

MEETING DATE:
JULY 15 2021 12:30PM



Facilitator: Eric Harrold

THIS MEETING IS HELD VIA TELECONFERENCE/WEBINAR DUE TO COVID 19 RESTRICTIONS

Computer Link:

<https://saccounty-net.zoomgov.com/j/1612983982?pwd=ajVRYVNDNR3laU3RMaEtFU1d0Q2RJUT09>

Meeting ID: 161 298 3982

Passcode: 201253

Phone in: 1-669-900-6833 US (San Jose)
Using the same meeting id and password as above.

FINANCIAL PLANNING COMMITTEE MEETING AGENDA

Commission Members: Kathy Kossick (Chair), Beth Hassett (Vice-Chair), Lee Turner-Johnson
Advisory Committee Members: Walter Wyniarczuk, Silvia Rodriguez

1. Call to Order/Roll Call
2. Public Comments on Off-Agenda Items
3. Approve Draft Action Summary of April 15, 2021
4. Receive Staff Updates
5. Review and Approval of Proposed Adopted Budget for FY 2021-22
6. Review and Comment on Financial Statements
7. Committee Member Comments

Location: 2750 Gateway Oaks Dr., #330, Sacramento, CA 59833
Quarterly/Third Thursday of the month
First 5 Conference Room

FIRST 5 SACRAMENTO COMMISSION
2750 Gateway Oaks Dr., Suite 330
Sacramento, CA 95833

FINANCIAL PLANNING COMMITTEE

DRAFT ACTION SUMMARY

Thursday, April 15, 2021 – 12:30 PM

Members: Kathy Kossick (Chair), Beth Hassett (Vice-Chair), Lee Turner-Johnson
Advisory Committee Members: Walter Wyniarczuk, Silvia Rodriguez
Staff: Julie Gallelo, Eric Harrold, Stephanie Wills
Absent: Silvia Rodriguez

1. Welcome/Call to order and Roll Call
Action: The meeting was called to order at 12:31PM. A quorum was established.
2. Public Comments on Off-Agenda Items
Action: None
3. Approve Draft Action Summary of January 21, 2021
Action: Wyniarczuk/Hassett. Approved as recommended.
4. Receive Staff Updates
Action: Eric Harrold updated members, including:
 - We had several staff receive service awards: Katie Cline – 25 years of service, Alejandra Labrado – 25 years of service, Stephanie Wills – 20 years of service, and Carmen Garcia-Gomez – 15 years of service
 - First 5 is still looking into reducing our office space to save money for future Strategic plans. Non-binding negotiations are being made with 2 location options.
 - First 5 has 2 audits happening; DCFAS is auditing the CBCAP/CAPIT program for the last 2 fiscal years; MGO is performing the annual audit for FY20/21
5. Review and Approval of Proposed Recommended Budget for FY 2021-22
Action: Turner-Johnson/Hassett. Approved as recommended
6. Review and Approval of Adjusting Journal Entry Reducing Fund Balance by \$331,658.78
Action: Turner-Johnson/Wyniarczuk Approved as recommended.
7. Review and Comment on Financial Statements
Action: None
8. Committee Member Comments
Action: No comments

Adjourned: 1:30PM

Respectfully submitted,

Stephanie Wills, Clerk
First 5 Sacramento Commission

**First 5 Sacramento Commission
Financial Planning Committee (FPC) Meeting
July 15, 2021**

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Fiscal Year 2021-22 Adopted Budget Report

Budget Background

The adopted budget is a process used to make corrections resulting from the June budget hearings and to capture any recent developments in funding levels. The County Executive's Office (CEO) requests that budget changes be minimal from what was requested in the June hearings. Therefore, this process typically will not include immaterial changes or \$0 net effect adjustments. On May 3, 2021, the Commission approved the recommended budget authorizing \$19.8 million in expenditures offset by \$18.2 million in revenues, \$1.6 million in fund balance financing, and a provision for reserves of \$2.2 million. The adopted budget will be submitted to the CEO on July 27, 2021, for review and comment as required by county ordinance, then will go before the First 5 Commission for public hearing and approval on August 2, 2021.

