

Regular Commission Meeting

AGENDA

October 16, 2014, 2:30-4:30pm

Mono County Office of Education Conference Room, Mammoth Lakes, CA

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 June 19, 2014; and May 15, 2014 Commission meetings. **(ACTION)**
3. **Local Area Agreement Approval—Small County Population Funding Augmentation** Commission will consider taking action to approve a Local Area Agreement with First 5 California for Small County Population Funding Augmentation (SPCFA) program funds to create baseline funding in the amount of \$350,000 per year for the next 3 years. Pending commission approval, October 16th, 2014 through June 30, 2017—\$262,648 for FY 2014-15. *The Commission shall first determine whether the subject matter of the proposed contract is consistent with the Commission's Strategic Plan and Fiscal Plan.* **(ACTION)**
4. **Contract Approval—Mono County Behavioral Health, Peapod Playgroups** Commission will consider taking action to approve the contract with Mono County Behavioral Health for provision of children and family services in the amount of \$34,471.42 (\$25,000 in newly allocated funds, and \$9,471.42 in carry-forward funds) for the period July 1, 2014 through June 30, 2015. *The Commission shall first determine whether the subject matter of the proposed contract is consistent with the Commission's Strategic Plan and Fiscal Plan.* **(ACTION)**
5. **Policy and Procedure Manual Update** Commission will review the proposed change to the Policy and Procedure manual reflecting changes in Mono County Office of Education employee policy. The Commission will consider taking action to approve the Policy and Procedure Manual update. **(ACTION)**
6. **Commission Meeting Format—Paperless Meetings** Commission will consider the option of moving to paperless meetings. **(ACTION)**
7. **First 5 Mono Audit FY 2012-13 Update** Commission will review the State Controller's audit letter, the auditor's (Tom Neely) updated page 21 for the FY 2013-14 audit, and the State Controller's acceptance of the update. **(INFORMATION)**
8. **Conflict of Interest Review** Staff will update the commission on the bi-annual conflict of interest review conducted with Mono County Counsel **(INFORMATION)**

9. **Budget Update—First 5 Mono, FY 2014-15** Commission will consider approval of the updated First 5 Mono FY 2014-15 Budget. **(ACTION)**
10. **Budget— First 5 Mono, Year-End FY 2013-14 & YTD 2014-15**
- a. First 5 Mono Commission will review the year-end FY 2013-14 budget **(INFORMATION)**
 - b. First 5 Mono Commission will review the year-to-date FY 2014-15 budget **(INFORMATION)**
11. **Program Updates** Staff and Commissioners will report on the following programs. **(INFORMATION)**
- Commission-run Programs**
- a. *Welcome Baby! Program*
 - b. *Parenting Partners (CAPIT Grant)*
 - c. *Breastfeeding Promotion and Outreach*
 - d. *Peapod Playgroups (Prop. 63 MHSA)*
 - e. *School Readiness Activities*
 - f. *CARES*
 - g. *CSP*
 - h. *Safe Kids*
12. **Commissioner Reports** Commission 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.
13. **Director Report** This information may be reported elsewhere on agenda.

*Next First 5 Mono Commission Meeting: December 18, 2014 2:30 p.m.—4:30 p.m.
Mono County Office of Education, Mammoth Lakes 451 Sierra Park Road.*

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, June 19, 2014

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

Commissioners Present: Kim Escudero, Chair
Stacey Adler
Rick Johnson
Karin Humiston
Jeanne Sassin

Staff Present: Molly DesBaillets, Executive Director
Shannon Vallejo, Administrative Assistant/Fiscal Specialist
Lara Walker, CARES Coordinator

Acting Chair Adler called the meeting to order at 2:34 p.m.

1. Public Comment

None.

2. Minutes (ACTION)

Consideration of minutes for the December 19, 2013, April 10, 2014 and May 15, 2014 Commission meetings.

ACTION: Approve the December 19, 2013 minutes, for which a quorum is present.

MOTION: Commissioner Johnson

SECOND: Commissioner Sassin

VOTE: Unanimous

ABSTENTIONS: Commissioner Humiston

ACTION: Approve the April 10, 2014 minutes, for which a quorum is present.

MOTION: Commissioner Adler

SECOND: Commissioner Johnson

VOTE: Unanimous

ABSTENTIONS: Commissioner Humiston

ACTION: Carry forward the minutes from the May 15, 2014 Commission meeting, for which a quorum is not present.

MOTION: N/A

SECOND: N/A

VOTE: N/A

ABSTENTIONS: N/A

3. Safe Kids California Mono Partners Update (INFORMATION)

Didi Tergesen, Safe Kids California Mono Partners Coordinator, presented the 2014 Action Plan and fiscal year activities, as described in the handout provided at the Commission meeting.

4. Raising a Reader Update (INFORMATION)

Taylor Kumlue, Raising a Reader Coordinator, presented an update of services provided by the Raising a Reader program, as described in the handout provided at the Commission meeting.

