



***March 25, 2026 COMMISSION MEETING
AGENDA PACKET ATTACHMENTS***

Attachments:

ITEM 2: Consent Agenda

- a) January 28, 2026 Minutes
- b) Staff Memo and Resolution 2026-01
- c) Staff Memo and Agreement – Moss Levy Hartzheim Auditor Services FY25-26

ITEM 3: First 5 CA Annual Report FY 2024-25 (Attached Separately). For online access, go to: [*First 5 California 2024-25 Annual Report*](#)

ITEM 4: Staff Memo re: Contract Amendments (Amendments attached separately)

ITEM 5: Staff Memo re: At-Large Commissioner Nomination Process

ITEM 6: Staff Memo re: ARPA Child Care Funding

ITEM 10: Legal Counsel Memo re: Executive Director Performance Evaluation

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

COMMISSION MEETING MINUTES

January 28, 2026 (Draft)

Current Commissioners Present

Dawn Ortiz-Legg (Chair)
Leslie Mehigan (Vice Chair)

SLO County Board of Supervisors
Community at Large

Michelle Auran, M.D.
Penny Borenstein, M.D.
Patty Clarkson, Ed.D.
Joe Koski, Ed.D.
Nancy Kuster
Erica Ruvalcaba, Ed.D.
Alison Ventura, Ph.D.

Medical Representative (AAP, Ch 2)
SLO County Public Health Department
Early Care & Educ. Planning Council
SLO County Office of Education
Department of Social Services
Community at Large
Community at Large

Current Commissioners Absent

None

Staff Present

First 5 Staff: Wendy Wendt, Jason Wells, Misty Livengood, Maggie Payne
First 5 Intern: Elizabeth Goebel
Commission Counsel: Craig Steele
Commission Evaluators: Laura Keene, Becca Carsel

Call to Order

Chair Ortiz-Legg called the meeting to order at 3:01 PM.

ITEM 1 - Public Comment – Items not on the agenda

None

ITEM 2 (ACTION ITEM) - Consent Agenda

- a. Approval of the December 3, 2025 Minutes
- b. Approval of FY25-26 Q2 Financial Report
- c. Confirm BOS Commissioner Appointment – Dawn Ortiz -Legg (one-year term Jan-Dec 2026)

Public Comment: None

Commissioner Ventura made a motion to approve Consent Agenda a/b. The motion was seconded by Commissioner Ortiz-Legg and passed 8:0 (Borenstein absent for vote)

Commissioner Koski made a motion to approve Consent Agenda c. The motion was seconded by Commissioner Kuster and passed 7:0 (Ortiz-Legg recused; Borenstein absent for vote)

ITEM 3 – Approval of Grant Agreement Slate – Early Childhood Systems Stabilization Fund

Associate Director Jason Wells presented an overview of the process that led to the proposed grant agreement slate. The program’s purpose for FY25-26 is to directly invest a total of \$150,000 in First 5 funds toward sustaining essential programs/services for families with children prenatal to age 5 impacted by budgetary losses and/or policy shifts. This is in addition to \$100,000 already contributed to the Community Foundation SLO County’s *Together for SLO County* Initiative.

A Request for Applications was released on October 30, 2025. Applications were due December 5, 2025. A Grant Application Review Committee met on December 18 to determine recommendations, which are being presented for Commission approval at the January 28, 2026, meeting. The Grant terms are anticipated to begin February 1, 2026, and conclude June 30, 2026.

A total of twelve (12) applications were received with requests totaling \$311,700. The Review Committee reached a consensus to recommend nine (9) applications for funding. A grant agreement and scope of work is recommended for each grantee. A one-time payment to each grantee will be issued following Commission approval. Grantees will be required to submit a year-end report documenting how the funding was spent and how many children/families/providers were served.

