

**First 5 Commission of San Diego  
Comparative Statement of Revenues and Expenditures  
Includes 2nd Quarter FY 2008-09 Budget Projections**

Item 02-3

\*\* PER ORACLE \*\* NON GAAP \*\* (for management purposes only)

for the period Ending December 31, 2008 with Comparative Totals for the Period Ending December 31, 2007

Description	Budget FY 08 - 09	FY 08-09 Expenses YTD Thru Dec. 31, 2008	Balance of Budget Remaining	Budget Spent/ Committed %	FY 07-08 Expenses YTD Thru Dec. 31, 2007	Total 2nd QTR Budget Projection	Budget Expense %	Variance
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**Operating Expenses**

Salaries & Emp Benefits	2,080,904	\$ 964,810	\$ 1,116,094	46.4%	\$ 965,637	2,041,457	98.1%	\$ 39,447
Overhead 15%	312,136	170,261	141,875	46.4%	131,678	306,219	98.1%	5,917

**Services & Supplies**

			Available					
Temp Services	10,000	-	10,000	0.0%	0	5,000	50.0%	5,000
Cellular Phone Use	3,780	1,504	2,276	N/A	2,076	3,508	92.8%	272
Video Conferencing	25,000	-	25,000	0.0%	N/A	6,955	27.8%	18,045
Housekeeping	1,689	397	1,292	23.5%	845	596	35.3%	1,093
Other Insurance	10,222	11,896	(1,674)	116.4%	9,735	9,894	96.8%	328
Memberships	38,790	35,626	3,164	91.8%	35,288	35,626	91.8%	3,164
Transit Saver Pass	500	496	4	99.2%	90	598	119.6%	(98)
Office Expense	30,000	12,363	17,637	41.2%	9,107	26,726	89.1%	3,274
Postage	7,000	836	6,164	11.9%	2,126	5,087	72.7%	1,913
Printing	30,000	554	29,446	1.8%	1,200	30,000	100.0%	-
Special Expenses	44,000	750	43,250	1.7%	2,581	42,250	96.0%	1,750
Inter-departmental	60,000	8,984	51,016	15.0%	7,778	25,049	41.7%	34,951
Specialized Services: FY 08/09 Budget	3,559,342	Encumbered:			Encumbered:			
FYE 07/08 Encumbrance	219,351	1,683,817			1,028,551			
<b>Total Budget for Specialized Services</b>	<b>3,778,693</b>	<b>563,923</b>	<b>1,530,953</b>	<b>59.5%</b>	<b>360,115</b>	<b>3,775,543</b>	<b>99.9%</b>	<b>3,150</b>
Rents & Leases - Equipment	2,000	4,608	(2,608)	N/A	1,566	6,522	326.1%	(4,522)
Rents & Leases - Copy Equipment	8,462	1,996	6,466	23.6%	2,009	6,227	73.6%	2,235
Postage Meter Rental	1,196	218	978	18.2%	538	1,196	100.0%	-
Rents & Leases Structures	179,523	81,245	98,278	45.3%	61,203	173,645	96.7%	5,878
Books and Publications	5,000	435	4,565	8.7%	0	5,000	100.0%	-
Minor Equipment	76,500	-	76,500	0.0%	910	76,500	100.0%	-
Non-Cash Awards	3,000	-	3,000	0.0%	894	432	14.4%	2,568
Out of County Travel/Transp/Lodging	18,000	8,207	9,793	45.6%	8,431	16,414	91.2%	1,586
Non-travel & In-County Travel	28,000	2,002	25,998	7.2%	2,677	18,451	65.9%	9,549
Employee Auto	7,500	2,601	4,899	34.7%	2,525	5,242	69.9%	2,258
Training Registration	10,000	3,938	6,062	39.4%	2,306	8,851	88.5%	1,149
Gas & Electricity	11,225	3,472	7,753	30.9%	3,168	9,030	80.4%	2,195
Purchasing ISF - (Not Merchandise)	60,000	1,471	58,529	2.5%	12,842	21,471	35.8%	38,529
Fac. Mgmt.- Real Prop ISF	4,973	-	4,973	0.0%	3,748	4,973	100.0%	-
Network Services IT ISF	57,805	19,825	37,980	34.3%	16,304	46,289	80.1%	11,516
Data Center Services IT ISF	4,062	1,256	2,806	N/A	1,299	3,743	92.1%	319
Desktop Computing	44,312	14,484	29,828	32.7%	12,000	43,600	98.4%	712
Catalog Items	5,000	1,416	3,584	28.3%	1,839	5,000	100.0%	-
FY 08/09 Budget	4,346,881	Encumbered:						
FYE 07/08 Encumbrance	219,351	1,683,817						
<b>Total Services &amp; Supplies</b>	<b>\$ 4,566,232</b>	<b>\$ 784,503</b>	<b>\$ 2,097,912</b>	<b>17.2%</b>	<b>\$ 565,200</b>	<b>\$ 4,419,418</b>	<b>96.8%</b>	<b>\$ 146,814</b>

