First 5 Ventura County
Balance Sheet
As of 9/30/2025

ASSETS		
Operating Fund	$	20,045,664
Community Investment Fund Account		1,121,444
Fair Market Value		238,862
Accounts Receivable		450,921
Loan Receivable		202,730
Interest Receivable		238,789
Prepaids		68,097
Total Assets	$	22,366,507
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Accounts Payable	$	15,900
Accrued Liabilities		55
Deferred Revenue		-
Other Liabilities		10,729
Total Liabilities		26,684
Deferred Inflows of Resources:		
Unavailable revenue		59,907
Fund Balance:		
Fund Balance, beginning		23,567,611
Excess (deficiency) of Revenues over Expenditures		(1,287,695)
Total Fund Balance		22,279,916
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$	22,366,507

First 5 Ventura County
Statement of Revenues and Expenditures
From 7/1/2025 through 9/30/2025

REVENUES		
Proposition 10 Tobacco Tax Distribution	$	-
County of Ventura - Pandemic Recovery: NfL Expansion		-
VCOE - IMPACT		-
Medical Administrative Activities (MAA)		-
Grants - Other		-
Donations		-
Interest Earnings		63
Loan Fees		-
Total Revenues		63
EXPENDITURES		
Neighborhoods for Learning		837,314
Program & Systems Integration		215,396
Help Me Grow		62,564
Community Investment Loan Fund		-
Results Based Accountability		119,258
Administration		53,226
Total Expenditures		1,287,758
Excess (deficiency) of Revenues over Expenditures	$	(1,287,695)

First 5 Ventura County
Expenditure Report
September 2025

Neighborhoods for Learning (NfL)	Base funds	Expansion Funds	Total FY25-26 Budget	Sep 2025 Expenditures	YTD Actual	Amount Available	% Budget Expended
Salaries	$ 1,870,000	$ 502,800	$ 2,372,800	$ 165,165	$ 458,619	$ 1,914,181	19%
Overtime	18,000	7,500	25,500	-	-	25,500	0%
Supplemental Payments	2,500	-	2,500	166	449	2,051	18%
Retirement Contribution	188,600	51,000	239,600	16,415	44,902	194,698	19%
Social Security	117,200	31,700	148,900	10,225	28,400	120,500	19%
Medicare	27,400	7,400	34,800	2,391	6,642	28,158	19%
Health Insurance	614,700	200,000	814,700	41,805	169,584	645,116	21%
Life Insurance	5,400	1,300	6,700	528	2,066	4,634	31%
State Unemployment/ETT	14,700	4,400	19,100	236	1,132	17,968	6%
Workers Comp Insurance	6,500	2,000	8,500	412	1,138	7,362	13%
Accounting & Audit Services	35,600	-	35,600	8,546	12,261	23,339	34%
Attorney Services	20,600	-	20,600	377	1,648	18,952	8%
Professional & Special Services	51,400	17,400	68,800	822	4,473	64,327	7%
Building Leases & Rentals	68,400	6,500	74,900	3,783	14,887	60,013	20%
Utilities & Other Facility Costs	76,800	-	76,800	6,123	23,731	53,069	31%
Telephone & Communications	19,200	5,000	24,200	1,720	4,912	19,288	20%
Liability Insurance	60,100	-	60,100	4,470	14,237	45,863	24%
Memberships & Dues	22,600	-	22,600	-	22,963	(363)	102%
Supplies	65,300	20,000	85,300	2,400	3,411	81,889	4%
Printing & Copying	10,500	3,000	13,500	-	65	13,435	0%
Minor Equipment/Furniture	50,700	1,200	51,900	1,053	4,113	47,787	8%
Meeting Costs	7,300	1,500	8,800	310	1,144	7,656	13%
Travel	33,300	10,800	44,100	371	1,227	42,873	3%
Education & Training	23,200	6,500	29,700	2,016	3,205	26,495	11%
MICOP Subcontract - Services for Mixtec Families (invoiced quarterly)	298,000	-	298,000	-	-	298,000	0%
Strategic Planning	36,200	-	36,200	3,864	12,105	24,095	33%
Total - Neighborhoods for Learning	**3,744,200**	**880,000**	**4,624,200**	**273,198**	**837,314**	**3,786,886**	**18%**
Program & Systems Integration							
Salaries			748,000	42,718	108,817	639,183	15%
Overtime			1,500	-	-	1,500	0%
Supplemental Payments			8,600	284	736	7,864	9%
Retirement Contribution			75,000	4,272	10,882	64,118	15%
Social Security			45,900	2,602	6,647	39,253	14%
Medicare			11,100	609	1,555	9,545	14%
Health Insurance			180,600	11,304	45,145	135,455	25%
Life Insurance			2,200	130	520	1,680	24%
State Unemployment/ETT			3,600	-	-	3,600	0%
Workers Comp Insurance			2,500	107	271	2,229	11%
Accounting & Audit Services			12,700	2,353	3,337	9,363	26%
Attorney Services			8,100	104	454	7,646	6%
Professional & Special Services			95,900	7,950	13,409	82,491	14%
Building Leases & Rentals			23,700	1,836	7,277	16,423	31%
Utilities & Other Facility Costs			3,000	315	928	2,072	31%
Telephone & Communications			4,500	244	666	3,834	15%
Liability Insurance			12,300	903	2,937	9,363	24%
Memberships & Dues			9,200	-	6,323	2,877	69%
Supplies			19,500	528	820	18,680	4%
Printing & Copying			9,000	-	118	8,882	1%
Minor Equipment/Furniture			12,500	39	39	12,461	0%
Meeting Costs			6,000	115	359	5,641	6%
Travel			23,400	19	19	23,381	0%
Education & Training			14,200	510	805	13,395	6%
Capacity Building & Training Activities			50,000	-	-	50,000	0%
Strategic Planning			10,000	1,064	3,333	6,667	33%
Total - Program & Systems Integration			**1,393,000**	**78,005**	**215,396**	**1,177,604**	**15%**