First 5 SLO County Early Childhood System Stabilization Fund FY25-26: Funding Recommendations		
Agency Name	Agreement Amount	Funds Support
Womenade SLO	\$5,000	Emergency assistance to families with young children facing housing, food, utility, and transportation crises; requests funds primarily for direct family assistance for ~10 families with children 0-5.
South County Youth Coalition (SCYC)	\$5,000	Emergency assistance to families with young children facing housing, food, utility, and transportation crises; requests funds primarily for direct family assistance (for ~25 families) plus modest administrative/bookkeeping costs.
Center for Family Strengthening – Parent Connection	\$25,000	Parent Connection key staff (program director and bilingual/bicultural parent educators), outreach/marketing, technology, basic-needs stipends, and limited indirect costs.
Food Bank Coalition of San Luis Obispo County (SLO Food Bank)	\$30,000	Staff and food purchases tied to children’s programs (such as backpacks and produce distributions) so families with young children continue to receive healthy food.
Cuesta College Children’s Center	\$10,000	Child care class expansion through purchase of essential classroom furniture and equipment (tables, chairs, shelves, rug, dramatic play kitchen, etc.)
CASA of San Luis Obispo County (Court Appointed Special Advocates)	\$10,000	A portion of the CASA Volunteer Training Manager’s salary/benefits to sustain recruitment, training, and supervision of CASA volunteers serving children 0-5 in foster care.
San Luis Obispo Child Development Resource Center	\$20,000	Trauma-informed therapy and in-class behavioral support for children ages 2-5; funds help restore therapist and rehabilitation specialist hours (individual, family, group, and in-class support).
Pregnancy and Parenting Support of San Luis Obispo County (PPS)	\$20,000	Staff time for bilingual/bicultural family doulas/car-seat technicians, Baby Bank supplies (diapers, formula, safe-sleep items, car seats, etc.), and core overhead to keep the Baby Bank and warmline operating.
Community Action Partnership of San Luis Obispo County, Inc. (CAPSLO)	\$25,000	Restoration of SAFE Lead Case Manager time to serve children 0-5 and their families countywide.
TOTAL	\$150,000	

Discussion ensued.

Ortiz-Legg thanked Commissioner Clarkson for participating on the review committee.

Commissioner Mehigan asked for clarification on how soon the funds will be distributed.
Answer: Within 10 days.

Commissioner Auran asked if grantees will present at a future Commission meeting. Answer: This is not written into the grant agreement as a requirement, but inviting grantees is a possibility. Commissioner Ortiz-Legg commented that Commissioners would appreciate hearing from grantees in this manner.

Commissioner Borenstein asked if the grant term is only five months. Answer: Yes.

Public Comment:

Lisa Fraser, Center for Family Strengthening Executive Director, thanked the Commission for this creative approach, and willingness to support local organizations during a stressful time. She appreciates the investment into what the Parent Connection program does -- upfront parenting education when children are at their youngest to help strengthen families and prevent involvement with child welfare.

Molly Kern, SLO Food Bank Executive Director, expressed gratitude for the investment that will help the organization focus on the county's youngest residents. The Food Bank has faced \$1 million in federal cuts. Meanwhile, demand is up: Last year, 45,000 people were served each month. Now that number is up to 54,000 monthly. Seven percent (7%) of those served are children 0-5. First 5 funding gives the Food Bank a chance to grow our capacity to serve the community.

Commissioner Ortiz-Legg underscored direction to staff to provide a summary update at the conclusion of the grant period, in part as a mechanism to continue helping First 5 determine need and support for families during early childhood/parenting.

Commissioner Mehigan made a motion to approve \$150,000 in Grant agreements among 9 grantees (see list above). The motion was seconded by Commissioner Ruvalcaba and passed unanimously.

ITEM 4 – Review and Approval, First 5 SLO County Contracting and Procurement Policy Update

Executive Director Wendy Wendt introduced this item. She thanked First 5 Legal Counsel Craig Steele for providing guidance on a full review and updating of the First 5 SLO County Contracting and Procurement Policy.

Mr. Steele added that one behind-the-scenes task is that the auditor asks legal counsel whether they have reviewed key policies. He pointed out that staff and legal team will only bring forward to the Commission those policies that are deemed as needing to be brought up to date.

Commissioner Ortiz-Legg expressed appreciation for this exercise. She is happy that Mr. Steele is taking a fresh look at the policy portfolio.