Adopted vs. Recommended Budget Changes

There were no changes made to revenue or expenditure allocations.

Ten Year Financial Plan

There was no change to the Ten Year Financial Plan from the Commission approved in May. Timing of this committee meeting does not allow reporting on final accruals which are not available until July 16, 2021. Effects of the final financial reports will be given during the August 2, 2021, Commission meeting.

Fund Balance

The fund balance is the difference between what is allocated in the budget compared to what is actually spent. Any savings in the current fiscal year creates a positive fund balance for the next fiscal year resulting in less funds being released from the reserve fund.

Final fund balance information will be available on July 23, 2021. The fund balance approved by the Commission in the recommended budget process remains the same for the adopted budget. Any changes will be reported during the August Commission meeting.

Staff Recommendations

1. Approve Fiscal Year 2021-22 Adopted Budget
2. Approve the Ten Year Financial Plan

Attachments

1. Budget Highlights
2. Budget Detail
3. Ten Year Financial Plan



FY 21/22

FY 19/20
Actual

FY 20/21 Final
Budget

FY 20/21
Estimated
Expenditures

**FY 21/22
Adopted Budget**

TOTAL ADMIN

TOTAL
PROGRAM

#5 - ATT 2

SUMMARY

TOTAL EXPENSES

21,610,312

24,137,810

20,597,228

19,761,699

1,043,943

18,717,756

5.29%

94.71%

GL Account #	GL Account	FY 19/20 Actual	FY 20/21 Final Budget	FY 20/21 Estimated Expenditures	FY 21/22 Adopted Budget	TOTAL ADMIN	TOTAL PROGRAM
10 - SALARIES AND EMPLOYEE BENEFITS		2,037,913	2,197,196	2,045,420	2,161,183	704,671	1,456,513
10111000	REGULAR EMPLOYEES	1,300,340	1,404,759	1,310,723	1,375,924	454,533	921,389
10114100	PREMIUM PAY	36,150	37,018	37,063	37,494	6,629	30,865
10114300	ALLOWANCES	7,581	10,008	5,423	10,008	2,730	7,278
10115200	TERMINAL PAY	25,657	0	0	0	0	0
10121000	RETIREMENT	265,873	305,069	294,675	326,968	106,345	220,623
10121300	HEALTH SVGS-ER	8,035	8,450	7,830	7,800	2,853	4,946
10121400	401A - PLAN	9,789	11,420	10,843	11,570	2,047	9,523
10122000	OASDHI	96,419	98,711	92,754	100,071	34,454	65,620
10123000	GROUP INS	147,926	183,755	148,153	154,172	43,977	110,196
10112400	COMMITTEE MEMBER	1,260	1,450	1,400	1,450	1,450	0
10121100	1995 Pension Obligation Bonds - ACP	92,602	90,434	90,434	90,695	33,179	57,516
10121200	2004 Pension Obligation Bonds - ACP	46,123	43,840	43,840	44,712	16,357	28,355
10124000	Workers' Compensation - ACP	0	2,121	2,121	0	0	0
10125000	Unemployment Insurance - ACP	157	161	161	319	117	202
20205200	INS PREMIUM	31,901	40,325	40,325	40,325	14,752	25,573
20254100	PERSONNEL SVC	31,811	0	0	0	0	0
20254110	LABOR RELATIONS SVC	1,135	0	0	0	0	0
20281301	FINANCE GEN ACCOUNTING	1,303	0	0	0	0	0
20281302	FINANCE PAYROLL	590	0	0	0	0	0
20281303	FINANCE PAYMENT SERVICES	2,323	0	0	0	0	0
20281304	FINANCE SALES TAX ADJ -BOE AD	(59)	0	0	0	0	0
20281305	FINANCE AUDITS	487	0	0	0	0	0
20281306	FINANCE SYSTEM CONTROL & RECON	841	0	0	0	0	0
20291000	Countywide IT Services - ACP	12,924	11,731	11,731	12,030	4,401	7,629
20291100	DTech Labor - ACP	8,904	5,824	5,824	5,824	2,131	3,693
20291200	DTech Fee - ACP	13,016	12,149	12,149	11,392	4,168	7,224
20291301	Finance General Accounting - ACP	0	1,407	1,407	1,306	478	828
20291302	Finance Payroll Services - ACP	0	593	593	581	213	368
20291303	Finance Payment Services - ACP	0	2,754	2,754	2,549	933	1,616
20291305	Finance Internal Audits - ACP	0	489	489	479	175	304
20291306	Finance System Control & Recon - ACP	0	874	874	807	295	512
