



***June 24, 2020 COMMISSION MEETING
AGENDA PACKET ATTACHMENTS***

ATTACHMENTS

ITEM 4 (Consent Agenda)

- 4a. Draft Minutes, May 14, 2020 Commission Meeting
- 4b. Memo and Draft Office Lease Extension
- 4c. Memo & Auditor Engagement Letter: Moss Levy Hartzheim LLP
- 4d. Memo and Mobile Device and Allowance Policy
- 4e. Memo re: Scheduling a Special Commission Meeting in July 2020

ITEM 6. Memo and Draft Long-Range Financial Plan Update

ITEM 7. Memo re: Draft Strategic Plan Narrative (Plan attached separately)

ITEM 8. Memo re: 2-Year Contracts (Contract Drafts attached separately)

ITEM 9. Memo and Draft FY 2020-21 Administrative Budget

**FIRST 5 SAN LUIS OBISPO COUNTY
CHILDREN AND FAMILIES COMMISSION**

COMMISSION MEETING MINUTES

May 14, 2020

Current Commissioners Present

Bruce Gibson	SLO County Board of Supervisors
James Brescia	SLO County Office of Education
Devin Drake	Department of Social Services
Erica Ruvalcaba-Heredia	Community at Large
Melinda Sokolowski	Child Care Planning Council
James Tedford	Medical Representative (AAP Chapter 2)
Alison Ventura	Community at Large

Commissioners Absent/Excused --

Penny Borenstein, M.D.	SLO County Public Health Department
Bob Watt	Community at Large

Staff Present

Commission staff: Wendy Wendt, Jason Wells, Misty Livengood
Commission Evaluator: Tom Keifer
Commission Counsel: Natalie Frye-Laacke

Call to Order

Chair Gibson called the meeting to order at 3:02 PM.

ITEM 1 –Chair Comments

Commissioner Gibson acknowledged that a lot has changed in the world with the Pandemic.

ITEM 2 - Public Comment – Items not on the agenda

Shana Paulson, Child Care Resource Connection (CAPSLO) thanked First 5 California and SLO County for supplies funding/distribution and moral support throughout April. First 5 CA supplies will be delivered by end of May. Also \$67,000 in IMPACT HUB funds are helping pay for cleaning supplies for centers.

ITEM 3 – Commissioner Comments/Announcements

Commissioner Tedford recognized Commissioner Borenstein’s stellar leadership as Public Health Officer during the COVID 19 crisis.

Commissioner Drake warned of a fake letter circulating that falsely warns that a positive COVID test will result in removal of children from the home. He also announced efforts to expedite access to CalFresh and other benefits (e.g. in person and wet signatures being waived).

Commissioner Sokolowski thanked the community and nonprofit partners for their collaborative spirit and responsive generosity during this time.

ITEM 4 - Consent Agenda

- a. Approval of the March 25, 2020 Minutes
- b. Approval of the FY 2019-20 Third Quarterly Financial Report
- c. Approval of Agreement with San Luis Obispo County for administrative service related to the MediCal Administrative Activities (MAA) Program
- d. Approval of Extension to Evaluation Contract with Thomas Keifer Consulting

Public Comment: None

Commissioner Brescia made a motion to approve the Consent Agenda. The motion was seconded by Commissioner Ruvalcaba-Heredia and passed unanimously.

ITEM 5 – Staff Reports

Misty Livengood, Outreach and Communications Officer, provided an update on various First 5 activities:

- Funding partnership with Community Foundation Disaster Support Fund.
- First 5 CA allotment of supplies to counties (\$4 million statewide)
- Child Care Awareness Day (April 30) reflections and social media analytics
- Hands on Heroes – April showcased Shana Paulson (CAPSLO), May will focus on child care providers, June will focus on families
- First 5 Association Advocacy Day – staff participated in calls to Monning and Cunningham offices
- Talk.Read.Sing. time has stepped it up – daily shows with various participants

Jason Wells, Associate Director provided the following updates:

- First 5 funded partners have been communicating with First 5 staff on conditions/services being provided in the context of COVID. Many are making remarkable shifts to respond to changing needs/situations – creating and providing online content and counseling for families, participating in supply distributions, launching telehealth protocols, etc.
- Mr. Wells is part of the weekly selection committee with Community Foundation staff to distribute Disaster Support funds. To date, First 5 has contributed \$40,000 to the effort through its Emergency Response Funding pool. Overall, the Foundation fund has

distributed \$130,400, \$34,500 of which is linked to First 5's investment. Needs are evolving beyond initial basic needs to now include software/hardware upgrades, expanded staffing to handle deliveries, etc. Ms. Wendt added that in addition to the \$40,000 contribution to the Foundation, \$1,500 in Emergency Response funds have been used to fund basic cleaning supplies distributed through CAPSLO/Child Care Resource Connection.

Commissioners Gibson and Brescia expressed gratitude to both the Community Foundation and the community overall for stepping up.

Commissioner Ruvalcaba-Heredia thanked First 5 staff for helping initiate a collaboration to address the financial needs of undocumented families living in San Luis Obispo County.