Public Comment: None.

Commissioner Ventura made a motion to approve the Updated Contracting and Procurement Policy. The motion was seconded by Commissioner Borenstein and passed unanimously.

ITEM 5 – Review and Endorsement, First 5 Association 2026 Policy Priorities

Ms. Wendt presented on this item. The First 5 Association – a network of county-level First 5 agencies – develops and ratifies an annual list of Policy Priorities. Historically, First 5 SLO County staff have shared this state-level document as a point-of-information. This year and potentially in the future, First 5 SLO County staff are recommending that the local Commission review and endorse the Association Policy Priority document as a guiding framework for its own local, regional and state public education/advocacy activities. This approach allows for stronger alignment in messaging and community awareness building efforts.

Discussion ensued.

Commissioner Ortiz-Legg commented that the Association Policy Priorities seem comprehensive and cover a lot of ground. She added that in a geographically spread-out county like San Luis Obispo, First 5 needs to ensure that it is reaching all areas to support families regardless of proximity to core services.

Commissioner Ventura inquired about the First 5 Association Policy Priority category that focuses on First 5 sustainability. How do we leverage this focus at the local level, and what in particular is the Association pursuing on our behalf? Staff offered several examples – some local First 5s work with County government to include early childhood priorities in the County's Legislative Platform. This reinforces messaging at the state level. There are also efforts at state and local level to promote First 5's potential role in administering mandates or program innovations launched out of state agencies such as CA Department of Social Services, CA Department of Public Health, etc.

Commissioner Ventura asked if the local Commission is interested in the Sustainability category, perhaps more Commission resources should be assigned to this work in the future.

Ms. Wendt provided some examples of other local First 5's that have supplemented their core Tobacco Tax appropriation with other revenue sources that support mission-driven work: Successful tax measure in Sonoma County; MediCal billing in Yolo County.

Commissioners Ventura and Ortiz-Legg suggested that further analysis of our options in this area is warranted – possibly through a subcommittee with Commissioners and staff. Commissioner Ortiz-Legg further suggested to endorse the Priorities as they are, and then ask for a deeper conversation to diversify/strengthen our local revenue portfolio.

Public Comment: None.

Commissioner Ventura made a motion to endorse the First 5 Association 2026 Policy Priorities as they align with the local Strategic Plan, and learn more about sustainability from other counties and other state partners. The motion was seconded by Commissioner Clarkson and passed unanimously.

ITEM 6 – Staff Reports

Misty Livengood, Outreach and Communications Coordinator, provided the following updates:

- First 5 contributed \$100,000 to the Community Foundation *Together for SLO County* Initiative. Grant awardees were announced in December 2025.
- A First 5 Funded Partners meeting was held at TriCounties Regional Center, and included presentations by the SLO Food Bank, WIC, Department of Social Services, and North Star Strategies. The latter was a talk on navigating AI in the context of human services work.
- Ms. Livengood provided updates on happenings hosted by Funded Partners, including Pregnancy and Parenting Support, and the South County Youth Coalition.
- South County Youth Coalition is offering its next Parent Support classes in March.
- Social Media promotions continue to flow out of the First 5 Communications shop, including Water Safety Month (January), and Children's Dental Health Month (February).
- Rob Reiner was remembered as a Father of First 5, having been a lead champion of Proposition 10.
- First 5 CA Stronger Starts Road Show hosted a booth at the Atascadero Winter Wonderland festival.
- Month of the Child events are approaching during the month of April. One event on "pause" this year is Children's Day in the Plaza.

Commissioner Ortiz-Legg concurred that the Children's Day in the Plaza "pause" makes sense.

Ms. Wendt provided updates on the following:

- First 5 SLO County is hosting its third Pediatric Town Hall on April 29, 2026. More news to come on speakers, theme and venue.
- The SLO County BHTA Integrated Plan draft is available for public comment; First 5 staff and partners submitted written and spoken feedback requesting attention on the 0-5 population in the final Plan document.
- The Immigrant Support Coalition continues to meet on a monthly basis, facilitated by Becca Carsel in her role as lead of the First 5-funded Health Access Training Project.