Commissioner Comments

Commissioner Humiston discussed including the Raising a Reader program in an upcoming grant application on which the Department of Probation is currently working, offering to insert a request for \$5,000 annually for RAR.

5. CARES Program Update (INFORMATION)

Lara Walker, CARES Coordinator, presented an overview of the CARES Plus Program during FY 2013-14; participation is described in the handout provided to the Commission.

- First 5 Mono is considering adding Component C and D to the program to give providers that have been participating for a long time the opportunity to expand their professional development.
 - Component C allows long-time participants to act as advisors to other CARES participants for a stipend.
 - Component D is called My Teaching Partner, and involves taking video of providers in their classrooms and having the video analyzed by First 5 California, who then meet with the provider to discuss their work.
- Ms. Walker also provided a handout from the presentation by Sally Ogden, a Love & Logic-recommended speaker who was invited to speak at the provider dinner.

6. Mono County 2-1-1 (ACTION)

Ms. DesBaillets explained the purpose of 2-1-1, a statewide hotline that provides information about community resources to people who call.

- Rather than having to seek out multiple phone numbers, can make one call and be connected to a whole range of resources/services.
- Small counties typically utilize a call center in a large county so that access is 24-7.
 - Charged on a per-call basis (\$15-20/call)
 - Provide a script to the call center specific to the small county.
- Can expect the number of calls per year to be equal to ~10% of the population
 - ~1400 Mono County calls

- Stated that a 2-1-1 line is consistent with the Strategic Plan's stated goal of building a network of services in Mono County.

Commission Comments

Commissioner Johnson suggested performing further outreach with other agencies in Mono County to determine the need for a 2-1-1-type hotline.

Commissioners commented on the high cost per call of using a large county call center.

- Discussed using a "warmline" locally, i.e., a similar number for people to call that is only available 9-5.

ACTION: Commissioners tasked the Executive Director with discussing the proposed 2-1-1 participation with other agencies in Mono County, such as the Department of Social Services, before proceeding with the application.

MOTION: N/A

SECOND: N/A

VOTE: N/A

ABSTENTIONS: N/A

7. First 5 Mono Budget FY 2014-15 (ACTION)

Ms. DesBaillets presented the proposed budget for FY 2014-15.

- Similar to last year's budget; includes only some minor changes.
- Due to the increase in the small county augmentation, First 5 Mono is expected to contribute money to the trust fund this year.

ACTION: Approve the proposed FY 2014-15 budget.

MOTION: Commissioner Sassin

SECOND: Commissioner Adler

VOTE: Unanimous

ABSTENTIONS: None

8. Program Updates (INFORMATION)

Ms. DesBaillets presented the program updates described in the handout provided at the Commission meeting.

- She presented the number of children served through the oral health education visits to preschools and care providers in Mono County and through the Readers' Theatre outreach program.
- Hiring is complete for all of the Peapod positions, including new leaders for Chalfant and Lee Vining.
- Ms. DesBaillets presented the evaluation results for First 5 Mono to the Mono County Board of Supervisors on June 10.
- Antelope Elementary used the Brigance screening tool for the first time this year and found that 43% of students were below the cutoff for developmental delays.
 - Ms. DesBaillets explained that options to address this result must be investigated.

- Ms. DesBaillets presented First 5 Mono's social media outreach.
 - Used Facebook advertising to increase the number of followers for the First 5 Facebook pages.
 - Twitter followers increased due to First 5 California mentioning the regional meeting.

9. Commissioner Reports

Commissioner Sassin reported that Amanda Hoover of the Rethink Your Drink campaign visited Lee Vining Elementary and did a great job presenting healthy drinking and eating options for kids.

Ms. DesBaillets reported for Commissioner Miller that she really enjoyed meeting Camille Maben of First 5 California and hearing the statewide perspective on First 5.

10. Director Report

None at this meeting.



Eastern Sierra Regional Commission Meeting and Public Hearing

Minutes

Thursday, May 15, 2014

Ellie Randall Room, Mammoth Lakes Library
400 Sierra Park Rd., Mammoth Lakes, California
via Polycom: Alpine Unified School District, Annex Building,
43 Hawkside Dr., Markleeville, CA 96120

Commissioners Present:

Byng Hunt (Mono)
Rick Johnson, MD (Mono)
Barbara Miller (Mono)
Jeanne Sassin (Mono)

Linda Benson (Inyo)
Jean Turner (Inyo)
Mark Tillemans (Inyo)
Ray Hunter (Inyo)

Nichole Williamson (Alpine) – via Polycom
Amy Mecak (Alpine) – via Polycom

Staff Present:

Molly DesBaillets, First 5 Mono Executive Director
Shannon Vallejo, Administrative Assistant/Fiscal Specialist

Jody Veenker, First 5 Inyo Executive Director

John Fisher, First 5 Alpine Executive Director

Community Members Present: Nancy Mahanna

Commissioner Sassin called the meeting to order at 2 p.m. and asked for introductions from Commission members and audience members.

