

**First 5 Ventura County  
Expenditure Report  
May 2013**

***Roll-up Report***

Account Title	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended
Administration	600,000	53,698	494,332	105,668	82.39%
Equipment	5,000	389	389	4,611	7.78%
Community Outreach & Education	190,000	4,375	113,699	76,301	59.84%
Results Based Accountability	330,000	17,003	240,806	89,194	72.97%
Program Management	460,000	39,338	368,134	91,866	80.03%
Resource Development	90,000	7,747	62,568	27,432	69.52%
Countywide Specialized Strategies	2,239,224	264,781	1,415,529	823,695	63.22%
Preschool for All	1,828,283	3,791	760,215	1,068,068	41.58%
C.A.R.E.S. Project	415,000	1,625	126,197	288,803	30.41%
Neighborhoods for Learning	6,693,047	493,663	4,621,496	2,071,551	69.05%
Community Investment Loan Fund	1,153,320	2,546	21,986	1,131,334	1.91%
	<b>14,003,874</b>	<b>888,955</b>	<b>8,225,351</b>	<b>5,778,523</b>	<b>58.74%</b>

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**100 - Administration**

Account Title	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	325,100	34,700	285,956	39,144	87.96%
Overtime	2,900	0	130	2,770	4.47%
Supplemental Payments	4,500	519	4,067	433	90.39%
Retirement Contribution	12,600	1,358	11,065	1,535	87.82%
FICA	19,600	2,139	16,017	3,583	81.72%
Medicare	4,900	500	4,113	787	83.94%
Health Insurance	78,800	5,857	68,514	10,286	86.95%
State Unemployment/ETT	2,600	0	1,062	1,538	40.84%
Workers Comp Insurance	2,500	249	2,046	454	81.85%
Accounting & Audit Services	24,200	323	14,074	10,126	58.16%
Attorney Services	8,700	277	3,577	5,123	41.12%
Other Professional & Special Services	35,000	3,795	28,306	6,694	80.88%
Public & Legal Notices	1,700	0	669	1,032	39.32%
Building Leases & Rentals	34,100	2,746	33,241	859	97.48%
Telephone	2,100	110	1,124	976	53.52%
Liability Insurance	11,200	897	9,869	1,331	88.12%
Memberships & Dues	6,500	0	6,079	421	93.52%
Office Supplies	4,800	54	840	3,960	17.50%
Postage	1,400	20	201	1,199	14.34%
Printing & Binding	800	0	0	800	0.00%
Books & Publications	400	70	70	330	17.50%
Copy Charges	1,500	0	590	910	39.30%
Minor Equipment	600	0	299	301	49.77%
Meeting Costs	4,800	0	61	4,739	1.27%
Private Vehicle Mileage	2,200	0	696	1,504	31.61%
Conference & Seminars	6,500	84	1,667	4,833	25.64%
<b>Total 100 - Administration</b>	<b>600,000</b>	<b>53,698</b>	<b>494,332 0</b>	<b>105,668</b>	<b>82.39%</b>

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

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**105 - Equipment**

<u>Account Title</u>	<u>FY12-13 Budget</u>	<u>May 2013 Expenditures</u>	<u>YTD Actual</u>	<u>Amount Available</u>	<u>% Budget Expended</u>
Minor Equipment	5,000	389	389	4,611	7.78%
<b>Total 105 - Equipment</b>	<b>5,000</b>	<b>389</b>	<b>389</b>	<b>4,611</b>	<b>7.78%</b>

NOTE: Equipment expenditures will be reflected in June.

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**110 - Community Outreach & Education**

Account Title	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	114,000	3,903	84,437	29,563	74.07%
Operating Expenses	16,000	472	9,307	6,693	58.17%
Information Campaign	32,000	0	4,608	27,393	14.40%
Good for Kids	6,500	0	6,500	0	100.00%
Outreach & Education Materials	5,500	0	0	5,500	0.00%
Collateral	5,000	0	1,463	3,537	29.26%
Community Events/Sponsorships	5,000	0	4,885	115	97.70%
Web Site	6,000	0	2,500	3,500	41.67%
<b>Total 110 - Community Outreach &amp; Education</b>	<b>190,000</b>	<b>4,375</b>	<b>113,699</b>	<b>76,301</b>	<b>59.84%</b>

NOTE: Expenditures for outreach & education materials and collateral will be realized in June. Expenditures also forecasted in June for information campaigns.