First 5 Ventura County
Expenditure Report
September 2025

Help Me Grow	FY 25-26 Budget	Sep 2025 Expenditures	YTD Actual	Amount Available	% Budget Expended
Staffing	245,000	15,880	44,796	200,204	18%
Operating Costs	100,000	2,148	16,891	83,109	17%
Strategic Planning	2,600	280	877	1,723	34%
Total - Help Me Grow	**347,600**	**18,308**	**62,564**	**285,036**	**18%**
Results-Based Accountability					
Staffing	174,000	11,023	30,340	143,660	17%
Operating Costs	28,000	20	5,449	22,551	19%
Evaluation Data System	77,000	74,018	74,018	2,983	96%
Evaluation Services	50,000	8,925	8,925	41,075	18%
Strategic Planning	1,600	168	526	1,074	33%
Total - Results-Based Accountability	**330,600**	**94,153**	**119,258**	**211,342**	**36%**
Administration					
Salaries	180,400	9,647	26,047	154,353	14%
Overtime	1,200	-	-	1,200	0%
Supplemental Payments	2,500	39	105	2,395	4%
Retirement Contribution	18,200	965	2,605	15,595	14%
Social Security	11,500	595	1,605	9,895	14%
Medicare	2,800	139	375	2,425	13%
Health Insurance	45,000	2,874	11,482	33,518	26%
Life Insurance	500	29	117	383	23%
State Unemployment/ETT	1,200	-	-	1,200	0%
Workers Comp Insurance	700	23	61	639	9%
Accounting & Audit Services	5,000	625	963	4,037	19%
Attorney Services	2,400	22	96	2,304	4%
Professional & Special Services	17,000	2,406	4,472	12,528	26%
Building Leases & Rentals	5,500	362	1,434	4,066	26%
Utilities & Other Facility Costs	600	64	188	412	31%
Telephone & Communications	1,100	69	214	886	19%
Liability Insurance	2,700	195	628	2,072	23%
Memberships & Dues	1,800	-	1,331	469	74%
Supplies	2,200	94	156	2,044	7%
Printing & Copying	600	-	4	596	1%
Minor Equipment/Furniture	2,100	8	8	2,092	0%
Meeting Costs	1,700	14	65	1,635	4%
Travel	5,300	18	18	5,282	0%
Education & Training	5,000	510	551	4,449	11%
Strategic Planning	2,100	224	702	1,398	33%
Total Administration	**319,100**	**18,921**	**53,226**	**265,874**	**17%**
			4.1%	*Net Admin Cost Rate*	
Community Investment Loan Fund					
EDC- CILF - Implementation (invoiced quarterly)	20,000	-	-	20,000	0%
Total Community Investment Loan Fund	**20,000**	**-**	**-**	**20,000**	**0%**
REPORT TOTALS	**$ 7,034,500**	**$ 482,585**	**$ 1,287,758**	**$ 5,746,742**	**18%**

	FY 25-26 Budget	Sep 2025 Disburse-ments	YTD Disburse-ments	Amount Available	% Loans Disbursed
EDC-VC - Loan Disbursements (Receivable)	122,500	-	-	122,500	0%
TOTAL BUDGET	**7,157,000**				