1. Public Comment

None.

2. First 5 Association Presentation (INFORMATION)

Elinor Mattern spoke about Proposition 10, the work and impact of First 5, and the role of the First 5 Association and its policy efforts.

- Proposition 10 was designed to promote services for young children and their families.
 - First 5s filling gaps in services.
 - Local decision making is key.
- Question is: where do we go from here?
 - First 5 is an increasingly trusted resource.
 - Tremendous track record
- Impact of First 5
 - First 5 served almost 1 million children last year
 - 68% of children served are Latino vs. 52% of the population.
 - Benchmark to show whether the communities that need to be reached are being served.
 - 1 in 4 young children in California is a First 5 kid.
 - AT the same time, resources are declining.
 - \$519 million was invested last year, 17% decline in program investments
 - Tobacco tax revenues continue to decline
 - Increasing focus on sustainability
 - Number served continues to be high; getting more efficient at serving children.
- Association support
 - Membership organization funded by dues.
 - One of the wonderful things about this stage of the work is getting to try new models of doing things
 - A small county summit was convened for the first time to look at the needs and priorities of the 20 smallest-population counties.
 - Information-sharing and communication is critical to their work.
 - A lot of their time is providing technical assistance to First 5s in terms of best practices, templates, resources, etc. to help county Commissions do their best work.
 - Focus on sustainability
 - Maximize California's use of federal dollars.
 - Comes into play with some of the home visiting programs.
 - Early learning, Race to the Top Initiative.
 - Activities
 - Convene quarterly meetings
 - Look at best practices, showcase operations and procedures
 - Putting on a staff summit this year to bring together a variety of staff with different titles and experience levels to learn from each other.
 - Fiscal work group – work with a government finance officers' association.
 - Developed a financial management guide
 - Work with county Commissions to insure compliance regarding accounting best practices
 - Insure that counties have an AmeriCorps program
 - 12 counties currently participate in the First 5 Service Corp
 - Maximizes resources
 - Coordinate closely with First 5 California
- Association Policy
 - Advocacy committee serves as a collective voice for the 58 county Commissions.
 - 5 Key Impact Areas reflected in current focuses for advocacy efforts
 - High quality early learning – advocating to legislature and governor
 - Developmental screening – working with advocates around evidence-based tools and universal screenings
 - Knitting together entities so parents don't have to navigate
 - Oral health – conversations going on with DentiCal around access to providers and need.
 - Conducting surveys to look at number of providers.

- Reimbursement rates are very low, which is a problem.
- Some counties have zero DentiCal providers, including Alpine.
- Trying to see what can be done, what can be better.
- Looking at Board of Equalization administrative costs.
 - BOE administrative fees have been steadily increasing while Prop 10 receipts have been decreasing.
 - Research and investigation to get more information about the BOE costs and how they are allocated.
 - What options there are.
 - Original estimate was \$600,000/year; last year, First 5s paid \$17 million collectively.
 - Half of the \$35 million that was generated by tobacco tax enforcement.
 - Working to explore possible solutions.

Questions/Comments

Mr. Fisher: Are there any plans for a Commissioner track at the staff summit?

Answer: It has been considered, possibly on the third day of the summit.

Ms. Mahanna: Where are the results from the small county summit?

Answer: Some information on first5association.org, and some experts at this meeting would be a great resource.

Commissioner Johnson: Where is there opportunity for pressure to be applied with regards to the Board of Equalization costs: to become more transparent, to get answers to that issue? Where are opportunities to say something?

Ms. Maben: At BOE meetings, which we are currently doing. Some larger counties have taken a lead and hired people to help them with those efforts. There have also been legislative visits with the intention of possibly performing a state audit. First 5 California Commissioners are considering hiring an independent auditor as well. The First 5 Commission is likely to put it on their next agenda. First 5 California and the First 5 Association continue to meet with BOE staff to inquire about the numbers. The BOE goal is to get First 5 to pay for 58% of their tobacco enforcement, which means the amount that First 5 pays would go up even further. BOE has also implied that they would attempt to increase the amount they charge First 5 if other tobacco initiatives pass via ballot measure.

-----Public hearing begins at 2:35 p.m.-----

3. First 5 California Presentation (INFORMATION)

Camille Maben provided an overview of kids 0-5 in California, funding for First 5, and legislation affecting First 5.

- About 500,000 babies born in California every year; CA is home to 3.2 million children 0-5, more than just about every state in the country.
 - 694,000 children who live in poverty
 - 1.4 million live in low-income families
 - Of those, 39% live in a home where English isn't the home language.
 - 42% of homeless population are children 0-5.
- In 2012, 142,000 under 5 were in crisis with child abuse or neglect allegations.
 - Of those, 33,000 were verified.
 - Of those, about 15,000 were placed in foster care.
- There is a lot of work to be done around a target audience of children.
- For the first time, First 5 is starting to be a topic of conversation.