20291400	County Executive Cabinet - ACP	6,972	8,226	8,226	8,314	3,042	5,272
20291600	WAN Charges - ACP	19,834	21,524	21,524	22,140	8,100	14,040
20291700	Alarm Services - ACP	3,064	3,090	3,090	2,998	1,097	1,901
20292300	Messenger Services - ACP	3,651	3,559	3,559	3,680	1,346	2,334
20292500	Purchasing Services - ACP	2,593	1,853	1,853	1,815	664	1,151
20294200	Facility Use - ACP	644	657	657	662	242	420
20294300	Lease Property - ACP	148,751	152,120	152,120	186,785	68,332	118,453
20295102	Benefit Admin Svcs - ACP	0	1,959	1,959	1,862	681	1,181
20295103	Employment Services - ACP	0	4,482	4,482	4,475	1,637	2,838
20295104	Training Svcs - ACP	0	961	961	927	339	588
20295105	DPS Dept Svcs Teams - ACP	0	6,513	6,513	12,347	4,517	7,830
20295106	401A Plan Admin Svcs - ACP	0	196	196	217	79	138
20295107	Labor Relations - ACP	0	1,738	1,738	1,699	622	1,077
20295400	Safety Program - ACP	0	135	135	0	0	0
20298300	Surplus Property - ACP	409	411	411	473	173	300
20298700	Telecommunication - ACP	23,400	19,854	19,854	5,109	1,869	3,240
20202400	PERIODICAL/SUSCRIPTS	0	50	50	50	50	0
20202900	BUS/CONFERENCE EXP	5,020	8,000	1,757	6,000	6,000	0
20203100	BUSINESS TRAVEL	12,112	17,716	(950)	1,200	1,200	0
20203500	ED/TRAINING SVC	22,905	18,050	22,200	21,800	2,000	19,800
20203600	ED/TRAINING SUP	29,805	34,853	15,000	17,475	170	17,305
20203800	EMPLOYEE RECOGN	34	800	400	100	100	0
20203900	EMP TRANSPORTAT	2,469	3,000	172	3,000	3,000	0
20206100	MEMBERSHIP DUES	31,888	32,540	32,540	32,540	32,540	0
20207600	OFFICE SUPPLIES	4,760	7,000	2,153	6,000	6,000	0
20208100	POSTAL SVC	0	100	100	100	100	0
20208500	PRINTING SVC	3,717	10,000	2,683	3,000	0	3,000
20211100	BUILDING MAINTENANCE SVC	0	0	0	0	0	0
20222700	CELL PHONES	0	2,318	3,022	2,318	2,318	0
20226100	DTECH EQUIPMENT MAINTENANCE	0	609	609	609	609	0
20226200	OFFICE EQ MAINT	0	0	0	0	0	0
20250500	ACCOUNTING SVC	29,559	36,874	30,418	35,345	35,345	0
20250600	INVESTMENT SVC	36,105	42,000	26,405	20,100	0	20,100
20253100	LEGAL SVC	8,736	13,000	13,000	13,000	13,000	0
20259100	OTHER PROF SVC	18,995,536	21,222,115	17,952,050	16,975,783	50,000	16,925,783
20259105	MEDIA SERVICES	34,138	90,000	90,000	55,000	0	55,000
20271100	DTECH DESKTOP SUPPORT	0	21,780	5,687	11,780	11,780	0
20281100	DATA PROCESSING SVC	0	0	0	0	0	0
20281200	DATA PROCESSING SUP	1,287	13,000	4,000	5,129	5,129	0
20281202	MS ENTERPRISA AGRMT (EA)	0	871	871	871	871	0
20283200	INTERPRETER SVC	0	400	200	0	0	0
20289800	OTHER OP EXP SUP	0	0	4,931	0	0	0
20289900	OTHER OP EXP SVC	638	700	636	700	700	0
20291300	AUDITOR/CONTROL SVS	23,500	38,100	27,500	38,100	38,100	0
20292100	GS PRINTING SVC	6,877	11,100	1,182	1,000	1,000	0
20292200	GS MAIL/POSTAGE	277	800	354	200	200	0
20292800	GS EQUIP RENTAL LT	0	0	0	0	0	0
20296200	GS PARKING CHGS	1,113	2,000	2,000	2,000	2,000	0
20 - SERVICES AND SUPPLIES		19,564,969	21,931,200	18,542,394	17,581,996	332,497	17,249,499
30348000	CW Cost Plan - ACP	7,431	9,414	9,414	18,520	6,775	11,745
30 -		7,431	9,414	9,414	18,520	6,775	11,745
94941000	INTEREST INCOME	(482,618)	(348,974)	(348,974)	(348,974)	(348,974)	0
95953000	MISC INTERGOVERNMENTAL REVENUE	(4,186,322)	(4,688,418)	(3,179,689)	(4,688,443)		(4,688,443)
95955500	MEDI-CAL ADMIN STATE	(395,724)	(700,000)	(440,088)	(670,000)	(670,000)	0
95956900	STATE AID - MONTHLY ALLOC	(13,150,650)	(11,628,000)	(13,698,514)	(12,394,663)	(12,394,663)	0
95959900	FED AID - CBCAP	(51,523)	(51,000)	(51,000)	(51,000)	(51,000)	0
97973000	DONATIONS	(5,000)	0	0	0	0	0
97979000	MISC OTHER	(8,000)	0	(2,207)	0	0	0
95 - INTERGOVERNMENTAL REVENUE		(18,279,837)	(17,416,392)	(17,720,472)	(18,153,080)	(13,464,637)	(4,688,443)

