

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

***Roll-up Report***

Account Title	FY13-14 Budget	May 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Administration	668,000	53,038	508,398	159,602	76.11%
Equipment	10,000	0	7,337	2,663	73.37%
Communications, Education & Development	412,500	39,682	307,297	105,203	74.50%
Results Based Accountability	340,000	19,447	208,640	131,360	61.36%
Program Management	460,000	37,161	324,408	135,592	70.52%
Countywide Specialized Strategies	1,819,096	104,636	1,249,304	569,792	68.68%
Countywide Preschool Efforts	2,570,529	479,191	1,352,858	1,217,671	52.63%
Neighborhoods for Learning	6,780,305	433,757	4,953,419	1,826,886	73.06%
Community Investment Loan Fund - Implementation	29,656	0	14,899	14,757	50.24%
	<b>13,090,086</b>	<b>1,166,911</b>	<b>8,926,560</b>	<b>4,163,526</b>	<b>68.19%</b>

Account Title	FY13-14 Amount Available	March 2014 Disbursements	YTD Disbursements	Amount Available	% Loans Disbursed
EDC-VC - Loan Disbursements (Accounts Receivable)	1,125,000	0	89,368	1,035,632	7.94%

**TOTAL BUDGET** **14,215,086**

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**100 - Administration**

Account Title	FY13-14 Budget	May 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	370,000	36,702	309,212	60,788	83.57%
Overtime	3,000	0	309	2,691	10.30%
Supplemental Payments	4,500	519	4,067	433	90.39%
Retirement Contribution	14,000	1,337	11,361	2,639	81.15%
FICA	22,200	2,305	16,930	5,270	76.26%
Medicare	5,600	539	4,493	1,107	80.23%
Health Insurance	104,700	4,588	69,228	35,472	66.12%
State Unemployment/ETT	2,800	10	1,763	1,037	62.98%
Workers Comp Insurance	3,200	308	2,556	644	79.87%
Accounting & Audit Services	20,000	1,242	15,289	4,711	76.44%
Attorney Services	9,000	25	2,757	6,243	30.64%
Other Professional & Special Services	35,000	423	25,714	9,286	73.47%
Public & Legal Notices	1,800	0	65	1,735	3.59%
Building Leases & Rentals	27,300	4,233	25,949	1,351	95.05%
Telephone	2,300	154	1,339	961	58.23%
Liability Insurance	13,000	455	5,008	7,992	38.53%
Memberships & Dues	6,600	0	6,302	298	95.49%
Office Supplies	5,200	195	1,536	3,664	29.55%
Postage	1,500	0	156	1,344	10.41%
Printing & Binding	800	0	0	800	0.00%
Books & Publications	400	0	0	400	0.00%
Copy Charges	1,500	0	290	1,210	19.31%
Minor Equipment	600	0	81	519	13.45%
Meeting Costs	4,500	0	2,179	2,321	48.42%
Private Vehicle Mileage	2,000	0	546	1,454	27.30%
Conference & Seminars	6,500	0	1,268	5,232	19.50%
<b>Total 100 - Administration</b>	<b>668,000</b>	<b>53,038</b>	<b>508,398</b>	<b>159,602</b>	<b>76.11%</b>

NOTE: Overall, Administration expenditures are running under budget.

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**105 - Equipment**

Account Title	FY13-14 Budget	May 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Minor Equipment	10,000	0	7,337	2,663	73.37%
<b>Total 105 - Equipment</b>	<b>10,000</b>	<b>0</b>	<b>7,337</b>	<b>2,663</b>	<b>73.37%</b>

NOTE: Equipment expenditures will be reflected in June.

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**115 - Communications, Education & Development**

Account Title	FY13-14 Budget	May 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	270,000	23,591	221,329	48,671	81.97%
Operating Expenses	45,000	3,005	28,609	16,391	63.58%
Community Education/Outreach Projects	66,000	8,907	43,476	22,524	65.87%
Partnership Support	18,500	3,928	10,787	7,713	58.31%
Website	13,000	250	3,095	9,905	23.81%
<b>Total 115 - Communications, Education &amp; Development</b>	<b>412,500</b>	<b>39,682</b>	<b>307,297</b>	<b>105,203</b>	<b>74.50%</b>

NOTE: Partner Support expenditures for Parent Leadership Training Series will be realized in Q4, along with Lactation training scholarships under Community Education/Outreach Projects and the website redesign.

