



Regular Commission Meeting And Public Hearing

AGENDA

October 24, 2013, 2:30-4:30pm

Mono County Office of Education Conference Room, Bridgeport

--public hearing begins--

1. **Public Comment** Members of the public are given the opportunity to address the Commission on items of interest and within the jurisdiction of the Commission as such items are discussed. This time is allowed for public input on any item not on the agenda. Time may be limited, depending on the number of speakers and items of business.
2. **Minutes** Consideration of minutes for the September 26, 2013 and August 22, 2013 Commission meetings. **(ACTION)**
3. **Commission Member Reappointment** The Commission will take action to recommend to the Board of Supervisors the reappointment of Barbara Miller to serve a subsequent three-year term as a First 5 Mono County Commissioner. **(ACTION)**
4. **Evaluation Activities Report for FY 2011-12** Staff will present evaluation findings from Commission-funded projects for Fiscal Year 2011-12. **(INFORMATION)**
5. **Revised First 5 Mono County Strategic Plan** Opportunity for the public to comment on proposed revisions to the 2014-2019 First 5 Mono Strategic Plan. The draft revised strategic plan is available for review at the Commission Office in Mammoth Lakes (760-924-7626) or by visiting www.monokids.org. **(PUBLIC HEARING)**
6. **First 5 Mono County FY 2012-13 Annual Report and Independent Fiscal Audit** Opportunity for the public to comment on the draft FY 2012-13 First 5 Mono County Annual Report and Independent Fiscal Audit. Commission staff will provide an overview of the draft Annual Report and Fiscal Audit. (Evaluation data will be presented in spring 2014). Draft reports are available for review at the Commission Office in Mammoth Lakes, 365 Sierra Park Road, Bldg. M, or by calling 760-924-7626. **(PUBLIC HEARING)**

--public hearing ends--

7. **First 5 Mono County FY 2010-11 Annual Report** Commission will take action to approve the First 5 Mono County FY 2010-11 Annual Report for submission to First 5 California. **(ACTION)**
8. **First 5 Mono County FY 2012-13 Fiscal Audit** Commission will take action to approve the First 5 Mono County Independent Fiscal Audit for the year ending June 30, 2013, for submission to the California State Controller's Office and First 5 California. **(ACTION)**

9. **Award and Agreement Between First Five Mono and First 5 California for Small County Augmentation**
 - a. Authorize funding from First 5 California to First 5 Mono for a Small Population County Augmentation. **(ACTION)**
 - b. Approve Agreement between First 5 California and First Five Mono in the amount of \$184,603.88 for the period July 1, 2013 through June 30, 2014, and authorize the Executive Director to sign. *The Commission shall first determine the subject matter of the proposed agreement to be consistent with the Commission's strategic plan and fiscal plan.* **(ACTION)**
10. **Peapod Leader Agreement**

Commission will consider approval of a Peapod Playgroup Leader Agreement with automatic annual renewal unless terminated by either party, for the following independent contractor: **(ACTION)**
Annaliesa Calhoun of Crowley Lake for the Crowley Playgroup, in an amount not to exceed \$5,900 annually.
11. **FY 2013-14 Budget Update**

Commission will consider approval of the FY 2013-14 Budget Update **(ACTION)**
12. **Program Updates**

Staff and Commissioners will report on the following programs. **(INFORMATION)**

Commission-run Programs

 - a. CARES Plus Program
 - b. Oral Health Initiative
 - c. Child Signature Program
 - d. Welcome Baby! Program
 - e. Parenting Partners (CAPIT Grant)
 - f. Childbirth Education Course
 - g. Breastfeeding Promotion and Outreach
 - h. Peapod Playgroups (Prop. 63 MHSA)
 - i. School Readiness Activities
13. **Budgets**

First 5 Mono Revenue and Expenditures-to-date and Year-end totals for FY 2012-13 **(INFORMATION)**
14. **Meeting Date Amendment**

Commission will consider amending the adopted Commission meeting schedule to omit the November 21, 2013 meeting. *If amendment is adopted, the next Commission meeting will be December 19, 2013.* **(ACTION)**
15. **Commissioner Reports**

Board members may report about various matters; however, there will be no discussion except to ask questions. No action will be taken unless listed on a subsequent agenda.
16. **Director Report**

This information may be reported elsewhere on agenda.

Note: If you need disability modification or accommodation in order to participate in this meeting, please contact the Commission office at (760) 924-7626 at least 48 hours prior to the start of the meeting. Government Code Section 54954.2(a).



Regular Commission Meeting

Minutes

Thursday, August 22, 2013

Mono County Office of Education Conference Room
451 Sierra Park Rd., Mammoth Lakes, California

Commissioners Present: Stacey Adler, PhD, Chair
Karin Humiston
Byng Hunt
Rick Johnson, MD
Barbara Miller

Staff Present: Molly DesBaillets, Executive Director
Shannon Vallejo, Administrative Assistant/Fiscal Specialist

Commissioner Adler welcomed the Commissioners to the first Commission meeting of the 2013-2014 fiscal year.

1. Public Comment

None

2. Minutes (ACTION)

Consideration of minutes for the June 27, 2013 Commission meeting.

ACTION: Approve the August 22, 2013 Commission meeting minutes.

MOTION: Commissioner Johnson

SECOND: Commissioner Adler

VOTE: Unanimous

ABSTENTIONS: None

3. Safe Kids Presentation (ACTION)

Katie Smith: Presented the work of Safe Kids California, which is a branch of Safe Kids Worldwide, to the Commission.

- The goal of Safe Kids California is to keep kids safe from preventable injuries.
- For kids in Mono and Inyo County, the rate of emergency room visits is 28% higher than the statewide average.

- In 9 of 13 injury risk areas, Mono/Inyo counties were higher than the statewide average. Emergency room visits were more than double the state rate for burns and bicycle-related injuries and were up to 60% higher than the state rates for poisoning, cut/pierce, and natural/environmental injuries.
- Explained the composition and work of the Safe Kids coalitions.
 - Coalitions include law enforcement, fire departments, hospitals, health departments, childcare agencies, rec departments – any organization in the community that works with parents and children should belong to the coalition.
- The coalition must address at least 3 injury risk areas, which are chosen by the coalition.
- Safe Kids does not provide equipment, but can help the County get discounted equipment.
- Safe Kids does not fund the coalitions, but grants are available for specific purposes and the application process is very easy.
- Outlined the tools available to Safe Kids coalition coordinators.

Ms. DesBaillets:

- Already had 3 Safe Kids coalition meetings, even though there is no coalition yet.
- Lori Ciccarelli at the hospital, Public Outreach, is spearheading the effort to start a coalition in Mono County.
- Everyone thinks it's a great idea, but nobody has the money or the staff time.
- The meetings have included the Sheriff's Department, the Mammoth Lakes Police Department, Public Health, the hospital, Mono County Behavioral Health, the Mono County Office of Education, and First 5.
- Referenced the results areas of the Strategic Plan and how Safe Kids fulfills those goals.
 - To have healthy children.
 - To be a leader in a network of support services.
- Would be within the purview of what we consider First 5's responsibility to try to create a coalition in Mono County.
- Also a good opportunity to coordinate events in Mono County, i.e., avoid situations such as the conflicting Kidapalooza and car-seat check at the elementary school this summer that target the same populations.

Commission Comments

- Commissioner Johnson: Asked if Ms. Smith was able to sort out the emergency room visit data by county of residence because the Eastern Sierra has a large number of visitors that comprise the emergency room visits. Noted that we have 6-7 times our resident population on peak weekends, which can really skew the data percentage-wise.
 - Ms. Smith: Acknowledged that the data does include visitors, no way to separate county of residence.
- Commissioner Johnson: Another partner would be the EMS providers, because it's the EMS providers taking kids to the emergency room, not the parents. They're out in the community already.
- Commissioner Hunt: Asked what kind of involvement this would entail, what is the typical contribution for a small county.

- Ms. DesBaillets: For First 5 Placer, which is the county where First 5 sponsors 65% of the Coalition, it's a significant amount. Envisioning approximately \$9000, based on funding half of a 20 hour per week position.
- Commissioner Johnson: Asked where in the budget something up to \$9000 would come from.
 - Ms. DesBaillets: The budget includes a \$10,000 Evaluation line-item that was new last fiscal year and was budgeted out for the next five years. Only approximately \$1000 of that was spent, and she doesn't envision First 5 needing that, so it's a pretty easy transfer for a sum that is used for in-house evaluation and is already in the operations budget.
- Commissioner Hunt: Asked if evaluations are required and if the money will be needed for those.
 - Ms. DesBaillets: Evaluations are required, but First 5 has always performed them without the recent line item in the budget.

ACTION: The Commission shall determine whether the subject matter of the proposed funding is consistent with the Commission's Strategic Plan and Fiscal Plan and make a motion to move forward.

MOTION: Commissioner Hunt

SECOND: Commissioner Johnson

VOTE: Unanimous

ABSTENTIONS: None

ACTION: The Commission may authorize the Director to identify a partner agency or agencies and develop a contract for a portion of the Safe Kids Coalition Coordinator position.

MOTION: Commissioner Hunt

SECOND: Commissioner Miller

VOTE: Unanimous

ABSTENTIONS: None

4. Contract Approval – Fiscal Audit Services for FY 2012-2013 (ACTION)

Ms. DesBaillets:

- Same auditor First 5 has used for at least the last four years.
- He's used to dealing with small counties, he's very efficient.
- Thinks he's done a good job from what she's seen.

Commission Comments

- Commissioner Hunt: Noted the amount is the same and asked if Mr. Neely tried to raise the price this year.
 - Ms. DesBaillets: No.
- Commissioner Johnson: Asked if First 5 has been happy with his services.
 - Ms. DesBaillets: Yes.

ACTION: The Commission shall determine whether the subject matter of the proposed contract with Thomas Neely, CPA, for audit services is consistent with the strategic plan and fiscal plan and authorize the Director to sign and administer the contract.

MOTION: Commissioner Hunt
SECOND: Commissioner Johnson
VOTE: Unanimous
ABSTENTIONS: None

5. Strategic Plan Revision Suggestions (ACTION)

Ms. DesBaillets:

- Talked to Executive Directors and looked at a lot of other strategic plans.
- A lot of commissions have opted to try to streamline – to make their documents shorter and accessible to more people.
 - If it sounded simplistic that was intentional.
- Wants to have a document to give to the public that is easy to read and understand.
- Went over the proposed changes and suggestions from Commissioners Adler and Humiston.

ACTION: Have the Director make the suggested revisions and continue with the Strategic Plan process.

MOTION: Commissioner Johnson
SECOND: Commissioner Hunt
VOTE: Unanimous
ABSTENTIONS: None

6. Contract Approval – Mono County Behavioral Health Dept., Peapod Program (ACTION)

Ms. DesBaillets:

- Behavioral Health has been very happy with the services First 5 has provided through their contractors.
- Very similar to what has been signed in the last two fiscal years.
- One addition that has to do with the County being listed as an additional insured based on County's experience with a lawsuit.
- Has been reviewed and signed by County Counsel for both First 5 and Behavioral Health.

ACTION: Approve the contract with Mono County Behavioral Health.

MOTION: Commissioner Hunt
SECOND: Commissioner Johnson
VOTE: Unanimous
ABSTENTIONS: None

7. MAA Update (INFORMATION)

Ms. DesBaillets:

- Haven't started MAA claiming, but the State wants to check out First 5 anyway.
- Requested that they provide training on the time studies First 5 is required to do instead of paying Paradigm, the agency that was contracted before.
 - Will do the training while they're here, September 12 and 13.

8. Special Commission Meeting Date (ACTION)

Ms. DesBaillets:

- Can be a really short meeting, just need a quorum, which is four Commissioners.
- Just received the CAPIT Grant contract today, but wasn't in the packet for the meeting today so need to have a special meeting to approve the contract.
 - Two-year contract for \$29,000 and change.
- Kathy Peterson will take it to the Board of Supervisors to have it approved.
- Will have the money in time for the travel that's written into the budget for early October.

Commission Comments

- Commissioner Adler: Works for her.
- Commissioner Hunt: Can attend.
- Commissioner Johnson: Will be out of town at a training, but can get him on the phone.
- Commissioner Miller: Will be here.

ACTION: Four Commissioners can attend, so the Special Meeting will be put on the calendar.

11. Program Report (INFORMATION)

a. ***CARES Plus Program***

Ms. DesBaillets:

- Lara planning orientation for childcare trainers for this fiscal year.
- She is new and the IMACA people are new, so there's a lot of learning going on in our office.
- Met with her counterparts in Inyo County to go over what they do.
- The dinner will be held at the same place as last year and all the same participants are invited.

b. ***Oral Health Initiative***

Ms. DesBaillets:

- Claudia Molina has had two home visits, has one more today with families signed up at Kidapalooza.
- Have ordered dental supplies for her, including adult and kid toothbrushes and timers.
- Lara Walker attending the oral health task force meetings because Cathy Young did a lot of oral health outreach through CARES in the past.

c. ***Child Signature Program***

Ms. DesBaillets:

- Verna Sisk, who works in early childhood development in the Inyo County Superintendents Office, came up and thoroughly explained the program.
- CSP is a childcare quality program.
 - 3 employees from Inyo County that go to all childcare centers in Inyo, Mono, and Alpine Counties and assess the centers.
 - Determining eligibility for Power of Preschool, if funding ever comes down for that.
 - To be eligible, classrooms must have a very high quality rating.
- \$57,000 line item in our budget that goes to Inyo County.

- Preparing for this year; gearing up to go visit all the classrooms like they did last year.

d. ***Welcome Baby! Program***

Ms. DesBaillets:

- Great to have Kathy Peterson at Social Services, which has resulted in a lot of collaboration with CPS.
 - They've been consulting with First 5 about typical child development.
 - Referring a lot of families in.
- Home visitors now have desks in the office, which has been rewarding in terms of being able to touch base and collaborate more often.

e. ***Parenting Partners (CAPIT Grant)***

Ms. DesBaillets:

- Received the draft of the contract from Kathy Peterson, but it hasn't been completely approved by legal counsel.
- Provides for two years now instead of a single year.
- Budget provides for another Spanish-speaking home visitor.
 - Lara currently has all of the Spanish-speaking families, which has been a huge caseload for her and leaves her little time for outreach.
 - Will expand First 5's capacity for Spanish-speaking families.
 - The job will be posted on edjoin.org and in all local newspapers.
- Travel budget for the PAT conference was approved, as well as training for the new home visitor.

f. ***Childbirth Education Course***

Ms. DesBaillets:

- Transitioned to Deanna Clark being the sole childbirth educator.
 - Scheduled her training for Lamaze class to become a certified childbirth educator.
 - Should greatly improve the quality of the class.
- Class starts on August 28.
 - 4 people signed up so far.
 - Usually a lot of last-minute sign-ups as well.

g. ***Breastfeeding Promotion and Outreach***

Ms. DesBaillets:

- Marta Smith has done an incredible amount of work in the past month putting together an ad in Mammoth Times and writing an article with Kristin Wilson, the pediatrician, in support of breastfeeding.
- There has been a huge shift in Mammoth Hospital being supportive of breastfeeding.
 - Ms. DesBaillets visited a new mom who related that the bags given out no longer include formula but are now breastfeeding bags, which has been a change since her last child only around 3 years ago.
- L&D nurses are going to take the lactation course.
 - Commissioner Sassin suggested that Ms. DesBaillets ask if the hospital could help offset the costs of the childbirth education class.
 - Not in their education budget this year, but they did agree to pay for Deanna Clark's travel back to Palo Alto next year to take a test to become

- certified.
- Great partnership with the hospital.

h. **Peapod Playgroups (Prop. 63 MHSA)**

Ms. DesBaillets:

- Jora Fogg, the new leader in Lee Vining/June Lake, has a consistent group of a few families.
 - This playgroup has been canceled several times in the past due to lack of participation.
- Will be putting out a Request for Applications for the Crowley leader because Ms. DesBaillets had a call from someone who is interested in leading the playgroup.
 - Hopefully this pans out because Crowley Lake was a well-attended group.

i. **School Readiness Activities**

Ms. DesBaillets:

- All of the Summer Bridges have finished, and almost all of the evaluations have been received.
- ESUSD used the Brigance screening tool for the first time instead of the older tool.
 - They really liked it.
 - Ms. DesBaillets has some very detailed data about school readiness.
 - Can really see what areas were challenges in terms of school readiness for these kids.
 - Screenings can go into their school files.
 - Hoping to move Mammoth Elementary in that direction as well.

12. Budget and Expenditures (INFORMATION)

Ms. DesBaillets: Presented the budget and expenditures for the year-end and year-to-date.

- A completed year-end budget will be presented at the October meeting.
- There will be around \$88,000 that was budgeted for this year that wasn't spent.
 - A result of all of the changes this year.
 - With the exception of the childbirth education line item, which Ms. DesBaillets will ask to move forward, the rest will remain in the County trust fund.
- Plan to update the current year budget because of dramatic staffing changes.
 - Will be saving approximately \$50,000 in salary costs.

Meeting adjourned at 3:43 pm.

The next scheduled Commission meeting will be a Special Commission Meeting and will take place on Thursday, September 26, 2013 in the MCOE Conference Room, Mammoth Lakes, California.



Special Commission Meeting

Minutes

Thursday, September 26, 2013

Mono County Office of Education Conference Room
451 Sierra Park Rd., Mammoth Lakes, California

Commissioners Present: Stacey Adler, PhD, Chair
Byng Hunt
Kim Escudero, MD
Jeanne Sassin

Staff Present: Molly DesBaillets, Executive Director
Shannon Vallejo, Administrative Assistant/Fiscal Specialist

Commissioner Adler called the meeting to order at 2:45 pm.

1. Public Comment

None

2. Minutes (*ACTION*)

Consideration of minutes for the August 22, 2013 Commission meeting.

ACTION: Carry forward to next Commission meeting because a quorum from the previous meeting was not present.

