

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures
Includes 2nd Quarter FY 2024-25 Budget Projections

Item 5-2

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

Description	Account	Budget FY 24-25	FY 24-25 Expenses YTD Thru Dec 31, 2024	Variance over / (under) budget	Budget Spent/ Committed %	FY 23-24 Expenses YTD Thru Dec 31, 2023	Total 2nd QTR Projection	Budget Expense %	Projected 2nd Qtr over / (under) budget	Fund Balance 7-1-2024	
Operating Expenses											
Salaries & Benefits	52570	2,438,115	\$ 1,019,487	\$ (1,418,628)	41.8%	\$ 1,093,333	2,365,502	97.0%	\$ (72,613)	\$25,862,368	
HHS Burden (15.60%)	52570	380,346	188,437	(191,909)	49.5%	202,086	369,018	97.0%	(11,328)		
Total Labor		2,818,461	1,207,924	(1,610,537)	42.9%	1,295,419	2,734,520	97.0%	(83,941)		
Services & Supplies											
Temp Help	52010	5,000	-	(5,000)	0.0%	0	-	0.0%	(5,000)		
Other Communications	52066	1,440	558	(882)	38.8%	552	1,350	93.8%	(90)		
Cellular Phone Use	52068	7,000	3,079	(3,921)	44.0%	2,675	5,500	78.6%	(1,500)		
Insurance	52132	16,260	16,553	293	101.8%	15,162	16,553	101.8%	293		
First Aid Supplies	52252	100	-	(100)	0.0%	521	100	100.0%	-		
Memberships	52270	67,172	67,672	500	100.7%	65,139	69,153	102.9%	1,981		
Office Expense	52330	5,000	1,833	(3,167)	36.7%	2,826	4,500	90.0%	(500)		
Postage	52332	500	37	(463)	7.4%	-	250	50.0%	(250)		
Printing	52334	2,000	362	(1,638)	18.1%	-	1,000	50.0%	(1,000)		
County Counsel (COSD)	52374	7,000	172	(6,828)	2.5%	540	5,500	78.6%	(1,500)		
Specialized Services Contracts	52432	60,000	36,287	(23,713)	60.5%	22,801	56,287	93.8%	(3,713)		
Copy Equipment Rental	52504	5,800	1,929	(3,871)	33.3%	1,742	4,600	79.3%	(1,200)		
Rents & Leases - Structures	52530	305,108	176,996	(128,112)	58.0%	171,862	306,281	100.4%	1,173		
Books and Subscriptions	52560	400	-	(400)	0.0%	-	400	100.0%	-		
Minor Equipment (furniture)	52566	2,000	-	(2,000)	0.0%	-	1,000	50.0%	(1,000)		
Out of County Travel/Transp/Lodging	52608	7,000	241	(6,759)	3.4%	2,606	2,200	31.4%	(4,800)		
Local Community Forums & Staff Development	52610	3,414	4,280	866	125.4%	201	4,280	125.4%	866		
Staff Mileage	52612	5,000	1,152	(3,848)	23.0%	1,270	4,000	80.0%	(1,000)		
Training/Registration	52622	0	-	0	0.0%	1,259	-	0.0%	-		
Network Services (IT Contract)	52721	30,336	17,734	(12,602)	58.5%	13,279	35,500	117.0%	5,164		
Data Center Services (IT Contract)	52723	1,750	1,652	(98)	94.4%	697	3,300	188.6%	1,550		
Desktop Computing (IT Contract)	52732	22,500	7,561	(14,939)	33.6%	9,470	15,150	67.3%	(7,350)		
Catalog Items (IT Contract)	52750	1,000	244	(756)	24.4%	407	500	50.0%	(500)		
Total Services & Supplies		\$ 555,780	\$ 338,342	\$ (217,438)	60.9%	\$ 313,009	\$ 537,404	96.7%	\$ (18,376)		
Evaluation Services		\$ 928,770	\$ 359,872	\$ (568,898)	38.7%	\$ 352,894	\$ 928,770	100.0%	\$ -		
Total Operating Expenses (rows 12, 38 & 42)		\$ 4,303,011	\$ 1,906,138	\$ (2,396,873)	44.3%	\$ 1,961,322	\$ 4,200,694	97.6%	\$ (102,317)		
Program Funding		\$ 33,376,408	\$ 8,656,279	\$ (24,720,129)	25.9%	\$ 8,266,928	\$ 33,376,408	100.0%	\$ -		
TOTAL OPERATING & PROGRAM EXPENSE (rows 47 & 50)		\$37,679,419	\$ 10,562,417	\$ (27,117,002)	28.0%	\$ 10,228,250	\$ 37,577,102	99.7%	\$ (102,317)		
							5.82%				
Revenue											
REVENUE		Budget	Received YTD	(Short) / over budget	% Received	Received as of December 31, 2024	Total 2nd QTR Budget Projection		Projected 2nd Qtr (short) / over budget		
Prop 10	41450	\$ 15,447,673	5,956,607	(9,491,066)	38.6%	5,895,408	15,745,431	101.9%	297,758		
Prop 56 Tobacco Tax Backfill	45448	\$ 5,609,700	-	(5,609,700)	0.0%	-	5,609,700	100.0%	-		
COSD-HHSA ARPA Funds	46025	\$ 250,000	-	(250,000)	0.0%	-	250,000	100.0%	-		
COSD-HHSA Public Health CDPH-Doula ***	46025	\$ -	34,593	34,593	0.0%	59,879	48,586	#DIV/0!	48,586		
COSD-HHSA Eligibility Operations-CW HVP	46025	\$ 4,000,000	779,463	(3,220,537)	19.5%	838,987	3,164,463	0.0%	(835,537)		
F5CA Shared Services Alliance	45414	\$ -	-	-	0.0%	15,907	-	0.0%	-		
F5CA Refugee Family Support Program	45414	\$ -	-	-	0.0%	88,515	-	0.0%	-		
F5CA Home Visiting Coordination Grant ***	45414	\$ -	1,511	1,511	0.0%	-	672,653	#DIV/0!	672,653		
F5CA Impact Legacy Grant ***	45414	\$ -	-	-	0.0%	146,179	1,607,315	#DIV/0!	1,607,315		
Interest Income (Net)	44105	956,340	243,980	(712,360)	25.5%	326,277	956,340	100.0%	-		
SUB-TOTAL REVENUE		\$ 26,263,713	\$ 7,016,154	(19,247,559)	26.7%	\$ 7,371,153	\$ 28,054,488	106.8%	\$ 1,790,775		
Operating Transfer In	48131	12,302,453	-	(12,302,453)	0.0%	4,042,372	12,302,453	100.0%	-		
TOTAL REVENUE		\$ 38,566,166	\$ 7,016,154	\$ (31,550,012)	18.2%	\$ 11,413,525	\$ 40,356,941	104.6%	\$ 1,790,775		

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 additional \$60,000 in funding to accommodate the SSO cost approved by the Commission

** Includes the adjustment of \$250,000 for contracts increase approved by the Commission from original budget and \$69,593 roll-over to the current year.

*** \$48,586 for Doula Pilot Program, \$672,653 for F5CA Home Visiting Coordination Grant, and \$1,607,315 for F5CA Impact Legacy Grant were funded in FY23-24 Operating Budget for FY24-25

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A+B+C = FB

Projected Fund Balance June 30, 2025 **\$16,339,754**