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**120 - Results Based Accountability**

Account Title	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	85,000	8,548	72,551	12,449	85.35%
Operating Expenses	30,000	170	11,115	18,885	37.05%
GEMS Systems Contract	135,000	7,625	114,625	20,375	84.91%
Evaluation Services	34,450	0	30,450	4,000	88.39%
Capacity Building Activities	25,000	660	12,065	12,935	48.26%
Allocated to Initiative, not yet contracted (GEMS \$5,000 and Evaluation Services \$15,550)	20,550	0	0	20,550	0.00%
<b>Total 120 - Results Based Accountability</b>	<b>330,000</b>	<b>17,003</b>	<b>240,806</b>	<b>89,194</b>	<b>72.97%</b>

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

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**130 - Program Management**

Account Title	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	229,700	26,392	206,095	23,605	89.72%
Overtime	400	0	0	400	0.00%
Retirement Contribution	7,000	792	6,183	817	88.33%
FICA	14,400	1,605	12,561	1,839	87.23%
Medicare	3,400	375	2,944	456	86.58%
Health Insurance	74,300	5,045	62,755	11,545	84.46%
State Unemployment/ETT	2,100	0	1,005	1,096	47.83%
Workers Comp Insurance	1,800	189	1,482	318	82.32%
Accounting & Audit Services	23,100	310	12,547	10,553	54.32%
Attorney Services	8,300	266	3,437	4,863	41.41%
Other Professional & Special Services	17,800	327	2,947	14,853	16.56%
Public & Legal Notices	1,700	0	112	1,588	6.57%
Building Leases & Rentals	32,800	2,638	31,937	863	97.37%
Telephone	2,000	106	1,080	920	53.99%
Liability Insurance	10,800	862	9,482	1,318	87.80%
Memberships & Dues	6,200	0	5,747	453	92.70%
Office Supplies	4,600	52	688	3,912	14.95%
Postage	1,000	55	55	945	5.48%
Printing & Binding	800	0	0	800	0.00%
Books & Publications	300	0	0	300	0.00%
Copy Charges	1,300	0	566	734	43.58%
Minor Equipment	600	0	287	313	47.82%
Meeting Costs	3,800	180	303	3,497	7.98%
Private Vehicle Mileage	3,300	0	1,859	1,441	56.33%
Conference & Seminars	8,500	144	4,064	4,436	47.81%
<b>Total 130 - Program Management</b>	<b>460,000</b>	<b>39,338</b>	<b>368,134</b>	<b>91,866</b>	<b>80.03%</b>

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

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**290 - Resource Development**

Account Title	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	55,500	5,973	50,396	5,104	90.80%
Operating Expenses	14,500	1,423	9,470	5,030	65.31%
NfL Sustainability Mini Grants	8,500	0	750	7,750	8.82%
Friends of First 5	6,500	0	0	6,500	0.00%
Partnership Development	5,000	350	1,951	3,049	39.02%
<b>Total 290 - Resource Development</b>	<b>90,000</b>	<b>7,747</b>	<b>62,568</b>	<b>27,432</b>	<b>69.52%</b>

NOTE: Overall, Resource Development expenditures are running under budget. Staff is revising approach to NfL sustainability and parent engagement/leadership, which will be implemented in FY13/14.

