

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

Roll-Up Report

Account Title	FY14-15 Budget	November 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Administration	675,000	48,674	253,239	421,761	37.52%
Equipment	8,500	0	0	8,500	0.00%
Communications, Education & Development	380,047	25,954	127,722	252,325	33.61%
Results Based Accountability	314,197	6,647	77,903	236,294	24.79%
Program Management	430,000	25,619	144,715	285,285	33.65%
Countywide Specialized Strategies	1,692,500	200,669	318,444	1,374,056	18.82%
Countywide Preschool Efforts	2,931,512	234,031	277,872	2,653,640	9.48%
Neighborhoods for Learning	6,780,305	332,487	2,052,976	4,727,329	30.28%
Community Investment Loan Fund	26,140	4,173	4,173	21,967	15.96%
	13,238,201	878,256	3,257,044	9,981,157	24.60%

Account Title	FY14-15 Budget	November 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	14,273,833				

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100 - Administration

Account Title	FY 14-15 Budget	November 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	388,000	34,420	155,760	232,240	40.14%
Overtime	4,000	0	0	4,000	0.00%
Supplemental Payments	4,520	346	1,800	2,720	39.82%
Retirement Contribution	14,580	1,275	5,593	8,987	38.36%
FICA	23,300	1,259	8,246	15,054	35.39%
Medicare	6,000	505	2,284	3,716	38.06%
Health Insurance	88,200	6,897	38,455	49,745	43.60%
State Unemployment/ETT	2,800	0	0	2,800	0.00%
Workers Comp Insurance	3,600	287	1,293	2,307	35.91%
Accounting & Audit Services	24,000	335	11,514	12,486	47.97%
Attorney Services	9,500	438	1,289	8,211	13.57%
Professional & Special Services	36,000	52	2,334	33,666	6.48%
Building Leases & Rentals	27,500	2,191	13,253	14,247	48.19%
Telephone	2,500	35	664	1,836	26.55%
Liability Insurance	6,500	495	2,473	4,028	38.04%
Memberships & Dues	6,600	0	6,033	567	91.42%
Supplies	7,900	83	550	7,350	6.96%
Printing & Copying	2,300	0	0	2,300	0.00%
Meeting Costs	4,500	0	640	3,860	14.22%
Travel	6,500	32	846	5,654	13.01%
Education & Training	6,200	25	214	5,986	3.45%
Total 100 - Administration	675,000	48,674	253,239	421,761	37.52%

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

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105 - Equipment

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

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115 - Communications, Education & Development

Account Title	FY14-15 Budget	November 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	277,000	20,942	106,009	170,991	38.27%
Operating Expenses	51,000	3,595	15,806	35,194	30.99%
Education Campaigns	42,047	1,418	1,906	40,141	4.53%
Partnership Support	10,000	0	4,000	6,000	40.00%
Total 115 - Communications, Education & Development	380,047	25,954	127,722	252,325	33.61%

NOTE: Lower expenditures for education campaigns due to timing of activities; higher expenditures will be reflected in Q3 & Q4.

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120 - Results Based Accountability

Account Title	FY14-15 Budget	November 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	58,000	4,311	21,716	36,284	37.44%
Operating Expenses	16,000	673	2,829	13,171	17.68%
Persimmony Contract	103,197	0	29,172	74,025	28.27%
Evaluation Contract	17,000	0	17,000	0	100.00%
Capacity Building Activities	66,000	1,664	7,185	58,815	10.89%
Allocated to Initiative, not yet contracted (Evaluation Services \$54,000)	54,000	0	0	54,000	0.00%
Total 120 - Results Based Accountability	314,197	6,647	77,903	236,294	24.79%

NOTE: Overall, RBA expenditures are running under budget. Expenditures for Capacity Building Activities will be reflected in Q2-Q4. Expenditures for Evaluation Services anticipated for Q3.