- At the federal level, this is a priority for the president and starting to ripple through Congress in a bipartisan way.
- A couple of federal grants they are working on to best position California to access funding.
 - Early Head Start/Child Care partnership grants
 - Preschool expansion grant
- California one of nine original states to receive Race to the Top early learning challenge funding.
 - This funding hasn't hit small, rural counties yet; something to look at in the near future.
 - When First 5 California originally applied as a consortium of counties, small counties weren't in a position to match funds
- At the state level, a couple of large pieces of legislation moving through the system.
 - Transitional Kindergarten
 - Senator Lu has a bill focusing on the improvement and expansion of infant/toddler services.
 - Within this bill, money for home visiting is called out: about \$15 million.
 - Strengthening families also called out.
 - First 5 included in legislation for state funding for the first time.
- Through this budget cycle, hoping to come up with something that puts more money back into the system.
 - Raise reimbursement rates
 - Tie funding to quality criteria
- Working with the stakeholders in a way First 5 hasn't before.
- Partner closely with Department of Education and Social Services
 - Working on screening
 - Making things work across the state
- First 5 Commission just went through Strategic Planning
 - Excited about how to move forward
 - Sustainability
 - How to keep it going
 - Where are there other sources of funding
- Presented the #talkreading TV spots that are currently airing in most of California.
 - Developed by George Halverson, current First 5 Commission Chair and retired CEO of Kaiser Permanente, who put together the Kaiser Thrive campaign.
 - Ads have increased traffic to the First 5 California website
 - Biggest call on First 5 California's money is to public outreach and education – media
- Other outreach needs to be performed in terms of partnering with other state agencies
 - Anyone who touches zero to five
 - Summit in Sacramento, Feb 10-12

Questions/Comments

Ms. Mahanna: In regards to partnering, how is First 5 working with the tobacco control section and that part of public health? When you're making initiatives to increase the tobacco tax, a lot of times those include backfill, and I just wondered what's going on with that.

Answer: In the two initiatives, one of them included backfill – the one at the state level did include it – and the other did not – the federal one. There's also a lot of discussion about taxing e-cigarettes and eventually, marijuana.

Ms. Mahanna: Regarding the radio ads, would our programs be paying for the talent fees or would the state be paying for it?

Answer: The state.

Ms. Mahanna: I don't know if they're copyrighted, but I have taken the scripts from those and have local people read the scripts and do the same acting so it takes the whole talent fee out of it, but the messages are important and do get transmitted.

Answer: They are copyrighted but with the intent that everyone can use them.

Commissioner Sassin: What do you see happening with TK in the near and far future? I know it's complicated.

Answer: I will forever be thankful to Senator Steinberg for introducing the bill because it has led to so much conversation about 4-year-olds (and then 3-year-olds and others). Everybody's abuzz, that's good. If I could have something for all 4-year-olds in this state, because right now we serve such a small percentage of kids who are actually eligible for care, so that's a lot of pull to thinking that's a great thing. But, on the other hand, coming from the other side of the world, it creates lots of questions, lots of anxiety for those folks on the early ed side who say to me on a consistent basis, those K-12 people don't know what they're doing, they'll never be able to do this, they don't understand child development, and to some degree, that's absolutely true. In the end, I think there's lots of conversations going on about that, and if it ends up there's a bigger increase for state preschool and more 4-year-olds are served and we go that way, that'd be great too. What we're looking for is the best result – we have to invest more money, you can't slice that pie anymore. They are waiting to make a budget deal, so I think in the next month we're going to see what happens.

4. First 5 Mono (INFORMATION)

Molly DesBaillets presented the FY 2012-13 evaluation results.

5. First 5 Inyo (INFORMATION)

Jody Veenker, First 5 Inyo Executive Director, presented the updated 2014-2019 Strategic Plan and evaluation results for FY 2012-13.

6. First 5 Alpine (INFORMATION)

John Fisher, First 5 Alpine Executive Director, presented the FY 2012-13 evaluation results and a program overview.

7. Commissioner Reports (INFORMATION)

None at this meeting.

8. Director Reports (INFORMATION)

None at this meeting.

Meeting adjourned at 4:30 pm.

The next scheduled Commission meeting will be a Regular Commission Meeting and will take place on Thursday, June 19, 2014 in the MCOE Conference Room, Mammoth Lakes, California.

Informal Discussion followed

Ms. Maben: Another thing First 5 has been talking a lot about what kind of support and services they can give to small counties on the administrative side, whether it's the auditor or other administrative tasks.

Commissioner Hunt: I'm amazed over and over by the diversity of services, especially in rural counties; the things that we do with limited money are extraordinary. It's good to have these types of meetings and share

this information -- thank you for coming. One of the joys of working in small counties is that you do reach the highest percentage of kids.

Ms. Maben: It's so true; and if you stay in a small county, too, because we're so few in number, the right hand can see what the left hand is doing, and you see your own impact over time, and it's pretty profound. This is a very powerful program and I'm very proud of what we're all doing in the Eastern Sierra.