- Mr. Wells mentioned a new grant opportunity through First 5 CA focused on Home Visiting coordination. He has reached out to local partners (Public Health, CAPSLO) to participate in an upcoming informational webinar.

Ms. Wendt provided the following updates:

- Undocumented family issues/collaboration to address: A group of community members have begun meeting to develop a local response similar to UnDocuFund efforts in other counties but that uses local assets/circumstances to launch here.
- IMPACT 2020 will be managed through the County Office of Education as part of a blended Quality Counts funding/program. First 5 SLO County staffer Kris Roudebush will subcontract for ongoing coordination/facilitation in the coming year.
- Help Me Grow – CAPSLO is moving toward opening the HMG FRC. The 3by3 project has continued in the midst of COVID (shelter in place has provided many parents more time with their children and more attention to their developmental milestones/needs). First 5 staffer Sarah Reinhart is doing a fantastic job working with CHC on IT setup and shifting staffing patterns. Next week the Help Me Grow Steering Committee will hold its second meeting.
- Office Details – SHOWTEL has agreed to continue providing IT support on a month to month basis until such time as First 5 is able to invite proposals for a new contractor.
- The Ad Hoc Audit Committee has selected Moss Levy Hartzheim as its recommendation to the Commission to perform the FY19-20 external audit for First 5 SLO County.
- The Child Care Study has received two consultant proposals, will be conducting interviews at the beginning of June. Commissioner Gibson commented that there is a spike in community interest related to child care since COVID. Commissioner Sokolowski mentioned being contacted by a Cal Poly student interested in conducting research related to child care.
- COVID Crisis/Recovery – Ms. Wendt has been a participant (with Commissioner Sokolowski) in an education group providing input on a draft reopening plan for the county. Ms. Wendt is also scheduled to be a guest with the SLO Chamber's Working Lunch series to discuss issues facing children and child-serving programs during and beyond the crisis.

Public Comment: None

ITEM 6 Program Contract Extensions

Mr. Wells introduced the item, which includes approvals for 6-month extensions on four current program contracts, slated to sunset December 31, 2020.

Public Comment: None

Baby's First Breath (County of San Luis Obispo, Department of Public Health)
Motion: Brescia; Second: Ruvalcaba-Heredia. Motion Passed unanimously

Georgia Brown School Readiness (Paso Robles Public Schools)
Motion: Sokolowski; Second: Tedford. Motion Passed unanimously

Best Pals (Pediatric Physical Therapy Services)
Motion: Brescia; Second: Tedford. Motion Passed unanimously

Early Childhood Family Advocacy Services (Center for Family Strengthening)
Motion: Sokolowski; Second: Ventura; Abstain: Ruvalcaba-Heredia. Motion Passed unanimously

ITEM 7 – Strategic Plan 2020 Timeline

Ms. Wendt announced an intention to bring a strategic plan draft for Commission approval to the June meeting. Summer will focus on building/releasing RFPs for new program investments, with a goal to bring contract drafts forward for approval at the September Commission meeting.

Public Comment: None.

ITEM 8 – Strategic Plan Review: Long-Range Financial Plan (First Reading)

Ms. Wendt provided an overview of the annual Financial Plan update. Today is the first reading, with approval scheduled for June 2020. Several changes to consider: IMPACT is sunsetting as a First 5 SLO County revenue/expense in the coming year. MHSA extends through 2020. The goal of the plan is to extend out up to 10 years, and to reach a point at which the fund balance at year end is double the total operating expense. Emergency Response funding has been added as an annual budget place-holder.

Ms. Wendt noted that the annual administrative budget and program allocations are built from the Long Range Financial Plan.

Public Comment: None.

ITEM 9– FY 2020-21 Draft Administrative Budget

Ms. Wendt introduced the draft Administrative Budget for FY 2020-21. This is the first reading and the final budget will be presented for Commission approval at its June 2020 meeting. She highlighted several changes from the prior year:

- Slight increase in salary/benefits due to STEP increases.
- Professional services lines are down: No further use of contractor for outreach, strategic plan consulting not needed
- Increase in significant value purchase due to copier lease and need for computer upgrades as well as technology upgrades related to COVID
- Smaller travel budget due to COVID

Ms. Wendt pointed out that the budget is \$50,000 lower than the Financial Plan would warrant. Commissioners suggested either adding to the contingency or adding to office supplies to account for needed cleaning supplies.

Public Comment: NONE

ITEM 10 – Performance Evaluation: Executive Director (CLOSED SESSION)

Commissioners adjourned to Closed Session. Ms. Wendt was invited to join Closed Session. Commissioners returned from Closed Session. Commission Counsel Natalie Frye-Laacke announced that the performance review was complete and no reportable action taken.

ITEM 10 -- Adjourn

5:15 p.m.

To: First 5 Commission
From: Wendy Wendt, Executive Director
Date: June 24, 2020
Re: Item 4b: Proposed Office Lease Agreement Amendment

Recommendation

Staff recommends the Commission approve an amendment to First 5 SLO County’s Lease Agreement with Walter Brothers Construction Company, Inc. that 1) extends the lease term to June 30, 2022 with an option to extend the term an additional two-year periods under the current lease stipulations (see attached letter), and 2) waives a rent increase for one year.