MOTION: Commissioner Hunt

SECOND: N/A

VOTE: N/A

ABSTENTIONS: N/A

3. Commission Member Reappointment (*INFORMATION*)

The Mono County Board of Supervisors approved the reappointment of Commissioner Stacey Adler to serve a three-year term on the First 5 Commission.

4. Contract Approval – Mono County Department of Social Services, CAPIT (*ACTION*)

Ms. DesBaillets: Provided an overview of the contract with the Mono County Department of Social Services for the CAPIT Grant.

- DSS offered a grant for two years.
- The budget includes training and travel.
- The big shift is that the grant now covers part of the home visitors' salaries and allows First 5 to hire a Spanish-speaking bilingual home visitor at no additional cost to the existing Welcome Baby! budget.
- Dollar amount is the same for each fiscal year.
- This year money for the CAPC Coordinator is not included; that amount is going directly to the Mono County Office of Education.
- The reporting for this contract was formalized and is included in the last two pages.

ACTION: Determine that the subject matter of the proposed contract is consistent with the Commission's Strategic Plan and fiscal plan and at the same time approve the contract.

MOTION: Commissioner Hunt

SECOND: Commissioner Escudero

VOTE: Unanimous

ABSTENTIONS: None

Meeting adjourned at 2:50 pm.

The next scheduled Commission meeting will take place on Thursday, October 24, 2013 in the MCOE Conference Room in Bridgeport, California.

**Draft
First 5 Mono County Strategic Plan
2014-2019**

Introduction

The Mono County First 5 Commission last revised its strategic plan in 2009 and decided to begin the revision process again in 2013 with the goal of creating a five year strategic plan for 2014 to 2019. This guiding document provides a plan to support and improve the lives of young children and their families. Together with community partners and families, we have the opportunity to create and enhance efforts to promote our children's optimal development.

Vision

All Mono County children will thrive in supportive, nurturing, and loving environments, enter school healthy and ready to learn, and be capable of reaching their full potential.

Mission

First 5 Mono County will be a leader in a community-oriented and family-centered support network for children prenatal to age five and their families, and is charged with improving outcomes in children's health, safety, and learning.

Goal

Enhance the network of support services for families with children ages 0 to 5 years.

Guiding Principals

1. Strive to serve all families in Mono County using strength based, family centered, and culturally relevant approaches.
2. Promote and fund high-quality programs that are flexible and creative.
3. Foster coordination and partnerships with service providers.
4. Be accountable to the public with effective fiscal management and evaluation.
5. Leverage funds to maximize community resources and program support.

About the Commission

The California Children and Families Act (also known as Proposition 10 or "First 5") was enacted in 1998, increasing taxes on tobacco products to provide funding for services to promote early childhood development from prenatal to age 5. Mono County currently receives approximately \$390,000 a year from these funds, through annual allocations,

augmentations for small population counties, and child care quality matching funds. To access these funds, the county must adopt a strategic plan that shows how it will use Proposition 10 funds to promote a comprehensive and integrated system of early childhood development services.

The Mono County Children and Families Commission, First 5 Mono, was created in 1999 by the Mono County Board of Supervisors to:

- Evaluate the current and projected needs of young children and their families.
- Develop a strategic plan describing how to address community needs.
- Determine how to expend local First 5 resources.
- Evaluate the effectiveness of funded programs and activities.

Revision Plan

Input will be gathered in multiple ways with the goal of hearing from parents and community members county-wide. Participants will be provided with the Draft 2014-2019 Strategic Plan and will have access to the 2009 Strategic Plan. Issues to be considered include:

1. Outcomes and continued community need for currently funded programs.
2. New priorities and opportunities.
3. Capacity for funding.

Focus Groups

We will conduct Focus Groups in October and November at regularly scheduled Peapod Playgroups in the following locations:

- Walker
- Bridgeport
- June Lake
- Mammoth English and
- Mammoth Spanish
- Crowley Lake
- Benton

Notice will be given to Peapod participants, and home visiting clients informing them a focus group will be taking place in their community. Discussion will be fostered by asking participants the same list of questions.

Community Meeting

A community meeting will be held in the evening in November (5:15 pm) in Mammoth Lakes to elicit comments and suggestions from any interested community members unable to make the commission meeting due to work. Notice will be sent to our listserv, community partners, and the local newspapers: El Sol, The Sheet, and The Mammoth Times.

Public Hearings

The October and December Commission meetings will include a public hearing giving the public a chance to comment on potential revisions to the strategic plan. The October meeting will be held in Bridgeport with the hope of getting more input from the North County. Notice will be sent to our listserv, community partners, and the local newspapers: El Sol, The Sheet, and The Mammoth Times.

Written Comments

With the notice of public hearings and the focus groups, we will also invite the public to submit written comments to the executive director.

Planning Retreat

In January the commission will participate in a planning retreat to review public input, past accomplishments and investments, and current unmet needs with the goals of: 1) identifying potential indicators of success and outcomes; and 2) prioritization of strategies based on commissioners' identification of need, impact, and available infrastructure.

Evaluation Results

Annual evaluation results from Fiscal Years 2009-2010 and 2010-2011 will be available at each focus group, community meeting, and public hearing, as well as posted on our website to help community members formulate suggestions for the strategic plan revision.

Public Hearing on the Revised Plan

At the February Commission meeting, there will be a public hearing on the draft strategic plan and the commission will give direction for the final revision.

Accomplishments

Over the last 13 years, First 5 Mono has offered families home visiting, playgroups, Kindergarten Round Up, and Summer Bridge Programs; and child care providers training, quality improvement assessments, and oral health education for children in their care. First 5 Mono has continued to build partnerships with community agencies, child care providers, the hospital, and schools. Successes since the last Strategic Plan revision include:

- | | |
|-----------------------------------|--|
| Expanded Services | <ul style="list-style-type: none"> • Creation of a Tooth Tutor program providing home visits educating parents about optimal oral health. • Topical fluoride varnish provided to children in playgroups. • Creation of county-wide Peapod Playgroups. • Development of two Home Visiting programs within the First 5 office. • Coordination of a Childbirth Education Course at the hospital 3 times a year. • Free breastfeeding bags for all moms giving birth at Mammoth Hospital. • Expansion of School Readiness activities to northern Mono County; including Kindergarten Round Up, Birth-to-5 Health and Safety Fairs, and Summer Bridge. • Distribution of free children's books to Mono County children. • Distribution of free car seats through partnerships with IMACA and the Health Department. • Distribution of free bike helmets at Kidapolooza and Birth-to-5 Health and Safety Fairs |
| Sustained Services | <ul style="list-style-type: none"> • Oral health education in child care settings. • Topical fluoride varnish provided to children in child care centers and in-home child care. • Raising a Reader • Childcare quality improvements and maintenance (CARES). • School Readiness activities in Mammoth Lakes and Benton, including Kindergarten Round Up and Summer Bridge. • Free breast pump lending. • Readers' Theatre: educational productions for child care providers. |
| New Local Funding Partners | <ul style="list-style-type: none"> • \$40,000 contract with Mono County Behavioral Health to provide Peapod Playgroups |

- \$29,000 CAPIT (Child Abuse Prevention, Intervention and Training) grant from the Department of Social Services to provide high-needs home visits for children 1-6 years old.

Lessons Learned and Unmet Community Needs

To be determined

Results, Strategies, Indicators, and Outcomes**Definitions**

Result Areas are the ultimate result and improvement the commission is striving for. The result areas identified by First 5 California are: improved family functioning improved child development, improved health and improved systems of care.

Strategies are activities and services that can be implemented to achieve desired outcomes.

Indicators are observable, measurable characteristics or changes that represent achievement of an outcome.

Outcomes are the impact, change or benefit that result from implementing certain activities or services.

Goal: Enhance the network of support services for families with children ages 0 to 5 years.

Result: Mono County children 0-5 are educated to their greatest potential.

Strategies:

Provide the following county wide services:

- Home visiting
- Child care quality and availability, CARES
- School readiness
- Playgroups, Peapod

Indicators:

- Number and percent of children in households where parents and other family members are receiving child-development and parenting education.

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- Number and percent of children 6 months to 5 years old screened for developmental delays.
- Number and percent of children served in 1) home child care settings and 2) child care centers that exhibit moderate to high quality as measured by a quality index.
- Number and percent of licensed child care providers in Mono County advancing on the Child Development Permit Matrix.
- Number and percent of licensed center and family child care spaces per 100 children.
- Number and percent of children “ready for school” upon entering Kindergarten.
- Number and percent of children who have ever attended a preschool, Pre-K, or Head Start program by the time of Kindergarten entry.
- Number and percent of children receiving Kindergarten transition support.
- Number and percent of entering Kindergarteners assessed for school readiness prior to entry.

Outcomes:

- Improved parental knowledge, understanding, and engagement in promoting their children’s development.
- Improved screening and intervention for developmental delays, disabilities, and other special needs.
- Improved quality and availability of child care providers.
- Improved school readiness.

Result: All Mono County children 0-5 are healthy.

Strategies:

Provide the following county wide services:

- Lactation education and support
- Home Visiting
- Oral health education and support
- School Readiness
- Child care quality, CARES
- Playgroups, Peapod

Indicators:

- Number and percent of children where breastfeeding is successfully initiated and sustained.

- Number and percent of children 0 to 5 years of age who are in the expected range of weight for their height and age, or BMI.
- Number and percent of children who regularly access preventive dental care.
- Number and percent of children at Kindergarten entry with untreated dental problems.
- Number and percent of prenatal women who receive dental hygiene education.
- Number and percent of children ages 1 or older who receive annual dental screenings.
- Number and percent of children in families provided with information about appropriate community services.

Outcomes:

- Improved parental knowledge, understanding, and engagement in their children's physical and mental health.
- Improved access to health care services for children 0-5.
- Increased breastfeeding rates.

Financial Plan

As of July 1, 2013, the First 5 Mono County Children and Families trust fund had an ending fund balance of \$541,125. All of these funds have already been committed to programs and services for children and families in the fiscal year 2013-14 and beyond. The challenge becomes how to manage the remaining resources, and new funds allocated to Mono County through the Prop 10 system, in a way that allows the strategies described in this plan to be successfully implemented and sustained for long enough to allow measurable improvements in the well-being of young children.

The State Commission has been providing an annual augmentation to support small county operations, which has allowed the Commission to free up tax revenues for programs. The rationale for this allocation was to address the administrative burden on small counties, who must use a proportionately greater share of their tax revenues to provide basic operations, including administrative services, planning, outreach, and evaluation. Currently, First 5 Mono County receives small county augmentations based on the amount of funds in First 5 California's unallocated account, current births and 0-5 population in the county— approximately \$200,000 per year. The State Commission has committed to continuing these augmentations, at some level, through FY 2013-2014 for eligible counties, which includes Mono County.

In August of 2008 the Commission established a policy to set a minimum fund balance of no less than one year's current revenue (\$309,502) thus allowing the commission to sustain program operations or close them out, should it be necessary.

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The Commission has actively sought and succeeded in forging fiscal partnerships with other local agencies. The Commission will prioritize funding programs that are able to leverage Commission funding to draw resources from other sources (such as local government, federal Medicaid, the State Commission or other state funds). The Commission will encourage and assist programs in seeking funding from other sources to assure sustainability. Finally, the Commission will continue to seek funds from additional sources (aside from Proposition 10 revenues) to sustain the activities in its strategic plan.

The Commission has made significant, successful investments in home visiting and school readiness services. Funds have been allocated below to refine and continue these existing strategies, as well as establish new services that address gaps identified through data gathered from the home visiting and school-linked service systems.

In compliance with state law, First 5 monies will be used only to supplement existing levels of service and/or create new services, and not to fund existing levels of service. No monies from the Children and Families Trust Fund will be used to supplant state or local General Fund money for any purpose. During the next five years (beginning in July 2014), the Commission will dedicate funds aligning with the objectives of this strategic plan, using the following estimated guidelines: To be determined

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Mtg. Date 10/24/13

Strategic Objective	5-Year Investment	Percent of 5-year Investment
1. Home visiting services	(approx. \$100,000 per year)	24%
2. School readiness services	(variable investment)	36%
3. Child Care Quality		8%
To be determined		3%
4. Oral health services	(variable investment each year, some may be one-time only)	1%
5. Commission Operations/Support* <ul style="list-style-type: none"> <i>Administrative costs – not to exceed 20% of total operations budget</i> <i>Program – varies, approximately 7% annually</i> <i>Evaluation – varies, approximately 3% annually</i> 		28%
*Commission Operations/Support costs are categorized as Administrative, Program, and Evaluation Costs, consistent with the definition of these functions as defined in the First 5 Financial Management Guide. The percent of administrative costs that may be spent on administrative functions in a fiscal year shall be no more than 20% of the Mono Commission's total operating budget.		
Total		

Summary

To be determined



Annual Report Form 1 (AR-1)(Page 1 of 5)
County Revenue and Expenditure Summary
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Revenue Detail

1. Tobacco Tax Funds	\$	106,721
2. CARES Plus Program Funds	\$	34,330
3. CSP, RFA 1	\$	0
4. CSP, RFA 2		33,838
5. School Readiness Program Funds	\$	0
6. Small County Funds	\$	202,781
7. Other Funds (Specify Source Below)	\$	328
Surplus Money Investment Fund		
Childbirth Education Course Fees		
8. Grants (Specify Source Below)	\$	69,882
Child Abuse Prevention, Intervention and Treatment		
Prop. 63 Peapod		
9. Donations	\$	0
10. Revenue from Interest Earned	\$	7,003
11. Total Revenue	\$	454,883

Results and Services - Expenditure Details

Result 1: Improved Family Functioning (Family Support, Education and Services)

12. Behavioral, Substance Abuse and Other Mental Health Services	\$	0
13. Adult Education and Literacy for Parents	\$	0
14. Community Resource and Referral	\$	0
15. Distribution of Kit for New Parents	\$	0



Annual Report Form 1 (AR-1)(Page 2 of 5)
County Revenue and Expenditure Summary
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

16. Family Literacy Programs	\$	38,000
17. Provision of Basic Family Needs (Food, Clothing, Housing)	\$	0
18. Targeted Intensive Parent Support Services	\$	30,128
19. General Parenting Education Programs	\$	47,625
20. Other Family Functioning Support Services (please describe below)	\$	0

21. Total	\$	115,753
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Result 2: Improved Child Development (Child Development Services)

22. Preschool for 3 and 4 Year Olds	\$	0
23. State School Readiness	\$	0
24. Comprehensive Screening and Assessments	\$	0
25. Targeted Intensive Intervention for Children Identified with Special Needs	\$	0
26. Early Education Programs for Children (Other than SR and Preschool for 3 & 4 Year Olds)	\$	50,210
27. Early Education Provider Programs	\$	0
28. Kindergarten Transition Services	\$	16,807
29. Other Child Development Services (please describe below)	\$	0

30. Total	\$	67,017
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Annual Report Form 1 (AR-1)(Page 3 of 5)
County Revenue and Expenditure Summary
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result 3: Improved Health (Health Education and Services)

31. Breastfeeding Assistance	\$	0
32. Nutrition and Fitness	\$	0
33. Other Health Education	\$	0
34. Health Access	\$	0
35. Home Visitation for Newborns	\$	99,664
36. Oral Health	\$	12,556
37. Prenatal Care	\$	0
38. Primary Care Services (Immunizations, Well Child Checkups)	\$	0
39. Comprehensive Screening and Assessments	\$	0
40. Targeted Intensive Intervention for Children Identified with Special Needs	\$	0
41. Safety Education and Intentional and Unintentional Injury Prevention	\$	0
42. Specialty Medical Services	\$	0
43. Tobacco Cessation Education and Treatment	\$	0
44. Other Health Services (please describe below)	\$	0

45. Total	\$	112,220
------------------	----	----------------

Result 4: Improved Systems of Care

46. Service Outreach, Planning, Support and Management	\$	0
47. Provider Capacity Building, Training and Support	\$	85,417
48. Community Strengthening Efforts	\$	0
49. Total	\$	85,417



Annual Report Form 1 (AR-1)(Page 4 of 5)
County Revenue and Expenditure Summary
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Expenditure Detail

50. FY 2012-2013 Program Expenditures	\$	380,407
51. FY 2012-2013 Administrative Expenditures	\$	102,128
52. FY 2012-2013 Evaluation Expenditures	\$	1,194
53. Total Expenditures	\$	483,729
54. Excess (Deficiency) Of Revenues Over (Under) Expenses	\$	-28,846

Other Financing Sources

55. Sale(s) of Capital Assets	\$	0
56. Other: Specify Source Below	\$	0
<input type="text"/>		
57. Total Other Financing Sources	\$	0

Net Change in Fund Balance

58. Fund Balance - Beginning, July 1, 2012	\$	569,971
59. Fund Balance - Ending, June 30, -2013	\$	541,125
60. Net Change In Fund Balance	\$	-28,846

FY 2012-2013 Fund Balance

61. Non Spendable	\$	0
62. Restricted	\$	0
63. Committed	\$	20,000
64. Assigned	\$	521,125
65. Unassigned	\$	0
66. Total Fund Balance	\$	541,125



Annual Report Form 1 (AR-1)(Page 5 of 5)
County Revenue and Expenditure Summary
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Expenditure Notes: Please use this space to document any issues with the information provided on this spreadsheet and to explain any significant variances from prior year's expenses that is not related to revenue growth. Please identify if any line includes significant capital expenditures. If yes, identify the line and the capital amount included.

I hereby certify the information submitted herein is accurate and complete to the best of my knowledge. I further certify that I have the authority to submit this information. I make these certifications via my name, phone number and e-mail address entered below. I acknowledge that the data in this submission may be subject to verification at a later date.