First 5 Sacramento Commission Ten Year Financial Plan

Fiscal Year 2021-22 Adopted Budget

July 15, 2021 Item 5 - ATTACHMENT 3



Dollars in Thousands

RESERVE FUND	2018 Strategic Plan		2021 Strategic Plan			2024 Strategic Plan			2027 Strategic Plan	
	2019-20 Actual	2020-21 Estimated	2021-22 Budget	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Beginning Reserve Balance	\$ 23,095	\$ 18,722	\$ 16,808	\$ 19,044	\$ 16,250	\$ 13,182	\$ 10,099	\$ 6,724	\$ 3,012	\$ 3,132
Fund Balance	\$ 3,765	\$ 4,808	\$ 3,845							
Reserve Release/(Provision)	\$ 4,373	\$ 1,913	\$ (2,236)	\$ 2,794	\$ 3,069	\$ 3,083	\$ 3,374	\$ 3,713	\$ (120)	\$ 120
Year End Reserve Balance	\$ 23,095	\$ 16,808	\$ 19,044	\$ 16,250	\$ 13,182	\$ 10,099	\$ 6,724	\$ 3,012	\$ 3,132	\$ 3,012
REVENUE										
Proposition 10	12,673	13,237	11,919	10,794	10,660	10,297	10,040	9,789	9,544	9,305
MAA Claiming	396	440	670	620	510	510	510	460	460	460
B & B CBCAP (Federal)	52	51	51	51	51	51	51	51	51	51
B&B CAPIT (State)	444	444	444	444	444	444	444	444	444	444
SMIF	33	20	31	15	15	14	14	14	13	13
Interest Income	483	349	349	162	132	101	67	30	31	30
CalWORKs/Other	4,199	3,180	4,688	4,688						
Total Revenue	\$ 18,280	\$ 17,721	\$ 18,153	\$ 16,774	\$ 11,811	\$ 11,417	\$ 11,126	\$ 10,787	\$ 10,544	\$ 10,303
EXPENSES										
Health	1,499	1,228	1,470							
Nutrition	650	733	525							
Preventive Services Access	1,549	180	59							
Child Care Access	0	0	44							
Quality Child Care	986	1,028	706							
School Readiness	4,150	4,045	3,592							
Empowered Families (EF)	7,277	7,914	6,368							
EF CalWORKS Funded	3,089	3,149	4,810	4,688						
Community Connections	371	392	0							
Program Management	326	301	298							
Evaluation	490	490	571							
Systems Improvement	164	216	275							
Administration	1,058	923	1,044							
Future Allocations				14,880	14,880	14,500	\$ 14,500	14,500	10,423	10,423
Total Expenses	\$ 21,610	\$ 20,597	\$ 19,762	\$ 19,568	\$ 14,880	\$ 14,500	\$ 14,500	\$ 14,500	\$ 10,423	\$ 10,423