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130 - Program Management

Account Title	FY 14-15 Budget	November 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	229,600	15,569	78,346	151,254	34.12%
Overtime	400	0	0	400	0.00%
Retirement Contribution	6,200	467	2,323	3,877	37.47%
FICA	14,500	956	4,807	9,693	33.15%
Medicare	3,400	223	1,124	2,276	33.07%
Health Insurance	61,000	4,353	20,534	40,466	33.66%
State Unemployment/ETT	3,000	0	33	2,967	1.11%
Workers Comp Insurance	2,200	130	655	1,545	29.79%
Accounting & Audit Services	21,000	286	9,808	11,192	46.71%
Attorney Services	8,500	373	1,098	7,402	12.92%
Professional & Special Services	16,000	23	1,210	14,790	7.56%
Building Leases & Rentals	23,200	1,854	11,217	11,983	48.35%
Telephone	2,100	30	566	1,534	26.94%
Liability Insurance	6,000	421	2,106	3,894	35.10%
Memberships & Dues	5,600	0	5,140	460	91.78%
Supplies	6,400	76	325	6,075	5.08%
Printing & Copying	2,100	0	0	2,100	0.00%
Meeting Costs	3,800	33	133	3,667	3.51%
Travel	11,000	825	4,381	6,619	39.83%
Education & Training	4,000	0	909	3,092	22.71%
Total 130 - Program Management	430,000	25,619	144,715	285,285	33.65%

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

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165 - Countywide Specialized Strategies

Account Title	Payment Method	FY14-15 Budget	November 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through	Prior Year Nov. % Budget Expended	13/14 Spending Level
VCPH- Regional Health Educators	Q	575,000	91,957	91,957	483,043	15.99% 1	Sep	23%	100%
VC Behavioral Health- Triple P/Parent Support	Q	497,500	88,969	88,969	408,531	17.88% 2	Sep	10%	95%
Clinicas - Oral Health	ADV	60,000	0	20,000	40,000	33.33%	Oct	33%	67% 3
SB/VC Mobile Dental Disease Clinic	Q	130,000	0	29,909	100,091	23.01%	Sep	20%	99%
SB/VC - Fluoride Varnish - Dental Providers	Q	60,000	0	15,896	44,104	26.49%	Sep	27%	100%
VCPH- Fluoride Varnish - Medical Providers	Q	60,000	0	14,524	45,476	24.21%	Sep	19%	95%
Landon Pediatric - Help Me Grow	Q	100,000	0	12,446	87,554	12.45% 4	Sep	n/a	100%
MICOP - Puentes Program	Q	80,000	12,243	12,243	67,757	15.30% 5	Sep	28%	100%
Interface-2-1-1 Ventura County	Q	100,000	0	25,000	75,000	25.00%	Sep	25%	100%
United Way - Oral Health (Dec 1, 2014 - Jun 30, 2015)	Q	10,000	0	0	10,000	0.00%	n/a	n/a	n/a
Allocated to Initiative, not yet contracted (Oral Health \$20,000)		20,000	0	0	20,000	0			
Total 165 - Countywide Specialized Strategies		1,692,500	193,169	310,944	1,381,556	18.37%			

NOTES:

Countywide Programs realized an average spending level of 20% as of their Quarter 2 billing (for 25% of the year lapsed). In most cases, the variances in slightly higher or lower spending levels are attributed to timing of activities.

1. VCPH Regional Health Educators - lower % spending level due to staff vacancies/medical leaves; recruitment underway for vacant positions.
2. VCBH Triple P program - lower % spending level primarily due to timing of activities (Triple P trainings and materials are billed at year-end). Services are on track.
3. Clinicas' FY14/15 contract amount adjusted based on FY13/14 spending level.
4. Help Me Grow - lower % spending level primarily due to timing of subcontractor billings.
5. MICOP - lower % spending level due to timing of activities.

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	November 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through	Prior Year Nov. % Budget Expended	13/14 Spending Level
VCOE Quality Rating and Improvement System (QRIS)	Q	1,920,883	168,745	168,745	1,752,138	8.78% 1	Sep	7%	85% 6
F5VC - QRIS	I	154,600	3,519	19,533	135,067	12.63% 2	Nov	13%	40% 6
VCOE - CARES Plus	Q	475,791	52,832	52,832	422,959	11.10% 3	Sep	9%	84%
F5VC - CARES Plus Coordination	I	17,500	1,508	7,053	10,447	40.31%	Nov	39%	95%
VUSD - Preschool Expansion	Q	89,000	0	0	89,000	0.00% 4		16%	77%
CDI - Preschool Expansion	Q	184,614	0	0	184,614	0.00% 5		7%	79%
EI Centrito Family - Preschool Expansion	ADV	89,124	7,427	29,708	59,416	33.33%	Oct	33%	100%
Total 195 - Countywide Preschool Efforts		2,931,512	234,031	277,872	2,653,640	9.48%			