Commissioner Hunt: One of the things I'd like to see maybe come out of this discussion is ideas for other funding. This has been on all of our agendas for the last ten years; where do you go from here. Sooner or later, tobacco's going to diminish to the point where it can't sustain. So what do we do as a small county for other funding; we need ideas, we need strategies.

Ms. Maben: I think we are looking at several courses of action, and our strategic plan says that one of the things we need to do is work all kinds of folks on where that is -- whether it's the legislature saying, for 15 years we've proven that these are necessary resources; maybe we need to start filling in the gaps for First 5. It could be a legislative move. Certainly we're looking at opportunities that come our way through grants. But you want something that's ongoing.

Ms. Veenker: One thing that's really important for us to do too, and I wrestle with figuring out how to make the time to do this and when to do it, but it's so important for us to figure out how we engage the voters in our counties, and how we educate them about the benefits and importance of our programs, because those are the people who put the pressure on the legislature about where the dollars go. And that's one of the things that's always on my list. I think it becomes increasingly important as we watch the money diminish to know that not only do we need to do this really good work, but there's a message that we have to share not only with families but with people are older and maybe at a different stage of life but are voters.

Ms. Maben: The other interesting thing is now that First 5 has been around for a while; we're starting to get legislators who were Commissioners, in a way we haven't seen before. So we try to target -- we hope that was a good experience for them -- and try to target. You have to build your champions. Our biggest nut to crack right now, truthfully, is the Governor. The legislature's pretty much onboard; the Governor, for whatever reason, is really supportive of K-12 but doesn't see that those first 5 years... The good news is that George [Halverson], who really is close to him and talks to him, is as passionate about those first five years, they're always going back and forth about it.

Ms. DesBaillets: Something that I'm really curious about from the state perspective and that I've been thinking a lot about in terms of Mono County is a child care center, and it's been drawn up and the property's there and everybody wants to make it happen for 10 years in our county. I have a question in to County Counsel, and I would love to know what it looks from the state, if there are other County Commission that have ever floated a muni bond for construction of a child care site.

Ms. Maben: There are those that have done K-12 that have included child care, so community college bonds that have included child care centers. That doesn't mean there isn't, but I don't know of one whose done solely child care centers. But they've been included in other bonds that have gone forward, and even state school facilities; we try to include child care centers in that kind of funding. In the new funding model for funding formulas, they're encouraged, a district can spend its Title 1 money on preschool if they choose to -- they don't choose to generally, but they can, it's an allowable expense, and in this new funding formula for the state it's also an allowable expense. So if you can get your K-12 partners to understand that importance, they can, especially if they're getting supplemental funds, but you're not.

Ms. DesBaillets: But they're not, and our schools are stretched incredibly.

Ms. Turner: Going back to the Governor, I just want to say again, I think that one of his big things is criminal justice realignment, that's getting a lot of attention. I think we need to find more ways to jump on that train

because early developmental interventions turn the curve from later criminal justice issues, and I think we have to get more mileage out of that somehow.

Ms. Maben: So one of the things our Chair has been saying: "Governor, you want to solve your prison problem? This is how you do it."

Ms. Turner: Maybe at the local level, we really get some attention focused on that.

Ms. Maben: One of the harder parts – and the Association does this well – but we don't do this very well at the state level, we don't tell our story very well. We're trying to tell it better and part of the way you do that is through evaluation information. The data isn't collected in an aggregate way at the state level, so it's a little bit harder. But we talk a lot about we need to be better at telling the story.

Ms. DesBaillets: I would love a list of suggested assessment tools. For instance, your question about what do we use for kindergarten assessments. What would you suggest?

Ms. Maben: It's interesting. So Desired Results also has a school readiness, but it's an observational tool for kindergarten teachers to use and it has the same rich gathering of information, but it also has the component of it takes a while to do it. SO we're looking at, what do we use, because we know that folks need something. It sounds like John kind of morphed their own locally grown, and the school readiness, the Desired Results one, has tried to kind of cull down. But once you've been around it enough, once you start to talk DR/DP, which is a language unto itself, then teachers are comfortable and they get it done. SO I think that we have to look at some California tools that have public domain, which the DR does, it's in the public domain so anybody can use it. The hard thing about CLASS, which is really good and it's proven to do some things, and ECERS, is they're pretty expensive. Developing assessments takes time, but how do we develop some California models that we put into the public domain so that anybody can use them who wants to use them. So we're looking at how we do that.

Ms. Mattern: And if I can add to your point Molly about a list of who's using what and what's out there, the evaluation committee of the Association is actually in the process of finalizing evaluation scan that was piloted by the Sacramento region, something that they put together because they were curious about tools used and percentage of budget allocated to evaluation. Internal vs. external evaluator for the larger counties and so forth. And what's going on 15 years in that's changing and that's worth looking at, sustainability and regional alliances, I think we're poised to change and streamline even more, and so that scan will be coming out soon and I think should really inform conversations at the summit and beyond around what can we be learning from each other and what are these tools, what's in the public domain, and take it to the next level.

