

**First 5 Ventura County
Balance Sheet
As of 9/30/2015**

Assets	
Operating Fund	\$ 5,656,328
Sustainability Fund	18,278,398
Community Investment Fund Account	752,889
Fair Market Value	(22,675)
Accounts Receivable	657,959
Loan Receivable	521,513
Interest Receivable	12,230
Prepaid Insurance	10,961
Prepaid Other	1,013
Total Assets	\$ 25,868,616
 Liabilities and Fund Balance	
Liabilities	
Accounts Payable	\$ 439,646
Accrued Liabilities	151,752
Other Liabilities	3,730
Deferred Revenue	212,249
Total Liabilities	807,377
 Fund Balance	
Fund Balance - Closing Account	25,972,129
Excess Revenues Over Expenditures	(910,890)
Total Fund Balance	25,061,239
Total Liabilities and Fund Balance	\$ 25,868,616

First 5 Ventura County
Statement of Revenues and Expenditures
From 7/1/15 through 9/30/15

Revenues

Proposition 10 Tax Distribution	\$ 665,646
First 5 California - Child Signature Program (CSP)	0
First 5 California - CARES Plus	0
CA Dept of Ed - Race to the Top (RTT)	0
VCPH - Kaiser HEAL Zone	0
Scripps Howard Foundation Grant	0
Interest Earnings	3
Loan Fees	0
Total Revenues	<u>665,649</u>

Expenditures

Administration	150,888
Equipment	0
Communications, Education & Development	73,736
Results Based Accountability & Quality Assurance	17,551
Program Management	79,299
Countywide Specialized Strategies	21,100
Countywide Preschool Efforts	37,317
Neighborhoods for Learning	1,196,649
Community Investment Loan Fund	0
Total Expenditures	<u>1,576,539</u>

Excess Revenues over Expenditures	<u><u>\$ (910,890)</u></u>
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**First 5 Ventura County
Expenditure Report
September 2015**

Account Title	FY15-16 Budget	September 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Administration	710,000	56,961	150,888	559,112	21%
Equipment	8,000	0	0	8,000	0%
Communications, Education & Development	364,547	26,453	73,736	290,811	20%
Results Based Accountability	295,000	5,784	17,551	277,449	6%
Program Management	400,000	30,338	79,299	320,701	20%
Countywide Specialized Strategies	1,717,500	6,100	21,100	1,696,400	1%
Countywide Preschool Efforts	1,985,830	13,414	37,317	1,948,513	2%
Neighborhoods for Learning	6,877,105	297,888	1,196,649	5,680,456	17%
Community Investment Loan Fund	27,325	0	0	27,325	0%

	12,385,307	436,939	1,576,539	10,808,768	13%
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Account Title	FY15-16 Budget	September 2015 Disbursements	YTD Disbursements	Amount Available	% Loans Disbursed
EDC-VC Loan Disbursements (Accounts Receivable)	700,000	0	0	700,000	0%

TOTAL BUDGET **13,085,307**

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
September 2015**

100 - Administration

Account Title	FY15-16 Budget	September 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	408,000	33,227	83,236	324,764	20%
Overtime	2,500	0	0	2,500	0%
Supplemental Payments	4,550	346	917	3,633	20%
Retirement Contribution	15,300	1,151	2,933	12,367	19%
FICA	24,000	2,077	5,207	18,793	22%
Medicare	6,200	486	1,218	4,982	20%
Health Insurance	98,550	6,981	27,858	70,692	28%
State Unemployment/ETT	2,800	0	0	2,800	0%
Workers Comp Insurance	4,100	232	582	3,518	14%
Accounting & Audit Services	25,500	7,906	8,270	17,230	32%
Attorney Services	11,000	0	58	10,942	1%
Professional & Special Services	35,500	974	2,190	33,310	6%
Building Leases & Rentals	28,500	2,253	8,449	20,051	30%
Telephone	2,000	126	220	1,780	11%
Liability Insurance	7,500	628	1,885	5,615	25%
Memberships & Dues	7,000	0	6,434	566	92%
Supplies	7,000	23	404	6,596	6%
Printing & Copying	2,000	0	136	1,864	7%
Meeting Costs	4,500	0	198	4,302	4%
Travel	8,500	0	0	8,500	0%
Education & Training	5,000	550	694	4,306	14%
Total 100 - Administration	710,000	56,961	150,888	559,112	21%

**First 5 Ventura County
Expenditure Report
September 2015**

105 - Equipment

Account Title	FY15-16 Budget	September 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Minor Equipment	8,000	0	0	8,000	0%
Total 105 - Equipment	8,000	0	0	8,000	0%

**First 5 Ventura County
Expenditure Report
September 2015**

115 - Communications, Education & Development

Account Title	FY15-16 Budget	September 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	260,000	20,909	60,366	199,634	23%
Operating Expenses	52,000	2,295	10,120	41,880	19%
Education Campaigns	42,547	0	0	42,547	0%
Partnership Support	10,000	3,250	3,250	6,750	33%
Total 115 - Communications, Education & Development	364,547	26,453	73,736	290,811	20%

**First 5 Ventura County
Expenditure Report
September 2015**

120 - Results Based Accountability

Account Title	FY15-16 Budget	September 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	70,000	5,262	14,273	55,727	20%
Operating Expenses	20,000	523	1,705	18,295	9%
Persimmony Data System	95,000	0	0	95,000	0%
Evaluation Services	65,000	0	1,572	63,428	2%
Capacity Building Activities	45,000	0	0	45,000	0%
Total 120 - Results Accountability	295,000	5,784	17,551	277,449	6%

