

**First 5 Ventura County
Balance Sheet
As of 12/31/2015**

Assets	
Operating Fund	\$ 5,394,991
Sustainability Fund	18,295,078
Community Investment Fund Account	769,226
Fair Market Value	(22,675)
Loan Receivable	507,707
Prepaid Insurance	7,629
Prepaid Other	2,468
Total Assets	\$ 24,954,424
 Liabilities and Fund Balance	
Liabilities	
Accounts Payable	\$ 9,084
Accrued Liabilities	0
Other Liabilities	2,853
Deferred Revenue	254,773
Total Liabilities	266,710
 Fund Balance	
Fund Balance - Closing Account	25,972,129
Excess Revenues Over Expenditures	(1,284,415)
Total Fund Balance	24,687,714
Total Liabilities and Fund Balance	\$ 24,954,424

First 5 Ventura County
Statement of Revenues and Expenditures
From 7/1/15 through 12/31/15

Revenues	
Proposition 10 Tax Distribution	\$ 1,996,116
First 5 California - Child Signature Program (CSP)	0
First 5 California - CARES Plus	0
CA Dept of Ed - Race to the Top (RTT)	212,345
VCPH - Kaiser HEAL Zone	0
Scripps Howard Foundation Grant	0
Interest Earnings	16,675
Loan Fees	0
Total Revenues	<u>2,225,136</u>
Expenditures	
Administration	307,225
Equipment	395
Communications, Education & Development	158,999
Results Based Accountability & Quality Assurance	64,006
Program Management	163,439
Countywide Specialized Strategies	299,656
Countywide Preschool Efforts	177,746
Neighborhoods for Learning	2,334,429
Community Investment Loan Fund	3,656
Total Expenditures	<u>3,509,551</u>
Excess Revenues over Expenditures	<u><u>\$ (1,284,415)</u></u>

**First 5 Ventura County
Expenditure Report
January 2016**

	FY15-16 Budget	Jan 2016 Expenditures	YTD Actual	Amount Available	% Budget Expended
Administration					
Salaries	408,000	30,113	220,611	187,389	54%
Overtime	2,500	0	0	2,500	0%
Supplemental Payments	4,550	346	2,475	2,075	54%
Retirement Contribution	15,300	1,146	8,150	7,150	53%
FICA	24,000	1,861	11,114	12,886	46%
Medicare	6,200	435	3,224	2,976	52%
Health Insurance	98,550	6,449	52,422	46,128	53%
State Unemployment/ETT	2,800	694	694	2,106	25%
Workers Comp Insurance	4,100	212	1,513	2,587	37%
Accounting & Audit Services	25,500	339	15,419	10,081	60%
Attorney Services	11,000	0	808	10,192	7%
Professional & Special Services	35,500	341	2,949	32,551	8%
Building Leases & Rentals	28,500	2,319	17,592	10,908	62%
Telephone	2,000	0	447	1,553	22%
Liability Insurance	7,500	628	4,399	3,101	59%
Memberships & Dues	7,000	0	6,544	456	93%
Supplies	7,000	253	848	6,152	12%
Printing & Copying	2,000	0	136	1,864	7%
Meeting Costs	4,500	0	700	3,800	16%
Travel	8,500	309	1,590	6,910	19%
Education & Training	<u>5,000</u>	<u>298</u>	<u>1,330</u>	<u>3,670</u>	<u>27%</u>
Total Administration	710,000	45,741	352,966	357,034	50%
Equipment					
Minor Equipment	<u>8,000</u>	<u>747</u>	<u>1,142</u>	<u>6,858</u>	<u>14%</u>
Total - Equipment	8,000	747	1,142	6,858	14%
Communications, Education & Development					
Staffing	260,000	13,402	143,651	116,349	55%
Operating Expenses	52,000	2,062	24,134	27,866	46%
Education Campaigns	42,547	0	3,427	39,120	8%
Partnership Support	<u>10,000</u>	<u>1,000</u>	<u>4,250</u>	<u>5,750</u>	<u>43%</u>
Total - Communications, Education & Development	364,547	16,464	175,462	189,085	48%
Results Based Accountability					
Staffing	70,000	5,008	36,148	33,852	52%
Operating Expenses	20,000	442	3,913	16,087	20%
Persimmony Data System	95,000	20,603	41,205	53,795	43%
Evaluation Services	65,000	0	1,572	63,428	2%
Capacity Building Activities	<u>45,000</u>	<u>83</u>	<u>7,303</u>	<u>37,697</u>	<u>16%</u>
Total - Results Accountability	295,000	26,135	90,142	204,858	31%
Program Management					
Salaries	195,000	14,708	104,891	90,109	54%
Overtime	400	0	0	400	0%
Retirement Contribution	5,900	441	3,147	2,753	53%
FICA	13,000	904	6,469	6,531	50%
Medicare	3,000	211	1,513	1,487	50%
Health Insurance	66,000	3,513	29,748	36,252	45%
State Unemployment/ETT	2,600	416	416	2,184	16%
Workers Comp Insurance	2,100	102	703	1,397	33%
Accounting & Audit Services	18,500	249	11,189	7,311	60%
Attorney Services	8,000	0	585	7,415	7%
Professional & Special Services	18,000	263	1,858	16,142	10%
Building Leases & Rentals	22,000	1,732	13,141	8,859	60%
Telephone	1,600	0	347	1,253	22%
Liability Insurance	5,600	455	3,185	2,415	57%
Memberships & Dues	5,100	0	4,659	441	91%
Supplies	5,200	190	365	4,835	7%
Printing & Copying	1,700	0	0	1,700	0%
Meeting Costs	8,800	0	61	8,739	1%
Travel	14,000	190	3,644	10,356	26%
Education & Training	<u>3,500</u>	<u>149</u>	<u>1,043</u>	<u>2,457</u>	<u>30%</u>
Total - Program Management	400,000	23,524	186,964	213,036	47%