Background:

Walter Brothers and the office accommodations at 3220 have continue to provide an ideal work environment for the staff at First 5 SLO County. The landlord has generously granted a request to freeze the current monthly lease rate for one year.

Fiscal Considerations

Rent will remain at the current rate for one additional year.

WALTER BROS. CONSTRUCTION Co., INC.

GENERAL ENGINEERING CONTRACTORS • REAL ESTATE DEVELOPMENT

P.O. BOX 809 • SAN LUIS OBISPO, CALIFORNIA 93406
TEL 805-543-5854 • FAX 805-543-6807

June 1, 2020

Bruce Gibson, Commission Chair
c/o Wendy Wendt, Executive Director
First 5 Children and Families
Commission of SLO County
3220 S. Higuera, Suite 232
San Luis Obispo, CA 93401

Re: Leased Premises, 3220 S. Higuera St., Suite 232, San Luis Obispo, CA

Dear Mr. Gibson,

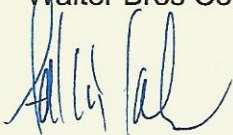
Our original lease with Children and Families Commission of SLO County dated June 24, 2008 is due to expire on June 30, 2020.

This lease offers two remaining two-year options. You may exercise an option by giving notice before the expiration of the term. In anticipation that you would like to extend the lease, I have enclosed a letter for your signature regarding the option, which would extend the lease from July 1, 2020 through June 30, 2022. If the enclosed is acceptable, please sign and return.

In addition to the options, we are offering the following modification to the terms of the original lease. According to the original lease, rent is to be increased annually. We would like to waive the increase due on July 1, 2020 for a period of one year. Therefore, the next annual increase will be on July 1, 2021.

We appreciate having your office in Charles I. Walter Center, and look forward to serving your office space needs for many years into the future.

Sincerely,
Walter Bros Construction Company, Inc.



Patty Takhvar
Controller

To: First 5 Commission
From: Wendy Wendt
Date: June 24, 2020
Re: Item 4c. Approval of audit proposal

Recommended Action

Staff recommends the Commission approve the audit proposal with Moss Levy and Hartzheim LLC for the FY2019-20 external audit, due September 15, 2020.

Background

In March, requests for audit proposals were sent to the firms below with a due date of April 3, 2020. A recipient list of over 20 firms was created by 1) asking other First 5 Commissions for their recommendations, 2) conferring with SLO County Auditor Controller staff and First 5 Legal Counsel. Five firms submitted a proposal:

Firm	Office Location	Fee
Clifton Larson LLP	Roseville	\$14,500
Glenn Burdette	San Luis Obispo	\$15,000
Hudson Henderson	Fresno	\$14,760
McGilloway Ray Brown and Kaufman	Salinas	\$16,300
Moss, Levy and Hartzheim	San Maria	\$7,675

An ad hoc Audit Committee convened on April 11, 2020 to review proposals. This committee included Commissioners Gibson, Brescia and Watt, and Mark Maier from the Internal Audits Division of the County Auditor Controllers’ Office.

Following review of applications, cost comparisons and reference checks, the Committee selected Moss Levy and Hartzheim to recommend for Commission approval. The firm comes well recommended by several local clients, and is the current auditor for First 5 San Diego via their Culver City office.

The Moss Levy Hartzheim Engagement Letter is attached for your review.



Moss, Levy & Hartzheim LLP

Certified Public Accountants

May 29, 2020

To Board of Commissioners and Wendy Wendt, Executive Director
Children and Families Commission of San Luis Obispo County
3220 South Higuera St.
San Luis Obispo, CA 93401

We are pleased to confirm our understanding of the services we are to provide Children and Families Commission of San Luis Obispo County for the fiscal year ended June 30, 2020. We will audit the financial statements of the governmental activities and the major fund including the related notes to the financial statements, which collectively comprise the basic financial statements of Children and Families Commission of San Luis Obispo County as of and for the fiscal year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Children and Families Commission of San Luis Obispo County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Children and Families Commission of San Luis Obispo County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison
- 3) Schedule of Proportionate Share of Net Pension Liability
- 4) Schedule of Pension Contributions

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and in the *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* issued by the State Controller's Office, and will include tests of the accounting records of Children and Families Commission of San Luis Obispo County and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Children and Families Commission of San Luis Obispo County's financial statements. Our report will be addressed to the Board of Commissioners of Children and Families Commission of San Luis Obispo County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Children and Families Commission of San Luis Obispo County is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Children and Families Commission of San Luis Obispo County's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Children and Families Commission of San Luis Obispo County in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the

reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Commission; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Moss, Levy & Hartzheim LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State Controller's Office or its designee, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Moss, Levy & Hartzheim LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately August 1, 2020 and to issue our reports no later than November 1, 2020. Ronald A. Levy is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,675. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Children and Families Commission of San Luis Obispo County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions,

please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Moss, Levy & Hartzheim LLP

Moss, Levy & Hartzheim LLP

RESPONSE:

This letter correctly sets forth the understanding of Children and Families Commission of San Luis Obispo County

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

From: Wendy Wendt, Executive Director
Natalie Frye-Laacke, First 5 Legal Counsel

Date: June 24, 2020

Re: Item 4d: Proposed Mobile Device and Allowance Policy

Recommendation

Staff and Legal Counsel recommends the Commission approve a Mobile Device and Allowance Policy. This policy will be added to the Employee Handbook as an addition to the Personal Electronic Communication Media section.