Ms. DesBaillets: Because that's really one of the outcomes that I would love to see from today, is us thinking about a common assessment tool, and that Strengthening Families parent assessment sounds like Jody's used, looks good to me, it's based around the five protective factors, and I'd be happy to share it with John. I don't know if anybody else has any other ideas about what sorts of assessments we could potentially all three gather and tell a story of at least our little region.

Ms. Maben: I know L.A., or the southern region, which is Riverside, L.A., Orange, they're all getting together to do that same kind of thing. What are some of the things that we are going to collect universally so that we can start to tell a Southern California story. And the other thing, and again I think the Association's great at this, but for those folks who have bigger populations, who maybe have more resources to do deeper evaluations, how do we make sure we know what they found out, so we don't pay somebody else to find out the same thing. We're trying to align our stuff-- so for instance, Child Signature and CARES, align it with Race to the Top, so that in a state preschool, if you have someone to come out to do a review, that they're reviewing the same things, they share the information, so you don't have to have three reviews, you have one review, the information's shared amongst all those people because they're going to ask you the same stuff, most likely, but how do we make sure they ask the same stuff. It all seems so simple when you say it.

Mr. Fisher: As far as the small county population augmentation, the framework is new in some respect regarding the implementation of... I know there's talks about that – the work that we're already doing and how we're doing our work, are we on track within that framework or do we need to things differently?

Ms. Maben: It is something that we've had conversations about – how and when and who does that. We have Kelly Sherlock, who you all will meet, is our consultant at First 5 California, who has been assigned to rural counties, to the small county augmentation. She'll be here at some point. She just came over from CDE, and she had a lot of the rural counties, so she's familiar with rural counties, she used to work in Amador, so she will be the person that you will see most often and who will give TA. Additionally, we're looking at how we can fund some specific TA around that, because we know Commissions have to approve plans soon. We felt like at the last Commission meeting, we wanted to insure that we got the augmentation approved, and we thought that throwing in TA right at the end might – we knew we had to go, so we thought, OK, that's next.

Ms. DesBaillets: My two cents on what I could really use for TA from First 5 California is those last couple pages of my evaluation that I skimmed – there's three or four items on there that are from that indicators book that's super old, first of all, that would be great to have something updated from that indicators book. But it would be someone to help me get those numbers, because in the indicators booklet it talks about ways to get those numbers for your county, but I've started down that road, and it's a long road to get to the numbers that I need for my reporting, and with everything else I do, I really don't have time. If somebody could help me get those numbers, it's setting up accounts and digging in, and I do it for most of them – I think I got 8 out of 13 this time, but I've still got those ones that I'm missing and they bug me. So I could really use some help getting those numbers for Mono County.



DATE: July 1, 2014
PROGRAM: Small Population County
Funding Augmentation
CONTROL NO.: SPC 2014-012

LOCAL AREA AGREEMENT FOR FIRST 5 CALIFORNIA PROGRAM FUNDS

LEAD AGENCY: First 5 Mono County
LEAD AGENCY ADDRESS: Post Office Box 130, Mammoth Lakes, CA 93546
PROGRAM NAME: Small Population County Funding Augmentation

On April 24, 2014, the State Commission approved a new funding methodology and accountability framework (Framework) to continue the support of First 5 County Commissions with small populations in their work and to ensure Proposition 10 is truly a statewide effort that impacts the lives of young children throughout California. The new funding approach reflects state and county input from the Small Population County Workgroup (Workgroup) and will be in effect beginning Fiscal Year (FY) 2014 - 15 and ending FY 2016 - 17.

The adopted Small Population County Funding Augmentation (SPCFA) formula is as follows:

1. The formula consists of a fixed, graduated baseline determined by the number of births in each county in 2011. The baseline amount will remain consistent for the duration of this SPCFA, regardless of number of live births in subsequent years.
2. The SPCFA provides funding to the 20 smallest population counties meeting the eligibility criteria of annual births of 1,000 or less.
3. First 5 California will augment the difference between the annual Proposition 10 tax revenue allocated to each county and the pre-determined baseline amount for the SPCFA.
4. The minimum baseline is \$275,000 for counties qualifying with 1–50 births, and increases by \$25,000 for each 50 births, as represented in the table on the following page.

TABLE 1
SPCFA Baseline Formula

Number of Births	County	2011 Births	Baseline
1-50	Alpine	6	\$275,000
	Sierra	23	
51-99	Modoc	87	\$300,000
100-150	Trinity	123	\$325,000
	Mariposa	132	
151-200	Mono	156	\$350,000
	Plumas	165	
201-250	Inyo	213	\$375,000
251-300	Amador	269	\$400,000
	Lassen	300	
301-350	Colusa	302	\$425,000
	Calaveras	326	
	Del Norte	337	

Number of Births	County	2011 Births	Baseline
351-400	Glenn	391	\$450,000
401-450	Tuolumne	430	\$475,000
451-500	Siskiyou	472	\$500,000
701-750	Lake	715	\$625,000
	Tehama	728	
751-800	Nevada	761	\$650,000
	San Benito	772	
Note: The formula includes intervals from 501-700 births, at the same rate of increase, but were not included for ease of reading.			

