

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

Roll-Up Report

Account Title	FY14-15 Budget	May 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Administration	675,000	46,488	555,699	119,301	82%
Equipment	8,500	0	0	8,500	0%
Communications, Education & Development	380,047	27,587	280,997	99,050	74%
Results Based Accountability	314,197	8,890	167,033	147,164	53%
Program Management	430,000	23,083	301,330	128,670	70%
Countywide Specialized Strategies	1,692,500	45,984	956,304	736,196	57%
Countywide Preschool Efforts	3,143,048	85,087	1,552,503	1,590,545	49%
Neighborhoods for Learning	6,780,305	616,315	4,960,083	1,820,222	73%
Community Investment Loan Fund	26,140	0	20,665	5,475	79%
	13,449,737	853,433	8,794,614	4,655,123	65%

Account Title	FY14-15 Budget	May 2015 Disbursements	YTD Disbursements	Amount Available	% Loans Disbursed
EDC-VC - Loan Disbursements (Accounts Receivable)	1,035,632	0	342,500	693,132	33%
TOTAL BUDGET	14,485,369				

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100 - Administration

Account Title	FY 14-15 Budget	May 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	388,000	29,484	343,367	44,633	88%
Overtime	4,000	0	0	4,000	0%
Supplemental Payments	4,520	346	4,050	470	90%
Retirement Contribution	14,580	1,071	12,516	2,064	86%
FICA	23,300	1,845	19,242	4,058	83%
Medicare	6,000	432	5,031	969	84%
Health Insurance	88,200	6,981	80,451	7,749	91%
State Unemployment / ETT	2,800	47	1,176	1,624	42%
Workers Comp Insurance	3,600	367	2,825	775	78%
Accounting & Audit Services	24,000	2,140	18,703	5,297	78%
Attorney Services	9,500	0	3,043	6,457	32%
Professional & Special Services	36,000	379	18,057	17,943	50%
Building Leases & Rentals	27,500	1,643	23,642	3,858	86%
Telephone	2,500	401	1,399	1,101	56%
Liability Insurance	6,500	495	5,440	1,061	84%
Memberships & Dues	6,600	0	6,268	332	95%
Supplies	7,900	0	1,353	6,548	17%
Printing & Copying	2,300	646	1,184	1,116	51%
Meeting Costs	4,500	0	2,306	2,194	51%
Travel	6,500	212	4,877	1,623	75%
Education & Training	6,200	0	769	5,431	12%
Total 100 - Administration	675,000	46,488	555,699	119,301	82%

NOTE: Overall, Administration expenditures are running slightly under budget.

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105 - Equipment

Account Title	FY 14-15 Budget	May 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Minor Equipment	8,500	0	0	8,500	0%
Total 105 - Equipment	8,500	0	0	8,500	0%

NOTE: Equipment expenditures will be reflected in June.

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115 - Communications, Education & Development

Account Title	FY14-15 Budget	May 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	277,000	15,218	227,188	49,812	82%
Operating Expenses	51,000	6,160	37,098	13,902	73%
Education Campaigns	42,047	6,209	10,712	31,335	25%
Partnership Support	10,000	0	6,000	4,000	60%
Total 115 - Communications, Education & Development	380,047	27,587	280,997	99,050	74%

NOTE: Lower expenditures for education campaigns due to timing of costs; higher expenditures will be reflected in June.

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120 - Results Based Accountability

Account Title	FY14-15 Budget	May 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	58,000	4,116	48,519	9,481	84%
Operating Expenses	16,000	203	4,942	11,058	31%
Persimmony Data System	103,197	0	71,182	32,015	69%
Evaluation Services	71,000	0	18,566	52,435	26%
Capacity Building Activities	66,000	4,571	23,824	42,176	36%
Total 120 - Results Based Accountability	314,197	8,890	167,033	147,164	53%

NOTE: Overall, RBA expenditures are running under budget. Expenditures for Capacity Building Activities and Evaluation Services will be reflected in June.