Background:

In recognition of the increasing reliance on cell phone use for work-related communications by office staff at First 5, the accompanying policy is proposed to 1) provide monetary support in form of a monthly stipend of \$30 per employee, and 2) clarify appropriate use and procedures related to safety, personal versus work-related communications, and data storage/transparency.

Fiscal Considerations

\$30 per employee per month @ 5 employees = \$150/month *12 months = \$1,800 per year.



DRAFT: Mobile Device and Allowance Policy

1. Introduction and Purpose.

Cellular telephones and other mobile devices can be a valuable resource for First 5 employees in the performance of their job duties by providing immediate accessibility. Based on job responsibilities, eligible employees may qualify for a non-taxable allowance to cover the business use of personal cell phones. Recipients of the allowance will be required to obtain their own mobile communication device, also referred to as a cell phone, and service contract. The First 5 Executive Director is responsible for determining the eligibility of an employee to receive a cell phone allowance based on job responsibilities.

2. Allowance for Mobile Device Use

Eligible employees shall receive Thirty Dollars (\$30) per month for the employee's use of their personal cell phone for business-related purposes. The monthly allowance shall be reported on the employee's W-2 and considered for employment tax withholding and income tax. If extraordinary business use results in a billed amount that is significantly more than the allowance amount, reimbursement may be sought. The business use of the device for that billing statement timeframe must be substantiated with documentation (i.e. the cell phone bill) All requests for reimbursement shall be submitted to the Executive Director for review and approval no later than 30 days after the billing statement end date.

3. Guidelines for Mobile Device Usage

a. Business use requirements – This policy requires that the personally owned device is available for business use as required by the employee's job responsibilities.

b. Active Service Plan. An employee receiving an allowance must maintain active mobile device service. The employee agrees to carry the mobile device with them and keep it charged and in operational condition.

c. Personal use – This policy assumes that the mobile device will be used for both personal and business calls. Because the phone service is personally owned by the employee, it may be used for personal use as well. The employee is not required to track business usage.

d. Appropriate use – The employee agrees to use the phone in ways consistent with this policy and all applicable local, state or federal laws. Inappropriate or unlawful use of the mobile device and its services and features is prohibited. Misuse will result in immediate cancellation of the allowance.

e. Use of a mobile device while operating a motor vehicle – Mobile device users must be aware of all laws regarding the use of the device while driving. California state law prohibits the use of hand-held mobile device while operating a motor vehicle in California unless the device is specifically designed and configured to allow hands-free operation and is used in that manner. California state law also prohibits drivers from operating a motor vehicle while using an electronic wireless communications device to write, send, or read a text-based communication.

f. First 5 Data on Personally-Owned Devices – First 5 is governed by California's Public Records Act which means that emails, text messages or any other writings sent to or from private mobile devices may be subject to disclosure depending on the content of the writing. First 5 employees acknowledge and understand that First 5 may be required to search private mobile devices for potentially responsive materials. Furthermore, given that mobile devices may be storing and transferring First 5 data while connected to the internet, the employee should abide by the following the guidelines and security precautions:

- i. Take precautions to ensure the device is not lost or stolen.
- ii. Always protect the device with a password or PIN to prevent unauthorized access.
- iii. Avoid or limit the storing of First 5 data on your device.

From: Wendy Wendt, Executive Director
Natalie Frye-Laacke, First 5 Legal Counsel

Date: June 24, 2020

Re: Item 4e: Special Commission Meeting Date in July

Recommendation

Staff recommends that the Commission set a date for a special meeting in July to review and approve a consultant contract for the Collaborative Child Care Study – Phase I Feasibility Study. Dates under consideration are July 10 (9-11 a.m.), July 13 (4-5 p.m.), and July 15 (9-11 a.m.)

Background:

First 5 SLO County has entered into MOUs with four public sector partners (City of SLO, County of SLO, Cal Poly, San Luis Coastal Unified School District) to coordinate a Collaborative Child Care Study. This includes contracting with outside consulting firm/s to provide expert guidance on a suite of options for expanding child care capacity in the county.

Two applicants submitted consultant proposals. A selection committee made up of representatives of each public sector partner, the Local Child Care Planning Council Coordinator and a community volunteer from We Are the Care together reviewed applications and conducted two sets of interviews.

The selection committee anticipates bringing a draft consultant contract to the Commission for approval but was not able to submit the required materials prior to the June 24, 2020 meeting. As such, staff is requesting that the Commission schedule a one-agenda meeting to review and approve a contract as soon as possible in the new fiscal year.



