

**First 5 Ventura County  
Balance Sheet  
As of 9/30/2014**

Assets	
Operating Fund	\$ 8,909,926
Sustainability Fund	18,227,437
Community Investment Loan Fund	722,395
Fair Market Value	(62,452)
Accounts Receivable	5,166
Loan Receivable	556,631
Prepaid Insurance	9,735
Prepaid Other	543
Total Assets	<u>\$ 28,369,381</u>
Liabilities and Fund Balance	
Liabilities	
Accounts Payable	\$ 9,594
Accrued Liabilities	326,849
Other Liabilities	4,715
Deferred Revenue	409,769
Total Liabilities	<u>750,928</u>
Fund Balance	
Fund Balance - Closing Account	28,832,963
Excess Revenues Over Expenditures	(1,214,510)
Total Fund Balance	<u>27,618,453</u>
Total Liabilities and Fund Balance	<u>\$ 28,369,381</u>

**First 5 Ventura County  
Statement of Revenues and Expenditures  
From 7/1/14 through 9/30/14**

Revenues

Proposition 10 Tax Distribution	\$ 629,756
First 5 California - Child Signature Program	0
First 5 CARES Plus	0
Race to the Top (RTT)/Early Learning Challenge Grant	0
VCPH - Kaiser HEAL Zone	0
Interest Earnings	3
Loan Fees	6,850
Total Revenues	<u>636,609</u>

Expenditures

Administration	142,286
Equipment	0
Neighborhoods for Learning	1,456,852
Countywide Specialized Strategies	20,000
Countywide Preschool Efforts	37,146
Communications, Education & Development	72,721
Results Based Accountability & Quality Assurance	38,737
Program Management	83,377
Community Investment Loan Fund	0
Total Expenditures	<u>1,851,119</u>

Excess Revenues over Expenditures \$ (1,214,510)

**First 5 Ventura County  
Expenditure Report  
September 2014**

**Roll-Up Report**

Account Title	FY14-15 Budget	September 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Administration	675,000	51,439	142,286	532,715	21.08%
Equipment	8,500	0	0	8,500	0.00%
Communications, Education & Development	380,047	25,958	72,721	307,326	19.13%
Results Based Accountability	314,197	18,772	38,737	275,460	12.33%
Program Management	430,000	29,216	83,377	346,623	19.39%
Countywide Specialized Strategies	1,702,500	5,000	20,000	1,682,500	1.17%
Countywide Preschool Efforts	2,931,512	11,628	37,146	2,894,366	1.27%
Neighborhoods for Learning	6,780,305	364,213	1,456,852	5,323,453	21.49%
Community Investment Loan Fund	26,140	0	0	26,140	0.00%
	<b>13,248,201</b>	<b>506,226</b>	<b>1,851,119</b>	<b>11,397,082</b>	<b>13.97%</b>

Account Title	FY14-15 Budget	September 2014 Disbursements	YTD Disbursements	Amount Available	% Loans Disbursed
EDC-VC - Loan Disbursements (Accounts Receivable)	1,035,632	0	342,500	693,132	33.07%

**TOTAL BUDGET** **14,283,833**

Notes will be provided at the end of each program initiative page for the months of November, February, and May, which is when quarterly invoicing activity is largely reflected.

**First 5 Ventura County  
Expenditure Report  
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**100 - Administration**

Account Title	FY 14-15 Budget	September 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	388,000	29,954	78,637	309,363	20.27%
Overtime	4,000	0	0	4,000	0.00%
Supplemental Payments	4,520	346	935	3,585	20.68%
Retirement Contribution	14,580	1,035	2,789	11,791	19.13%
FICA	23,300	1,877	4,929	18,371	21.16%
Medicare	6,000	439	1,153	4,847	19.21%
Health Insurance	88,200	6,236	25,129	63,071	28.49%
State Unemployment/ETT	2,800	0	0	2,800	0.00%
Workers Comp Insurance	3,600	249	650	2,950	18.06%
Accounting & Audit Services	24,000	6,870	7,265	16,735	30.27%
Attorney Services	9,500	155	438	9,062	4.61%
Professional & Special Services	36,000	851	1,868	34,132	5.19%
Building Leases & Rentals	27,500	2,191	8,826	18,674	32.10%
Telephone	2,500	201	471	2,029	18.82%
Liability Insurance	6,500	495	1,484	5,017	22.82%
Memberships & Dues	6,600	0	6,033	567	91.42%
Supplies	7,900	89	249	7,651	3.15%
Printing & Copying	2,300	0	0	2,300	0.00%
Meeting Costs	4,500	264	640	3,860	14.22%
Travel	6,500	0	601	5,899	9.24%
Education & Training	6,200	189	189	6,011	3.05%
<b>Total 100 - Administration</b>	<b>675,000</b>	<b>51,439</b>	<b>142,286</b>	<b>532,715</b>	<b>21.08%</b>