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**165 - Countywide Specialized Strategies**

Contractor/Program Name	Payment Method	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed Through	FY11/12 Spending Level
VCPH- Regional Health Professionals	Q	757,500	205,250	528,794	228,706	69.81%	Mar	99%
VC Behavioral Health- Triple P/Parent Support	Q	497,500	0	200,516	296,984	40.30%	1 Mar	83%
Clinicas - Oral Health	M	126,000	7,814	76,960	49,040	61.08%	2 Apr	95%
SB/VC Mobile Dental Disease Clinic	Q	144,000	0	113,857	30,143	79.07%	Mar	100%
SB/VC - Fluoride Varnish - Dental Providers	Q	65,000	0	49,978	15,022	76.89%	Mar	99%
VCPH- Fluoride Varnish - Medical Providers	Q	65,000	0	37,836	27,164	58.21%	3 Mar	93%
VCPH - Prenatal Support and Care	Q	50,000	0	26,642	23,358	53.28%	4 Dec	76%
Landon Pediatric-Developmental Screen./Surv. in Medical Setting	Q	100,000	0	82,754	17,246	82.75%	5 Mar	95%
Landon Pediatric-Reach Out and Read	Q	25,000	0	22,892	2,108	91.57%	6 Mar	98%
Mixteco - Puentes Program	Q	80,000	22,309	57,215	22,785	71.52%	Mar	100%
Interface-2-1-1 Ventura County	M	100,000	8,333	83,333	16,667	83.33%	Apr	100%
Community Action of Ventura County - Benefits Calculator	Q/D	6,279	0	4,712	1,567	75.04%	Jan	56%
VC HSA - Child Welfare Systems Change	D	55,000	0	25,000	30,000	45.45%	Dec	29%
VCCF - Ventura County Together	One-Time	12,500	0	12,500	0	100.00%	Completed	100%
F5VC - Obesity Prevention	I	133,724	21,075	91,540	42,185	68.45%	May	81%
F5VC - Resource Materials/Supplies for Homeless Families	I	18,000	0	1,000	17,000	5.56%	7	10%
Allocated to Initiative, not yet contracted (Benefits Calculator)		3,721	0	1,000	2,721	26.87%	7	10%
<b>Total 165 - Countywide Specialized Strategies</b>		<b>2,239,224</b>	<b>264,781</b>	<b>1,416,529</b>	<b>822,695</b>	<b>63.26%</b>		

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

**NOTES:**

Most programs running at 65-75% as of their Quarter 3 billing (or 75% of the year lapsed), for those with lower than anticipated spending levels, explanations are provided as follows:

1. VCBH Triple P program - lower % spending level primarily due to timing of activities (Triple P trainings and materials) and subcontractor billings. Services are on track.
2. Addressing lower spending level with Clinicas to maximize services.
3. Lower spending level in Q1 for VCPH - Fluoride Varnish-Medical Providers due to staff vacancy now filled.
4. VCPH Prenatal Support - Q3 invoice paid in June, which will bring % budget expended to 80% with 75% of year lapsed.
5. Landon Development Screening - higher spending level due to timing of activities/operating expenses.
6. Landon Reach Out & Read - higher spending level due to timing of book purchases.
7. F5VC - Resource materials for homeless shelters in process, majority expended in June.



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**Countywide Preschool Efforts:**

**190 - Preschool for All**

Contractor/Program Name	Payment Method	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed Through	FY11/12 Spending Level
VCOE - Quality Rating and Improvement System (QRIS)	Q	1,580,000	0	725,432	854,568	45.91% 1	Mar	97%
F5VC - QRIS	I	138,350	3,791	34,783	103,567	25.14% 2	May	n/a
VUSD - Portola Preschool Expansion (1/1/13-6/30/13)	Q	50,347	0	0	50,347	0.00% 3		n/a
CDI - South Oxnard Preschool Expansion (1/1/13-6/30/13)	Q	59,586	0	0	59,586	0.00% 3		n/a
<b>Total 190 - Preschool for All</b>		<b>1,828,283</b>	<b>3,791</b>	<b>760,215</b>	<b>1,068,068</b>	<b>41.58%</b>		

NOTES:

1. Lower spending level for VCOE largely attributed to timing of subcontractor billings and activities based on academic year in which higher expenditures will be reflected in quarter 4. Services are generally on track with some activities/costs being carried over to FY13/14.
2. Lower spending level for F5VC - QRIS largely attributed dollars allocated for evaluation not yet spent; funding will carry-over to FY13/14.
3. Preschool expansion invoices for Jan - Mar in process.