<b>Total Operating Expenses (rows 10, 11 &amp; 50)</b>	<b>\$ 6,959,272</b>	<b>\$ 1,919,574</b>	<b>\$ 3,355,881</b>	<b>27.6%</b>	<b>\$ 1,662,515</b>	<b>\$ 6,767,094</b>	<b>97.2%</b>	<b>\$ 192,178</b>
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**Contributions to Community Projects**

FY 08/09 Budget	111,902,987	Encumbered:			Encumbered:			
FYE 07/08 Encumbrance	24,665,662	58,080,676			59,219,986			
<b>Total Contributions Budget</b>	<b>\$ 136,568,649</b>	<b>\$ 10,526,417</b>	<b>\$ 67,961,556</b>	<b>50.2%</b>	<b>\$ 9,813,210</b>	<b>\$ 136,466,403</b>	<b>99.9%</b>	<b>\$ 102,246</b>

	Budget	Spent YTD	Balance	%				
<b>TOTAL OPERATING &amp; CONTRIBUTIONS EXPENSE (rows 52 &amp; 58)</b>	07/08 Encumbrances: 24,885,013	Encumbered: \$ 59,764,493			Encumbered: \$ 60,248,537			
	<b>\$143,527,921</b>	<b>\$ 12,445,991</b>	<b>\$ 71,317,437</b>	<b>50.3%</b>	<b>\$11,475,725</b>	<b>\$ 143,233,497</b>	<b>99.8%</b>	<b>\$294,424</b>

**PROJECTED  
ADMIN. RATE:  
\* 3.23%**

**Revenue**

REVENUE (per the 5-year plan)	Received YTD	Short of Budget	% Received	Received as of December 31, 2007	Total 2nd QTR Budget Projection	Variance		
Prop 10 (through October)	\$ 34,699,200	13,466,463	(21,232,737)	38.8%	\$ 12,574,194	\$ 35,914,987	103.5%	\$ 1,215,787
School Readiness	2,927,000	1,570,994	(1,356,006)	53.7%	-	3,049,346	104.2%	122,346
SD Cares	400,000	-	(400,000)	0.0%	-	387,394	96.8%	(12,606)
Power of Preschool	100,000	1,060,514	960,514	1060.5%	265,075	1,060,515	1060.5%	960,515
Special Needs Demo	250,000	-	(250,000)	0.0%	-	250,000	100.0%	0
Calif. Endowment Grant Award	640,000	-	(640,000)	0.0%	-	0	0.0%	(640,000)
Operating Transfer In	\$79,626,708	-	(79,626,708)	0.0%	-	79,626,708	100.0%	0
<b>SUB-TOTAL REVENUE</b>	<b>\$ 118,642,908</b>	<b>\$ 16,097,971</b>	<b>(102,544,937)</b>	<b>13.6%</b>	<b>\$ 12,839,269</b>	<b>\$ 120,288,950</b>	<b>101.4%</b>	<b>\$ 1,646,042</b>
Interest Income (per 20-yr plan)	6,811,930	2,212,341	(4,599,589)	32.5%	2,351,470	6,297,468	92.4%	(514,462)
<b>TOTAL REVENUE</b>	<b>\$ 125,454,838</b>	<b>\$ 18,310,312</b>	<b>\$ (107,144,526)</b>	<b>14.6%</b>	<b>\$ 15,190,739</b>	<b>\$ 126,586,418</b>	<b>100.9%</b>	<b>\$ 1,131,580</b>

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%

\* Based on current budget; includes \$51.4 million in future-year encumbrances