To: First 5 Commission of San Luis Obispo County
From: Wendy Wendt
Date: June 24, 2020
Re: ITEM 6: Long-Range Financial Plan Approval

Recommended Action

Staff is submitting for approval the revised Long-Range Financial Plan.

Background: Revised Long-Range Financial Plan

Each year the financial plan is revised and updated as part of the annual strategic planning review. The proposed revised plan is attached to this memo. Fiscal Year 2016-20 Strategic Plan Expenditures are highlighted. Memo notations referenced below are numbered on the far left of the Plan table.

General Notations:

Fiscal Years 2016-17, 2017-18 and 2018-19 reflect audited revenue and expenditure amounts and are included for historical reference. Current and future years reflect a combination of approved budgeted amounts and projected amounts as detailed below.

This revision of the Long-Range Financial Plan projects out through the end of the current 4-year Strategic Plan, plus two additional four-year cycles. The final year in the Plan establishes a practice of holding annual program expenditures below annual revenue, and aims to maintain a Fund Balance reserve totaling at least two years of total annual expenditures (Program and Administrative). Future updates of the Long-Range Financial Plan are recommended to sustain this practice.

REVENUES:

Memo Notation 1: The plan extends to Year 29 (Fiscal Year 2027-28) in order to demonstrate a long-view on projected operations. Projected revenue amounts for Fiscal Year 2019-20 through Fiscal Year 2024-25 match State Projections published in May 2020. Projected revenue for Fiscal Years beyond 2024-25 decreases annually by 5% (in anticipation that Proposition 10 revenues will continue to decline as the smoking rate declines).

Memo Notation 2: Interest revenue is projected at .75% of Fund Balance. This is a slight increase from the .3% projected percentage on prior Financial Plan updates, based on recent investment performance. However, it remains a conservative estimate well below the 2018-19 return of 1.9%.

Memo Notation 3: MAA revenues are anticipated remain in stable position near \$50,000 annually as First 5 staff continues to follow updated protocols for tracking and recording MAA-billable activities. First 5 SLO County maintains an annual \$50,000 MAA Contingency Fund to protect against liabilities of this nature, and as recommended by the agency auditor (**Memo Notation 7**).

Memo Notation 4: First 5 SLO County has entered into a multi-year contract with the County Behavioral Health Department to oversee an MHSA Innovations Project. The Long Range Plan anticipates three full years of funding revenue (total \$799,998) to support this effort. Updated annual revenue and expense budget figures will be added to the June 2020 draft of this Long-Range Financial Plan.



Memo Notation 5: Beginning in FY2020-21, the majority of First 5 California IMPACT funding will be managed through the County Office of Education, which is assuming the fiscal lead role for all county Quality Counts grants. A small portion of IMPACT administration and coordination work will be subcontracted back to First 5, as indicated in the updated Financial Plan draft. This funding will be expensed as a program cost within First 5’s administrative budget, primarily covering personnel and IMPACT-related travel.

PROGRAM EXPENSE:

Memo Notation 6: See Memo Notation 3 above re: MAA Contingency Fund.

Memo Notation 7: Under its Cal Pers Retirement Plan and in compliance with GASB 68, First 5 SLO County reports its proportional share of the state Cal PERS program long-term unfunded liability. A small portion of this liability is paid annually by First 5 SLO County, while the balance is a required liability line item on First 5 SLO County’s Government-Wide Reporting Statement (part of its annual audit). However, only short-term liabilities are reported as part of the Fund Financial Statement (also included in the annual audit), which is the basis for First 5 SLO County’s Long-Range Financial Plan. A \$100,000 expense has been included in the final year of the current Long-Range Financial Plan to account for this liability, while maintaining the Fund Balance figures per the Fund Financial Statement.

Memo Notation 8: 2016-20 Strategic Plan Priority Area expenses, approved in December 2015 and updated in audited with actuals through FY 2018-29, are included through Fiscal Year 2019-20.

Memo Notation 9: A 5% contingency based on contracted programs was proposed and approved by the Commission in December 2015.

Memo Notation 10: A new program line item for MHSA expenses has been added to the Long Range Financial Plan through FY 2021-22, and includes all anticipated expenses (contract and operated) with the exception of personnel, which is included with the Administrative Budget “program personnel.”

Memo Notation 11: For the final two years of the current IMPACT program, contractor expenses anticipated to be eligible for HUB fund reimbursement are articulated in contracts separate from the core IMPACT program contracts. Reimbursable funds fall into three broad categories: data system, professional development events (registration and travel), and travel expenses related to regional and state planning meetings.

Memo Notation 12: At its March 2020 meeting, the First 5 Commission approved up to \$75,000 in emergency response funding during the COVID-19 pandemic. There was discussion regarding the possibility of creating an annual budgeted item for future potential need to activate such funding. This draft Plan document includes a new annual line item across all future projected years. The upcoming Strategic Plan allocates \$75,000 per year, and the subsequent Strategic Planning period allocates \$40,000.