Prop 10 Assumption - State projection followed by natural 2.5% decline

Interest Rate Assumption - 5 yr ave less 19% decrease in reserve, 1% after

State Estimates (+\$1M in FY 21/22)				-2.5%	-2.5%	-2.5%	-2.5%
5 yr. ave.	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

Result Area	Implementation Plan Adjustments
Cal WORKs HVI	\$ (4,810) Direct funding grant not counted as part of the Implementation Plan
Rent Reduction	\$ (32) Allocation made by General Services (can not change), allocation is too high
All Result Areas	\$ (39) Adjustments due to contractors taking unequal contract amounts in the first year and operational
Sum of Adjustments	\$ (4,881)
Adjusted Fiscal 20/21 Budget	\$ 14,880

FIRST 5 SACRAMENTO COMMISSION
Financial Planning Committee
July 15, 2021

6

Analysis of Financials for Period July 1, 2020 to June 30, 2021

Report Period: 12 months
% of Fiscal Year Complete: 100%

NOTE: As part of the fiscal year closing process, estimated expenditures and revenues for the fourth quarter are reported to the Department of Finance and booked with journal entries known as accruals. Preliminary accrual numbers are used in the agenda Item #6 reports and gives the reviewer an estimate of the First 5 Commission year end position.

▶▶▶ Detail review of selected accounts and accounts greater than 80% expended compared to budget:

20202400 Periodical/Subscriptions

Budget: \$50
Expended: \$102 (204%)

These expenses reflect cost associated for our subscription to the online Sacramento Bee. This is a one-time payment, which has been paid and done for the year. The cost of the dental website was charged to this account by mistake, in future this will be charged to 20202500 Ed/Training Svc

20203500 Ed/Training Svc

Budget: \$18,050
Expended: \$22,857 (127%)

This general ledger (G/L) account is where much of the First 5 social media advertising is paid and is similar to account 20203600 Ed/Training Supplies. Both accounts are used for similar concepts but one is for supplies and the other for services. It is not always known during the budget process how much will be needed specific to service or supply. When the accounts are combined, the total budget is \$52,903 and total expenditures are \$39,340 for a rate of 74% expended.

20222700 Cell Phones

Budget: \$2,318
Expended: \$2,976 (128%)

This general ledger item is for cost associated with staff cell phones, due to COVID, staff are using cell phones more than before. Monthly charges are slightly more than originally budgeted for.

▶▶▶ Revenue Analysis

Revenues are overall favorable when compared with budgeted amounts. For the Item #6 reports preliminary accrual amounts are included in the revenues:

- MAA revenue \$617,046 (88% of budget)
MAA is a deferred revenue due to the length of time it take to claim. MAA has been decreasing along with a decreasing budget and the implementation of CalWORKs where some contract staff were switched from MAA to CalWORKS. COVID effects on this revenue will be seen in FY 21/22.
- CBCAP and CAPIT \$495,899 (100% of budget)

CBCAP/CAPIT are child abuse prevention grants that are typically fully claimed.