Maggie Payne, Special Projects Coordinator, updated the Commission on progress with the Uplift Child Care Coalition. Five convenings of Session 2 focused on deeper wisdom sharing on innovations reinforcing 1) the child care workforce, 2) child care infrastructure and facilities, 3) resource and referral navigation for families, 4) employer-supported child care, and 5) community investment in child care.

PUBLIC COMMENT: None

ITEM 7: Executive Director Evaluation: Process Introduction

First 5 Legal Counsel Craig Steele introduced this item. He explained the historical role of Legal Counsel to coordinate the annual personnel evaluation for the Executive Director (ED) at First 5 SLO County, and is comfortable to continue in this tradition. The process involves a self-evaluation submitted by the ED, coupled with a written performance review form completed by all nine Commissioners and compiled into a summary document by Legal Counsel. A closed session is scheduled for the next Commission meeting for final review and discussion with the ED. Note that the evaluation is not directly connected to an individualized salary increase. Ms. Wendt follows the same salary step and COLA increase schedule as other First 5 SLO County staff.

He shared his perspective on the value of the ED evaluation. The Commission's role in carrying this out is one of its most important functions, both as her employer and supervisor, and as a way to evaluate the organization as it functions under her leadership. He encouraged 100% participation in the process. He emphasized that this is Commissioners' opportunity to help the ED think/move forward for her own professional growth and for the growth of the organization.

Ms. Wendt will complete a self-evaluation. This year, Mr. Steele's office will create and distribute an evaluation form in February for Commissioners to complete. A closed session item during the March meeting will be agendaized for the Commission to discuss the evaluation and review with Ms. Wendt.

Commissioner Auran asked to view past evaluations for context.

Commissioners asked if comments are reported anonymously to the ED, and pointed out that anonymity contributes to greater honesty in providing feedback. Answer: It has been the practice historically for Commissioner comment themes to be summarized and individual answers compiled without attestation. It is up to the Commissioners how to convey sensitive feedback to the ED. During closed session or as follow-up, the ED will have an opportunity to respond to/reflect on plans to address construct feedback.

PUBLIC COMMENT: None

ITEM 8 (ACTION ITEM) - Election of 2026 Officers: Chair and Vice Chair

Commissioners Ortiz-Legg and Mehigan expressed interest in continuing in their respective roles as Chair and Vice Chair.

Public Comment: None

Commissioner Borenstein made a motion to approve the nomination slate: Commissioner Ortiz-Legg as the 2026 Chair and Commissioner Mehigan as the Vice Chair. The motion was seconded by Commissioner Kuster and passed unanimously.

ITEM 9: Future Agenda Items

- March 25, 2026 Meeting: Presentation by Raechelle Bowlay (SLO County Early Care and Education Planning Council) on local ARPA funding for child care sector
- May or June Meeting: Commissioner Ventura presentation on current research.
- June or September Meeting: Mini-presentations by Stabilization Fund grantees.
- Future meeting (date to be determined): Effects of immigration policy/enforcement on children and families. What is/can be the role of county systems?

PUBLIC COMMENT: None

ITEM 10 – Commissioner Announcements and Updates

Commissioner Ortiz-Legg thanked Commissioner Koski for arranging the space at the MOT Center. Commissioner Kuster added that it is a nice venue. Commissioner Koski mentioned that it could be used for future meetings, and that in addition there is a new SLOCOE-administered meeting space in Paso Robles that would work well. Commissioner Koski attended the F5 Association On-boarding workshop for new Commissioners and was impressed with the quality and content.

Commissioner Ortiz-Legg provided an update on the County-hosted Truth Act Forum, a publicly noticed meeting held on January 27, 2026. The forum was intended to inform the public about how the County Sheriff's Office interacts with federal immigration authorities

under California's SB 54, including what is permitted and what is restricted. The Sheriff shared information on incarcerated individuals and limited interactions with ICE, which are allowed only under specific circumstances, such as cases involving certain serious or violent crimes.