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**105 - Equipment**

Account Title	FY 14-15 Budget	September 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Minor Equipment	8,500	0	0	8,500	0.00%
<b>Total 105 - Equipment</b>	<b>8,500</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>0.00%</b>

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**115 - Communications, Education & Development**

Account Title	FY14-15 Budget	September 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	277,000	20,642	58,926	218,074	21.27%
Operating Expenses	51,000	2,207	9,307	41,693	18.25%
Education Campaigns	42,047	108	488	41,559	1.16%
Partnership Support	10,000	3,000	4,000	6,000	40.00%
<b>Total 115 - Communications, Education &amp; Development</b>	<b>380,047</b>	<b>25,958</b>	<b>72,721</b>	<b>307,326</b>	<b>19.13%</b>

**First 5 Ventura County  
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**120 - Results Based Accountability**

Account Title	FY14-15 Budget	September 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	58,000	3,902	11,845	46,155	20.42%
Operating Expenses	16,000	459	1,482	14,518	9.26%
Persimmony Data System	103,197	8,167	8,167	95,030	7.91%
Evaluation Services	17,000	6,000	17,000	0	100.00%
Capacity Building Activities	66,000	243	243	65,757	0.37%
Allocated to Initiative, not yet contracted (Evaluation Services \$54,000)	54,000	0	0	54,000	0.00%
<b>Total 120 - Results Based Accountability</b>	<b>314,197</b>	<b>18,772</b>	<b>38,737</b>	<b>275,460</b>	<b>12.33%</b>

**First 5 Ventura County  
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**130 - Program Management**

Account Title	FY 14-15 Budget	September 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	229,600	14,733	40,678	188,922	17.72%
Overtime	400	0	0	400	0.00%
Retirement Contribution	6,200	442	1,193	5,007	19.25%
FICA	14,500	904	2,496	12,004	17.21%
Medicare	3,400	211	584	2,816	17.17%
Health Insurance	61,000	3,187	12,870	48,130	21.10%
State Unemployment/ETT	3,000	0	33	2,967	1.11%
Workers Comp Insurance	2,200	124	339	1,861	15.43%
Accounting & Audit Services	21,000	5,852	6,189	14,811	29.47%
Attorney Services	8,500	132	373	8,127	4.39%
Professional & Special Services	16,000	509	1,079	14,921	6.74%
Building Leases & Rentals	23,200	1,854	7,470	15,730	32.20%
Telephone	2,100	171	401	1,699	19.10%
Liability Insurance	6,000	421	1,264	4,736	21.06%
Memberships & Dues	5,600	0	5,140	460	91.78%
Supplies	6,400	55	80	6,320	1.25%
Printing & Copying	2,100	0	0	2,100	0.00%
Meeting Costs	3,800	0	100	3,700	2.63%
Travel	11,000	621	2,181	8,819	19.83%
Education & Training	4,000	0	909	3,092	22.71%
<b>Total 130 - Program Management</b>	<b>430,000</b>	<b>29,216</b>	<b>83,377</b>	<b>346,623</b>	<b>19.39%</b>



**First 5 Ventura County  
Expenditure Report  
September 2014**

**165 - Countywide Specialized Strategies**

Account Title	Payment Method	FY14-15 Budget	September 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through
VCPH- Regional Health Educators	Q	575,000	0	0	575,000	0.00%	
VC Behavioral Health- Triple P/Parent Support	Q	497,500	0	0	497,500	0.00%	
Clinicas - Oral Health	ADV	60,000	5,000	20,000	40,000	33.33%	Oct
SB/VC Mobile Dental Disease Clinic	Q	130,000	0	0	130,000	0.00%	
SB/VC - Fluoride Varnish - Dental Providers	Q	60,000	0	0	60,000	0.00%	
VCPH- Fluoride Varnish - Medical Providers	Q	60,000	0	0	60,000	0.00%	
Landon Pediatric - Help Me Grow	Q	100,000	0	0	100,000	0.00%	
Mixteco - Puentes Program	Q	80,000	0	0	80,000	0.00%	
Interface-2-1-1 Ventura County	Q	100,000	0	0	100,000	0.00%	
Allocated to Initiative, not yet contracted (Oral Health \$40,000)		40,000	0	0	40,000	0.00%	
<b>Total 165 - Countywide Specialized Strategies</b>		<b>1,702,500</b>	<b>5,000</b>	<b>20,000</b>	<b>1,682,500</b>	<b>1.17%</b>	