Name Molly DesBaillets
Phone 760-924-7626
Email mdesbaillets@monocoe.org



AR1/AR2 Summary Report
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Tuesday, October 22, 2013

Result Area	Service	Status	Total Dollars Spent	Total Number of Children Served	Total Number of Parents/Other Family Members/Providers Served
Improved Child Development	Kindergarten Transition Services	Submitted	\$16,807	113	0
Improved Family Functioning	Targeted Intensive Parent Support Services	Submitted	\$30,129	46	47
Improved Child Health	Home Visitation for Newborns	Submitted	\$99,664	162	162
Improved Child Health	Oral Health	Submitted	\$12,556	202	0
Improved Family Functioning	Family Literacy Programs	Submitted	\$38,000	317	569
Improved Child Development	Early Education Provider Program	Submitted	\$51,578	0	19
Improved Child Development	Early Education Programs for Children (Other than School Readiness and Preschool for 3/4 year olds)	Submitted	\$50,210	223	269
Improved Family Functioning	General Parenting Education Programs	Submitted	\$47,625	185	180
Improved Child Development	Other Child Development Services	Submitted	\$33,838	0	27
TOTAL			\$380,407	1,248	1,273



Annual Report Form 2 (AR-2)(Page 1 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Family Functioning

Service: Targeted Intensive Parent Support Services

Provide the most recent compelling service outcome available for this service.

Provide the comparison data used to determine whether the service outcome was an improvement and specify the origin of the data.

Describe the measurement tool used in the evaluation to measure the outcome.



Annual Report Form 2 (AR-2)(Page 2 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Family Functioning

Service: Targeted Intensive Parent Support Services

Provide a breakdown of the population served by the following demographic categories.

1. Children Less than 3 Years Old	<input type="text" value="0"/>
2. Children from 3rd to 6th Birthday	<input type="text" value="0"/>
3. Children - Ages Unknown (birth to 6th Birthday)	<input type="text" value="46"/>
4. Parents/Guardians/Primary Caregivers	<input type="text" value="47"/>
5. Other Family Members	<input type="text" value="0"/>
6. Providers	<input type="text" value="0"/>
7. Total Population Served	93



Annual Report Form 2 (AR-2)(Page 3 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Family Functioning

Service: Targeted Intensive Parent Support Services

Provide breakdown of the population served by ethnic or racial category. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
8. Alaska Native/American Indian	2	2
9. Asian	0	0
10. Black/African-American	0	0
11. Hispanic/Latino	11	11
12. Pacific Islander	0	0
13. White	15	15
14. Multiracial	12	1
15. Other- specify:	0	0
<div>0</div>		
16. Unknown	6	18
17. Sub Totals	46	47
18. Total Population Served	93	



Annual Report Form 2 (AR-2)(Page 4 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Family Functioning

Service: Targeted Intensive Parent Support Services

Provide a breakdown of the population served by the language that they primarily speak at home. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
19. English	29	30
20. Spanish	11	11
21. Cantonese	0	0
22. Mandarin	0	0
23. Vietnamese	0	0
24. Korean	0	0
25. Other- specify:	5	5
Bilingual English Spanish		
26. Other- specify:	0	0
27. Other- specify:	0	0
28. Unknown	1	1
29. Sub Totals	46	47
30. Total Population Served	93	



Annual Report Form 2 (AR-2)(Page 5 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Family Functioning

Service: Targeted Intensive Parent Support Services

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Name Molly DesBaillets

Phone 760-924-7626

Email mdesbaillets@monocoe.org



Annual Report Form 2 (AR-2)(Page 1 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Early Education Provider Program

Provide the most recent compelling service outcome available for this service.

Provide the comparison data used to determine whether the service outcome was an improvement and specify the origin of the data.

Describe the measurement tool used in the evaluation to measure the outcome.



Annual Report Form 2 (AR-2)(Page 2 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Early Education Provider Program

Provide a breakdown of the population served by the following demographic categories.

1. Children Less than 3 Years Old	<input type="text" value="0"/>
2. Children from 3rd to 6th Birthday	<input type="text" value="0"/>
3. Children - Ages Unknown (birth to 6th Birthday)	<input type="text" value="0"/>
4. Parents/Guardians/Primary Caregivers	<input type="text" value="0"/>
5. Other Family Members	<input type="text" value="0"/>
6. Providers	<input type="text" value="19"/>
7. Total Population Served	19



Annual Report Form 2 (AR-2)(Page 3 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Early Education Provider Program

Provide breakdown of the population served by ethnic or racial category. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
8. Alaska Native/American Indian	<input type="text" value="0"/>	<input type="text" value="0"/>
9. Asian	<input type="text" value="0"/>	<input type="text" value="0"/>
10. Black/African-American	<input type="text" value="0"/>	<input type="text" value="0"/>
11. Hispanic/Latino	<input type="text" value="0"/>	<input type="text" value="0"/>
12. Pacific Islander	<input type="text" value="0"/>	<input type="text" value="0"/>
13. White	<input type="text" value="0"/>	<input type="text" value="0"/>
14. Multiracial	<input type="text" value="0"/>	<input type="text" value="0"/>
15. Other- specify:	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="0"/>		
16. Unknown	<input type="text" value="0"/>	<input type="text" value="0"/>
17. Sub Totals	0	0
18. Total Population Served	0	



Annual Report Form 2 (AR-2)(Page 4 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Early Education Provider Program

Provide a breakdown of the population served by the language that they primarily speak at home. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
19. English	<input type="text" value="0"/>	<input type="text" value="0"/>
20. Spanish	<input type="text" value="0"/>	<input type="text" value="0"/>
21. Cantonese	<input type="text" value="0"/>	<input type="text" value="0"/>
22. Mandarin	<input type="text" value="0"/>	<input type="text" value="0"/>
23. Vietnamese	<input type="text" value="0"/>	<input type="text" value="0"/>
24. Korean	<input type="text" value="0"/>	<input type="text" value="0"/>
25. Other- specify: <input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
26. Other- specify: <input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
27. Other- specify: <input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
28. Unknown	<input type="text" value="0"/>	<input type="text" value="0"/>
29. Sub Totals	0	0
30. Total Population Served	0	



Annual Report Form 2 (AR-2)(Page 5 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Early Education Provider Program

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Annual Report Form 2 (AR-2)(Page 1 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Kindergarten Transition Services

Provide the most recent compelling service outcome available for this service.

In fiscal year 2011-12, 91% of children in Mono County received Kindergarten transition support as a result of commission-run & sponsored school readiness efforts. This service outcome contributed to our over-arching outcome that Mono County children 0-5 are educated to their greatest potential. This success was achieved through commission-run kindergarten round up activities and commission sponsored summer bridge program offered at every school in the county.

Provide the comparison data used to determine whether the service outcome was an improvement and specify the origin of the data.

Compared fiscal year 2010-11 only 85% of children participated in transition support. The data comes from the the number of children assessed or enrolled in summer bridge (whichever is highest)at each site divided by the number of children at each site on the first day of kindergarten and averaged for the county percentage.

Describe the measurement tool used in the evaluation to measure the outcome.

NA



Annual Report Form 2 (AR-2)(Page 2 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Kindergarten Transition Services

Provide a breakdown of the population served by the following demographic categories.

1. Children Less than 3 Years Old	0
2. Children from 3rd to 6th Birthday	113
3. Children - Ages Unknown (birth to 6th Birthday)	0
4. Parents/Guardians/Primary Caregivers	0
5. Other Family Members	0
6. Providers	0
7. Total Population Served	113



Annual Report Form 2 (AR-2)(Page 3 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Kindergarten Transition Services

Provide breakdown of the population served by ethnic or racial category. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
8. Alaska Native/American Indian	<input type="text" value="0"/>	<input type="text" value="0"/>
9. Asian	<input type="text" value="0"/>	<input type="text" value="0"/>
10. Black/African-American	<input type="text" value="0"/>	<input type="text" value="0"/>
11. Hispanic/Latino	<input type="text" value="0"/>	<input type="text" value="0"/>
12. Pacific Islander	<input type="text" value="0"/>	<input type="text" value="0"/>
13. White	<input type="text" value="0"/>	<input type="text" value="0"/>
14. Multiracial	<input type="text" value="0"/>	<input type="text" value="0"/>
15. Other- specify:	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="0"/>		
16. Unknown	<input type="text" value="113"/>	<input type="text" value="0"/>
17. Sub Totals	113	0
18. Total Population Served	113	



Annual Report Form 2 (AR-2)(Page 4 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Kindergarten Transition Services

Provide a breakdown of the population served by the language that they primarily speak at home. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
19. English	72	0
20. Spanish	41	0
21. Cantonese	0	0
22. Mandarin	0	0
23. Vietnamese	0	0
24. Korean	0	0
25. Other- specify: <div></div>	0	0
26. Other- specify: <div></div>	0	0
27. Other- specify: <div></div>	0	0
28. Unknown	0	0
29. Sub Totals	113	0
30. Total Population Served	113	



Annual Report Form 2 (AR-2)(Page 5 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Kindergarten Transition Services

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Annual Report Form 2 (AR-2)(Page 1 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Health

Service: Oral Health

Provide the most recent compelling service outcome available for this service.

Approximately 20% of all children ages 2 through 5 in Mono County received oral health education and at least one topical fluoride varnish application via an alternative community-based setting, such as a preschool classroom or family child care home. (FY 2011-12)

Provide the comparison data used to determine whether the service outcome was an improvement and specify the origin of the data.

18% in FY 2008-09

Describe the measurement tool used in the evaluation to measure the outcome.

Child counts at all oral health outreach activities.



Annual Report Form 2 (AR-2)(Page 2 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Health

Service: Oral Health

Provide a breakdown of the population served by the following demographic categories.

1. Children Less than 3 Years Old	63
2. Children from 3rd to 6th Birthday	139
3. Children - Ages Unknown (birth to 6th Birthday)	0
4. Parents/Guardians/Primary Caregivers	0
5. Other Family Members	0
6. Providers	0
7. Total Population Served	202



Annual Report Form 2 (AR-2)(Page 3 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Health

Service: Oral Health

Provide breakdown of the population served by ethnic or racial category. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
8. Alaska Native/American Indian	<input type="text" value="0"/>	<input type="text" value="0"/>
9. Asian	<input type="text" value="0"/>	<input type="text" value="0"/>
10. Black/African-American	<input type="text" value="0"/>	<input type="text" value="0"/>
11. Hispanic/Latino	<input type="text" value="0"/>	<input type="text" value="0"/>
12. Pacific Islander	<input type="text" value="0"/>	<input type="text" value="0"/>
13. White	<input type="text" value="0"/>	<input type="text" value="0"/>
14. Multiracial	<input type="text" value="0"/>	<input type="text" value="0"/>
15. Other- specify:	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="0"/>		
16. Unknown	<input type="text" value="202"/>	<input type="text" value="0"/>
17. Sub Totals	202	0
18. Total Population Served	202	



Annual Report Form 2 (AR-2)(Page 4 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Health

Service: Oral Health

Provide a breakdown of the population served by the language that they primarily speak at home. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
19. English	<input type="text" value="0"/>	<input type="text" value="0"/>
20. Spanish	<input type="text" value="0"/>	<input type="text" value="0"/>
21. Cantonese	<input type="text" value="0"/>	<input type="text" value="0"/>
22. Mandarin	<input type="text" value="0"/>	<input type="text" value="0"/>
23. Vietnamese	<input type="text" value="0"/>	<input type="text" value="0"/>
24. Korean	<input type="text" value="0"/>	<input type="text" value="0"/>
25. Other- specify: <input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
26. Other- specify: <input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
27. Other- specify: <input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
28. Unknown	<input type="text" value="202"/>	<input type="text" value="0"/>
29. Sub Totals	202	0
30. Total Population Served	202	



Annual Report Form 2 (AR-2)(Page 5 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Health

Service: Oral Health

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Annual Report Form 2 (AR-2)(Page 1 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Family Functioning

Service: General Parenting Education Programs

Provide the most recent compelling service outcome available for this service.

Provide the comparison data used to determine whether the service outcome was an improvement and specify the origin of the data.

Describe the measurement tool used in the evaluation to measure the outcome.



Annual Report Form 2 (AR-2)(Page 2 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Family Functioning

Service: General Parenting Education Programs

Provide a breakdown of the population served by the following demographic categories.

1. Children Less than 3 Years Old	137
2. Children from 3rd to 6th Birthday	48
3. Children - Ages Unknown (birth to 6th Birthday)	0
4. Parents/Guardians/Primary Caregivers	180
5. Other Family Members	0
6. Providers	0
7. Total Population Served	365



Annual Report Form 2 (AR-2)(Page 3 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Family Functioning

Service: General Parenting Education Programs

Provide breakdown of the population served by ethnic or racial category. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
8. Alaska Native/American Indian	0	0
9. Asian	0	0
10. Black/African-American	0	0
11. Hispanic/Latino	37	25
12. Pacific Islander	0	0
13. White	88	112
14. Multiracial	2	0
15. Other- specify:	0	0
<div>0</div>		
16. Unknown	58	43
17. Sub Totals	185	180
18. Total Population Served	365	



Annual Report Form 2 (AR-2)(Page 4 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Family Functioning

Service: General Parenting Education Programs

Provide a breakdown of the population served by the language that they primarily speak at home. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
19. English	148	155
20. Spanish	37	25
21. Cantonese	0	0
22. Mandarin	0	0
23. Vietnamese	0	0
24. Korean	0	0
25. Other- specify: <div></div>	0	0
26. Other- specify: <div></div>	0	0
27. Other- specify: <div></div>	0	0
28. Unknown	0	0
29. Sub Totals	185	180
30. Total Population Served	365	



Annual Report Form 2 (AR-2)(Page 5 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Family Functioning

Service: General Parenting Education Programs

I hereby certify the information submitted herein is accurate and complete to the best of my knowledge. I further certify that I have the authority to submit this information. I make these certifications via my name, phone number and e-mail address entered below. I acknowledge that the data in this submission may be subject to verification at a later date.

Name Molly DesBaillets

Phone 760-924-7626

Email mdesbaillets@monocoe.org



Annual Report Form 2 (AR-2)(Page 1 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Tuesday, October 22, 2013

Result: Improved Family Functioning

Service: Family Literacy Programs

Provide the most recent compelling service outcome available for this service.

Provide the comparison data used to determine whether the service outcome was an improvement and specify the origin of the data.

Describe the measurement tool used in the evaluation to measure the outcome.



Annual Report Form 2 (AR-2)(Page 2 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Tuesday, October 22, 2013

Result: Improved Family Functioning

Service: Family Literacy Programs

Provide a breakdown of the population served by the following demographic categories.

1. Children Less than 3 Years Old	81
2. Children from 3rd to 6th Birthday	134
3. Children - Ages Unknown (birth to 6th Birthday)	102
4. Parents/Guardians/Primary Caregivers	511
5. Other Family Members	14
6. Providers	44
7. Total Population Served	886



Annual Report Form 2 (AR-2)(Page 3 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Tuesday, October 22, 2013

Result: Improved Family Functioning

Service: Family Literacy Programs

Provide breakdown of the population served by ethnic or racial category. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
8. Alaska Native/American Indian	1	4
9. Asian	5	12
10. Black/African-American	1	2
11. Hispanic/Latino	46	110
12. Pacific Islander	0	4
13. White	129	273
14. Multiracial	34	0
15. Other- specify:	101	106
<div>0</div>		
16. Unknown	0	0
17. Sub Totals	317	511
18. Total Population Served	828	



Annual Report Form 2 (AR-2)(Page 4 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Tuesday, October 22, 2013

Result: Improved Family Functioning

Service: Family Literacy Programs

Provide a breakdown of the population served by the language that they primarily speak at home. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
19. English	174	316
20. Spanish	40	91
21. Cantonese	0	0
22. Mandarin	0	0
23. Vietnamese	0	0
24. Korean	0	0
25. Other- specify: <div></div>	0	0
26. Other- specify: <div></div>	0	0
27. Other- specify: <div></div>	0	0
28. Unknown	103	104
29. Sub Totals	317	511
30. Total Population Served	828	



Annual Report Form 2 (AR-2)(Page 5 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Tuesday, October 22, 2013

Result: Improved Family Functioning

Service: Family Literacy Programs

I hereby certify the information submitted herein is accurate and complete to the best of my knowledge. I further certify that I have the authority to submit this information. I make these certifications via my name, phone number and e-mail address entered below. I acknowledge that the data in this submission may be subject to verification at a later date.

Name Molly DesBaillets

Phone 760-209-3375

Email mdesbaillets@monocoe.org



Annual Report Form 2 (AR-2)(Page 1 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Early Education Programs for Children (Other than School Readiness and Prescho

Provide the most recent compelling service outcome available for this service.

Provide the comparison data used to determine whether the service outcome was an improvement and specify the origin of the data.

Describe the measurement tool used in the evaluation to measure the outcome.



Annual Report Form 2 (AR-2)(Page 2 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Early Education Programs for Children (Other than School Readiness and Prescho

Provide a breakdown of the population served by the following demographic categories.

1. Children Less than 3 Years Old	0
2. Children from 3rd to 6th Birthday	116
3. Children - Ages Unknown (birth to 6th Birthday)	107
4. Parents/Guardians/Primary Caregivers	260
5. Other Family Members	0
6. Providers	9
7. Total Population Served	492



Annual Report Form 2 (AR-2)(Page 3 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Early Education Programs for Children (Other than School Readiness and Prescho

Provide breakdown of the population served by ethnic or racial category. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
8. Alaska Native/American Indian	<input type="text" value="0"/>	<input type="text" value="0"/>
9. Asian	<input type="text" value="0"/>	<input type="text" value="0"/>
10. Black/African-American	<input type="text" value="0"/>	<input type="text" value="0"/>
11. Hispanic/Latino	<input type="text" value="0"/>	<input type="text" value="0"/>
12. Pacific Islander	<input type="text" value="0"/>	<input type="text" value="0"/>
13. White	<input type="text" value="0"/>	<input type="text" value="0"/>
14. Multiracial	<input type="text" value="0"/>	<input type="text" value="0"/>
15. Other- specify:	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="0"/>		
16. Unknown	<input type="text" value="223"/>	<input type="text" value="260"/>
17. Sub Totals	223	260
18. Total Population Served	483	



Annual Report Form 2 (AR-2)(Page 4 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Early Education Programs for Children (Other than School Readiness and Prescho

Provide a breakdown of the population served by the language that they primarily speak at home. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
19. English	<input type="text" value="0"/>	<input type="text" value="0"/>
20. Spanish	<input type="text" value="0"/>	<input type="text" value="0"/>
21. Cantonese	<input type="text" value="0"/>	<input type="text" value="0"/>
22. Mandarin	<input type="text" value="0"/>	<input type="text" value="0"/>
23. Vietnamese	<input type="text" value="0"/>	<input type="text" value="0"/>
24. Korean	<input type="text" value="0"/>	<input type="text" value="0"/>
25. Other- specify: <input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
26. Other- specify: <input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
27. Other- specify: <input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
28. Unknown	<input type="text" value="223"/>	<input type="text" value="260"/>
29. Sub Totals	223	260
30. Total Population Served	483	



Annual Report Form 2 (AR-2)(Page 5 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Development

Service: Early Education Programs for Children (Other than School Readiness and Prescho

I hereby certify the information submitted herein is accurate and complete to the best of my knowledge. I further certify that I have the authority to submit this information. I make these certifications via my name, phone number and e-mail address entered below. I acknowledge that the data in this submission may be subject to verification at a later date.