NOTES:

1. Lower spending level for VCOE - QRIS largely attributed to timing of program improvement stipends, subcontractor billings and activities based on academic year in which higher expenditures are reflected in quarters 2-4; services are on track.
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 Q1 invoice paid in December, bringing spending level to 15%. Services based on academic year, program is on track.
5. CDI Q1 invoice paid in December, bringing spending level to 13%. Services based on academic year, program is on track.
6. Remaining federal & state grant funds carried over to FY14/15.

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250 - Neighborhoods for Learning

Account Title	Payment Method	FY14-15 Budget	November 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through	Prior Year Nov. % Budget Expended	13/14 Spending Level
Conejo Valley NfL	Q	664,255	145,804	145,804	518,451	21.95%	Sep	18%	91%
Hueneme/South Oxnard NfL	ADV	745,985	0	248,660	497,325	33.33% 1	Oct	33%	100%
Moorpark/Simi Valley NfL	ADV	1,045,385	87,115	435,575	609,810	41.67%	Nov	42%	98%
Oak Park NfL	Q	65,096	0	0	65,096	0.00% 2	Sep	0%	100%
Ocean View NfL	ADV	311,440	0	103,812	207,628	33.33% 3	Oct	33%	99%
Ojai Valley NfL	ADV	200,365	0	66,788	133,577	33.33% 4	Oct	33%	97%
Oxnard NfL	ADV	1,467,855	0	489,284	978,571	33.33% 5	Oct	33%	91%
Pleasant Valley NfL	Q	431,220	0	101,904	329,316	23.63%	Sep	23%	100%
Rio NfL	Q	438,990	49,606	49,606	389,384	11.30% 6	Sep	12%	96%
Santa Clara Valley NfL	ADV	599,540	49,962	249,810	349,730	41.67%	Nov	31%	99%
Ventura NfL	Q	810,174	0	161,734	648,440	19.96%	Sep	20%	99%
Total 250 - Neighborhoods for Learning		6,780,305	332,487	2,052,976	4,727,329	30.28%			

NOTES:

Neighborhoods for Learning programs realized an average of 18% of actual expenditures as of their Quarter 1 billing (for 25% 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 Q2-Q4.

1. Q1 Expenditures for Hueneme/So. Oxnard NfL are at 10% due to timing of subcontractor billings and activities based on an academic year; advances were adjusted according to spending level.
2. Q1 invoice for Oak Park NfL paid in December, bringing their spending level to 31%.
3. Q1 Expenditures for Ocean View NfL at 14%; lower spending level attributed to activities based on an academic year; advances were adjusted according to spending level.
4. Q1 Expenditures for Ojai Valley NfL at 13% primarily due to timing of preschool scholarship expenses, which occur largely in Q4; advances were adjusted according to spending level.
5. Q1 Expenditures for Oxnard NfL are at 14% due to timing of subcontractor billings and activities based on an academic year; advances were adjusted according to spending level.
6. Lower spending level for Rio NfL 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	November 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through	Prior Year Nov. % Budget Expended	13/14 Spending Level
EDC-VC - Community Investment Loan Fund - Implementation	Q	26,140	4,173	4,173	21,967	15.96% 1	Sep	27%	100%
Total 280 - Community Investment Loan Fund		26,140	4,173	4,173	21,967	15.96%			

Account Title	Amount Available	November 2014 Disbursements	YTD Disbursements	Amount Available	% Loans Disbursed
EDC-VC - Loan Disbursements (Accounts Receivable)	1,035,632	0	342,500 *	693,132	33.07% 2

NOTES:

1. Slightly lower % budget expended for EDC-VC due to timing of activities.
2. 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, resulting in 90 preschool spaces in Santa Paula (\$312,500) and 30 additional spaces in Fillmore (\$30,000) . Total loan fund is \$1.3 million, leaving a remaining balance of \$693,132 available for loans in FY14/15.

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