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**120 - Results Based Accountability**

Account Title	FY13-14 Budget	May 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	85,000	8,562	71,777	13,223	84.44%
Operating Expenses	30,000	760	8,876	21,124	29.59%
GEMS Systems Contract	141,250	7,625	120,875	20,375	85.58%
Persimmony Data System (2/1/14 - 6/30/14)	8,167	0	0	8,167	0.00%
EMT - Evaluation Services (7/1/13 - 3/31/14)	9,400	0	4,285 *	5,115	45.59%
EVALCORP - Evaluation Services (5/19/14 - 6/30/14)	11,000	0	0	11,000	0.00%
Capacity Building Activities	25,000	2,500	2,828	22,172	11.31%
Allocated to Initiative, not yet contracted (Persimmony \$1,833, GEMS \$8,750, and Evaluation Services \$19,600)	30,183	0	0	30,183	0.00%
<b>Total 120 - Results Based Accountability</b>	<b>340,000</b>	<b>19,447</b>	<b>208,640</b>	<b>131,360</b>	<b>61.36%</b>

NOTE: Overall, RBA expenditures are running slightly under budget. Increased expenditures anticipated in Q4 due to timing of capacity building activities and transition to new Persimmony Data System.

\* Amount includes a prior year credit.

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**130 - Program Management**

Account Title	FY13-14 Budget	May 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	240,500	24,830	190,491	50,009	79.21%
Overtime	400	0	0	400	0.00%
Retirement Contribution	7,300	627	5,597	1,703	76.67%
FICA	15,000	1,520	11,627	3,373	77.51%
Medicare	3,500	356	2,719	781	77.69%
Health Insurance	76,600	3,371	51,382	25,218	67.08%
State Unemployment/ETT	2,500	146	793	1,707	31.72%
Workers Comp Insurance	2,200	208	1,587	613	72.14%
Accounting & Audit Services	18,000	1,058	12,925	5,075	71.80%
Attorney Services	8,000	21	2,349	5,651	29.36%
Other Professional & Special Services	17,000	612	4,397	12,603	25.87%
Public & Legal Notices	1,600	0	0	1,600	0.00%
Building Leases & Rentals	23,000	3,582	21,960	1,040	95.48%
Telephone	2,000	30	1,039	961	51.96%
Liability Insurance	11,500	437	4,812	6,688	41.85%
Memberships & Dues	5,600	0	5,147	453	91.91%
Office Supplies	4,300	230	1,335	2,965	31.04%
Postage	1,000	0	0	1,000	0.00%
Printing & Binding	800	0	0	800	0.00%
Books & Publications	300	0	19	281	6.24%
Copy Charges	1,300	0	247	1,053	18.98%
Minor Equipment	600	0	69	531	11.46%
Meeting Costs	3,800	0	1,457	2,343	38.33%
Private Vehicle Mileage	4,700	133	2,083	2,617	44.33%
Conference & Seminars	8,500	0	2,373	6,127	27.92%
<b>Total 130 - Program Management</b>	<b>460,000</b>	<b>37,161</b>	<b>324,408</b>	<b>135,592</b>	<b>70.52%</b>

NOTE: Overall, Program Management expenditures are running under budget.

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**165 - Countywide Specialized Strategies**

Account Title	Payment Method	FY13-14 Budget	May 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through	12/13 Spending Level
VCPH- Regional Health Educators	Q	575,000	0	423,502	151,498	73.65%	Mar	100%
VC Behavioral Health- Triple P/Parent Support	Q	497,500	86,292	298,093	199,407	59.92% 1	Mar	97%
Clinicas - Oral Health	ADV	93,000	0	60,584	32,416	65.14% 2	Mar	74%
SB/VC Mobile Dental Disease Clinic	Q	157,000	0	97,571	59,429	62.15%	Mar	100%
SB/VC - Fluoride Varnish - Dental Providers	Q	65,000	0	51,415	13,585	79.10%	Mar	100%
VCPH- Fluoride Varnish - Medical Providers	Q	65,000	0	43,545	21,455	66.99% 3	Mar	90%
VCPH - Prenatal Support and Care	Q	50,000	17,642	43,685	6,315	87.37%	Mar	100%
Landon Pediatrics - Developmental Screen/Surv. in Medical Setting	Q	100,000	0	74,205	25,795	74.21%	Mar	100%
MICOP - Puentes Program	Q	80,000	0	57,222	22,779	71.53%	Mar	100%
Interface-2-1-1 Ventura County	Q	100,000	0	75,000	25,000	75.00%	Mar	100%
Community Action of Ventura County - Benefits Calculator	D	5,288	702	702	4,586	13.28%	Completed	47%
VC HSA - Child Welfare Systems Change	Q	30,000	0	22,500	7,500	75.00%	Mar	45%
Resource Materials/Supplies for Homeless Families	I	1,308	0	1,280	28	97.84%	Completed	93%
<b>Total 165 - Countywide Specialized Strategies</b>		<b>1,819,096</b>	<b>104,636</b>	<b>1,249,304</b>	<b>569,792</b>	<b>68.68%</b>		

**NOTES:**

Countywide programs realized an average of 72% of actual expenditures as of their Quarter 3 billing (or 75% of the year lapsed). In most cases, the variances in slightly higher or lower spending levels are attributed to timing of activities.

1. 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.
2. Clinicas' forecasted spending level for FY13/14 is \$60,000. Working with funded partner on outreach strategies. Adjusted FY14/15 contract amount accordingly.
3. Lower spending level in personnel due to a staff member on maternity leave.