Payment Method: Q=Quarterly, M=Monthly invoicing, ADV=Monthly Advance, F=Fixed Asset, D=Deliverables, I=Internal Program

**First 5 Ventura County  
Expenditure Report  
September 2014**

**195 - Countywide Preschool Efforts**

Account Title	Payment Method	FY14-15 Budget	September 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through
VCOE Quality Rating and Improvement System (QRIS)	Q	1,920,883	0	0	1,920,883	0.00%	
F5VC - QRIS	I	154,600	2,941	11,071	143,529	7.16%	Sep
VCOE- CARES Plus	Q	475,791	0	0	475,791	0.00%	
F5VC - CARES Plus Coordination	I	17,500	1,260	3,794	13,706	21.68%	Sep
VUSD - Preschool Expansion	Q	89,000	0	0	89,000	0.00%	
CDI - Preschool Expansion	Q	184,614	0	0	184,614	0.00%	
El Centrito - Preschool Expansion	ADV	89,124	7,427	22,281	66,843	25.00%	Oct
<b>Total 195 - Countywide Preschool Efforts</b>		<b>2,931,512</b>	<b>11,628</b>	<b>37,146</b>	<b>2,894,366</b>	<b>1.27%</b>	

Payment Method: Q=Quarterly, M=Monthly invoicing, ADV=Monthly Advance, F=Fixed Asset, D=Deliverables, I=Internal Program

**First 5 Ventura County  
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**250 - Neighborhoods for Learning**

Account Title	Payment Method	FY14-15 Budget	September 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through
Conejo Valley NfL	Q	664,255	0	0	664,255	0.00%	
Hueneme/South Oxnard NFL	ADV	745,985	62,165	248,660	497,325	33.33%	Oct
Moorpark/Simi Valley NfL	ADV	1,045,385	87,115	348,460	696,925	33.33%	Oct
Oak Park NfL	Q	65,096	0	0	65,096	0.00%	
Ocean View NfL	ADV	311,440	25,953	103,812	207,628	33.33%	Oct
Ojai Valley NfL	ADV	200,365	16,697	66,788	133,577	33.33%	Oct
Oxnard NfL	ADV	1,467,855	122,321	489,284	978,571	33.33%	Oct
Pleasant Valley NfL	Q	431,220	0	0	431,220	0.00%	
Rio NfL	Q	438,990	0	0	438,990	0.00%	
Santa Clara Valley NfL	ADV	599,540	49,962	199,848	399,692	33.33%	Oct
Ventura NfL	Q	810,174	0	0	810,174	0.00%	
<b>Total 250 - Neighborhoods for Learning</b>		<b>6,780,305</b>	<b>364,213</b>	<b>1,456,852</b>	<b>5,323,453</b>	<b>21.49%</b>	

Payment Method: Q=Quarterly, M=Monthly invoicing, ADV=Monthly Advance, F=Fixed Asset, D=Deliverables, I=Internal Program

**First 5 Ventura County  
Expenditure Report  
September 2014**

**280 - Community Investment Loan Fund**

Account Title	Payment Method	FY14-15 Budget	September 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through
EDC-VC - Community Investment Loan Fund - Implementation	Q	26,140	0	0	26,140	0.00%	
<b>Total 280 - Community Investment Loan Fund</b>		<b>26,140</b>	<b>0</b>	<b>0</b>	<b>26,140</b>	<b>0.00%</b>	

Payment Method: Q=Quarterly, M=Monthly invoicing, ADV=Monthly Advance, F=Fixed Asset, D=Deliverables, I=Internal Program

Account Title	FY14-15 Amount Available	September 2014 Disbursements	YTD Disbursements	Amount Available	% Loans Disbursed	
EDC-VC - Loan Disbursements (Accounts Receivable)	1,035,632	0	342,500 *	693,132	33.07%	See note

\* Note: Represents two new loans that were processed in August 2014, resulting in 90 preschool spaces in Santa Paula (\$312,500) and 30 additional spaces in Fillmore (\$30,000)

Payment Method: Q=Quarterly, M=Monthly invoicing, ADV=Monthly Advance, F=Fixed Asset, D=Deliverables, I=Internal Program