In response, Supervisors Paulding and Ortiz-Legg joined together to create an Ad-Hoc committee to provide information and potential recommendations to the Board of Supervisors:

- Identify what services are available and/or needed to support families of those deported or held by ICE.
- Identify what impacts the current immigration actions have on the Latinx community, the industries where they work, the schools, etc.
- Clarify the practices of local County offices and agencies in managing this situation.
- Examine the value of ICE Free Zones – Do they provide security?
- Determine what education is needed to clarify the legal interaction of County Sheriff and ICE, under California State Law SB 54, rather than “collaborating with ICE” community perceptions.

This Ad-Hoc Committee will provide a report to the Board of Supervisors on April 7th, 2026.

PUBLIC COMMENT: None

ITEM 11 – Adjournment

Meeting adjourned at 4:59 p.m.



To: Children And Families Commission Of San Luis Obispo County

From: Wendy Wendt

Date: March 25, 2026

Re: Item 2b. A RESOLUTION OF THE CHILDREN AND FAMILIES COMMISSION OF SAN LUIS OBISPO COUNTY AUTHORIZING SIGNATURES, INCLUDING FACSIMILE SIGNATURES, FOR BANKING SERVICES ON BEHALF OF THE CHILDREN AND FAMILIES COMMISSION OF SAN LUIS OBISPO COUNTY AT COLUMBIA BANK (ACCT ENDING IN 8113)

RECOMMENDATION:

It is recommended that the Commission adopt a resolution of the Children and Families Commission of San Luis Obispo County authorizing signatures, including facsimile signatures, for banking services on behalf of the Children and Families Commission of San Luis Obispo county at Columbia Bank.

SUMMARY:

The attached banking resolution requires approval by First 5 to authorize new signers on our existing account with Columbia. It authorizes those persons listed in the resolution to conduct banking business, including but not limited to making deposits, withdrawals, borrowing funds and investing idle funds on behalf of the Commission with the bank.

A change in signers is required because of the change in First 5's Chairperson and Vice-Chairperson, and also a recommendation by both the bank and Executive Director to add a second staff member to the signers list. The attached Resolution names as Authorized Signers Chairperson Ortiz-Legg, Vice Chair Leslie Mehigan, Executive Director Wendy Wendt, and Associate Director Jason Wells.

It should be noted that the current Authorized Signers list on file at Columbia Bank is out-of-date and includes Dr. James Brescia and Dr. Penny Borenstein. This Resolution includes removal of their names from the updated list.

Since the Commission is contracting with the San Luis Obispo County Auditor's Office for the majority of its accounting needs, the main function of the bank account with Pacific Premier Bank is for payroll, tax and fee obligations, including employee checks, forms 940 and 941 tax payments, etc.



The practice has been that the San Luis Obispo County Auditor's office transfers funds as required into this account. The entity contracted for payroll services will transfer funds from the account to pay Commission employees and any taxes associated with Commission payroll. The majority of the financial activity is accomplished electronically.

Staff recommends the following three authorized signatories:

- 1) Dawn Ortiz-Legg, Commission Chair;
- 2) Leslie Mehigan, Vice-Chair;
- 3) Wendy Wendt, Executive Director
- 4) Jason Wells, Associate Director

Attachments:

Resolution 2026-01

RESOLUTION NO. 2026-01

A RESOLUTION OF THE CHILDREN AND FAMILIES COMMISSION OF SAN LUIS OBISPO COUNTY AUTHORIZING SIGNATURES, INCLUDING FACSIMILE SIGNATURES, FOR BANKING SERVICES ON BEHALF OF THE CHILDREN AND FAMILIES COMMISSION OF SAN LUIS OBISPO COUNTY AT COLUMBIA BANK

Recitals

WHEREAS, the Children and Families Commission of San Luis Obispo County ("First 5") is a statutory Commission that was established in the County of San Luis Obispo pursuant to the provisions of Division 108 of the California Health and Safety Code, commencing at the California Health and Safety Code Section 130100 ("the Children and Families Act");

WHEREAS, the governing body of First 5 is a nine (9) member commission, who are appointed pursuant to the Children and Families Act and change from time to time (the "Commission;");