The Framework has been developed by the Workgroup and incorporated into the Local Area Agreement (LAA) to provide specific and measurable evidence of the local commissions' efforts to meet the requirements of Health and Safety Code (HSC) sections 130100 – 130155.

The LAA acknowledges the following general terms and conditions:

1. The funds received annually, both SPCFA and Proposition 10 tax revenue, by the Lead Agency for FYs 2014 -15 through 2016 -17, are displayed in Table 1: SPCFA Baseline Formula.
2. SPCFA dollars are to be used pursuant to all statutory requirements for the Lead Agency'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, in accordance with the county's approved strategic plan, and as further specified in HSC section 130140.
3. Lead Agencies are expected to spend the majority of SPCFA dollars on direct services to children. At the discretion of First 5 California, funds can be withheld if unassigned fund balances reported in the Lead Agency's financial statements and First 5 California's Web-based Annual Reporting System exceed 100 percent of the estimated portion funded by First 5 California without proper justification.

4. The distribution of SPCFA dollars for future fiscal years will be contingent upon the Lead Agency's compliance with the LAA and all documents incorporated therein.
5. If adherence to the LAA and reporting requirements has been satisfied:
 - a. Seventy-five percent of First 5 California's estimated portion of SPCFA dollars will be disbursed to the Lead Agency upon execution of the LAA by both parties, but no earlier than July 1, 2014, and every subsequent July of the corresponding FY's.
 - b. The remaining twenty-five percent will be disbursed by August 31 of the following FY, once the annual total of Proposition 10 tax revenue to be allocated to each Lead Agency has been determined.
 - c. Alternate funding disbursement of up to ninety percent may be considered for Lead Agency's experiencing financial hardship.

This LAA acknowledges the following requirements outlined in the Framework:

1. The initial year of implementation, FY 2014 -15 will be used as a baseline to identify specific needs of the participating counties and develop continuous improvement plans if necessary, pursuant to the LAA.
2. All participating Lead Agencies shall clearly outline the use of SPCFA dollars, the specific programs to be funded wholly or partially by the SPCFA, and the outcomes expected as a result of such investments. Lead Agencies will be expected to provide the following upon execution of the LAA:
 - a. Detailed descriptions and benchmarks for the programs funded wholly or partially by the SPCFA (such as scopes of work, project descriptions, etc.)
 - b. A current strategic plan
 - c. The most recent evaluation report which includes progress towards meeting the specific outcomes of each funded program, if available
 - d. A long-range financial plan as described in the First 5 Financial Management Guide
3. The goal of the SPCFA is to support Lead Agencies and ensure programs funded by the SPCFA are incorporated into local strategic plans as described in HSC Section 130140 (a)(1)(C)(ii): the county strategic plan shall at a minimum, include a description of the programs, services, and projects proposed to be provided, sponsored, or facilitated, and a description of how measurable outcomes of such programs, services, and projects will be determined by the

county commission using appropriate reliable indicators. In order to be deemed adequate or complete, county strategic plans will need to describe how programs, services, and projects relating to early childhood development with the county will be integrated into a consumer-oriented and easily accessible system.

4. SPCFA funds may be used to support administrative, program, and evaluation services.
5. The Lead Agency is required to fully or partially fund a minimum of one program with SPCFA funds.
6. Lead Agencies must meet the requirements specified in Core Areas A and B (Successful Local Systems and Measuring Outcomes and Progress) in the Framework and outlined below, and a minimum of one criterion in Core Area C (Promoting Early Learning and Healthy Development Outcomes for Children). The Core Areas are as follows:

Core Areas A and B - Counties must address all of the criteria under Core Areas A and B.

A. Successful Local Systems: All criteria under Core A are required.

1. Local Administration
Counties can utilize up to 25 percent of the SPCFA dollars to support personnel and operating costs necessary to accomplish the work set forth in the LAA as reported in the administrative audit. Counties are required to demonstrate compliance with regulatory audit requirements through annual independent audits. Counties will use the First 5 Financial Management Guide to determine appropriate definition and allocation of costs.
2. Fiscal Systems Stability
Counties will be expected to implement fiscal systems that ensure full compliance with First 5 reporting requirements articulated in the Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act. Counties will be expected to work to address any deficiencies by the State Controller's Office and/or any findings by independent auditors. First 5 California will work with the First 5 Association (Association) throughout the augmentation period to provide training and technical assistance geared toward strengthening of internal systems.
3. Continuous Quality Improvement/Training and Technical Assistance
First 5 California will work with the Association and the Workgroup to explore ways to provide new opportunities for technical assistance in each of the following three areas: fiscal, evaluation, and program. Training and

technical assistance (T&TA) will be targeted for small county commissions using webinars, the small county summit, and other venues. Counties will be required to participate in some T&TA efforts, when applicable, both as T&TA providers whenever possible, and as participants when needs have been identified.