**First 5 Ventura County
Expenditure Report
January 2016**

	Pymnt Schd	FY15-16 Budget	Jan 2016 Expenditures	YTD Actual	Amount Available	% Budget Expended	Srvs Billed/Adv Thru
Countywide Specialized Strategies							
VCPH - Regional Health Educators	Q	630,000	0	112,007	517,993	18%	Sep
VCBH - Triple P/Parent Support	Q	497,500	0	44,795	452,705	9%	Sep
Clinicas - Oral Health	ADV	60,000	0	20,000	40,000	33%	Oct
SB/VC Mobile Dental Clinic	Q	130,000	30,146	63,769	66,231	49%	Dec
SB/VC - Fluoride Varnish - Dental Providers	Q	60,000	12,242	28,571	31,429	48%	Dec
VCPH - Fluoride Varnish - Medical Providers	Q	60,000	19,756	31,422	28,578	52%	Dec
Landon Pediatric - Help Me Grow	Q	100,000	0	16,780	83,220	17%	Sep
MICOP - Puentes Program	Q	80,000	23,595	38,050	41,950	48%	Dec
Interface - 2-1-1 Ventura County	Q	100,000	0	25,000	75,000	25%	Sep
United Way - Oral Health Collaborative	Q	<u>20,000</u>	<u>0</u>	<u>5,000</u>	<u>15,000</u>	<u>25%</u>	Sep
Total - Countywide Specialized Strategies		1,737,500	85,738	385,394	1,352,106	22%	
Countywide Preschool Efforts							
VCOE - Quality Rating and Improvement System (QRIS)	Q	973,144	106,655	106,655	866,489	11%	Sep
F5VC - QRIS	I	129,755	3,051	28,955	100,800	22%	Jan
VCOE - CARES Plus	Q	475,791	0	55,780	420,011	12%	Sep
F5VC - CARES Plus Coordination	I	18,130	1,391	10,159	7,971	56%	Jan
VUSD - Preschool Expansion	Q	96,250	0	9,447	86,803	10%	Sep
CDI - Preschool Expansion	Q	196,510	0	29,722	166,788	15%	Sep
EI Centrito - Preschool Expansion	ADV	<u>96,250</u>	<u>0</u>	<u>48,126</u>	<u>48,124</u>	<u>50%</u>	Jan
Total - Countywide Preschool Efforts		1,985,830	111,097	288,843	1,696,987	15%	
Neighborhoods for Learning							
Conejo Valley NfL	Q	664,255	0	168,859	495,396	25%	Sep
Hueneme/South Oxnard NfL	ADV	570,012	0	190,616	379,396	33%	Oct
Hueneme NfL - Bard Preschool Facility	F	272,773	0	21,315	251,458	8%	Sep
Moorpark/Simi Valley NfL	ADV	1,045,385	0	607,828	437,557	58%	Jan
Oak Park NfL	Q	65,096	0	18,675	46,421	29%	Sep
Ocean View NfL	ADV	311,440	0	103,812	207,628	33%	Oct
Ojai Valley NfL	ADV	200,365	0	66,613	133,752	33%	Oct
Oxnard NfL	ADV	1,467,855	0	489,284	978,571	33%	Oct
Pleasant Valley NfL	Q	431,220	98,318	196,855	234,365	46%	Dec
Rio NfL	Q	438,990	0	62,676	376,314	14%	Sep
Santa Clara Valley NfL	ADV	599,540	0	349,734	249,806	58%	Jan
Ventura NfL	Q	<u>810,174</u>	<u>189,903</u>	<u>346,384</u>	<u>463,790</u>	<u>43%</u>	Dec
Total - Neighborhoods for Learning		6,877,105	288,221	2,622,650	4,254,455	38%	
Community Investment Loan Fund (CILF)							
EDC-VC - CILF - Implementation		<u>27,325</u>	<u>0</u>	<u>3,656</u>	<u>23,669</u>	<u>13%</u>	Sep
Total Community Investment Loan Fund		27,325	0	3,656	23,669	13%	
TOTALS		<u>12,405,307</u>	<u>597,667</u>	<u>4,107,218</u>	<u>8,298,089</u>	<u>33%</u>	

	FY15-16 Budget	Jan 2016 Disburse- ments	YTD Disburse- ments	Amount Available	% Loans Disbursed
EDC-VC - Loan Disbursements (Accounts Receivable)	700,000	0	0	700,000	0%
TOTAL BUDGET	13,105,307				

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