WHEREAS, First 5 established a checking account at Columbia Bank's predecessor in or around 2008 (Account ending in 8113) to process its payroll obligations and other transactions related thereto, and based upon changes to the composition of the Commission, a change in authorized signatories is required by Columbia Bank; and

WHEREAS, it is the practice of the Commission to authorize the Chairperson, Vice-Chairperson; and Executive Director and Associate Director to sign on orders for payment or withdrawal of money on behalf of First 5, and as of the date of this resolution, Supervisor Dawn Ortiz-Legg and Community At-Large Commissioner Representative Leslie Mehigan serve as the Commission's Chairperson and Vice-Chairperson, respectively; and Ms. Wendy Wendt and Mr. Jason Wells serve as the Executive Director and Associate Director of First 5, respectively; and

WHEREAS, the list of Authorized Signatories currently on file at Columbia Bank is outdated and includes former Commission Chair and Vice Chair James Brescia and Penny Borenstein.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Children and Families Commission of San Luis Obispo County, as follows:

Section 1. First 5 requests that the following persons be removed from Columbia Bank's Authorized Signatories list for First 5: James Brescia and Penny Borenstein.

Section 2. The following persons are authorized to sign on orders for payment or withdrawal of money on behalf of First 5: **Dawn Ortiz-Legg, Leslie Mehigan, Wendy Wendt, Jason Wells.** Any such authority shall remain in force until revoked by written notice to Columbia Bank of the action taken by the Commission of First 5. All prior authorizations are superseded.

ADOPTED by the Children and Families Commission of San Luis Obispo County on March 25, 2026, by the following roll call votes:

AYES:

NOES:

ABSENT:

ABSTAINED:

Dated: March 25, 2026

Approved as to content for First 5:

**Children and Families Commission of
San Luis Obispo County (“COMMISSION”)**

Wendy Wendt
Executive Director

Dawn Ortiz-Legg
Commission Chair



To: First 5 Commission

From: Wendy Wendt, Executive Director

Date: March 25, 2026

Re: Item 2c: Moss Levy & Hartzheim Letter of Engagement for FY 2025-26 Audit Services

Recommendation

Staff recommends the Commission approve an additional one-year engagement with Moss Levy & Hartzheim LLP for the purposes of completing the FY 2025-26 Fiscal Audit.

Background:

In June 2020, the Commission approved a Letter of Engagement with Moss Levy & Hartzheim (“MLH”) for completion of First 5’s FY2019-20 external fiscal audit. At its March 25, 2021, meeting the Commission approved a second year for completion of the FY2020-21 external audit. At its March 23, 2022 meeting the Commission approved a third year for completion of the FY2021-22 external audit. At its March 22, 2023 meeting, the Commission approved a fourth year for completion of the FY2022-23 external audit. At its January 24, 2024 meeting, the Commission approved a fifth year for completion of the FY2023-24 external audit. MLH Partner Alex Hom oversaw all five audit years. The Commission approved continued work with MLH for the FY2024-25 external audit under the director of a different partner, Mr. Adam Guise.

Staff is requesting Commission approval to authorize the First 5 Executive Director and Commission Chair to sign the attached Letter of Engagement for an additional year for the purpose of completing the FY 2025-26 audit, again under the direction of Mr. Guise. The total not-to-exceed fee is established at \$15,600. This represents an increase from last year’s fee of \$9,400. Audit services will commence on or around August 1, 2026 and conclude on or around October 20, 2026. The Audit Report is anticipated to be presented for Commission review and approval at the October 28, 2026 Commission meeting.



February 18, 2026

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, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the major fund, and the disclosures, 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, 2026. Accounting standards generally accepted in the United States of America (GAAP) 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 (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS, 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*

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for *Audits of Local Entities Administering the California Children and Families Act* issued by the State Controller's Office, and will include tests of your 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. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 or 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, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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 accounting principles generally accepted in the United States of America 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.

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.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility 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 accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (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. 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 GAAS and *Government Auditing Standards*.