**200 - C.A.R.E.S. Project**

Contractor/Program Name	Payment Method	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed Through	FY11/12 Spending Level
VCOE - C.A.R.E.S. Plus	Q	400,000	0	112,548	287,452	28.14%	Mar *	84%
F5VC - C.A.R.E.S. Plus Coordination	I	15,000	1,625	13,649	1,351	90.99%	May	n/a
<b>Total 200 - C.A.R.E.S. Project</b>		<b>415,000</b>	<b>1,625</b>	<b>126,197</b>	<b>288,803</b>	<b>30.41%</b>		
<b>Total 190/200 - Countywide Preschool Efforts</b>		<b>2,243,283</b>	<b>5,415</b>	<b>886,412</b>	<b>1,356,871</b>	<b>39.51%</b>		

\*NOTE: Stipends, which represent the majority of costs, are paid at year-end. Services are on track.

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

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**250 - Neighborhoods for Learning**

Contractor/Program Name	Payment Method	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed Through	FY11/12 Spending Level
Conejo Valley NfL	Q	604,243	159,211	419,850	184,393	69.48%	Mar	100%
Hueneme/South Oxnard NfL	ADV	745,985	62,166	553,067	192,918	74.14%	May	100%
Moorpark/Simi Valley NfL	ADV	1,059,051	87,998	967,893	91,158	91.39%	May	96%
Oak Park NfL	Q	65,096	0	34,666	30,430	53.25% 1	Dec	100%
Ocean View NfL	M	311,440	28,533	244,732	66,708	78.58%	Apr	100%
Ojai Valley NfL	ADV	200,365	16,697	136,763	63,602	68.26% 2	May	94%
Oxnard NfL	M	1,467,855	0	866,623	601,232	59.04% 3	Mar	86%
Pleasant Valley NfL	M	431,220	28,384	333,507	97,713	77.34%	Apr	100%
Rio NfL	Q	438,990	110,674	156,247	282,743	35.59% 4	Dec	99%
Santa Clara Valley NfL	ADV	558,628	0	323,850	234,778	57.97% 5	Jan	91%
Ventura NfL	Q	810,174	0	584,300	225,874	72.12%	Mar	97%
<b>Total 250 - Neighborhoods for Learning</b>		<b>6,693,047</b>	<b>493,663</b>	<b>4,621,496</b>	<b>2,071,551</b>	<b>69.05%</b>		

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

**NOTES:**

Most Neighborhoods for Learning programs realized between 65-72% of expenditures at 75% of year lapsed. In most cases, lower spending levels are attributed to activities based on an academic year in which higher expenditures are reflected in Q4.

1. Q3 invoice for Oak Park NfL paid in June, bringing spending level to 80% with 75% of year lapsed.
2. Adjusted advance payments for Ojai NfL according to spending level, which was lower due to timing of scholarship expenses, which occur largely in Q4.
3. Received May invoice for Oxnard NFL, bringing spending level to 70% with 92% of year lapsed. Lower rate of % budget expended in Oxnard largely attributed to timing of program activities, subcontractor billings, and staff vacancies.
4. Processing Q3 invoice for Rio NfL, which will bring % budget expended to 58% with 75% of year lapsed. Lower spending level largely attributed to timing of program activities and subcontractor billings. Higher expenditures anticipated for Q4.
5. Advances for Santa Clara Valley NfL adjusted according to spending level - lower spending level due to timing of activities and subcontractor billings.

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**280 - Community Investment Loan Fund**

Contractor/Program Name	Payment Method	FY12-13 Budget	May 2013 Expenditures	YTD Actual	Amount Available	% Budget Expended	Services Billed Through	FY11/12 Spending Level
EDC-VC - Community Investment Loan Fund (Loan Implementation)	M	28,320	2,546	21,986	6,334	77.63%	Apr	100%
EDC-VC - Loan Disbursements (Accounts Receivable)		1,125,000	0	0	1,125,000	0.00%	*	22%
<b>Total 280 - Community Investment Loan Fund</b>		<b>1,153,320</b>	<b>2,546</b>	<b>21,986</b>	<b>1,131,334</b>	<b>1.91%</b>		

\* Note: Fillmore loan repayments are on track. A new loan in Moorpark approved and in process for \$89,000, resulting in 15 new infant/toddler spaces.

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