- Prop 10 \$13,670,486 (122% of budget)
Revenue performed very strong bypassing the normal 3% reduction in funding trend, but instead increased by 7% over last year receipts. This resulted in nearly \$1 million in additional tax funds and \$1.5 million in additional Proposition 56 backfill.
- Interest \$181,118 (52% of budget)
Investments are controlled by the County and earnings distributed to departments with reserves. This year did not perform as well as the recent historical average.
- CalWORKs \$3,486,745 (88% of budget)
A reimbursement grant and can only be claimed against actual expenditures.
- SMIF \$20,000 (100% of budget)
Received annually at the end of the year and is the Commission's share of interest earned on Prop 10 funds held by the state prior to disbursement to the counties.
- Home Visitation Coordination Collaborative (HVCC) \$85,160 (not budgeted)
A two year grant from First 5 California that began mid-way through FY 20/21 to fund coordination efforts of the many agencies providing home visiting services in the county.

First 5 Sacramento Commission
Results of Operations
For the Fiscal Year Through June 30, 2021

<u>Account Description</u>	<u>Budget</u>	<u>Total Actual</u>	<u>% of Budget</u>
Salaries	\$1,453,235	\$1,362,188	94%
Benefits	743,961	695,199	93%
Total Salaries & Benefits	\$2,197,196	\$2,057,386	94%
20202400 Periodical/Suscripts	50	102	204%
20202900 Bus/Conference Exp	8,000	1,334	17%
20203100 Business Travel	17,716	-	0%
20203500 Ed/Training Svc	18,050	22,857	127%
20203600 Ed/Training Sup	34,853	16,483	47%
20203800 Employee Recogn	800	-	0%
20203900 Emp Transportation	3,000	86	3%
20205200 Ins Premium	40,325	31,745	79%
20206100 Membership Dues	32,540	31,673	97%
20207600 Office Supplies	7,000	1,648	24%
20208100 Postal Svc	100	76	76%
20208500 Printing Svc	10,000	2,146	21%
20222700 Cell Phones	2,318	2,976	128%
20226100 DTECH Equipment Maintenance	609	609	100%
20250500 Accounting Svc	36,874	29,899	81%
20250600 Investment Svc	42,000	37,023	88%
20253100 Legal Svc	13,000	-	0%
20259100 Other Prof Svc	21,222,115	17,853,655	84%
20259105 Media Svc	90,000	26,863	30%
20271100 DTECH Desktop Support	21,780	7,502	34%
20281200 Data Processing Sup	13,000	1,042	8%
20281202 MS Enterprise Agrmt (EA)	871	689	79%
20283200 Interpreter Svcs	400	-	0%
20289800 Other Oper. Sup	-	4,931	-
20289900 Other Oper. Svc	700	588	84%
20291000 Countywide IT Services - ACP	11,731	11,731	100%
20291100 DTech Labor - ACP	5,824	5,824	100%
20291200 DTech Fee - ACP	12,149	11,888	98%
20291300 Auditor Svcs	38,100	27,500	72%
20291301 Finance General Accounting - ACP	1,407	1,407	100%
20291302 Finance Payroll Services - ACP	593	593	100%
20291303 Finance Payment Services - ACP	2,754	2,754	100%
20291305 Finance Internal Audits - ACP	489	489	100%
20291306 Finance System Control & Recon - ACP	874	874	100%
20291400 Co Exec Cab Svc	8,226	8,227	100%
20291600 Wan Allocation	21,524	21,524	100%
20291700 Alarm Svcs	3,090	3,090	100%
20292100 GS PRINTING SVC	11,100	7,411	67%
20292200 GS MAIL/POSTAGE	800	311	39%
20292300 Messenger Services - ACP	3,559	3,544	100%
20292500 Purchasing Services - ACP	1,853	1,853	100%
20294200 Facility Use - ACP	657	657	100%
20294300 Lease Property - ACP	152,120	150,879	99%
20295102 Benefit Admin Svcs - ACP	1,959	1,959	100%
20295103 Employment Services - ACP	4,482	4,482	100%
20295104 Training Svcs - ACP	961	961	100%
20295105 DPS Dept Svcs Teams - ACP	6,513	6,513	100%
20295106 401A Plan Admin Svcs - ACP	196	196	100%
20295107 Labor Relations - ACP	1,738	1,737	100%
20295400 Safety Program - ACP	135	135	100%
20296200 GS PARKING CHGS	2,000	28	1%
20298300 Surplus Property - ACP	411	411	100%
20298703 Telecommunication - ACP	19,854	19,854	100%
30348000 CW Cost Plan - ACP	9,414	9,414	100%
Total Services & Supplies	21,940,614	18,380,173	84%
Total Expenditures	\$24,137,810	\$20,437,559	85%
94941000 Interest	\$348,974	181,118	52%
95953000 CalWORKs	\$4,688,418	3,486,745	74%
95955500 Medi-Cal State Aid	700,000	617,046	88%
95956900 State - Prop 10	11,164,000	13,670,486	122%
95956900 State - CAPIT	444,000	444,376	100%
95956900 State - SMIF	20,000	20,000	100%
95959900 Federal Aid - CBCAP	51,000	51,523	101%
95956900 Other - HV Coord	-	85,160	n/a
Total Revenue	\$17,416,392	18,556,454	107%