**First 5 Ventura County
Expenditure Report
September 2015**

130 - Program Management

Account Title	FY15-16 Budget	September 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	195,000	15,570	38,706	156,294	20%
Overtime	400	0	0	400	0%
Retirement Contribution	5,900	467	1,161	4,739	20%
FICA	13,000	961	2,388	10,612	18%
Medicare	3,000	225	558	2,442	19%
Health Insurance	66,000	3,852	15,315	50,685	23%
State Unemployment/ETT	2,600	0	0	2,600	0%
Workers Comp Insurance	2,100	108	266	1,834	13%
Accounting & Audit Services	18,500	5,728	5,997	12,503	32%
Attorney Services	8,000	0	42	7,958	1%
Professional & Special Services	18,000	371	913	17,087	5%
Building Leases & Rentals	22,000	1,683	6,311	15,689	29%
Telephone	1,600	95	169	1,431	11%
Liability Insurance	5,600	455	1,365	4,235	24%
Memberships & Dues	5,100	0	4,659	441	91%
Supplies	5,200	0	39	5,161	1%
Printing & Copying	1,700	0	0	1,700	0%
Meeting Costs	8,800	0	0	8,800	0%
Travel	14,000	0	514	13,486	4%
Education & Training	3,500	823	894	2,606	26%
Total 130 - Program Management	400,000	30,338	79,299	320,701	20%

**First 5 Ventura County
Expenditure Report
September 2015**

165 - Countywide Specialized Strategies

Account Title	Payment Method	FY15-16 Budget	September 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv Through
VCPH - Regional Health Educators	Q	630,000	0	0	630,000	0%	
VCBH - Triple P/Parent Support	Q	497,500	0	0	497,500	0%	
Clinicas - Oral Health	ADV	60,000	5,000	20,000	40,000	33%	Oct
SB/VC - Mobile Dental Clinic	Q	130,000	0	0	130,000	0%	
SB/VC - Fluoride Varnish - Dental Providers	Q	60,000	0	0	60,000	0%	
VCPH - Fluoride Varnish - Medical Providers	Q	60,000	0	0	60,000	0%	
Landon Pediatric - Help Me Grow	Q	50,000	1,100 *	1,100 *	48,900	2%	
MICOP - Puentes Program	Q	80,000	0	0	80,000	0%	
Interface - 2-1-1 Ventura County	Q	100,000	0	0	100,000	0%	
United Way - Oral Health Collaborative (Jul - Dec 31, 2015)	Q	10,000	0	0	10,000	0%	
Allocated to initiative, not yet contracted (Oral Health \$40,000)		40,000	0	0	40,000	0%	
Total 165 - Countywide Specialized Strategies		1,717,500	6,100	21,100	1,696,400	1%	

* Amount reflects a prior year expense.

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

**First 5 Ventura County
Expenditure Report
September 2015**

195 - Countywide Preschool Efforts

Account Title	Payment Method	FY15-16 Budget	September 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv Through
VCOE - Quality Rating and Improvement System (QRIS)	Q	973,144	0	0	973,144	0%	
F5VC - QRIS	I	129,755	3,922	9,132	120,623	7%	Sep
VCOE - CARES Plus	Q	475,791	0	0	475,791	0%	
F5VC - CARES Plus Coordination	I	18,130	1,471	4,122	14,008	23%	Sep
VUSD - Preschool Expansion	Q	96,250	0	0	96,250	0%	
CDI - Preschool Expansion	Q	196,510	0	0	196,510	0%	
EI Centrito - Preschool Expansion	ADV	96,250	8,021	24,063	72,187	25%	Oct
Total 195 - Countywide Preschool Efforts		1,985,830	13,414	37,317	1,948,513	2%	

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

**First 5 Ventura County
Expenditure Report
September 2015**

250 - Neighborhoods for Learning

Account Title	Payment Method	FY15-16 Budget	September 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv Through
Conejo Valley NfL	Q	664,255	0	0	664,255	0%	
Moorpark/Simi Valley NfL	ADV	1,045,385	85,416	346,761	698,624	33%	Oct
Oak Park NfL	Q	65,096	0	0	65,096	0%	
Ojai Valley NfL	ADV	200,365	16,697	66,788	133,577	33%	Oct
Oxnard NfL	ADV	1,467,855	122,321	489,284	978,571	33%	Oct
Pleasant Valley NfL	Q	431,220	0	0	431,220	0%	
Rio NfL	Q	438,990	0	0	438,990	0%	
Santa Clara Valley NfL	ADV	599,540	0	0	599,540	0%	
Ventura NfL	Q	810,174	0	0	810,174	0%	
Ocean View NfL	ADV	311,440	25,953	103,812	207,628	33%	Oct
Hueneme/South Oxnard NfL	ADV	570,012	47,501	190,004	380,008	33%	Oct
Hueneme NfL - Bard Preschool Facility	F	272,773	0	0	272,773	0%	
Total 250 - Neighborhoods for Learning		6,877,105	297,888	1,196,649	5,680,456	17%	

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

**First 5 Ventura County
Expenditure Report
September 2015**

280 - Community Investment Loan Fund

Account Title	Payment Method	FY15-16 Budget	September 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv Through
EDC-VC - Community Investment Loan Fund - Implementation	Q	27,325	0	0	27,325	0%	
Total 280 - Community Investment Loan Fund		27,325	0	0	27,325	0%	

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

Account Title	FY15-16 Budget	September 2015 Disbursements	YTD Disbursements	Amount Available	% Loans Disbursed
EDC-VC - Loan Disbursements (Accounts Receivable)	700,000	0	0	700,000	0%