ADMINISTRATIVE EXPENSE:

Memo Notation 13: As projected revenues continue to decline in future years, it may become necessary to shrink administrative costs. To model this likely scenario, the modified Financial Plan includes level-funded Total Administration expenses beginning half-way through the next four-year Strategic Plan and the subsequent strategic plan.

Long-Range Financial Plan		AUDITED	AUDITED	AUDITED	BUDGETED								
		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
		Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29
Fund Balance Beginning of Period		8,319,744	8,369,464	8,621,801	8,850,444	8,351,022	7,880,810	7,235,866	6,563,985	5,794,826	5,409,680	4,954,939	4,433,416
Prop 10 Tax Revenues actual to 2018-19 (budgeted 19-20, state projections through Year 25, then 5% annual decline projected for outlying years)		1,668,413	1,553,037	1,596,654	1,624,356	1,597,962	1,507,846	1,496,598	1,404,360	1,334,142	1,267,435	1,204,063	1,143,860
Interest Revenue (.75%)		60,448	111,400	168,053	60,520	62,633	59,106	54,269	49,230	43,461	40,573	37,162	33,251
TOTAL TAX/INTEREST REVENUE		1,728,861	1,664,437	1,764,707	1,684,876	1,660,595	1,566,952	1,550,867	1,453,590	1,377,603	1,308,008	1,241,225	1,177,111
OTHER REVENUE:													
3 MAA		9,603	49859	68390	50000	50000							
Other Revenue (grants, sponsorships, etc.)		6,541	175	12,511		80000							
4 MHSA INNOVATIONS					257048	264804	278146						
5 IMPACT		249,368	560,062	469,844	581,584	37407							
IMPACT HUB PAYMENTS			28,281	47,852	55,000								
TOTAL REVENUE		1,994,373	2,302,814	2,363,304	2,628,508	2,092,806	1,845,098	1,550,867	1,453,590	1,377,603	1,308,008	1,241,225	1,177,111
TOTAL REVENUE PLUS BEGINNING BALANCE		10,314,117	10,672,278	10,985,105	11,478,952	10,443,828	9,725,908	8,786,733	8,017,574	7,172,429	6,717,688	6,196,164	5,610,526
6 CONTINGENCY FUND FOR MAA						-50000							
7 UNFUNDED LIABILITY													(100,000)
Pre-2011 INITIATIVES:													
School Readiness (all programs)													
School Readiness Evaluation													
Children's Health Initiative													
Perinatal Substance Abuse Initiative													
Oral Health Initiative (FY 2011-12 carryover 2 yr contract)													
Other Programs (Raising A Reader/Kits)													
2011-15 INITIATIVES													
Health Initiative													
Oral Health Initiative													
Perinatal Substance Abuse Prevention Initiative													
Special Needs Initiative													
School Readiness Initiative													
First 5 Media, Kits, Other													
8 2016-2020 PRIORITY AREAS						(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Perinatal Readiness		(216,899)	(229,701)	(235,741)	(341,137)								
Family Strengthening		(180,233)	(276,384)	(297,491)	(373,493)								
Child Health and Development		(176,632)	(169,024)	(154,143)	(373,760)								
Early Learning (Core Allocation)		(571,674)	(378,983)	(400,253)	(438,479)								
9 Program Contingency (5% of Priority Area Investment)					(76,343)								
First 5 Kits		(1,170)	(1,100)	(1,100)	(1,200)								
10 MHSA					(226,202)	(233,028)	(244,768)						
Early Learning (IMPACT)		(299,238)	(456,933)	(476,676)	(433,669)								
11 IMPACT Regional HUB Contracts					(52,000)								
Collaborative Child Care Study						(80,000)							
BASELINE EVALUATION EXPENSE 2% (approved 2012-13)		(34,214)	(32,642)	(30,388)	(35,061)	(28,000)	(32,895)	(28,000)	(28,000)	(20,000)	(20,000)	(20,000)	(20,000)
SYSTEMS CHANGE/ADVOCACY AND POLICY EFFORTS		(36,555)	(35,512)	(36,897)	(100,000)	(75,000)	(75,000)	(75,000)	(75,000)	(60,000)	(60,000)	(60,000)	(60,000)
12 Emergency Response Funding					(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(40,000)	(40,000)	(40,000)	(40,000)
SPONSORSHIPS		(3,100)	(2,600)	(8,800)	(12,000)	(10,000)	(10,000)	(10,000)	(10,000)	(8,000)	(8,000)	(8,000)	(8,000)
TOTAL PROGRAM EXPENSE		(1,519,715)	(1,582,879)	(1,641,489)	(2,538,345)	(1,951,028)	(1,837,664)	(1,588,000)	(1,588,000)	(1,128,000)	(1,128,000)	(1,128,000)	(1,228,000)
ADMINISTRATION:													
BASELINE: Proposed 2011-12 budget, 1.8% CPI YR. 14-23; level funded after													
Program Personnel and Program Operating Expense		(219,647)	(265,989)	(261,892)	(310,584)	(348,834)	(384,485)	(362,034)	(362,034)	(362,034)	(362,034)	(362,034)	(362,034)
13 Administrative Personnel and Operating Expense		(205,291)	(201,609)	(231,280)	(279,001)	(263,156)	(267,893)	(272,715)	(272,715)	(272,715)	(272,715)	(272,715)	(272,715)
TOTAL ADMINISTRATION:		(424,938)	(467,598)	(493,172)	(589,585)	(611,990)	(652,378)	(634,749)	(634,749)	(634,749)	(634,749)	(634,749)	(634,749)
TOTAL EXPENSE		(1,944,653)	(2,050,477)	(2,134,661)	(3,127,930)	(2,563,018)	(2,490,042)	(2,222,749)	(2,222,749)	(1,762,749)	(1,762,749)	(1,762,749)	(1,862,749)
Remaining Fund Balance End of period		8,369,464	8,621,801	8,850,444	8,351,022	7,880,810	7,235,866	6,563,985	5,794,826	5,409,680	4,954,939	4,433,416	3,747,778
Administrative %		10.56%	9.83%	10.83%	8.92%	10.27%	10.76%	12.27%	12.27%	15.47%	15.47%	15.47%	14.64%
Direct Program Investment to Total Expenses		78%	77%	77%	81%	76%	74%	71%	71%	64%	64%	64%	66%

