Mileage	52612	7,100	2,380	(4,720)	33.5%	2,703	4,500	63.4%	(2,600)
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	22,047	(8,289)	72.7%	20,388	33,000	108.8%	2,664
Data Center Services (IT Contract)	52723	2,250	1,209	(1,041)	53.7%	781	1,800	80.0%	(450)
Desktop Computing (IT Contract)	52732	20,050	14,717	(5,333)	73.4%	12,533	22,000	109.7%	1,950
Catalog Items (IT Contract)	52750	2,000	535	(1,465)	26.8%	7,530	850	42.5%	(1,150)
Total Services & Supplies		\$ 583,987	\$ 407,333	\$ (176,654)	69.8%	\$ 437,864	\$ 538,904	92.3%	\$ (45,083)
Evaluation Services		\$ 868,770	\$ 522,058	\$ (346,712)	60.1%	\$ 446,767	\$ 868,770	100.0%	\$ -
Total Operating Expenses (rows 12, 39 & 43)		\$ 4,499,949	\$ 2,909,251	\$ (1,590,698)	64.7%	\$ 2,628,815	\$ 4,282,811	95.2%	\$ (217,138)
Program Funding		* \$ 41,062,060	\$ 16,441,504	\$ (24,620,556)	40.0%	\$ 14,619,299	\$ 38,471,324	93.7%	(2,590,736)
TOTAL OPERATING & PROGRAM EXPENSE (rows 48 & 51)		* \$45,562,009	\$ 19,350,755	\$ (26,211,254)	42.5%	\$ 17,248,114	\$ 42,754,134	93.8%	\$ (2,807,875)
Revenue									
REVENUE		Budget	Received YTD	(Short) / over budget	% Received	Received as of March 31, 2023	Total 3rd QTR Budget Projection		Projected 3rd Qtr (short) / over budget
Prop 10	41450	\$ 18,379,912	9,255,824	(9,124,088)	50.4%	10,991,933	16,244,517	88.4%	(2,135,395)
Prop 56 Tobacco Tax Backfill *	45448	\$ 5,940,000	6,052,428	112,428	101.9%	5,864,893	6,052,428	101.9%	112,428
COSD-HHSA Public Health CDPH HVP	46025	\$ -	-	-	0.0%	351,235	-	0.0%	-
COSD-HHSA DPPSD	46025	\$ -	-	-	0.0%	37,738	-	0.0%	-
COSD-HHSA Public Health CDPH-Doula	46025	\$ 445,000	171,222	(273,778)	38.5%	-	262,518	59.0%	(182,482)
COSD-HHSA Eligibility Operations-CW HVP	46025	\$ 4,012,173	1,909,114	(2,103,059)	47.6%	1,924,070	3,681,883	91.8%	(330,310)
COSD-HHSA Eligibility Operations-CallLearn	46025	\$ -	-	-	0.0%	301,980	-	0.0%	-
F5CA Shared Services Alliance	45414	\$ -	50,217	50,217	0.0%	86,629	87,157	100.0%	87,157
F5CA Refugee Family Support Program	45414	\$ -	164,292	164,292	0.0%	13,085	213,457	100.0%	213,457
F5CA Home Visiting Coordination Grant	45414	\$ 941,258	-	(941,258)	0.0%	26,040	470,629	50.0%	(470,629)
F5CA Impact Legacy Grant	45414	\$ 3,183,938	146,179	(3,037,759)	4.6%	-	1,576,623	49.5%	(1,607,315)
Operating Transfer In	48131	\$ 9,191,852	14,083,268	4,891,416	153.2%	-	14,083,268	153.2%	4,891,416
SUB-TOTAL REVENUE		\$ 42,094,133	\$ 31,832,546	(10,261,587)	75.6%	\$ 19,597,603	\$ 42,672,459	101.4%	\$ 578,326
Interest Income (Net)	44105	\$ 1,174,086	640,789	(533,297)	54.6%	406,301	1,243,095	105.9%	69,009
TOTAL REVENUE		\$ 43,268,219	\$ 32,473,335	(10,794,884)	75.1%	\$ 20,003,904	\$ 43,915,554	101.5%	\$ 647,335

Fund Balance Projected Calculations
Fund Balance 7-1-2023
\$34,491,974
↓
(\$42,754,134)
\$43,915,554
=
\$21,570,126

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 \$3,667,369 for contracts increase approved by the Commission from original budget and \$3,467,876 roll-over to the current year.
 ** Per Oracle Fund Balance

Projected Fund Balance June 30, 2024	\$21,570,126
---	---------------------

A - L = FB