Name Molly DesBaillets

Phone 760-924-7626

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Annual Report Form 2 (AR-2)(Page 1 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Health

Service: Home Visitation for Newborns

Provide the most recent compelling service outcome available for this service.

60% of newborns county wide were still being breastfed 6 months after birth, and 34% were still breastfed 12 months after birth. (FY 2011-12)

Provide the comparison data used to determine whether the service outcome was an improvement and specify the origin of the data.

Statewide breastfeeding rate was 54% at 6 months

Healthy People 2020 National Objective: Increase the proportion of mothers who breastfeed their babies. 61% at least 6 months; 34% at 1 year

Describe the measurement tool used in the evaluation to measure the outcome.

CDPH Data, 2012



Annual Report Form 2 (AR-2)(Page 2 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Health

Service: Home Visitation for Newborns

Provide a breakdown of the population served by the following demographic categories.

1. Children Less than 3 Years Old	162
2. Children from 3rd to 6th Birthday	0
3. Children - Ages Unknown (birth to 6th Birthday)	0
4. Parents/Guardians/Primary Caregivers	162
5. Other Family Members	0
6. Providers	0
7. Total Population Served	324



Annual Report Form 2 (AR-2)(Page 3 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Health

Service: Home Visitation for Newborns

Provide breakdown of the population served by ethnic or racial category. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
8. Alaska Native/American Indian	1	0
9. Asian	0	2
10. Black/African-American	0	0
11. Hispanic/Latino	31	40
12. Pacific Islander	0	0
13. White	33	42
14. Multiracial	11	3
15. Other- specify:	0	0
<div>0</div>		
16. Unknown	86	75
17. Sub Totals	162	162
18. Total Population Served	324	



Annual Report Form 2 (AR-2)(Page 4 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Health

Service: Home Visitation for Newborns

Provide a breakdown of the population served by the language that they primarily speak at home. Report children separate from Parents, Guardians and Primary Caregivers.

	Children	Parents/ Guardians/ Primary Caregivers
19. English	75	75
20. Spanish	35	35
21. Cantonese	0	0
22. Mandarin	0	0
23. Vietnamese	0	0
24. Korean	0	0
25. Other- specify: <div></div>	0	0
26. Other- specify: <div></div>	0	0
27. Other- specify: <div></div>	0	0
28. Unknown	52	52
29. Sub Totals	162	162
30. Total Population Served	324	



Annual Report Form 2 (AR-2)(Page 5 of 5)
County Demographic Worksheet
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Result: Improved Child Health

Service: Home Visitation for Newborns

I hereby certify the information submitted herein is accurate and complete to the best of my knowledge. I further certify that I have the authority to submit this information. I make these certifications via my name, phone number and e-mail address entered below. I acknowledge that the data in this submission may be subject to verification at a later date.

Name Molly DesBaillets

Phone 760-924-7626

Email mdesbaillets@monocoe.org



Annual Report Form 3 (AR-3)(Page 1 of 1)
County Evaluation Summary
for Fiscal Year 2012-2013 (July 1, 2012 - June 30, 2013)

County: Mono

Thursday, October 17, 2013

Provide a description of the evaluation activities completed during the fiscal year

Most Commission-run and Commission-funded programs administered surveys to determine either participant satisfaction, improved knowledge of child development, or behavioral change (such as increased reading to children). Pre-kindergarten assessments used the Dallas Preschool Screening Test to determine school readiness. First 5 staff also collected qualitative data in frequent conversations with service providers and with participants during annual visits to each program. First 5 Staff also consulted population-based data from Children Now, Kidsdata.org, the CDC, and the California Department of Public Health.

Describe the evaluation findings reported during the fiscal year

Participation numbers, successes and challenges were presented as compiled to the Commission using excel documents. Findings included numbers served and successes and challenges for programs. The overall findings for FY 2011-12 will be reported to the commission via a power-point presentation in October of 2013 which staff worked on during FY 2012-13. Due the turnover of 2 out of 3 office staff during the second half of the fiscal year, the compiled annual evaluation findings were not presented in FY 2012-13

Describe the policy impact of the evaluation results

The complete annual evaluation results for FY 2011-12 will be reported at the same Commission meeting as the public hearing on the Strategic Plan revision, thus maximizing impact on the five year Strategic Plan revision. As evaluation for individual programs were presented to the Commission, participation rates and qualitative reports by First 5 staff contributed to Commission allocation of future funding for each program.

I hereby certify the information submitted herein is accurate and complete to the best of my knowledge. I further certify that I have the authority to submit this information. I make these certifications via my name, phone number and e-mail address entered below. I acknowledge that the data in this submission may be subject to verification at a later date.

Name Molly DesBaillets
Phone 760-924-7626
Email mdesbaillets@monocoe.org

**MONO COUNTY CHILDREN
AND FAMILIES COMMISSION**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2013**

MONO COUNTY CHILDREN AND FAMILIES COMMISSION

Financial Statements
For the Year Ended June 30, 2013

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MONO COUNTY CHILDREN AND FAMILIES COMMISSION

Organization Table

<u>Name</u>	<u>Position</u>	<u>Professional Affiliation</u>	<u>Term Expires</u>
Stacey Adler, PhD	Chair	Mono County Superintendent of Schools	July 2013
Kim Escudero, M.D.	Vice Chair	Local Medical Association	September 2015
Jeanne Sassin	Secretary	Elementary School Teacher	March 2015
Byng Hunt	Member	Mono County Board of Supervisors	January 2016
Richard Johnson, M.D.	Member	Public Health Officer	April 2016
Karin Humiston, PhD	Member	Chief Probation Officer	May 2016
Barbara Miller	Member	Community-based Organization	November 2015

FINANCIAL SECTION

**NEELY ACCOUNTANCY CORP.
CERTIFIED PUBLIC ACCOUNTANT
17037 Chatsworth St, Suite 208A
Granada Hills, CA 91344**

818-360-9800

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Mono County Children and Families Commission
PO Box 130
Mammoth Lakes, California 93546

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Mono County Children and Families Commission as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Mono County Children and Families Commission as of June 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Budgetary Comparison Information on pages 3 to 7 and 18 to 19 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consists of inquiries of management about 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 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.

Other Information

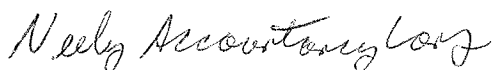
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mono County Children and Families Commission's basic financial statements. The organization table and summary schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basis financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 16, 2013 on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards in considering the Mono County Children and Families Commission's internal control over financial reporting and compliance.


Neely Accountancy Corp.
Granada Hills, CA
October 16, 2013



Mono County Children and Families Commission

Management's Discussion and Analysis ***for the year ending June 30, 2013***

On November 3, 1998, California voters approved Proposition 10 – the Children and Families First Act (Act). The Act imposed additional excise tax on cigarettes and tobacco related products to fund programs that promote, support, and improve the early development of children from prenatal through age five. The intent is for all California children to be healthy, to live in a healthy and supportive family environment, and to enter school ready to learn.

The Mono County Board of Supervisors created the Mono County Children and Families Commission (Commission) as a county commission in 1999 under the provisions of the Act. The Commission consists of seven members appointed by the County Board of Supervisors. The Commission is an agency of the County with independent authority over the county strategic plan for the support and improvement of early childhood development within the County and of the Mono County Children and Families Trust Fund established pursuant to the Act. The Commission contracts with the Mono County Office of Education for staff support and administration.

As management of the Commission, we offer readers of our financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2013.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Commission's assets and liabilities, with the difference between the two reported as *net position*.

The *statement of activities* presents information showing how the Commission's net position changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

The government-wide financial statements can be found on pages 8-9 of this report.

Mono County Children And Families Commission
Management's Discussion and Analysis -- June 30, 2013

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate the comparison between governmental funds and government wide statements.

The Commission adopts an annual appropriated budget for its fund. A budgetary comparison statement has been provided for the fund to demonstrate compliance with the budget.

The fund financial statements can be found on pages 10-11 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 12-17 of this report.

Government-wide Financial Analysis

The Commission presents its financial statements under the reporting model required by accounting principles generally accepted in the United States of America Statement No. 34 (GASB 34), Basic Financial Statements – and Management's Discussion and Analysis (MD&A) – for State and Local Governments.

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceed liabilities by \$541,125 at the close of the most recent fiscal year. This represents resources received from Proposition 10 taxes, other revenue including grants received by the Commission, and interest earned on fund balance, that has not been expended. Cash and investments are maintained in the County's cash and investment pool where interest earned on the Commission's balance is apportioned to the Commission. Other sources of net assets also reside in the Commission's receivables due from other agencies (\$70,357). These receivables represent grants and matching program funds, as well as Proposition 10 taxes that were remitted by the State but had not been received by the Commission, as of June 30, 2013.

The Commission also reports accounts payable of \$361 representing payments due on grant services contracts that had not been expended at year-end and reimbursement for services rendered to the Commission that had not been reimbursed by year-end.

Mono County Children And Families Commission
Management's Discussion and Analysis -- June 30, 2013

The Commission's net position decreased overall by approximately \$28,846 during the 2012-13 fiscal year. This decrease was due to expenses being greater than revenues for the current year.

Balance Sheet Comparison

	<u>FY 2012-13</u>	<u>FY 2011-12</u>	<u>Change</u>
Total Assets	\$541,486	\$879,755	(\$338,269)
Total Liabilities	\$361	\$309,784	(\$309,423)
Net Position	<u>\$541,125</u>	<u>\$569,971</u>	<u>(\$28,846)</u>

Revenue and Expense Comparison

	<u>FY 2012-13</u>	<u>FY 2011-12</u>	<u>Change</u>
Total Revenues	\$454,883	\$406,719	\$48,164
Total Expenses	\$483,729	\$463,795	\$19,934
Change in Net Position	<u>(\$28,846)</u>	<u>(\$57,076)</u>	<u>\$28,230</u>

Financial Analysis of the Commission's Governmental Fund

As noted earlier, the Commission uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

For the year-ended June 30, 2013, the Commission reported an ending fund balance of \$541,125, a decrease of \$28,846 from the prior year. This decrease represents the amount of expenditures in excess of revenues for the year ended June 30, 2013.

The Commission has committed \$20,000 and assigned \$521,125 of its entire fiscal year 2012-13 ending fund balance of \$541,125 for current and future payments to multi-year projects.

Total revenue consisting of Proposition 10 funds, interest income, State Commission matching funds, special projects grant revenue, and miscellaneous income increased from \$406,719 to \$454,883 for the year ending June 30, 2013. This increase is due to the Commission receiving Child Signature Project funds from First 5 California, as well as the Child Abuse Prevention, Intervention and Treatment (CAPIT) grant from Mono County Department of Social Services.

Total expenditures increased to \$483,729 representing \$19,934 more in expenditures from the prior fiscal year. This increase is mainly due to increases in Commission-funded program expenditures, in accordance with original and revised contracts and budgets.

Mono County Children And Families Commission
Management's Discussion and Analysis -- June 30, 2013

Fund Budgetary Highlight

- Total revenues were under budget by \$18,190 primarily resulting from lower than budgeted revenue (and matching expenditures) for the Child Signature Project during the fiscal year. Total expenditures were also under budget by \$106,823 primarily due to changes in staffing.

Capital Assets and Debt Administration

Capital Assets

The Commission did not have any capital assets at the end of the current fiscal year.

Debt Administration

The Commission did not have any long-term obligations outstanding at the end of the current fiscal year.

Economic Factors and Next Year's Budget

The Commission is committed to focusing Proposition 10 funds on the purposes for which it is intended: To promote and sustain comprehensive, integrated programs and services that will help to nurture children ages 0-5 so that their young brains and bodies will develop appropriately.

The following factors were considered in preparing the Commission's financial plan for fiscal year 2013-14:

- Continuation of funding commitments for the Welcome Baby!, CARES Plus, Oral Health, School Readiness programs, the MHSA Prop. 63 Innovation Project (Peapod Program), the Parenting Partners high needs home visiting program for children ages one through five, for which we received a Child Abuse Prevention and Intervention (CAPIT) Grant, and the Child Signature Program, a technical assistance and quality improvement program for early care and education staff, for which we received funds from First 5 California to serve as the county lead for a three county consortium (Inyo, Mono, Alpine).
- Anticipated declining Prop. 10 revenues and associated uncertainty of continued small county augmentations from First 5 California.
- 1% interest on the local Children and Families Trust Fund.

The Commission views Proposition 10 as a mechanism to establish and fund a sustainable system of results-oriented early childhood development and family support services for the 0-5 population, not as just another funding source for programs. In that regard, in fiscal year 2013-14 the Commission will continue to focus on evaluating all funded programs to determine what is working or has promise to impact the health and well being of children. This information will be used to help evaluate the overall impact of Proposition 10 in Mono County. The result of these evaluation activities will help to inform the Commission as it plans for fiscal year 2014-15 expenditures and beyond.

Mono County Children And Families Commission
Management's Discussion and Analysis -- June 30, 2013

Requests for Information

This financial report is designed to provide a general overview of the Mono County Children and Families Commission finances for all those interested. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Executive Director, First 5 Mono County Children and Families Commission, P.O. Box 130, Mammoth Lakes, California, 93546.

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

**MONO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 MONO COUNTY)
STATEMENT OF NET POSITION
JUNE 30, 2013**

	<u>Governmental Funds</u>
Assets	
Cash	\$ 471,129
Due from other agencies	<u> 70,357</u>
Total assets	<u> 541,486</u>
Liabilities	
Accounts payable	<u> 361</u>
Total liabilities	<u> 361</u>
Net position	
Unrestricted	<u> 541,125</u>
Total Net Position	<u><u> \$ 541,125</u></u>

See accompanying notes to financial statements.

**MONO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 MONO COUNTY)
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013**

	Governmental Funds
Expenses	
Administration and travel	\$ 102,128
Program evaluation	1,194
CARES Plus	51,578
Mono County Mental Health, Peapod Program	47,625
Child Signature Project	33,838
Child Abuse Prevention, Intervention and Treatment (CAPIT)	30,129
Other program expenditures	217,237
Total program expenses	<u>483,729</u>
Revenues	
Proposition 10 apportionment	106,721
Proposition 10 small county augmentation	202,781
CARES Plus Program	34,330
Proposition 10 surplus money investment fund	38
Mono County Mental Health, Peapod Program	40,000
Child Signature Project	33,838
Child Abuse Prevention, Intervention and Treatment (CAPIT)	29,882
Childbirth Preparation Course Fees	290
Total program revenues	<u>447,880</u>
Net program revenues (expenses)	(35,849)
General Revenues:	
Investment income	<u>7,003</u>
Change in net position	(28,846)
Net position at the beginning of the year - unrestricted	<u>569,971</u>
Net position at the end of the year - unrestricted	<u><u>\$ 541,125</u></u>

See accompanying notes to financial statements.

**MONO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 MONO COUNTY)
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013**

Assets

Current assets

Cash	\$ 471,129
Due from other agencies	<u>70,357</u>
Total assets	<u><u>\$ 541,486</u></u>

Liabilities and Fund Balance

Current liabilities

Accounts payable and accrued expenses	<u>\$ 361</u>
Total current liabilities	<u>361</u>

Fund balance

Assigned	521,125
Committed	<u>20,000</u>
Total fund balances	<u><u>541,125</u></u>
Total liabilities and fund balance	<u><u>\$ 541,486</u></u>

See accompanying notes to financial statements.

**MONO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 MONO COUNTY)
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2013**

Program Revenues	
Proposition 10 apportionment	\$ 106,721
Proposition 10 small county augmentation	202,781
CARES Plus Program	34,330
Proposition 10 surplus money investment fund	38
Mono County Mental Health, Peapod Program	40,000
Child Signature Project	33,838
Child Abuse Prevention, Intervention and Treatment (CAPIT)	29,882
Childbirth Preparation Course Fees	290
Interest income	7,003
Total program revenues	<u>454,883</u>
 Program Expenditures	
Administration and travel	102,128
Program evaluation	1,194
CARES Plus	51,578
Mono County Mental Health, Peapod Program	47,625
Child Signature Project	33,838
Child Abuse Prevention, Intervention and Treatment (CAPIT)	30,129
Other program expenditures	217,237
Total program expenditures	<u>483,729</u>
 (Deficiency) of expenditures over revenue	(28,846)
 Fund balance at the beginning of the year	<u>569,971</u>
 Fund balance at the end of the year	<u><u>\$ 541,125</u></u>

See accompanying notes to financial statements.

MONO COUNTY CHILDREN AND FAMILIES COMMISSION

(First 5 Mono County)
Notes to Financial Statements
June 30, 2013

Note 1: **Summary of Significant Accounting Policies**

A. Reporting Entity

The Mono County Children and Families Commission (Commission) was established in 1999 pursuant to Health and Safety code §130140. The Commission was also established in accordance with the provisions of the California Children and Families First Act of 1998 and by Mono County Ordinance #05-05. The commission is also known as "First 5 Mono County". The seven members of the Commission are appointed by the Mono County Board of Supervisors.