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130 - Program Management

Account Title	FY 14-15 Budget	May 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	229,600	12,829	171,983	57,617	75%
Overtime	400	0	0	400	0%
Retirement Contribution	6,200	385	5,132	1,068	83%
FICA	14,500	793	10,593	3,907	73%
Medicare	3,400	185	2,478	922	73%
Health Insurance	61,000	3,846	41,951	19,049	69%
State Unemployment / ETT	3,000	0	768	2,232	26%
Workers Comp Insurance	2,200	163	1,411	789	64%
Accounting & Audit Services	21,000	1,823	15,932	5,068	76%
Attorney Services	8,500	0	2,592	5,908	30%
Professional & Special Services	16,000	323	2,773	13,227	17%
Building Leases & Rentals	23,200	1,391	20,009	3,191	86%
Telephone	2,100	341	1,192	908	57%
Liability Insurance	6,000	421	4,634	1,366	77%
Memberships & Dues	5,600	0	5,140	460	92%
Supplies	6,400	0	1,017	5,383	16%
Printing & Copying	2,100	0	459	1,641	22%
Meeting Costs	3,800	0	787	3,013	21%
Travel	11,000	0	10,194	806	93%
Education & Training	4,000	582	2,286	1,714	57%
Total 130 - Program Management	430,000	23,083	301,330	128,670	70%

NOTE: Overall, Program Management expenditures are running under budget, largely due to part-time vacancy intentionally not filled.

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165 - Countywide Specialized Strategies

Account Title	Payment Method	FY14-15 Budget	May 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv Through	Prior Year May % Budget Expended	13/14 Spending Level
VCPH - Regional Health Educators	Q	575,000	0	317,847	257,153	55% 2	Mar	74%	100%
VCBH - Triple P/Parent Support	Q	497,500	0	229,303	268,197	46% 3	Dec	60%	95%
Clinicas - Oral Health	ADV	60,000	0	50,000	10,000	83%	Apr	65%	67% 5
SB/VC - Mobile Dental Disease Clinic	Q	140,000	0	91,414	48,586	65% 1	Mar	62%	99%
SB/VC - Fluoride Varnish - Dental Providers	Q	60,000	0	44,733	15,267	75%	Mar	79%	100%
VCPH - Fluoride Varnish - Medical Providers	Q	70,000	0	43,273	26,727	62% 1	Mar	67%	95%
Landon Pediatric - Help Me Grow	Q	100,000	0	44,956	55,044	45% 4	Mar	n/a	n/a
MICOP - Puentes Program	Q	80,000	20,984	54,777	25,223	68% 1	Mar	72%	100%
Interface-2-1-1 Ventura County	Q	100,000	25,000	75,000	25,000	75%	Mar	75%	100%
United Way - Oral Health (Dec 1, 2014 - Jun 30, 2015)	Q	10,000	0	5,000	5,000	50% 1	Mar	n/a	n/a
Total 165 - Countywide Specialized Strategies		1,692,500	45,984	956,304	736,196	57%			

NOTES:

Countywide programs realized an average of 60% of actual expenditures as of their Quarter 3 billing (for 75% of the year lapsed). Overall year-end spending level forecasted to be 98%.

1. In most cases, the lower spending levels are attributed to timing of activities.
2. VCPH Regional Health Educators - anticipate some salary savings due to staff vacancies/medical leaves; annual indirect cost will be billed in Q4.
3. VCBH Triple P program - Q3 invoice paid in June, bringing their spending level to 68%; slightly lower spending level primarily due to timing of activities and staff vacancy now filled.
4. Help Me Grow - lower % spending level primarily due to timing of subcontractor billings.
5. Clinicas' FY14/15 contract amount adjusted based on FY13/14 spending level.

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

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195 - Countywide Preschool Efforts

Account Title	Payment Method	FY14-15 Budget	May 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv Through	Prior Year May % Budget Expended	13/14 Spending Level	
VCOE Quality Rating and Improvement System (QRIS)	Q	2,106,375	0	1,064,708	1,041,667	51% 1	Mar	51%	85%	6
F5VC - QRIS	I	154,600	3,132	40,885	113,715	26% 2	May	29%	40%	6
VCOE - CARES Plus	Q	475,791	0	165,398	310,393	35% 3	Mar	31%	84%	
F5VC - CARES Plus Coordination	I	17,500	1,342	15,624	1,876	89%	May	87%	95%	
VUSD - Preschool Expansion	Q	96,194	0	36,138	60,056	38% 4	Dec	51%	77%	
CDI - Preschool Expansion	Q	196,338	68,911	149,780	46,558	76%	Mar	29%	79%	
EI Centrito - Preschool Expansion	ADV	96,250	11,702	79,970	16,280	83%	May	83%	100%	
Total 195 - Countywide Preschool Efforts		3,143,048	85,087	1,552,503	1,590,545	49%				