**First 5 Commission Sacramento
Results of Operations
For the Period Ending June 30, 2021**

#6 - Attachment 2

Descriptions	Budget	Actual	(Over) Under Budget	% Remaining Budget
A. REVENUE				
Tobacco Tax Allocation	11,184,000	13,690,486	(2,506,486)	
MAA - Federal Funding	700,000	617,046	82,954	
CBCAP/CAPIT	495,000	495,899	(899)	
Interest Earnings	348,974	181,118	167,856	
CalWORKs HVP	4,688,418	3,486,745	1,201,673	
Other Income and Adjustments	-	85,160	(85,160)	
TOTAL SOURCES OF FUNDS	17,416,392	18,556,454	(1,140,062)	-7%
B. FUNDED PROGRAMS				
Health	1,390,934	1,182,530	208,404	15%
Personnel	132,285	112,462	19,823	
Professional Svcs	1,235,601	1,051,196	184,405	
Media & Program Support	23,048	18,871	4,177	
Dental	282,044	152,189	129,855	46%
Personnel	45,928	45,826	102	
Professional Svcs	200,000	97,654	102,346	
Media & Program Support	36,116	8,709	27,407	
Nutrition	804,424	758,481	45,943	6%
Personnel	44,095	37,487	6,608	
Professional Svcs	749,313	712,546	36,767	
Media & Program Support	11,016	8,447	2,569	
Early Care	1,123,818	1,003,367	120,451	11%
Personnel	18,583	18,847	(264)	
Professional Svcs	1,097,829	979,160	118,669	
Media & Program Support	7,406	5,359	2,047	
School Readiness	4,793,175	3,937,623	855,552	18%
Personnel	184,882	187,494	(2,612)	
Professional Svcs	4,551,968	3,696,263	855,705	
Media & Program Support	56,325	53,867	2,458	
Effective Parenting	8,472,608	7,557,314	915,294	11%
Personnel	105,616	105,140	476	
Professional Svcs	8,275,654	7,394,037	881,617	
MAA Pymt Fees	42,000	37,023	4,977	
Media & Program Support	49,338	21,114	28,224	
CalWORKs HVI	4,681,010	3,620,727	1,060,283	23%
Personnel	193,521	191,727	1,794	
Professional Svcs	4,448,418	3,406,067	1,042,351	
Media & Program Support	39,071	22,933	16,138	
Community Connections	416,474	397,805	18,669	4%
Personnel	175,288	175,219	69	
Professional Svcs	207,222	185,232	21,990	
Media & Program Support	33,964	37,355	(3,391)	
Policy, Advocacy, and Sustainability	216,813	164,841	51,972	24%
Program Management	333,470	298,969	34,501	10%
Total Funded Programs	22,514,770	19,073,846	3,440,924	15%
C. OPERATING EXPENSES	1,111,755	927,853	183,902	17%
Personnel	743,762	627,822	115,940	16%
Direct Operating Expenses	245,264	193,705	51,559	21%
Allocated Operating Expenses	122,729	106,326	16,403	13%
D. PROGRAM EVALUATION	511,285	435,861	75,424	15%
TOTAL EXPENDITURES	24,137,811	20,437,559	3,700,251	15%