The Commission is responsible for the creation and implementation of a comprehensive, collaborative, and integrated system of information and services to enhance early childhood development.

The Commission includes all activities (operations of its administrative staff and commission officers) considered to be part of the Commission. The Commission reviewed criteria developed by the accounting principles generally accepted in the United States of America in its issuance of Statement No. 14, relating to the financial reporting entity to determine whether the Commission is financially accountable for other entities. The Commission has determined that no other outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the financial statements. In addition, the Commission is not aware of any entity that would be financially accountable for the Commission that would result in the Commission being considered a component unit of that entity.

The financial statements included in this report are intended to present the financial position and results of operations of only the Commission. They are not intended to present the financial position and results of operations of the County of Mono taken as a whole.

B. Basis of Presentation and Accounting

Government-Wide Statement

The statement of net assets and statement of activities display information about the primary government (Commission). These statements include the financial activities of the overall Commission.

MONO COUNTY CHILDREN AND FAMILIES COMMISSION

(First 5 Mono County)

Notes to Financial Statements

June 30, 2013

Note 1: **Summary of Significant Accounting Policies** (continued)

B. Basis of Presentation and Accounting (continued)

Government-Wide Statement (continued)

The statement of activities presents a comparison between direct expenses and program revenues for the Commission's governmental activity. Direct expenses are those that are specifically associated with the Commission. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of the Commission. Revenues that are not classified as program revenues, including investment income, are presented instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

When both restricted and unrestricted net assets are available, restricted resources are used only after the unrestricted resources are depleted.

Fund Financial Statement

Separate financial statements are provided for the governmental funds. The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available to finance expenditures of the current period. Proposition 10 taxes and investment income are accrued when their receipt occurs within ninety days after the end of the accounting period so as to be both measurable and available. All receivables are expected to be collected within the current year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) value in exchange, include sales taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The Commission's fund balance consists of non spendable, unassigned, assigned, committed and restricted funds. They account for all financial resources of the commission.

C. Due from other Agencies

This amount represents receivables from other local governments. Management has determined the Commission's receivables fully collectible and, accordingly, no allowance for doubtful accounts is required.

MONO COUNTY CHILDREN AND FAMILIES COMMISSION
(First 5 Mono County)
Notes to Financial Statements
June 30, 2013

Note 1: **Summary of Significant Accounting Policies** (continued)

D. Net Assets/Fund Balances

Net Assets

The Government-wide activities fund financial statements utilize a net assets presentation. Net assets are categorized as invested in capital assets (net of related debt), restricted and unrestricted.

Invested in Capital Assets, Net of Related Debt – This category groups all capital assets, into one component of net assets. Accumulated depreciation and the outstanding balance of debt that are attributable to capital assets reduce the balance in this category.

Restricted Net Assets – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Assets – This category represents net assets of the District, not restricted for any project or any other purpose.

Government Fund Balances

In the government fund financial statements, fund balances are classified as follows:

Non Spendable fund balances are amounts that cannot be spent either because they are in a non spendable form or because they are legally or contractually required to be maintained intact. The commission does not have any non spendable funds.

Restricted fund balances are amounts that can be spent only for specific purposes because of laws or externally imposed conditions by grantors or creditors. The commission does not have any restricted funds.

Committed fund balances are amounts that can be used only for specific purposes determined by a formal action of the commission's ordinances or resolutions.

Assigned fund balances are amounts that are designated by the commission for a particular purpose but are not spendable until a budget is passed or there is a majority vote approval by the commission. The commission does not have any assigned funds.

Unassigned fund balances are all amounts not included in other spendable classifications. The commission does not have any unassigned funds.

MONO COUNTY CHILDREN AND FAMILIES COMMISSION
(First 5 Mono County)
Notes to Financial Statements
June 30, 2013

Note 1: **Summary of Significant Accounting Policies** (continued)

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

F. Fair Value of Financial Instruments

The financial position of the commission at June 30, 2013 includes certain financial instruments that may have a fair value that is different from the value currently reflected in the financial statements. In reviewing the financial instruments of the commission, certain assumptions and methods were used to determine the fair value of each category of financial instruments for which it is practicable to estimate that value. The carrying amounts of the commission's financial instruments generally approximate their fair values at June 30, 2013.

G. Impact of Recently Issued Accounting Principles

In December 2010 the Government Accounting Standards Board (GASB) issued Statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB 62 incorporated into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: Financial Accounting Standards board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants (AICPA) Committee on Accounting Procedure. This statement is effective for periods beginning after December 15, 2011 and the adoption of GASB 62 does not have any impact on the Commission's financial statements.

In June 2011, the GASB issued Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The statement of net assets is renamed the statement of net position and includes four components: assets, deferred outflows of resources, liabilities and deferred inflows of resources. The provisions of this statement are effective for financial statements for periods beginning after December 15, 2011 and does not have any impact on the Commission's current financial statements.

H. Subsequent Events

The Commission evaluated subsequent events up to October 16, 2013 when the financial statements were available to be issued.

MONO COUNTY CHILDREN AND FAMILIES COMMISSION
(First 5 Mono County)
Notes to Financial Statements
June 30, 2013

Note 2: **Cash**

Cash at June 30, 2013 consisted of the following:

Cash in County Treasury	<u>\$471,129</u>
-------------------------	------------------

The Commission maintains all of its cash and investments with the Mono County Treasurer in an investment pool. On a quarterly basis the Auditor-Controller allocates interest to participants based upon their average daily balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The county of Mono's Financial Statements may be obtained by contacting the County of Mono's Auditor-Controller's Office at Courthouse Annex 2 – Bryant Street, Bridgeport, California 93517. The Mono County Treasury Oversight Committee oversees the Treasurer's investment policies.

Required disclosures for the Commission's deposit and investment risks at June 30, 2013 were as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

Investments held in the County's investment pool are available on demand and are stated at cost plus accrued interest, which approximates fair value.

Note 3: **Fund Balances**

All of the commission's fund balances are committed and consist of the following:

Committed funds:	
Welcome Baby Home Visiting Program	\$242,584
School Readiness Strategies	98,073
Oral Health Initiative	9,835
Peapod program	14,389
Other programs	4,000
Cares Plus	20,000
Commission Operations, July 1, 2013-June 30, 2014	<u>152,245</u>
Total fund balance	<u>\$541,126</u>

Note 4: **Program Evaluation**

The Commission spent \$1,194 on program evaluation during the fiscal year ended June 30, 2013.

MONO COUNTY CHILDREN AND FAMILIES COMMISSION
(First 5 Mono County)
Notes to Financial Statements
June 30, 2013

Note 5: **Risk Management**

The Commission is exposed to various risk of loss related to general liability and workers' compensation. The Commission is covered from risk of loss by its participation in the County of Mono risk pool. Information about coverage can be found in the County financial statements.

Note 6: **Section 30131.4 of the California Tax & Revenue Code Certification**

The Commission has certified that the supplant requirement stated in section 30131.4 of the California Tax & Revenue Code has been met.

Note 7: **Contingent Liability**

The Commission receives funding from the State of California Proposition 10, the Children and Families First Act, to fund programs that promote, support, and improve the early development of children from prenatal through age five. These programs must be in compliance with applicable laws and may be subject to financial and compliance audits by the State. The amount, if any, of expenditures which may be disallowed by the State cannot be determined at this time, although the County's management does not expect such amounts, if any, to be material.

REQUIRED SUPPLEMENTARY INFORMATION

MONO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 MONO COUNTY)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	
Budgetary Fund Balance, Beginning of the Year	\$569,971	\$569,971	\$569,971	\$ -
Program Revenues				
Proposition 10 apportionment	96,030	96,030	106,721	10,691
Proposition 10 small county augmentation	204,068	204,068	202,781	(1,287)
CARES Plus Program	40,000	40,000	34,330	(5,670)
Proposition 10 surplus money investment fund	75	75	38	(37)
Mono County Mental Health, Peapod Program	40,000	40,000	40,000	-
Child Signature Project	57,000	57,000	33,838	(23,162)
Child Abuse Prevention, Intervention and Treatment (CAPIT)	29,882	29,882	29,882	-
Interest income	5,698	5,718	7,003	1,285
Childbirth Course Fees	300.00	300	290	(10)
Total Program Revenues	473,053	473,073	454,883	(18,190)
Program Expenditures				
Administrative and travel expense	128,864	127,663	102,128	25,535
Program evaluation	10,000	10,000	1,194	8,806
CARES Plus	60,000	60,000	51,578	8,422
Mono County Mental Health, Peapod Program	53,500	53,500	47,625	5,875
Child Signature Project	57,000	57,000	33,838	23,162
Child Abuse Prevention, Intervention and Treatment (CAPIT)	29,882	29,882	30,129	(247)
Other program expenditures	251,306	252,507	217,237	35,270
Total Program Expenditures	590,552	590,552	483,729	106,823
(Deficiency) or revenue over expenditures	(117,499)	(117,479)	(28,846)	(88,633)
Budgetary Fund Balance, End of the Year	\$452,472	\$452,492	\$541,125	

See note to budgetary comparison schedule.

MONO COUNTY CHILDREN AND FAMILIES COMMISSION

Notes to Required Supplementary Information
June 30, 2013

BUDGET AND BUDGETARY ACCOUNTING

The Commission prepares and legally adopts a final budget on or before June 30th of each fiscal year. The Commission operation, commencing July 1st, is governed by the proposed budget, adopted by the Board of Commissioners in June of the prior year.

After the budget is approved, the appropriations can be added to, subtracted from or changed only by Commission resolution. All such changes must be within the revenues and reserves estimated as available in the final budget or within revised revenue estimations as approved by the Commission.

An operating budget is adopted each fiscal year on the modified accrual basis. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at the year-end are completed or purchase commitments satisfied. Such year-end encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year's budget. Unencumbered appropriations lapse at year-end.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is at the object level. Object levels of expenditures are as follows: salaries and benefits, services and supplies, and internal charges.

The budget is adopted on a basis consistent with generally accepted accounting principles.

SUPPLEMENTARY INFORMATION

MONO COUNTY CHILDREN AND FAMILIES COMMISSION
(First 5 Mono County)
Supplemental Schedule of First 5 California (F5CA) Funding
Fiscal Year 2012-13

Program Title		Revenue F5CA Funds	Expenditures	Change in Net Assets	Net Assets Beginning of FY	Net Assets End of FY
CARES Plus Program	F5CA Funds	\$ 34,330	\$ 34,330	\$ -	\$ -	\$ -
Child Signature Program	F5CA Funds	\$ 33,838	\$ 33,838			
Small County Augmentation Funds	F5CA Funds	202,781	202,781	-	-	-
TOTAL F5CA FUNDS		\$ 270,949	\$ 270,949	\$ -	\$ -	\$ -

See accountant's report on supplementary information.

OTHER REPORTS

NEELY ACCOUNTANCY CORP.
CERTIFIED PUBLIC ACCOUNTANT
17037 Chatsworth St, Suite 208A
Granada Hills, CA 91344

818-360-9800

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Commissioners
Mono County Children and Families Commission
PO Box 130
Mammoth Lakes, California 93546

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of Mono County Children and Families Commission, a component unit of Mono County, as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated October 16, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the County Board of Supervisors, the County Commission, the State Commission, the State Controller's Office, federal agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



Neely Accountancy Corp.
Granada Hills, CA

October 16, 2013

NEELY ACCOUNTANCY CORP.
CERTIFIED PUBLIC ACCOUNTANT
17037 Chatsworth St, Suite 1212
Granada Hills, CA 91344

818-360-9800

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Commissioners
Mono County Children and Families Commission
Mammoth Lakes, CA

Compliance

We have audited the basic financial statements of the Mono County Children and Families Commission (the Commission), as of and for the year ended June 30, 2013 and have issued our report thereon dated October 16, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have also audited the Commission's compliance with the requirements specified in the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office, applicable to the Commission's statutory requirements identified below for the year ended June 30, 2013.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the Commission's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Commission's compliance based on our audit.

We conducted our compliance audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office. Those standards and the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the statutory requirements listed below occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Commission's compliance with those requirements.

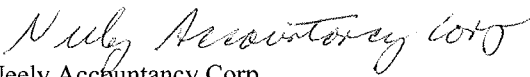
In connection with the audit referred to above, we selected and tested transactions and records to determine the Commission's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Audit Guide Procedures</u>	<u>Procedures Performed</u>
Contracting and Procurement	6	Yes
Administrative Costs	3	Yes
Conflict-of-Interest	3	Yes
County Ordinance	4	Yes
Long-Range Financial Plans	2	Yes
Financial Condition of the Commission	1	Yes
Program Evaluation	3	Yes
Salaries and Benefit Policies	2	Yes

Opinion

In our opinion, the Mono County Children and Families Commission complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed above for the year ended June 30, 2013.

This report is intended solely for the information of the County Board of Supervisors, the County Commission, the State Commission, and the State Controller's Office and is not intended to be and should be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.


Neely Accountancy Corp.
Granada Hills, CA

October 16, 2013

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Mono County Children and Families Commission
PO Box 130
Mammoth Lakes, California 93546

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of Mono County Children and Families Commission, as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated October 16, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we not express an opinion on the

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MONO COUNTY CHILDREN AND FAMILIES COMMISSION

(First 5 Mono County)
Notes to Financial Statements
June 30, 2013

Note 2:

Cash

Cash at June 30, 2013 consisted of the following:

Cash in County Treasury \$471,129

The Commission maintains all of its cash and investments with the Mono County Treasurer in an investment pool. On a quarterly basis the Auditor-Controller allocates interest to participants based upon their average daily balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The county of Mono's Financial Statements may be obtained by contacting the County of Mono's Auditor-Controller's Office at Courthouse Annex 2 – Bryant Street, Bridgeport, California 93517. The Mono County Treasury Oversight Committee oversees the Treasurer's investment policies.

Required disclosures for the Commission's deposit and investment risks at June 30, 2013 were as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

Investments held in the County's investment pool are available on demand and are stated at cost plus accrued interest, which approximates fair value.

Note 3:

Fund Balances

All of the commission's fund balances are committed and consist of the following:

Committed funds:	
Cares Plus	\$ 20,000
Assigned funds:	
Welcome Baby Home Visiting Program	242,584
School Readiness Strategies	98,073
Oral Health Initiative	9,835
Peapod program	14,389
Other programs	4,000
Commission Operations, July 1, 2013-June 30, 2014	<u>152,244</u>
Total assigned funds	<u>521,125</u>
Total fund balance	<u>\$541,125</u>

Note 4:

Program Evaluation

The Commission spent \$1,194 on program evaluation during the fiscal year ended June 30, 2013.



DATE:
PROGRAM:
CONTROL NO.:

October 9, 2013
Small Population County Augmentation
SPC 2013-11

Item #9
Mtg. Date 10/24/13

LOCAL AREA AGREEMENT FOR FIRST 5 CALIFORNIA PROGRAM FUNDS

LEAD AGENCY: First 5 Mono (County)
LEAD AGENCY ADDRESS: 365 Sierra Park Road, Suite 102, Mammoth Lakes, CA 93546
PROGRAM NAME: Small Population County Augmentation

On April 21, 2010, the State Commission approved a funding formula for small population counties that continues the tradition of funding California Children and Families Trust Fund small counties. The funding approach, with a technical modification by the Commission on July 20, 2011, reflects state and county input from the Small Population County Workgroup and NewPoint Group, a contractor hired to help develop an equitable and sustainable funding mechanism for the allocation of funds to small population counties.

The adopted Small Population County funding formula is as follows:

1. Provide small population county funds to eligible small population counties with a percent of State births equal to, or less than, 0.10 percent;
2. Provide total small population county funding each fiscal year, equal to 32 percent of First 5 California's Unallocated Account revenues for the previous fiscal year;
3. Allocate these funds between counties based on a two-component formula algorithm utilizing normalized inverse birth rates and normalized service populations; and
4. Include a built-in mechanism to promote small county accountability and performance.

The NewPoint Group letter to First 5 California, which was included in their final report, states: "There will be a built-in accountability mechanism to help ensure that counties spend their small population county funds to support effective First 5 programs. As part of the Local Area Agreement mechanism to distribute small population county funds, First 5 California will include specific contract conditions to restrict certain uses of small population county funds and to require accountability of small population county fund expenditures."

This Local Area Agreement (Agreement) acknowledges:



1. The amount of funds the County will receive pursuant to the Small Population County Augmentation funding formula approved by the State Commission.
2. The Small County Funds are to be used pursuant to all statutory requirements for the County's expenditure of funds allocated to the County's local Children and Families Trust Fund and expended only for the purposes authorized by the California Children and Families Act of 1998 and in accordance with the County's approved strategic plan, and as further specified in Health and Safety Code Section 130140;
3. On July 1, 2013, First 5 California will require, as part of the annual compliance certification process, the County specifically certify that the expenditure of any Small County Funds received pursuant to this Agreement complied with all statutory requirements for the County's expenditure of funds allocated to the County's local Children and Families Trust Fund as specified above; and
4. The distribution of Small County Funds for future fiscal years will be contingent upon the County's certification that prior year Small County Funds, beginning with Fiscal Year 2012-13, satisfied the annual compliance certification process.

The funds will be disbursed to the County upon the execution of this Agreement by both parties.

The term of this Agreement shall be from July 1, 2013, through July 1, 2014. The maximum amount of this agreement is up to \$184,603.88. The amount of this agreement was calculated according to the formula approved by the California Children and Families Commission on April 10, 2010, and July 20, 2011.

Funding of this Agreement is contingent upon the availability of funds pursuant to California Health and Safety Code Sections 130100 through 130155. This Agreement may be terminated immediately upon written notice by First 5 California if sufficient funds are not available to fulfill its obligations under this Agreement.

Any provision of this Agreement found to be in violation of federal and/or state statute or regulation shall be invalid, but such a finding shall not affect the remaining provisions of this Agreement.