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	FY13-14 Budget	May 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through	12/13 Spending Level
VCOE - Quality Rating and Improvement System (QRIS)	Q	1,920,883	438,858	978,848	942,035	50.96% 1	Mar	72%
F5VC - QRIS	I	135,000	4,078	38,660	96,340	28.64% 2	May	n/a
VCOE - CARES Plus	Q	475,791	0	146,717	329,074	30.84% 3	Mar*	89%
F5VC - CARES Plus Coordination	I	17,000	1,748	14,842	2,158	87.30%	May	n/a
VUSD - Preschool Expansion	Q	89,000	27,081	45,347	43,653	50.95% 4	Mar	89%
CDI - Preschool Expansion	Q	184,614	0	54,175	130,439	29.34% 5	Dec	77%
EI Centrito - Preschool Expansion	ADV	89,124	7,427	74,270	14,854	83.33%	May	n/a
<b>Total 195 - Countywide Preschool Efforts</b>		<b>2,911,412</b>	<b>479,191</b>	<b>1,352,858</b>	<b>1,558,554</b>	<b>46.47%</b>		

**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; some salary savings are expected due to ramp-up for hiring new staff. Anticipate a portion of participation incentives to be carried over to FY14/15. Remaining federal & state grant funds will rollover to FY14/15.
2. Lower spending level for F5VC - QRIS largely attributed to dollars allocated for evaluation software system not yet spent.
3. Stipends, which represent the majority of costs, are paid at year-end. Program is on track.
4. VUSD program site relocated; services began at new site in December 2013.
5. CDI contract includes 2 site locations; second site began services in mid November 2013.

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

\* Stipends, which represent the majority of costs, are paid at year-end. Program is on track.



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**250 - Neighborhoods for Learning**

Account Title	Payment Method	FY13-14 Budget	May 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through	12/13 Spending Level
Conejo Valley NfL	Q	664,255	193,358	466,958	197,297	70.30%	Mar	91%
Hueneme/South Oxnard NfL	ADV	745,985	62,165	598,613	147,372	80.24% 1	May	100%
Moorpark/Simi Valley NfL	ADV	1,045,385	0	871,150	174,235	83.33% 1	Apr	98%
Oak Park NfL	Q	65,096	0	53,434	11,662	82.08%	Mar	100%
Ocean View NfL	ADV	311,440	25,953	265,627	45,813	85.29%	May	99%
Ojai Valley NfL	ADV	200,365	16,697	158,899	41,466	79.30% 1	May	95%
Oxnard NfL	ADV	1,467,855	0	983,216	484,639	66.98% 1	Apr	89%
Pleasant Valley NfL	Q	431,220	0	307,302	123,918	71.26%	Mar	100%
Rio NfL	Q	438,990	135,584	273,589	165,401	62.32%	Mar	98%
Santa Clara Valley NfL	ADV	599,540	0	422,569	176,971	70.48% 1	Apr	95%
Ventura NfL	Q	810,174	0	552,063	258,111	68.14%	Mar	98%
<b>Total 250 - Neighborhoods for Learning</b>		<b>6,780,305</b>	<b>433,757</b>	<b>4,953,419</b>	<b>1,826,886</b>	<b>73.06%</b>		

**NOTES:**

Neighborhoods for Learning programs realized an average of 67% of actual expenditures as of their Quarter 3 billing (or 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 97%.  
1. Advance payments adjusted according to spending level, due to timing of services.

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	FY13-14 Budget	May 2014 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed/Adv. Through	12/13 Spending Level
EDC-VC - Community Investment Loan Fund - Implementation	Q	29,656	0	14,899	14,757	50.24% 1	Dec	100%
<b>Total 280 - Community Investment Loan Fund</b>		<b>29,656</b>	<b>0</b>	<b>14,899</b>	<b>14,757</b>	<b>50.24%</b>		

Account Title	FY13-14 Amount Available	March 2014 Disbursements	YTD Disbursements	Amount Available	% Loans Disbursed	
EDC-VC - Loan Disbursements (Accounts Receivable)	1,125,000	0	89,368	1,035,632	7.94% 2	See note

**NOTE:**

1. Q3 invoice for EDC-VC Implementation in process, which brings their spending level to 71%.
2. Two loans have been issued: a loan in Fillmore for \$175,000 (issued in FY12/13) and a loan in Moorpark for \$89,368. Total loan fund is \$1.3 million, leaving a remaining balance of \$1,035,632 available for loans. Two new loans are in process. One loan is for \$312,500 to create a new center in Santa Paula, resulting in 90 early childhood spaces, 40 of which are infant/toddler spaces. The second loan is for \$30,000 to renovate an vacant classroom thereby adding 30 preschool spaces at ABC Learning Preschool in Fillmore, the first recipient of the Community Investment Loan Fund.

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