

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures
Includes 2nd Quarter FY 2025-26 Budget Projections
 ** PER ORACLE ** NON GAAP ** (for management purposes only)
 for the period Ending December 31, 2025

Item 5-2

Description	Account	Budget FY 25-26	FY 25-26 Expenses YTD Thru Dec 31, 2025	Variance over / (under) budget	Budget Spent/ Committed %	FY 24-25 Expenses YTD Thru Dec 31, 2024	Total 2nd QTR Projection	Budget Expense %	Projected 2nd Qtr over / (under) budget
Operating Expenses									
Salaries & Benefits	52570	2,247,869	\$ 970,848	\$ (1,277,021)	43.2%	\$ 1,019,487	2,166,029	96.4%	\$ (81,840)
HHSa Burden		350,668	110,678	(239,990)	31.6%	188,437	246,927	70.4%	\$ (103,741)
Total Labor		2,598,537	1,081,526	(1,517,011)	41.6%	1,207,924	2,412,956	92.9%	\$ (185,581)

Services & Supplies	Account	Budget	Spent YTD	Balance	%	Received as of Dec 31, 2024	Total 2nd QTR Budget Projection	Budget Revenue %	Projected 2nd Qtr (short) / over budget
Temp Help	52010	0	-	0	0.0%	0	-	0.0%	-
Other Communications	52066	1,440	638	(802)	44.3%	558	1,276	88.6%	(164)
Cellular Phone Use	52068	5,400	1,730	(3,670)	32.0%	3,079	5,190	96.1%	(210)
Insurance	52132	17,342	17,620	278	101.6%	16,553	15,162	87.4%	(2,180)
First Aid Supplies	52252	300	66	(234)	22.0%	-	66	22.0%	(234)
Memberships	52270	96,656	68,224	(28,432)	70.6%	67,672	69,252	71.6%	(27,404)
Office Expense	52330	5,000	2,286	(2,714)	45.3%	1,833	4,532	90.6%	(468)
Postage	52332	500	97	(403)	19.4%	37	196	39.2%	(304)
Printing	52334	2,000	389	(1,611)	19.5%	362	778	38.9%	(1,222)
County Counsel (COSD)	52374	7,000	1,495	(5,505)	21.4%	172	3,500	50.0%	(3,500)
Specialized Services Contracts	52432	58,414	30,016	(28,398)	51.4%	36,287	43,414	74.3%	(15,000)
Copy Equipment Rental	52504	4,850	1,832	(3,018)	37.8%	1,929	5,496	113.3%	646
Rents & Leases - Structures	52530	316,720	183,048	(133,672)	57.8%	176,996	317,055	100.1%	335
Books and Subscriptions	52560	400	29	(371)	7.3%	-	29	7.3%	(371)
Minor Equipment (furniture)	52566	2,000	-	(2,000)	0.0%	-	-	0.0%	(2,000)
Out of County Travel/Transp/Lodging	52608	7,000	912	(6,088)	13.0%	241	1,412	20.2%	(5,588)
Local Community Forums & Staff Development	52610	3,000	304	(2,696)	10.1%	4,280	304	10.1%	(2,696)
Staff Mileage	52612	4,000	2,017	(1,983)	50.4%	1,152	4,000	100.0%	-
Training / Registration	52622	0	-	-	0.0%	-	-	0.0%	-
Network Services (IT Contract)	52721	36,700	16,743	(19,957)	45.6%	17,734	40,183	109.5%	3,483
Data Center Services (IT Contract)	52723	3,950	1,330	(2,620)	33.7%	1,652	3,192	80.8%	(758)
Desktop Computing (IT Contract)	52732	15,900	6,292	(9,608)	39.6%	7,561	15,101	95.0%	(799)
Catalog Items (IT Contract)	52750	450	128	(322)	28.4%	244	307	68.3%	(143)
Total Services & Supplies		\$ 589,022	\$ 335,176	\$ (253,846)	56.9%	\$ 338,342	\$ 530,445	90.1%	\$ (58,577)

Evaluation Services		\$ 823,770	\$ 286,428	\$ (537,342)	34.8%	\$ 359,872	\$ 823,770	100.0%	\$ -
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Total Operating Expenses (rows 12, 38 & 42)		\$ 4,011,329	\$ 1,703,130	\$ (2,308,199)	42.5%	\$ 1,906,138	\$ 3,767,171	93.9%	\$ (244,158)
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Program Funding		\$ 27,478,240	\$ 8,075,028	\$ (19,403,212)	29.4%	\$ 8,656,279	\$ 27,002,097	98.3%	(476,143)
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TOTAL OPERATING & PROGRAM EXPENSE	Budget	Spent YTD	Balance	%	Received as of Dec 31, 2024	Total 2nd QTR Budget Projection	Budget Revenue %	Projected 2nd Qtr (short) / over budget
(rows 47 & 50)	\$31,489,569	\$ 9,778,158	\$ (21,711,411)	31.1%	\$ 10,562,417	\$ 30,769,268	97.7%	\$ (720,301)

Projected
ADMIN RATE:
5.88%

REVENUE	Budget	Received YTD	(Short) / over budget	% Received	Received as of Dec 31, 2024	Total 2nd QTR Budget Projection	Budget Revenue %	Projected 2nd Qtr (short) / over budget
Prop 10	41450	\$ 13,508,689	4,524,988	(8,983,701)	33.5%	5,956,607	13,508,689	100.0%
Prop 56 Tobacco Tax Backfill *	45448	\$ 5,446,028	-	(5,446,028)	0.0%	-	5,446,028	100.0%
COSD-HHSA Public Health CDPH-Doula	46025	\$ -	-	-	0.0%	34,593	-	0.0%
COSD-HHSA Eligibility Operations-CW HVP	46025	\$ 3,657,344	991,830	(2,665,514)	0.0%	779,463	3,181,201	87.0%
COSD-HHSA CFWB - FFPSA	46025	\$ 500,000	58,251	(441,749)	0.0%	779,463	500,000	100.0%
COSD-HHSA CFWB - Mi Escuelita	46025	\$ 653,160	254,634	(398,526)	39.0%	-	653,160	100.0%
COSD-HHSA CFWB - Home Visiting Program	45414	\$ 597,064	597,064	-	0.0%	-	597,064	100.0%
F5CA Home Visiting Coordination Grant	45414	\$ -	-	-	0.0%	1,511	-	0.0%
F5CA Impact Legacy Grant	45414	\$ 1,430,072	317,526	(1,112,546)	0.0%	-	1,430,072	100.0%
Interest Income (Net)	44105	653,587	196,454	(457,133)	30.1%	243,980	762,967	116.7%
SUB-TOTAL REVENUE	\$ 26,445,944	\$ 6,940,747	(19,505,197)	26.2%	\$ 7,795,617	\$ 26,079,181	98.6%	\$ (366,763)
Operating Transfer In	48131	5,697,212	-	(5,697,212)	0.0%	-	5,697,212	100.0%
TOTAL REVENUE	\$ 32,143,156	\$ 6,940,747	\$ (25,202,409)	21.6%	\$ 7,795,617	\$ 31,776,393	98.9%	\$ (366,763)

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%

**Fund Balance
Projected
Calculations**
Fund Balance 7-1-2025
\$19,935,890

(\$30,769,268)

\$26,079,181

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A+B+C = FB
Projected Fund Balance June 30, 2025
\$15,245,803

* Per Oracle Fund Balance