In Witness Whereof, this agreement has been executed by the parties identified below:			
STATE OF CALIFORNIA		AWARDEE	
AGENCY NAME First 5 California		LEAD AGENCY NAME First 5 Mono	
BY (Authorized Signature) 	DATE SIGNED	BY (Authorized Signature) 	DATE SIGNED
PRINTED NAME AND TITLE OF PERSON SIGNING		PRINTED NAME AND TITLE OF PERSON SIGNING	
Diane Levin Chief Deputy Director		Molly DesBaillets Executive Director	
ADDRESS 2389 Gateway Oaks Drive, Suite 260 Sacramento, CA 95833-4247		ADDRESS 365 Sierra Park Road, Suite 102 Mammoth Lakes, CA 93546	

**AGREEMENT BETWEEN MONO COUNTY CHILDREN AND FAMILIES COMMISSION
AND ANNALIESA CALHOUN
FOR THE PROVISION OF PEAPOD PLAYGROUP LEADER SERVICES**

INTRODUCTION

WHEREAS, the Mono County Children and Families Commission of the County of Mono (hereinafter referred to as the "Commission") may have the need for the Peapod Playgroup Leader services of **Annaliesa Calhoun, of Mammoth Lakes, California** (hereinafter referred to as "Contractor"), and in consideration of the mutual promises, covenants, terms and conditions hereinafter contained, the parties hereby agree as follows:

TERMS AND CONDITIONS

1. SCOPE OF WORK.

The Contractor shall furnish to the Commission, upon its request, those services and work set forth in Attachment A, attached hereto and by reference incorporated herein. Requests by the Commission to the Contractor to perform under this Agreement will be made by Kathryn Peterson, whose title is Executive Director. Requests to the Contractor for work or services to be performed under this Agreement will be based upon the Commission's need for such services. The Commission makes no guarantee or warranty, of any nature, that any minimum level or amount of services or work will be requested of the Contractor by the Commission under this Agreement. By this Agreement the Commission incurs no obligation or requirement to request from Contractor the performance of any services or work at all, even if the Commission should have some need for such services or work during the term of this Agreement.

Services and work provided by the Contractor at the Commission's request under this Agreement will be performed in a manner consistent with the requirements and standards established by applicable federal, state, and Commission laws, ordinances, and resolutions. Such laws, ordinances, regulations, and resolutions include, but are not limited to, those that are referred to in this Agreement.

2. TERM.

The term of this Agreement shall be from September 27, 2013, to June 30, 2014, unless sooner terminated as provided below. The Agreement shall renew automatically beginning July 1, 2014 and continue in effect from fiscal year to fiscal year thereafter until terminated by either party in accordance with paragraph 14.

3. CONSIDERATION.

A. Compensation. Commission shall pay Contractor in accordance with the Schedule of Fees (set forth as Attachment B) for the services and work described in Attachment A that are performed by Contractor at Commission's request.

B. Travel and Per Diem. Contractor will **not** be paid or reimbursed for travel expenses or per diem that Contractor incurs in providing services and work requested by the Commission under this Agreement.

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C. No Additional Consideration. Except as expressly provided in this Agreement, Contractor shall not be entitled to, nor receive, from Commission or from the County of Mono, any additional consideration, compensation, salary, wages, or other type of remuneration for services rendered under this Agreement. Specifically, Contractor shall not be entitled, by virtue of this Agreement, to consideration in the form of overtime, health insurance benefits, retirement benefits, disability retirement benefits, sick leave, vacation time, paid holidays, or other paid leaves of absence of any type or kind whatsoever.

D. Limit upon amount payable under Agreement. The total sum of all payments made by the Commission or Mono County to Contractor for services and work performed under this Agreement shall not exceed **\$5,900** per fiscal year that this Agreement remains in effect (hereinafter referred to as "contract limit"). Commission expressly reserves the right to deny any payment or reimbursement requested by Contractor for services or work performed that is in excess of the contract limit.

E. Billing and Payment. Contractor shall submit to the Commission, once a month, an itemized statement of all services and work described in Attachment A, which were done at the Commission's request. This statement will be submitted to the Commission not later than the fifth (5th) day of the month. The statement to be submitted will cover the period from the first (1st) day of the preceding month through and including the last day of the preceding month. This statement will identify the date on which the services and work were performed and describe the nature of the services and work that were performed on each day. Upon timely receipt of the statement by the fifth (5th) day of the month, the Commission shall make payment to Contractor on the last day of the month.

F. Federal and State Taxes.

(1) Except as provided in subparagraph (2) below, Commission will not withhold any federal or state income taxes or social security from any payments made by Commission to Contractor under the terms and conditions of this Agreement.

(2) Commission shall withhold California state income taxes from payments made under this Agreement to non-California resident independent contractors when it is anticipated that total annual payments to Contractor under this Agreement will exceed one thousand four hundred ninety-nine dollars (\$1,499.00).

(3) Except as set forth above, Commission has no obligation to withhold any taxes or payments from sums paid by Commission to Contractor under this Agreement. Payment of all taxes and other assessments on such sums is the sole responsibility of Contractor. Commission has no responsibility or liability for payment of Contractor's taxes or assessments.

(4) The total amounts paid by Commission to Contractor, and taxes withheld from payments to non-California residents, if any, will be reported annually to the Internal Revenue Service and the California State Franchise Tax Board.

4. WORK SCHEDULE.

Contractor's obligation is to perform, in a timely manner, those services and work identified in Attachment A that are requested by the Commission. It is understood by Contractor that the performance of these services and work will require a varied schedule. Contractor, in arranging his/her schedule, will coordinate with Commission to ensure that all services and work requested by Commission under this Agreement will be performed within the time frame set forth by Commission.

5. REQUIRED LICENSES, CERTIFICATES, AND PERMITS.

Any licenses, certificates, or permits required by the federal, state, county, or municipal governments, for Contractor to provide the services and work described in Attachment A must be procured by Contractor and be valid at the time Contractor enters into this Agreement. Further, during the term of this Agreement, Contractor must maintain such licenses, certificates, and permits in full force and effect. Licenses, certificates, and permits may include, but are not limited to, driver's licenses, professional licenses or certificates, and business licenses. Such licenses, certificates, and permits will be procured and maintained in force by Contractor at no expense to the Commission. Contractor will provide Commission, upon execution of this Agreement, with evidence of current and valid licenses, certificates and permits that are required to perform the services identified in Attachment A. Where there is a dispute between Contractor and Commission as to what licenses, certificates, and permits are required to perform the services identified in Attachment A, Commission reserves the right to make such determinations for purposes of this Agreement.

6. OFFICE SPACE, SUPPLIES, EQUIPMENT, ETC.

The Contractor shall provide such office space, supplies, equipment, vehicles, reference materials, support services and telephone service as is necessary for Contractor to provide the services identified in Attachment A to this Agreement, except as where specifically noted in Attachment A. Commission is not obligated to reimburse or pay Contractor for any expense or cost incurred by Contractor in procuring or maintaining such items. Responsibility for the costs and expenses incurred by Contractor in providing and maintaining such items is the sole responsibility and obligation of Contractor.

7. COMMISSION PROPERTY.

A. Personal Property of Commission. Any personal property such as, but not limited to, protective or safety devices, badges, identification cards, keys, uniforms, vehicles, reference materials, furniture, appliances, etc. provided to Contractor by Commission pursuant to this Agreement is, and at the termination of this Agreement remains, the sole and exclusive property of the Commission. Contractor will use reasonable care to protect, safeguard and maintain such items while they are in Contractor's possession. Contractor will be financially responsible for any loss or damage to such items, partial or total, that is the result of Contractor's negligence.

B. Products of Contractor's Work and Services. Any and all compositions, publications, plans, designs, specifications, blueprints, maps, formulas, processes, photographs, slides, videotapes, computer programs, computer disks, computer tapes, memory chips, soundtracks, audio recordings, films, audio-visual presentations, exhibits, reports, studies, works of art, inventions, patents, trademarks, copyrights, or intellectual properties of any kind that are created, produced, assembled, compiled by, or are the result, product, or manifestation of, Contractor's services or work under this Agreement are, and at the termination of this Agreement remain, the sole and exclusive property of the Commission. At the termination of the Agreement, Contractor will convey possession and title to all such properties to Commission.

8. WORKERS' COMPENSATION.

Where required by law, Contractor shall provide Statutory Workers' Compensation insurance coverage and Employer's Liability coverage for not less than \$1 million (\$1,000,000.00) per occurrence for all employees engaged in services or operations under this Agreement.

9. INSURANCE.

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- A. General Liability. Contractor shall procure and maintain, during the entire term of this Agreement, a policy of Comprehensive General Liability Insurance which covers all the work and services to be performed by Contractor under this Agreement, including operations, products and completed operations, as applicable. Such policy shall provide limits of not less than \$1,000,000.00 combined single limit (CSL) per occurrence. Such policy will not exclude or except from coverage any of the services and work required to be performed by Contractor under this Agreement. The required policy of insurance shall be issued by an insurer authorized to sell such insurance by the State of California, and have at least a "Best's" policyholder's rating of "A" or "A+". Prior to commencing any work under this agreement, Contractor shall provide Commission: 1) a certificate of insurance evidencing the coverage required; (2) an additional insured endorsement applying to the County of Mono and the Mono County Children and Families Commission, its agents, officers and employees; and 3) a notice of cancellation or change of coverage endorsement indicating that the policy will not be modified, terminated, or canceled without thirty (30) days written notice to the Commission. This coverage may be obtained, at Contractor's expense, through Mono County Risk Management.
- B. Automobile Liability Insurance. Contractor shall provide Comprehensive Automobile Liability Insurance for bodily injury (including death) and property damage which provides total limits of not less than \$1,000,000.00 combined single limit per occurrence applicable to all owned, non-owned and hired vehicles utilized by Contractor in the performance of those services set forth in Attachment A. This coverage may be waived by Mono County Risk Management in writing if it is determined there is no significant exposure to these risks.
- C. Professional Errors and Omissions Liability Insurance. Contractor shall provide professional errors and omission liability insurance in an amount of not less than one million dollars (\$1,000,000.00) each occurrence/one million dollars (\$1,000,000.00) policy aggregate. If professional liability coverage is written on a claims-made form then: (1) the "retro date" must be shown, and must be before the beginning of contract work; (2) insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract work; and (3) if coverage is cancelled or non-renewed, and not replaced with another claims-made policy form with a "retro date" prior to the contract effective date, then Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work. This may be obtained, at Contractor's expense, through Mono County Risk Management.
- D. Deductible and Self-Insured Retentions. Any deductibles or self-insured retentions must be declared and approved by the Commission and Mono County Risk Management. If possible, the Insurer shall reduce or eliminate such deductibles or self-insured retentions with respect to the Commission and Mono County, their officials, officers, employees, and volunteers; or the Contractor shall provide evidence satisfactory to the Commission and Mono County Risk Management guaranteeing payment of losses and related investigations, claim administration, and defense expenses.

10. STATUS OF CONTRACTOR.

All acts of Contractor, his/her agents, officers, and employees, relating to the performance of this Agreement, shall be performed by independent contractors, and not as agents, officers, or employees of the Commission or of Mono County. Contractor, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of, or exercise any right or power vested in, the Commission or Mono County, except as expressly provided by law or set forth in Attachment A. No agent, officer, or employee of the Commission or of Mono County is to be considered an employee of Contractor. It is understood by both

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Contractor and Commission that this Agreement shall not, under any circumstances, be construed to create an employer-employee relationship or a joint venture. As an independent contractor:

A. Contractor shall determine the method, details, and means of performing the work and services to be provided by Contractor under this Agreement.

B. Contractor shall be responsible to Commission only for the requirements and results specified in this Agreement, and except as expressly provided in this Agreement, shall not be subjected to Commission's control with respect to the physical action or activities of Contractor in fulfillment of this Agreement.

C. Contractor, its agents, officers and employees are, and at all times during the term of this Agreement shall represent and conduct themselves as, independent contractors, and not employees of Commission or of Mono County.

11. DEFENSE AND INDEMNIFICATION.

Contractor shall defend, indemnify, and hold harmless the Commission, the County of Mono, their agents, officers, and employees from and against all claims, damages, losses, judgments, liabilities, expenses, and other costs, including litigation costs and attorney's fees, arising out of, resulting from or in connection with, the performance of this Agreement by Contractor, or Contractor's agents, officers, or employees. Contractor's obligation to defend, indemnify, and hold the Commission, the County of Mono, their agents, officers, and employees harmless applies to any actual or alleged personal injury, death, damage or destruction to tangible or intangible property, including the loss of use. Contractor's obligation under this paragraph extends to any claim, damage, loss, liability, expense, or other costs that are caused in whole or in part by any act or omission of the Contractor, its agents, employees, supplier, or anyone directly or indirectly employed by any of them, or anyone for whose acts or omissions any of them may be liable.

Contractor's obligation to defend, indemnify, and hold the Commission, Mono County, their agents, officers, and employees harmless under the provisions of this paragraph is not limited to, or restricted by, any requirement in this Agreement for Contractor to procure and maintain a policy of insurance and shall survive any termination or expiration of this Agreement.

12. RECORDS AND AUDIT.

A. Records. Contractor shall prepare and maintain all records required by the various provisions of this Agreement, federal, state, county, municipal, ordinances, regulations, and directions. Contractor shall maintain these records for a minimum of four (4) years from the termination or completion of this Agreement. Contractor may fulfill its obligation to maintain records as required by this paragraph by substitute photographs, micrographs, or other authentic reproduction of such records.

B. Inspections and Audits. Any authorized representative of Commission or Mono County shall have access to any books, documents, papers, records, including, but not limited to, financial records of Contractor, that Commission determines to be pertinent to this Agreement, for the purposes of making audit, evaluation, examination, excerpts, and transcripts during the period such records are to be maintained by Contractor. Further, Commission has the right, at all reasonable times, to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

13. NONDISCRIMINATION.

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During the performance of this Agreement, Contractor, its agents, officers, and employees shall not unlawfully discriminate in violation of any federal, state, or local law, against any employee, or applicant for employment, or person receiving services under this Agreement, because of race, religious creed, color, ancestry, national origin, physical disability, mental disability, medical condition, marital status, sex, age, or sexual orientation. Contractor and its agents, officers, and employees shall comply with the provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), and the applicable regulations promulgated thereunder in the California Code of Regulations. Contractor shall also abide by the Federal Civil Rights Act of 1964 (P.L. 88-352) and all amendments thereto, and all administrative rules and regulations issued pursuant to said Act.

14. CANCELLATION.

This Agreement may be canceled by Commission without cause, and at will, for any reason by giving to Contractor thirty (30) days written notice of such intent to cancel. Contractor may cancel this Agreement without cause, and at will, for any reason whatsoever by giving to Commission thirty (30) days written notice of such intent to cancel.

15. ASSIGNMENT.

This is an agreement for the personal services of Contractor. Commission has relied upon the skills, knowledge, experience, and training of Contractor as an inducement to enter into this Agreement. Contractor shall not assign or subcontract this Agreement, or any part of it. Further, Contractor shall not assign any moneys due or to become due under this Agreement without the prior written consent of the Commission.

16. DEFAULT.

If the Contractor abandons the work, or fails to proceed with the work and services requested by the Commission in a timely manner, or fails in any way as required to conduct the work and services as required by the Commission, the Commission may declare the Contractor in default and terminate this Agreement upon five (5) days written notice to Contractor. Upon such termination by default, Commission will pay to Contractor all amounts owing to Contractor for services and work satisfactorily performed to the date of termination.

17. WAIVER OF DEFAULT.

Waiver of any default by either party to this Agreement shall not be deemed to be a waiver of any subsequent default. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach, and shall not be construed to be a modification of the terms of this Agreement unless this Agreement is modified as provided in paragraph 23 below.

18. CONFIDENTIALITY.

Contractor agrees to comply with various provisions of the federal, state, and county laws, regulations, and ordinances providing that information and records kept, maintained, or accessible by Contractor in the course of providing services and work under this Agreement, shall be privileged, restricted, or confidential. Contractor agrees to keep confidential, all such privileged, restricted or confidential information and records obtained in the course of providing the work and services under this Agreement. Disclosure of such information or records shall be made by Contractor only with the express written consent of the Commission.

19. CONFLICTS.

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Contractor agrees that he/she has no interest, and shall not acquire any interest, direct or indirect, that would conflict in any manner or degree with the performance of the work and services under this Agreement. Contractor agrees to complete and file a conflict-of-interest statement.

20. POST-AGREEMENT COVENANT.

Contractor agrees not to use any confidential, protected, or privileged information that is gained from the Commission in the course of providing services and work under this Agreement, for any personal benefit, gain, or enhancement. Further, Contractor agrees for a period of two (2) years after the termination of this Agreement, not to seek or accept any employment with any entity, association, corporation, or person who, during the term of this Agreement, has had an adverse or conflicting interest with the Commission, or who has been an adverse party in litigation with the Commission, and concerning such, Contractor by virtue of this Agreement has gained access to the Commission's confidential, privileged, protected, or proprietary information.

21. SEVERABILITY.

If any portion of this Agreement or application thereof to any person or circumstance shall be declared invalid by a court of competent jurisdiction, or if it is found in contravention of any federal, state, or Commission statute, ordinance, or regulation, the remaining provisions of this Agreement, or the application thereof, shall not be invalidated thereby, and shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

22. FUNDING LIMITATION.

The ability of the Commission to enter into this Agreement is based upon available funding from various sources. In the event that such funding fails, is reduced, or is modified, from one or more sources, Commission has the option to terminate, reduce, or modify this Agreement, or any of its terms within ten (10) days of notifying Contractor of the termination, reduction, or modification of available funding. Any reduction or modification of this Agreement effective pursuant to this provision must comply with the requirements of paragraph 23.

23. AMENDMENT.

This Agreement may be modified, amended, changed, added to, or subtracted from, by the mutual consent of the parties hereto, if such amendment or change is in written form, and executed with the same formalities as this Agreement, and attached to the original Agreement to maintain continuity.