ATTACHMENT:
Draft Plan
("FY 20-21")

To: First 5 Commission

From: Wendy Wendt

Date: June 24, 2020

Re: Item 7 (PUBLIC HEARING): Strategic Plan 2020-24 Narrative

Recommended Action:

Staff recommends the Commission approve the 2020-24 Strategic Plan narrative: *Begin With the Children*

Background:

Over the course of the past 18 months, First 5 SLO County Commissioners, staff and stakeholders have participated in a strategic planning process to chart the agency’s future directions in advocacy and program investment to support early childhood. At its March and May 2020 meetings, Commissioners approved various staff recommendations and funding levels in three Focus Areas: 1) Child Health and Development, 3) Early Learning, and 5) Family Resiliency. Those recommendations are incorporated into the attached draft strategic plan included in the agenda packet.

Additionally, the draft plan contains historical information regarding First 5 SLO activities, details the strategic planning process, and includes rationale, and context that shape our work as funder, advocate and convener.

Additional detailed Plan Attachments will be completed during summer 2016 and submitted for Commission review and approval in September or October 2020. These are: 1) Financial Plan Narrative, and 3) Evaluation and Implementation Plan.

(Note: Draft Narrative is posted separately)

To: First 5 Commission of San Luis Obispo County

From: First 5 Staff

Date: June 24, 2020

Re: Item 8: 2020-22 Contracts: Review/Approve Program Contracts totaling \$1,036,080 to commence July 1, 2020.

Recommended Action

It is recommended that the Commission the Commission approve the seven contracts listed below in the amounts indicated for July 1, 2020 – June 30, 2022.

Background

At its January 22, 2020 meeting, as part of its FY 2020-2024 Strategic Planning Process the Commission approved funding for the currently funded contracts listed below be continued for up to four years in FYs 2020-2024.

New Contracts

Table 1 lists each program, proposed contractor, funding level and summary of services for each of the new contracts. These programs will continue meeting the needs identified in the Strategic Plan, and the ongoing needs in the community of families with children prenatal to age 5. Contract duration is for two years, beginning July 1, 2020 and ending June 30, 2022. Contracts will be assessed for an additional two-year extension by December 2021. All contracts are attached.

Table 1.

Contract Funding Amounts for the Contract Period July 1, 2020-Ending June 30, 2022				
Programs	Organization	Annual	2 Year Contract	Services
BABES	SLO Co PH (WIC)	\$179,370	\$358,740	Breast feeding education and support program at WIC clinics throughout the county.
CSPP-First 5 Preschools	SLOCOE	\$192,104	\$384,208	CA State-First 5 preschool at Oceano and Georgia Brown Elementary Schools.
Health Access Trainers	Carsel Consulting Group	\$25,000	\$50,000	Provide county-wide health access professional development trainings and advocacy.
Oral Health Program Manager	SLO Co PH	\$40,000	\$80,000	Oral health coordination, policy and screening for children and families.
Parents Helping Parents	Parents Helping Parents	\$41,566	\$83,132	Operation of resource library and referral services for families with special needs children.
Oral Health Prevention for Children	Tolosa Children’s Dental Center	\$20,000	\$40,000	Preventive oral health treatment services for children in the central region of SLO County.
Vision Screening	Gary Englund/Optomeric Care Associates	\$20,000	\$40,000	Children’s vision screening, referral and treatment program at preschool and kindergarten classes.
TOTAL BUDGET		\$518,040	\$1,036,080	



To: First 5 Commissioners of San Luis Obispo County

From: Wendy Wendt

Date: June 24, 2020

Re: ITEM 9: FY 2020-21 Proposed Administrative Budget

Recommended Action

Staff is requesting Commission review and approve the proposed Administrative Budget for Fiscal Year 2020-21.