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 accounting principles generally accepted in the United States of America (GAAP). 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 Scope and 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.

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 its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the 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 seven years after the report release date. 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.

Travis Hole, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 1, 2026 and to issue our reports no later than October 20, 2026.

Our fee for 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 \$15,600. 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.

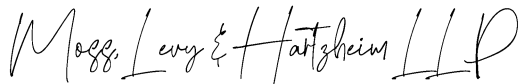
Reporting

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 Board of Commissioners of Children and Families Commission of San Luis Obispo County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. 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 we 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 state (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 report 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.

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 attached copy and return it to us.

Very truly yours,



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: _____

To: First 5 Commission

From: Staff

Date: March 25, 2026

Re: **ITEM 3: PUBLIC HEARING**
Presentation of First 5 CA Annual Report FY 2024-25

Each year, The Commission is presented with a copy of First 5 California's Annual Report for review (attached under separate cover; the report is also posted on the First 5 CA website via the following link: <https://www.cafc.ca.gov/about/AnnualReports.html>). This year, staff will provide a brief presentation highlighting the layout and key elements of the 2024-25 Annual Report. County Highlights for each of the 58 counties appear on pp. 52-104. First 5 San Luis Obispo County's Highlight can be found on page 88. Several local photographs are also featured throughout the document.

To: First 5 Commission of San Luis Obispo County

From: First 5 Staff

Date: March 25, 2026

Re: Item 4: Recommendation to Approve Two-Year Contract Amendments for FY26-27, FY27-28

Recommended Action

It is recommended that the Commission approve contract amendments with the following organizations/programs listed below.

Background

At its March 27 and May 29, 2024 meetings, the Commission approved contracts addressing needs listed in the First 5 SLO County Strategic Plan FY 2024-2028. As is customary for many First 5 contracts, the approved original contracts were approved for two years (July 1, 2024 – June 30, 2026), with the expectation that with satisfactory performance, and ongoing need, the contracts would be extended by another two years (July 1, 2026 – June 30, 2028) to align with the four years of the Strategic Plan.

Recommendations

Staff recommend the Commission approve the contract amendments (attached) and listed below. These programs are all in good standing, performing well and continue to meet the needs identified in the First 5 Strategic Plan, and the ongoing needs in the community of families with children, prenatal to age 5.

The amendments extend the contracts by two years beginning July 1, 2026 through June 30, 2028. Amendments also reflect minor updates to scopes of work and budgets. No additional funding has been added and the original funding amounts remain unchanged. All other terms, deliverables, and conditions of the original contracts remain unchanged and in full effect.

Organization	Program	Amended Contract Amounts		
		FY 26-27	FY 27-28	Total
Community Action Partnership of San Luis Obispo County	Help Me Grow	\$200,000	\$200,000	\$400,000
Carsel Consulting Group	Health Access Trainer	\$25,000	\$25,000	\$50,000
County of San Luis Obispo (Public Health)	BABES-Lactation Support	\$179,000	\$179,000	\$358,000
County of San Luis Obispo (Public Health)	Children's Oral Health	\$40,000	\$40,000	\$80,000
LINK Family Resource Center	SAFE 0-5 Family Support	\$100,000	\$100,000	\$200,000
Pregnancy and Parenting Support of San Luis Obispo County	Perinatal Mental Health	\$63,000	\$63,000	\$126,000
Optometric Care Associates	Vision Screening	\$12,000	\$12,000	\$24,000
South County Youth Coalition	Parent Pods	\$38,000	\$38,000	\$76,000
Tolosa Children's Dental Center	Children's Dental	\$20,000	\$20,000	\$40,000
	Total	\$677,000	\$677,000	\$1,354,000

To: First 5 Commissioners

From: Wendy Wendt, Executive Director

Date: March 25, 2026

Re: ITEM 5 - Selection Process for At-Large Representative Commissioner; Ad Hoc Nominating Committee Formation

Background

County ordinance and First 5 SLO County Bylaws articulate the makeup of the local First 5 Commission. Of the nine Commission seats, three are categorized as “At-large.” Per agency bylaws, at-large Commissioners serve up to a maximum of two three-year terms. Commissioners Alison Ventura and Erica Ruvalcaba are approaching the conclusion of their second terms (July 21, 2026). At-large Commissioners are members of the community who are recruited and selected through an application process that is overseen by an ad hoc nominating committee of Commissioners and coordinated by First 5 staff. The ad hoc nominating committee submits their final nomination for confirmation by the full Commission. Final approval of the nominated candidate rests with the County Board of Supervisors.