24. NOTICE.

Any notice, communication, amendments, additions or deletions to this Agreement, including change of address of any party during the term of this Agreement, which Contractor or Commission shall be required, or may desire to make, shall be in writing and may be personally served, or sent by prepaid first-class mail to the respective parties as follows:

Molly DesBaillets, Executive Director
Mono County Children and Families Commission
PO Box 130
Mammoth Lakes, California 93514

Contractor:
Annaliesa Calhoun

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515 South Landing Road #29
Crowley Lake, CA 93546

25. ENTIRE AGREEMENT.

This Agreement contains the entire agreement of the parties, and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein or incorporated herein by reference, shall be of any force or effect. Further, no term or provision hereof may be changed, waived, discharged, or terminated, unless executed in writing by the parties hereto.

IN WITNESS THEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS AND SEALS THIS
DAY OF _____, _____.

COMMISSION

By: _____

Dated: _____

APPROVED AS TO FORM:

Legal Counsel for Commission

CONTRACTOR

By: _____
Annaliesa Calhoun

Dated: _____

Taxpayer's Identification or Social Security
Number: _____

APPROVED AS TO INSURANCE:

County of Mono Risk Manager

ATTACHMENT A

**AGREEMENT BETWEEN MONO COUNTY CHILDREN AND FAMILIES COMMISSION
AND ANNALIESA CALHOUN
FOR THE PROVISION OF PEAPOD PLAYGROUP LEADER SERVICES**

TERM:

FROM: September 27, 2013

TO: June 30, 2014

SCOPE OF WORK:

Contractor shall perform the following work and services upon Commission's request:

Contractor shall perform the services of Peapod Program Leader for the Peapod Program to include the establishment, facilitation, and development of "new parent" playgroups ("playgroups") and assistive services in a manner that is consistent with the Commission's Peapod Program. The work includes implementation of the tasks and services included in establishing, developing and providing playgroups and associated support for parents of young children.

The focus of the Peapod Program is on the development of playgroups for new parents countywide to enhance the health and social/emotional development of children ages 0-5, and the mental health and stability of young parents. The program will also provide a safe and secure setting for parents to engage in discussion of mental health issues and issues facing new parents; work to increase the knowledge and confidence of new parents; and provide a forum to encourage new parents to gain stronger ties and connection to their community.

By presenting information about mental health within the same context that information is provided about parenting issues, the program seeks to destigmatize the use of local mental health services. Parent Leaders will seek to foster early recognition of emergent post-partum and other mental disorders and provide a forum for open and frank discussion of mental health issues (destigmatization), where seeking assistance for mental health problems/issues is encouraged and normalized.

The identification of participant parents shall be made by Contractor, with assistance from Commission.

Service Delivery:

The goal of this Agreement is that Contractor will conduct the following number of playgroups, in the location and in the language specified, unless a lack of need or other circumstances prevents this specific goal from being reached.

Contractor shall:

- Provide weekly, in-community playgroups to families with young children. The playgroups shall be geared toward parents with newborns, however all families with children ages prenatal to six are welcome.
- Conduct, on an annual basis,

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Three (3) English-speaking playgroups in the Crowley Lake area.

- Ensure that each playgroup is run for a minimum of ten (10) sessions. Playgroups may continue beyond that date if Contractor and Commission determine that the group is effectively furthering the goals of the Peapod Program.
- Parent support offered, and playgroup curriculum and topic content, shall be targeted toward meeting the goals and objectives of the Peapod Program and shall be determined by Contractor, in consultation with First 5.
- The types of parent support to be offered, and topics to be covered, during playgroups may include but is not limited to: basic parenting skills and strategies; breastfeeding support; the importance of mental health in raising healthy families, including mental health issues common to young families; and discussion of area resources for assistance.
- Coordinate with Commission to secure adequate space for group meetings.
- Maintain and track Peapod Program playgroup equipment and supplies.

Commission reserves the right to cancel a playgroup cycle based upon record of consistently low rates of attendance. Contractor shall not be paid for any playgroup that has been cancelled.

Recruitment/Referral/Outreach

Contractor shall:

- Advertise and recruit families for playgroup participation via written and electronic media, and person-to-person contact, including phone contact. Commission will provide assistance with recruitment, as needed.
- Make every effort to outreach underserved populations within the community, particularly families who are socially isolated.
- Link families to community-based family supports, including mental health services. Educate parents about the availability of mental health services, including the opportunity to receive no-cost services through Mono County Mental Health for parents who lack any third-party payor support.

Work with individuals identified through the playgroups as persons needing mental health services by referring and encouraging them to contact Mono County Mental Health. Any such contact and referral shall be kept confidential from other group members, if communicated to Contractor outside of a group session. It is understood that contact and referral information made during a group session will, by definition, be communicated to all group participants in attendance.

- Collaborate with a variety of private and public agencies to facilitate the goals of this program, including the Mono County Children and Families Commission, Mono County Mental Health, local schools, California Early Start Program, Mono County Public Health, Mono County Department of Social Services, Mammoth Hospital, and the Mono County Superintendent of Schools. Contractor shall establish primary contacts with each of these agencies.

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- Coordinate with agency partners to maximize outreach to young children and their families, including distribution of community partners' literature and information at playgroups and community outreach events.

Training and Preparation:

Contractor is expected to have a base knowledge in the following areas, but shall additionally attend the following workshops designed to enhance and tailor that knowledge to the Peapod Program, including, but not limited to:

- Principles of playgroup facilitation and administrative organization of parent/child playgroups.
- Identification of basic mental health issues among new parents, including early recognition of emergent post-partum and other mental disorders.
- Minimum twice yearly Peapod Leader Coordination meetings to facilitate communication and planning between Contractor and Commission.

Evaluation:

Contractor shall:

- Collect demographic data on program outreach efforts and the participants served, as specified by the Commission. Provide the Commission with a roster of playgroup participants and the number of referrals served by, and made by, the Peapod Program.
- Evaluate the playgroup participants for mental health and other service referrals, and observe and report on the success of the group setting for distribution of, and information about, family support services including mental health services.
- Gather feedback from group participants after every session and at the close of the playgroup to determine effectiveness of the playgroup and parent support services.
- Submit demographic data monthly, along with Contractor's request for payment.
- Participate in a follow-up assessment/survey to gauge the impact of the Peapod Program.

ATTACHMENT B

**AGREEMENT BETWEEN MONO COUNTY CHILDREN AND FAMILIES COMMISSION
AND ANNALIESA CALHOUN
FOR THE PROVISION OF PEAPOD PLAYGROUP LEADER SERVICES**

TERM:

FROM: September 20, 2013

TO: June 30, 2014

SCHEDULE OF FEES:

ANNUAL PROJECT BUDGET

Professional Fees	\$5,750
Playgroup Outreach and Peapod Leader Training @ \$20 per hour	
▪ Up to a total of 30 hours per each 10-week playgroup cycle for outreach activities and required trainings (excluding parenting counts training), not to exceed 90 hours annually.	\$1,800
Outside Training Expense	
▪ Parenting Counts On-line Training – Stipend to be paid upon completion of training.	\$ 150
Playgroup Preparation and Facilitation @ \$20 per hour	
▪ Up to 25 hours per 10 week playgroup cycle for playgroup preparation and facilitation, not to exceed 75 hours annually.	\$1,500
Professional Licenses, Certificates, and Liability Insurance	
▪ Up to \$2,300 per year.	\$2,300
Supplies	\$150
• Up to \$150 annually for consumable supplies for playgroups	\$ 150

Total per project year Not-to-Exceed

\$5,900

Note: Contractor will *not* be reimbursed for travel expenditures.

Mtg. Date 10/24/13

\\ NOTHING FOLLOWS \\\

	FY 2013-14 Existing Budget	FY 2013-14 Proposed Budget
Income		
CAPIT (Parenting Partners)	-	29,882.00
MAA (Medical Admin Activities)	2,500.00	2,500.00
Prop 10 Tax Revenue	93,149.00	107,763.00
Small County Augmentations	196,698.00	184,604.00
SMIF (Surplus Money Inv Fund)	73.00	50.00
Peapod Program (Prop 63 Funds)	40,000.00	40,000.00
CARES Plus Program	40,000.00	40,000.00
Child Signature Program	57,000.00	57,000.00
Misc Inc (Inc Childbirth Rev)	300.00	500.00
Interest on F5 Mono Fund Bal	4,581.00	5,410.00
Total Income	434,301.00	467,709.00
Expense		
CAPIT Grant Parenting Partners		
CAPIT Grant Coordination		
CAPC Coordinator Salary		
CAPC Coordinator Benefits		
Office Supplies		
Dues & Memberships		
Subscriptions		
Mass Media		
Postage		
Rent		
Copying		
Staff Training/Travel		
Mileage Reimbursement		
Motorpool		
Outreach Media Buys Etc.		
Indirect		
Home Visiting Staff		31,858.00
Home Visiting Supervision		2,268.00
Grant Administration		2,500.00
Counseling		2,000.00
Office Supplies	1,560.00	1,560.00
Dues & Memberships	-	
Subscriptions	-	
Mass Media	-	
Postage	-	
Rent	-	
Copying	-	
PAT Birth-5 Training/Curriculum	-	
PAT Training Hotel	-	
PAT Training Flights	-	
PAT Training Meals/Mileage	-	
Mileage Reimbursement	-	
Motorpool	-	
PAT Access Fee	400.00	
PAT Training, Travel & Curriculum		9,200.00
PAT Family Materials	1,100.00	1,100.00
Consultants	2,500.00	
Indirect	1,836.00	3,662.60
Total CAPIT Grant Parenting Partners	7,396.00	54,149.00
CARES Plus Phase II		
Coordinator Salary		18,748.00
Coordinator Benefits		4,980.00
Secretary	18,748.00	
Secretary Benefits	4,980.00	
Director Salary	2,741.00	2,741.00
Director Benefits	904.00	904.00
Equipment	-	
Dues & Membership	60.00	
Operating Costs		
Office Supplies	738.00	903.00
Translation	600.00	500.00

Remove
Add
Change

\$ 33,408 Increase in Income

Postage	100.00	100.00
Copying	300.00	300.00
Educational Support Materials	703.00	700.00
Support Services		3,600.00
Motorpool	-	-
Advisor Fees and Trainings	4,000.00	-
Stipends	15,700.00	15,700.00
Scholarships	2,600.00	-
Evaluation		3,000.00
Administration Costs		
Indirect MCOE	3,226.00	5,086.70
Indirect First 5	4,600.00	2,737.30
Total CARES Plus Phase II	60,000.00	60,000.00
F5 Operations Commission		
Director Salary	44,963.00	44,130.00
Director Benefits	14,822.00	11,770.00
Admin Asst Salary	25,896.00	15,400.00
Admin Asst Benefits	8,500.00	1,400.00
Office Supplies & Postage	1,900.00	2,000.00
Meeting Supplies	100.00	-
Advertising	450.00	500.00
Postage	100.00	-
Rent	1,350.00	2,700.00
Phones		350.00
Office Equipment	-	-
Commisioner Travel	600.00	600.00
Staff Travel	1,200.00	2,000.00
Motorpool	300.00	550.00
Copying	500.00	600.00
Indirect	10,624.00	7,300.0
Total F5 Operations Commission	111,305.00	89,300.00
Oral Health Prev / Tooth Tutor		
Director Salary		1,100.00
Director Benefits		290.00
Tooth Tutor Part-time Emp	4,615.00	2,000.00
Tooth Tutor Benefits	342.00	500.00
Project Coord & Supervision	1,096.00	-
Coord & Supr Benefits	362.00	-
Office Supplies	300.00	300.00
Dues & Memberships	-	-
Subscriptions	-	-
Phones	-	-
Staff Travel / Trainings	-	-
Motorpool	-	-
Educational Sup Materials	1,200.00	1,500.00
Advertising	662.00	300.00
Indirect	1,258.00	389.00
Total Oral Health Prev / Tooth Tutor	9,835.00	6,379.00
PEAPOD		
Director Salary		1,100.00
Director Benefits		290.00
Admin Assistant Salary		4,200.00
Admin Assistant Benefits		370.00
F5M Project Support, Salary	8,977.00	-
F5M Project Support, Benefits	2,772.00	-
F5M Project Oversight, Salary	1,096.00	-
F5M Project Oversight, Benefits	362.00	-
Bridgeport	2,400.00	2,400.00
Coleville/Walker	2,400.00	3,600.00
Crowley Lake	3,300.00	3,300.00
Tri-Valley Area	3,300.00	2,400.00
June Lake/Lee Vining	4,300.00	2,400.00
Mammoth English - Lead	3,600.00	3,600.00
Mammoth English - Co-Lead	3,600.00	3,600.00
Mammoth Spanish	3,600.00	3,600.00
Office Supplies	200.00	500.00
Dues & Memberships	-	-

*Formerly Advisor Fees & Trainings

*Added Postage

Advertising	-	200.00
Postage	-	-
Rent	-	-
Copying	-	-
Training Parenting Counts	598.00	1,000.00
Leader Stipends Training Comp	300.00	500.00
CPR/First Aid	216.00	400.00
Playgoup Materials	177.00	1,000.00
Consumables	1,050.00	1,050.00
Prof Licenses, Insurance, Certs	10,850.00	9,000.00
PEAPOD Indirect	1,291.00	596.00
Total PEAPOD	54,389.00	45,106.00
SR Ops (Staff,sup,com,rent,ind)		
Director Salary	4,935.00	4,850.00
Director Benefits	1,626.00	1,300.00
Admin Assistant Salary		4,200.00
Admin Assistant Benefits		370.00
SR Coordinator Salary	14,647.00	-
SR Coordinator Benefits	4,523.00	-
Office Supplies & Postage	1,000.00	1,000.00
Meeting Expenses	-	-
Mass Media	450.00	100.00
Postage	200.00	-
Rent	1,350.00	-
Staff Travel	-	-
Motorpool	500.00	300.00
Copying	500.00	-
Indirect	4,667.00	1,072.00
Total SR Ops (Staff,sup,com,rent,ind)	34,398.00	13,192.00
SR Comm-Run Programs		
Access	150.00	-
Community Workshops	350.00	-
Preschool to K Transition	2,000.00	3,500.00
Promotional Messaging	3,000.00	1,500.00
Early Literacy	1,500.00	2,000.00
Total SR Comm-Run Programs	7,000.00	7,000.00
Welcome Baby! Home Visiting		
Home Visitors Salary	62,069.00	65,000.00
Home Visitors Benefits	12,131.00	3,500.00
Admin Assistant Salary		4,200.00
Admin Assistant Benefits		370.00
WB Coordinator Salary	23,625.00	-
WB Coordinator Benefits	7,294.00	-
Office Supplies	1,700.00	1,700.00
Computer Equipment		2,000.00
Dues & Memberships	-	-
Subscriptions	-	-
Mass Media	-	-
Postage	300.00	200.00
Rent	-	-
Copying	-	-
Staff Training/Travel	-	500.00
Mileage Reimbursement Personal	8,000.00	10,000.00
Motorpool	-	-
Other Admin & Misc Exp	71.00	70.00
Subcontractors	-	-
Educational Support Materials	-	2,000.00
Indirect	8,994.00	7,307.00
Total Welcome Baby! Home Visiting	124,184.00	96,847.00
Child Care Availability	5,000.00	-
Child Signature Project	57,000.00	57,000.00
ESUSD Transition to School	8,675.00	8,500.00
F5 Ops-Association Dues	2,300.00	2,300.00
F5 Op-Fiscal Audit	5,500.00	5,500.00
F5 Ops-Fiscal Preparation	1,500.00	1,500.00
Lactation Counseling/Childbirth	5,000.00	9,442.00
Breast Pump Attachments		200.00

*Formerly Kinder Dinner

Misc Prog Exp (Inc Co Counsel)	1,500.00	1,000.00
MUSD Transition to School	10,000.00	10,000.00
MAA Contractor	2,500.00	2,500.00
Program Evaluation	10,000.00	2,000.00
Safe Kids Coalition		9,000.00
Raising a Reader Mo Co Library	38,000.00	38,000.00
Total Expense	555,482.00	518,915.00

*Formerly Paradigm Health Care Services

\$ 36,567 Decrease in Expenses

Net Income	(121,181.00)	(51,206.00)
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8:38 AM
10/11/13
Accrual Basis

First 5 Mono County
Year-to-Date Expenditures & Revenues
July 1 through October 11, 2013

	Jul 1 - Oct 11, 13	Budget	\$ Over Budget	% of Budget
Income				
Breast Pump Attachments	70.00	0.00	70.00	100.0%
MAA (Medical Admin Activities)	0.00	2,500.00	-2,500.00	0.0%
Prop 10 Tax Revenue	10,195.20	93,149.00	-82,953.80	10.95%
Small County Augmentations	0.00	196,698.00	-196,698.00	0.0%
SMIF (Surplus Money Inv Fund)	0.00	73.00	-73.00	0.0%
Peapod Program (Prop 63 Funds)	0.00	40,000.00	-40,000.00	0.0%
CARES Plus Program	0.00	40,000.00	-40,000.00	0.0%
Child Signature Program	0.00	57,000.00	-57,000.00	0.0%
Misc Inc (Inc Childbirth Rev)	175.00	300.00	-125.00	58.33%
Interest on F5 Mono Fund Bal	0.00	4,581.00	-4,581.00	0.0%
Total Income	10,440.20	434,301.00	-423,860.80	2.4%
Expense				
CAPIT Grant Parenting Partners	7,305.77	29,882.00	-22,576.23	24.45%
CARES Plus Phase II	8,087.05	60,000.00	-51,912.95	13.48%
F5 Operations Commission	24,657.49	111,305.00	-86,647.51	22.15%
Oral Health Prev / Tooth Tutor	1,151.22	9,835.00	-8,683.78	11.71%
PEAPOD	8,513.33	54,389.00	-45,875.67	15.65%
SR Ops (Staff,sup,com,rent,ind)	2,421.68	34,398.00	-31,976.32	7.04%
SR Comm-Run Programs	1,596.67	7,000.00	-5,403.33	22.81%
Welcome Baby! Home Visiting	16,394.28	124,184.00	-107,789.72	13.2%
Child Care Availability	0.00	5,000.00	-5,000.00	0.0%
Child Signature Project	0.00	57,000.00	-57,000.00	0.0%
ESUSD Transition to School	0.00	8,675.00	-8,675.00	0.0%
F5 Ops-Association Dues	2,300.00	2,300.00	0.00	100.0%
F5 Op-Fiscal Audit	4,656.25	5,500.00	-843.75	84.66%
F5 Ops-Fiscal Preparation	0.00	1,500.00	-1,500.00	0.0%
Lactation Counseling/Childbirth	4,012.39	5,000.00	-987.61	80.25%
Misc Prog Exp (Inc Co Counsel)	0.00	1,500.00	-1,500.00	0.0%
MUSD Transition to School	0.00	10,000.00	-10,000.00	0.0%
MAA Contractor	0.00	2,500.00	-2,500.00	0.0%
Program Evaluation	0.00	10,000.00	-10,000.00	0.0%
Raising a Reader Mo Co Library	0.00	38,000.00	-38,000.00	0.0%
Total Expense	81,096.13	577,968.00	-496,871.87	14.03%