NOTES:

1. Lower spending level for VCOE - QRIS largely attributed to timing of subcontractor billings and activities based on academic year in which higher expenditures will be reflected in quarter 4.
2. Lower spending level for F5VC - QRIS largely attributed dollars allocated for evaluation not yet spent and the BA degree advancement project.
3. Stipends, which represent the majority of costs, are paid at year-end. Program is on track.
4. VUSD - Q3 invoice paid in June, bringing spending level to 69%.

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250 - Neighborhoods for Learning

Account Title	Payment Method	FY14-15 Budget	May 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv Through	Prior Year May % Budget Expended	13/14 Spending Level
Conejo Valley NfL	Q	664,255	135,444	451,993	212,262	68%	Mar	70%	91%
Hueneme/ South Oxnard NfL	ADV	649,185	0	509,138	140,047	78% 1	Apr	80%	100%
Hueneme/South Oxnard NfL - Bard Preschool Facility	F	96,800	0	0	96,800	0%	n/a	n/a	n/a
Moorpark/Simi Valley NfL	ADV	1,045,385	0	871,146	174,239	83% 1	Apr	83%	98%
Oak Park NfL	Q	65,096	0	37,385	27,711	57% 2	Dec	82%	100%
Ocean View NfL	ADV	311,440	25,953	259,443	51,997	83% 1	Mar	85%	99%
Ojai Valley NfL	ADV	200,365	16,697	165,858	34,507	83% 1	May	79%	97%
Oxnard NfL	ADV	1,467,855	122,321	1,126,152	341,703	77% 1	Mar	67%	91%
Pleasant Valley NfL	Q	431,220	0	302,798	128,422	70%	Mar	71%	100%
Rio NfL	Q	413,890	109,602	159,687	254,203	39% 3	Dec	62%	96%
Rio NfL - Rio Real Preschool Classroom Set-up	F	25,100	0	0	25,100	0%	n/a	n/a	n/a
Santa Clara Valley NfL	ADV	599,540	0	499,620	99,920	83% 1	Apr	70%	99%
Ventura NfL	Q	810,174	206,297	576,864	233,310	71%	Mar	68%	99%
Total 250 - Neighborhoods for Learning		6,780,305	616,315	4,960,083	1,820,222	73%			

NOTES:

Neighborhoods for Learning programs realized an average of 68% of actual expenditures as of their Quarter 3 billing (for 75% of the year lapsed). In most cases, lower spending levels are attributed to timing of subcontractor billings and activities based on an academic year in which higher expenditures are reflected in Q4. Overall NfL year-end spending level forecasted to be 98%.

1. Advances for Hueneme NfL, Moorpark/Simi NfL, Ocean View NfL, Ojai Valley NfL, Oxnard NfL & Santa Clara Valley NfL were adjusted according to spending level.
2. Q3 invoice for Oak Park NfL paid in June, bringing their spending level to 79%.
3. Q3 invoice for Rio NfL paid in June, bringing their spending level to 63%. Lower spending level due to timing of subcontractor billings and activities based on an academic year.

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

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280 - Community Investment Loan Fund

Account Title	Payment Method	FY14-15 Budget	May 2015 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv Through
EDC-VC - Community Investment Loan Fund - Implementation	Q	26,140	0	20,665	5,475	79%	Mar
Total 280 - Community Investment Loan Fund		26,140	0	20,665	5,475	79%	

Account Title	FY14-15 Budget	May 2015 Disbursements	YTD Disbursements	Amount Available	% Loans Disbursed	
EDC-VC - Loan Disbursements (Accounts Receivable)	1,035,632	0	342,500	693,132	33%	See Note

NOTE:

Note: To date, 4 loans have been issued: 1) Loan in Fillmore for \$175,000 (issued in FY12/13) 2) Moorpark for \$89,368 (issued in FY13/14), and 2 new loans that were issued in August 2014. Total loan fund is \$1.3 million, leaving a remaining balance of \$693,132.

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