Per ordinance and bylaws, at-large Commissioners must represent one or more of the following classes:

- Health and human services professionals;
- Managers of county children's services programs;
- Managers of county public health services;
- Managers of county behavioral health services
- Managers of county social services; and
- Managers of county tobacco and other substance abuse prevention and treatment services; and
- Representatives of local school districts.
- Representatives of local childcare resource or referral agencies;
- Representatives of local medical, pediatric, or obstetric associations or societies.
- Recipients of project services included in the county strategic plan;
- Educators specializing in early childhood development;
- Representatives of local childcare coordinating groups;
- Representatives of local organizations for prevention of early intervention for families at risk; a
- Representatives of community-based organizations that have the goal of promoting nurturing and early childhood development.

Recommended Direction

Staff recommend formation of an ad hoc Nominating Committee to guide the process for selection of a new at-large Commissioner (3-year term commences July 2026).

Staff anticipate advertising the At-large Commissioner opportunity by the beginning of March 2026. An online application will be posted, with a deadline for submission by mid to late April. Following screening for eligibility, staff and the Nominating Committee will interview candidates and forward recommended nominations to the full Commission for approval at the May 27, 2026 meeting.



To: Children And Families Commission of San Luis Obispo County

From: Wendy Wendt

Date: March 25, 2026

Re: Item 6: Presentation – County of San Luis Obispo ARPA Child Care Funding

Raechelle Bowlay, Coordinator of the San Luis Obispo County Early Care & Education Planning Council based at the SLO County Office of Education, will present an update to the Commission on dissemination of a \$3 Million allocation of American Rescue Plan Act (ARPA) funds to stabilize, strengthen, and expand the county’s child care sector during and in the aftermath of the COVID Pandemic.

The San Luis Obispo County Early Care & Education Planning Council has been tasked with administering this County investment in the child care sector. Work has been organized across three strategic focus areas designed to address immediate needs while building long-term capacity.

Focus Area 1: Child Care Business Stabilization Grants (Non-Competitive)

This effort prioritized rapid relief to sustain the existing child care supply. Non-competitive grants were distributed to providers support business stabilization, with an emphasis on workforce recruitment and retention. In partnership with CAPSLO Child Care Resource Connection, providers also received targeted technical assistance to strengthen business operations and maintain services for families.

Focus Area 2: Child Care Business Expansion Grants (Competitive)

To increase child care capacity, the Planning Council launched a competitive grant process supporting providers in expanding or opening new slots. Grantees receive ongoing technical assistance throughout implementation to ensure successful project completion and sustainable growth in licensed care capacity.

Focus Area 3: Workforce Development

Recognizing that workforce challenges remain a critical barrier to child care availability, ARPA investments are supporting the development of workforce pathways through initiatives such as Ticket to Teach and Quality Counts. These efforts aim to grow, prepare, and retain a qualified early childhood workforce, with program design and targeted outreach currently underway.



To: Children And Families Commission Of San Luis Obispo County

From: Craig Steele, Commission Counsel

Date: March 25, 2026

Re: Item 10. PERFORMANCE EVALUATION – EXECUTIVE DIRECTOR

Background

Each year, the Commission conducts an evaluation process for the Executive Director. This provides an opportunity for Commissioners to engage in a conversation and provide an assessment and feedback for the Executive Director.

Recommended Action

It is recommended that the Commission adjourn to closed session pursuant to Gov't Code section 54957(b)(1) to conduct its annual performance evaluation of the Executive Director.

Upon the conclusion of the closed session discussion, the Commission will re-adjourn to open session and Commission Counsel will make any legally required report.