**First 5 Mono County
Year-End Expenditures & Revenues
July 2012 through June 2013**

	Jul '12 - Jun '13	Budget	\$ Over Budget	% of Budget
Income				
CAPIT (Parenting Partners)	29,882.00	29,882.00	0.00	100.0%
Prop 10 Tax Revenue	106,721.24	96,030.00	10,691.24	111.13%
Small County Augmentations	202,781.34	204,068.00	-1,286.66	99.37%
SMIF (Surplus Money Inv Fund)	37.86	75.00	-37.14	50.48%
Peapod Program (Prop 63 Funds)	40,000.00	40,000.00	0.00	100.0%
CARES Plus Program	34,329.70	40,000.00	-5,670.30	85.82%
Child Signature Program	33,838.04	57,000.00	-23,161.96	59.37%
Misc Inc (Inc Childbirth Rev)	290.00	300.00	-10.00	96.67%
Interest on F5 Mono Fund Bal	7,003.13	5,718.00	1,285.13	122.48%
Total Income	454,883.31	473,073.00	-18,189.69	96.16%
Expense				
CAPIT Grant Parenting Partners				
CAPIT Grant Coordination				
CAPC Coordinator Salary	3,250.00	5,065.00	-1,815.00	64.17%
CAPC Coordinator Benefits	0.00	1,435.00	-1,435.00	0.0%
Office Supplies	142.40	0.00	142.40	100.0%
Staff Training/Travel	159.70	1,361.00	-1,201.30	11.73%
Outreach Media Buys Etc.	0.00	1,300.00	-1,300.00	0.0%
Total CAPIT Grant Coordination	3,552.10	9,161.00	-5,608.90	38.77%
Computer Equipment	1,860.53	0.00	1,860.53	100.0%
Dues & Memberships	13.00	0.00	13.00	100.0%
Postage	0.40	0.00	0.40	100.0%
PAT Birth-5 Training/Curriculum	4,938.61	4,920.00	18.61	100.38%
PAT Training Hotel	2,803.78	2,400.00	403.78	116.82%
PAT Training Flights	752.80	2,400.00	-1,647.20	31.37%
PAT Training Meals/Mileage	2,567.74	2,601.00	-33.26	98.72%
PAT Access Fee	0.00	400.00	-400.00	0.0%
PAT Family Materials	2,289.27	500.00	1,789.27	457.85%
Consultants	11,157.50	7,500.00	3,657.50	148.77%
Indirect	193.24	0.00	193.24	100.0%
Total CAPIT Grant Parenting Partners	30,128.97	29,882.00	246.97	100.83%
CARES Plus Phase II				
Secretary	16,627.35	18,904.00	-2,276.65	87.96%
Secretary Benefits	6,249.96	6,569.00	-319.04	95.14%
Director Salary	3,134.17	2,518.00	616.17	124.47%
Director Benefits	933.17	2,978.00	-2,044.83	31.34%
Educational Support Materials	401.05	703.00	-301.95	57.05%
Copying	99.93	300.00	-200.07	33.31%
Office Supplies	1,307.40	1,288.00	19.40	101.51%
Translation	278.47	50.00	228.47	556.94%
Postage	75.06	100.00	-24.94	75.06%
Dues & Membership	0.00	60.00	-60.00	0.0%
Staff Travel/Trainings	129.80	0.00	129.80	100.0%
Advisor Fees and Trainings	2,222.23	3,000.00	-777.77	74.07%
Stipends	13,700.00	13,104.00	596.00	104.55%
Indirect First 5	3,447.58	4,600.00	-1,152.42	74.95%
Indirect MCOE	2,771.36	3,226.00	-454.64	85.91%
Scholarships	200.00	2,600.00	-2,400.00	7.69%
Total CARES Plus Phase II	51,577.53	49,733.00	1,844.53	103.71%
F5 Operations Commission				
Director Salary	49,519.38	63,232.00	-13,712.62	78.31%
Director Benefits	14,745.67	21,520.00	-6,774.33	68.52%
Admin Assistant Salary	10,228.45	10,993.00	-764.55	93.05%
Admin Assistant Benefits	3,064.14	3,994.00	-929.86	76.72%
Office Supplies/Postage	1,959.96	1,900.00	59.96	103.16%
Meeting Supplies	0.00	100.00	-100.00	0.0%
Advertising	314.35	450.00	-135.65	69.86%
Postage	6.77	100.00	-93.23	6.77%
Rent	1,350.00	1,350.00	0.00	100.0%
Commissioner Travel	0.00	600.00	-600.00	0.0%
Staff Travel	2,000.18	1,200.00	800.18	166.68%
Motorpool	540.40	300.00	240.40	180.13%
Copying	333.10	500.00	-166.90	66.62%
Indirect	8,495.92	10,624.00	-2,128.08	79.97%
Total F5 Operations Commission	92,558.32	116,863.00	-24,304.68	79.2%
Oral Health Prev / Tooth Tutor				
Tooth Tutor Part-time Emp	422.81	7,915.00	-7,492.19	5.34%

First 5 Mono County
Year-End Expenditures & Revenues
July 2012 through June 2013

	Jul '12 - Jun '13	Budget	\$ Over Budget	% of Budget
Tooth Tutor Benefits	31.75	2,492.00	-2,460.25	1.27%
Project Coord & Supervision	7,157.18	1,621.00	5,536.18	441.53%
Coord & Supr Benefits	2,268.90	552.00	1,716.90	411.03%
Office Supplies	0.00	300.00	-300.00	0.0%
Phones	341.81	0.00	341.81	100.0%
Educational Support Materials	1,310.91	1,200.00	110.91	109.24%
Advertising	0.00	662.00	-662.00	0.0%
Indirect	1,022.25	1,258.00	-235.75	81.26%
Total Oral Health Prev / Tooth Tutor	12,555.61	16,000.00	-3,444.39	78.47%
PEAPOD				
F5M Project Support, Salary	8,662.68	8,121.00	541.68	106.67%
F5M Project Support, Benefits	2,632.69	2,619.00	13.69	100.52%
F5M Project Oversight, Salary	1,880.47	1,621.00	259.47	116.01%
F5M Project Oversight, Benefits	560.00	552.00	8.00	101.45%
Bridgeport	1,825.00	3,300.00	-1,475.00	55.3%
Coleville/Walker	3,537.06	3,300.00	237.06	107.18%
Crowley Lake	2,235.00	4,400.00	-2,165.00	50.8%
Tri-Valley Area	621.00	2,970.00	-2,349.00	20.91%
June Lake/Lee Vining	435.00	0.00	435.00	100.0%
Mammoth English - Lead	2,870.00	4,400.00	-1,530.00	65.23%
Mammoth English - Co-Lead	2,523.50	3,135.00	-611.50	80.49%
Mammoth Spanish	3,624.23	4,400.00	-775.77	82.37%
Office Supplies	0.00	200.00	-200.00	0.0%
Training Parenting Counts	912.31	598.00	314.31	152.56%
Leader Stipends Training Comp	454.00	300.00	154.00	151.33%
CPR/First Aid	326.00	216.00	110.00	150.93%
Playgroup Materials	896.13	177.00	719.13	506.29%
Consumables	156.78	1,050.00	-893.22	14.93%
Prof Licenses, Insurance, Certs	12,099.67	10,850.00	1,249.67	111.52%
PEAPOD Indirect	1,373.58	1,291.00	82.58	106.4%
Total PEAPOD	47,625.10	53,500.00	-5,874.90	89.02%
SR Ops (Staff,sup,com,rent,ind)				
Director Salary	6,268.28	7,296.00	-1,027.72	85.91%
Director Benefits	1,866.54	2,483.00	-616.46	75.17%
Admin Assistant Salary	8,794.76	10,993.00	-2,198.24	80.0%
Admin Assistant Benefits	2,848.68	3,994.00	-1,145.32	71.32%
Mass Media	80.00	450.00	-370.00	17.78%
SR Coordinator Salary	12,994.08	13,535.00	-540.92	96.0%
SR Coordinator Benefits	3,949.03	4,364.00	-414.97	90.49%
Office Supplies/Postage	1,014.42	1,000.00	14.42	101.44%
Postage	16.10	200.00	-183.90	8.05%
Rent	1,350.00	1,350.00	0.00	100.0%
Motorpool	0.00	500.00	-500.00	0.0%
Copying	199.84	500.00	-300.16	39.97%
Indirect	3,828.73	4,667.00	-838.27	82.04%
Total SR Ops (Staff,sup,com,rent,ind)	43,210.46	51,332.00	-8,121.54	84.18%
SR Comm-Run Programs				
Access	0.00	150.00	-150.00	0.0%
Community Workshops	23.68	350.00	-326.32	6.77%
Kinder Dinner	1,440.96	2,000.00	-559.04	72.05%
Promotional Messaging	4,874.58	3,000.00	1,874.58	162.49%
Early Literacy	660.21	1,500.00	-839.79	44.01%
Total SR Comm-Run Programs	6,999.43	7,000.00	-0.57	99.99%
Welcome Baby! Home Visiting				
Home Visitors Salary	47,201.10	56,889.00	-9,687.90	82.97%
Home Visitors Benefits	3,512.67	4,407.00	-894.33	79.71%
WB Coordinator Salary	21,656.88	21,656.00	0.88	100.0%
WB Coordinator Benefits	6,581.80	6,983.00	-401.20	94.26%
Office Supplies	1,680.78	1,700.00	-19.22	98.87%
Postage	136.04	300.00	-163.96	45.35%
Staff Training/Travel	310.00	0.00	310.00	100.0%
Mileage Reimbursement Personal	7,564.00	8,000.00	-436.00	94.55%
Other Admin & Misc Exp	28.33	71.00	-42.67	39.9%
Educational Support Materials	1,760.97	0.00	1,760.97	100.0%
Indirect	8,674.69	8,994.00	-319.31	96.45%
Total Welcome Baby! Home Visiting	99,107.26	109,000.00	-9,892.74	90.92%
Child Care Availability	0.00	5,000.00	-5,000.00	0.0%
Child Signature Project	33,838.05	57,000.00	-23,161.95	59.37%

First 5 Mono County
Year-End Expenditures & Revenues
July 2012 through June 2013

	Jul '12 - Jun '13	Budget	\$ Over Budget	% of Budget
ESUSD Transition to School	7,184.00	8,675.00	-1,491.00	82.81%
F5 Ops-Association Dues	2,300.00	2,300.00	0.00	100.0%
F5 Op-Fiscal Audit	5,500.00	5,500.00	0.00	100.0%
F5 Ops-Fiscal Preparation	1,235.00	1,500.00	-265.00	82.33%
Lactation Counseling/Childbirth	557.23	5,000.00	-4,442.77	11.15%
Misc Prog Exp (Inc Co Counsel)	534.95	1,500.00	-965.05	35.66%
MUSD Transition to School	9,623.28	10,000.00	-376.72	96.23%
MAA Contractor	0.00	2,500.00	-2,500.00	0.0%
Program Evaluation	1,193.75	10,000.00	-8,806.25	11.94%
Raising a Reader Mo Co Library	38,000.00	38,000.00	0.00	100.0%
Total Expense	483,728.94	580,285.00	-96,556.06	83.36%
Net Ordinary Income	-28,845.63	-107,212.00	78,366.37	26.91%
Net Income	-28,845.63	-107,212.00	78,366.37	26.91%

The Heckman Equation



Invest in early childhood development: Reduce deficits, strengthen California's economy.

James J. Heckman is the Henry Schultz Distinguished Service Professor of Economics at The University of Chicago, a Nobel Laureate in Economics and an expert in the economics of human development.

Those seeking to reduce deficits and strengthen the economy should make significant investments in early childhood education.

Professor Heckman's ground-breaking work with a consortium of economists, psychologists, statisticians and neuroscientists shows that early childhood development directly influences economic, health and social outcomes for individuals and society. Adverse early environments create deficits in skills and abilities that drive down productivity and increase social costs—thereby adding to financial deficits borne by the public.

Early childhood development drives success in school and life.

A critical time to shape productivity is from birth to age five, when the brain develops rapidly to build the foundation of cognitive and character skills necessary for success in school, health, career and life. Early childhood education fosters cognitive skills along with attentiveness, motivation, self-control and sociability—the character skills that turn knowledge into know-how and people into productive citizens.

Investing in early childhood education for at-risk children is an effective strategy for reducing social costs.

Every child needs effective early childhood supports—and at-risk children from disadvantaged environments are least likely to get them. They come from families who lack the education, social and economic resources to provide the early developmental stimulation that is so helpful for success in school, college, career and life. Poor health, dropout rates, poverty and crime—California can address these problems and substantially reduce their costs to taxpayers by investing in developmental opportunities for at-risk children.

Investing in early childhood education is a cost-effective strategy for promoting economic growth.

Our economic future depends on providing the tools for upward mobility and building a highly educated, skilled workforce. Early childhood education is the most efficient way to accomplish these goals:

- Professor Heckman's analysis of the Perry Preschool program shows a 7% to 10% per year return on investment based on increased school and career achievement as well as reduced costs in remedial education, health and criminal justice system expenditures.
- It is very likely that many other early childhood programs are equally effective. Analysts of the Chicago Child-Parent Center study estimated \$48,000 in benefits to the public per child from a half-day public preschool for at-risk children. Participants at age 20 were estimated to be more likely to have finished high school—and were less likely to have been held back, need remedial help or have been arrested. The estimated return on investment was \$7 for every dollar invested.¹
- Investing in early childhood education to increase high school graduation rates would boost California's economy. For example, a 5% increase in male high school graduation rates is estimated to save California \$753 million² in annual incarceration costs and crime-related expenditures. If that same 5% not only graduated but went on to college at the same rate as typical male high school graduates, their average earnings would accrue an additional \$352 million annually². If just one year's high school dropouts could be converted to high school graduates, California households would have an additional \$40.3 billion³ in accumulated wealth over the lifetime of the students from the graduating class.

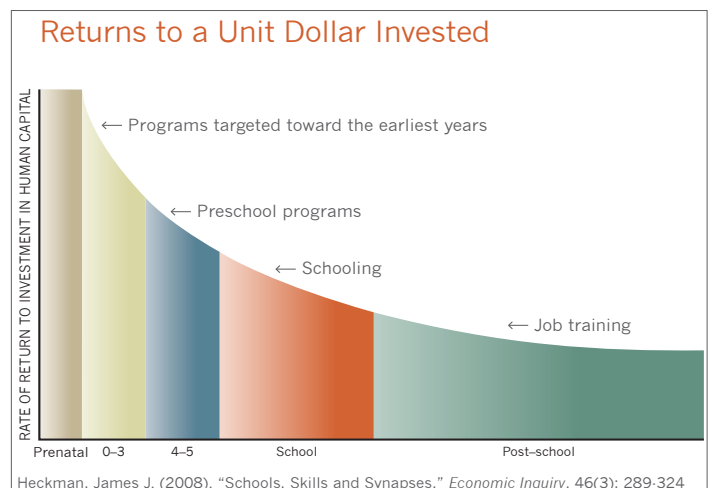
The Heckman Equation

Make greater investments in young children to see greater returns in education, health and productivity.

Keep these principles in mind to make efficient and effective public investments that reduce deficits and strengthen the economy:

- **Investing in early childhood education is a cost-effective strategy—even during a budget crisis.** Deficit reduction will only come from wiser investment of public and private dollars. Data show that one of the most effective strategies for economic growth is investing in the developmental growth of at-risk young children. Short-term costs are more than offset by the immediate and long-term benefits through reduction in the need for special education and remediation, better health outcomes, reduced need for social services, lower criminal justice costs and increased self-sufficiency and productivity among families.
- **Prioritize investment in quality early childhood education for at-risk children.** All families are under increasing strain; disadvantaged families are strained to the limit. They have fewer resources to invest in effective early development. Without resources such as “parent-coaching” and early childhood education programs, many at-risk children miss the developmental growth that is the foundation for success. They will suffer for the rest of their lives—and all of us will pay the price in higher social costs and declining economic fortunes.
- **Develop cognitive AND character skills early. Invest in the “whole child.”** Effective early childhood education packages cognitive skills with character skills such as attentiveness, impulse control, persistence and teamwork. Together, cognition and character drive education, career and life success—with character development often being the most important factor.

- **Provide developmental resources to children AND their families.** Direct investment in the child’s early development is complemented by investment in parents and family environments. Quality early childhood education from birth to age five, coupled with parent-coaching, such as home visitation programs for parents and teen mothers, has proven to be effective and warrants more investment.
- **Invest, develop and sustain to produce gain.** Invest in developmental resources for at-risk children. Develop their cognitive and character skills from birth to age five, when it matters most. Sustain gains in early development with effective education through to adulthood. Gain more capable, productive and valuable citizens who pay dividends to California for generations to come.



Early childhood education is an efficient and effective investment for economic and workforce development. The earlier the investment, the greater the return on investment.