PROPOSED ADMINISTRATIVE BUDGET FOR FISCAL YEAR 2020-21 (Attachment 1)

Staff recommends a total administrative budget in the amount of \$611,990 for FY 2020-21. This amount is included in the Commission’s Long-Range Financial Plan (draft pending approval at today’s meeting, Item 7).

The recommended amount represents an organizational structure that includes two full-time staff (Executive Director, Associate Director) one 35 hours per week (.875 FTE) Communications and Outreach Officer, one 20 hours per week (.5 FTE) Special Projects Administrator (IMPACT and Help Me Grow), and one 16 hours per week (.4 FTE) Special Projects Administrator (MHSA 3 by 3 Developmental Screening Partnership). Pending Commission approval, a new cell phone stipend is being added as an employee earned benefit. This will increase the total personnel expenses by \$1,800 in the next year.

The proposed budget also includes a contingency amount of \$20,000 (approximately 4%) to provide for unforeseen expenses related to future needs. Contingency items may include any other unforeseen expenses related to increased costs for various new professional service contracts.

In accordance with the proposed Financial Plan, a total of \$1,951,028 has been projected for program and evaluation expense, plus \$348,834 in program-related personnel/operating costs, totaling \$2,299,862. Total operating expense is projected at \$2,563,018.

The projected administrative expense of 10.27% is within the Commission’s established maximum of 15%.

Additional notes appear as “Comments” in the far right column of the attached 2020-21 Budget Draft.



ATTACHMENT 1

First 5 San Luis Obispo County 2020-21 Budget (June 24, 2020 Draft)

Prop 10 Expenditures	2019-20 Adopted Administrative Budget	2020-21 Proposed Administrative Budget	Variance	Comments
Salaries	279,648	308,135	28,487	Salary Schedule approved December 2016; 5 staff members
Benefits	111,859	115,863	4,004	computed at 40% for all but MHSA Admin (6% - no med or retirement)
<i>Cell Phone Stipend</i>		1,800	1,800	\$30/month per employee
Sub-Total Salary and Benefits	391,507	425,798	34,291	
Professional Services				
Payroll Services	3,510	3,510	-	\$130 x 26 pay periods
Legal Services	23,500	23,500	-	level funded
Outside Auditor	7,500	8,000	500	per estimate provided by auditor applicant
Public Health MAA Fee	5,000	5,000	-	fee = 10% of MAA invoice amount as per contract with Public Health (est. \$50000)
Cal PERS GASB 68 Valuation Fee	700	700	-	
Outreach Events Costs	2,000	-	(2,000)	All outreach staffing now in-house
IT Services	15,000	15,000	-	IT Upgrade scheduled for 2020 + regular maintenance (postponed in prior year due to pandemic)
Bookkeeping	5,000	5,000	-	Fiscal Reporting Analysis
Strategic Planning	10,000	-	(10,000)	Strategic Plan due completed
Sub -Total Professional Services	72,210	60,710	(11,500)	
Services and Supplies				
Computer Supplies	1,000	1,000	-	software, other accessories;
Copy/Printing	3,000	2,000	(1,000)	
Food	800	800	-	
Insurance	3,700	3,700	-	liability/property/crime
Maintenance Contracts	1,000	500	(500)	copier maintenance; majority of expense now under Significant Value Purchase (new copier lease)
Memberships	5,000	5,000	-	State Association dues, Children Services Network support, SLO Chamber Dues
Office Expense	3,000	3,000	-	\$1000 in IMPACT PROGRAM MATERIALS
County Auditing Services	8,052	8,310	258	2020-21 agreement
Postage	100	100	-	
Registration/Training	5,000	5,000	-	attendance at state meetings, staff summits, professional development activities, staff tech training
Rent/Utilities	45,515	45,072	(443)	level funded 20-21
Significant Value Purchase	5,000	10,000	5,000	reserved for 7-10 year old equipment (e.g. printers; office furniture, computers, etc.) - new laptops scheduled for purchase
Special Dept. Expense	14,180	12,000	(2,180)	Outreach and Promotion Materials; special event costs
Phone/Data/Internet Access	5,000	5,000	-	\$200/mo. (Cable and phones); anticipated tech upgrade
Travel Expenses	5,522	4,000	(1,522)	out-of-county meetings & conferences, in-county employee mileage + IMPACT TRAVEL
Contingency	20,000	20,000	-	3.6% of Administrative budget.
Sub-Total Services and Supplies	125,869	125,482	(387)	
Administrative Expense	589,585	611,990	75,983	based on 2016-28 financial plan; includes IMPACT and MHSA - MAY DRAFT TOTALS 611,592
Less: Program Related Admin	(310,584)	(348,834)	(70,961)	based on 2016-28 financial plan
Total Administrative Expense	279,001	263,156	5,022	
Program & Evaluation Expense	2,463,345	1,951,028	(512,317)	based on 2016-28 financial plan
Plus: Program Related Admin	310,584	348,834	38,250	
Total Program & Evaluation Expense	2,773,929	2,299,862	(474,067)	
Administrative Percentage	9.14%	10.27%		
Total Operating Expense	3,052,930	2,563,018	(489,912)	