4. Local Service Systems Integration

Counties will demonstrate work with community partners and available state and/or federal programs to integrate service systems, develop new partnerships, and other activities to build a stronger system of services and support for children prenatal through age five.

B. Measuring Outcomes and Progress: All criteria under Core B are required.

1. Evaluation

Counties will provide annual evaluation reports for all programs funded by First 5 California, which may be a single evaluation report for all county commission activities. First 5 California and the Association will work together on the development of SPCFA program evaluation requirements, including a kit of effective evaluation tools and outcome reporting measures for funded programs, and will assist counties in adopting such tools to support data-driven decision making.

2. Strategic Plan

Counties will be expected to provide evidence of a strategic plan, adopted within the past five years, that meets the requirement of the HSC Section 130140 (a)(1)(C)(ii). T&TA will be developed to support strategic planning efforts and operationalizing in counties, where needed.

Focused Investment Area C - A minimum of one criterion in Focused Investment Area C must be addressed.

Counties receiving the SPCFA will be required to use evidence-based, promising practices, or high-quality local models to ensure the highest likelihood of measurable improvement in key child and family indicators. Local models must meet benchmarks for program quality and an effective evaluation design. Result areas for key indicators include family functioning, child development, child health, and systems of care. Key indicators will be jointly developed by the Workgroup and First 5 California, and align to the extent possible with other major federal and state programs and evaluations (e.g., California Home Visiting Program, *Help Me Grow* [HMG], and Race to the Top-Early Learning Challenge [RTT-ELC]).

First 5 California will work with the Association and the Workgroup to identify a list of program models that have proven successful and implementable in rural

and small population settings. As much as possible, the strategies and funded programs will align with current state and federal initiatives. Potential models include *HMG*, Parents as Teachers, Raising a Reader, Nurturing Parenting, Center on the Social and Emotional Foundations for Early Learning (CSEFEL), Early Head Start, Healthy Families America, and Nurse-Family Partnership. For programs in the health area, the use of trained practitioners or paraprofessionals will suffice as evidence of quality design.

C. Promoting Early Learning and Healthy Development Outcomes for Children

1. Developmental and Health Needs
Counties can focus on implementing programs or strategies to identify and address the behavioral, developmental, and health needs of children prenatal through age five to improve school readiness and to target more intensive strategies and supports to children with high needs (e.g., *HMG*, Health Care, Oral Health, Children's Health Initiative, and CSEFEL).
2. Engaging and Supporting Families
Counties can focus on engaging and supporting families through a variety of school readiness, parent engagement, and home visiting strategies (e.g., Strengthening Families, Parenting Education, Family Resource Centers, Home Visiting, and School Readiness Playgroups).
3. High-Quality Early Learning/Early Educator Support and Effectiveness
Counties can help drive local quality improvement efforts for early learning and development programs by supporting the implementation of the RTT-ELC Quality Continuum Framework within the core areas of Child Development and School Readiness, Teachers and Teaching, and Program and Environment.

Counties that choose to provide access and support for local early educators to meet the benchmarks outlined in the RTT-ELC Quality Continuum Framework will have the opportunity to participate in some of the training opportunities offered through other First 5 California programs including those through the Early Education Effectiveness Exchange (E4) and online trainings such as *Introduction to the Classroom Assessment Scoring System™ (CLASS™)*, *Looking at CLASSrooms™*, and *My Teaching Partner™ (MTP™)*.

During the initial year, FY 2014 -15, a Framework Implementation Plan (FIP) template will be developed in collaboration with First 5 California staff and each Lead Agency. Upon review and approval by First 5 California, the FIP will be incorporated into the LAA. The FIP will include, at a minimum, specific programs to be funded wholly or partially by SPCFA dollars, timeline for implementation and incorporation into the Strategic Plan, and the outcomes expected as a result of such investments, as well as serve as a baseline for areas identified as needing improvement.

Deliverables are as follows:

LAA Certification Checklist (Exhibit A) – Due with signed LAA, and updated July 31 of each FY

Framework Implementation Plan – Due no later than June 30, 2015

Annual Performance Report – Due by July 31 of each FY 2015, 2016, and 2017

Annual Evaluation Report – Due by October 31 of each FY

Strategic Plan – Due when updated (if applicable)



SPCFA Due Dates (Exhibit B) outlines all deliverables pursuant to the LAA, is attached.

Terms

The term of the LAA and FIP shall be from July 1, 2014, through June 30, 2017. The not-to-exceed amount of this agreement is \$350,000 annually, for a total of \$1,050,000 over three years. The amount of the LAA is consistent with the baseline formula approved by the State Commission on April 24, 2014.

Funding of the LAA is contingent upon the availability of funds pursuant to California HSC sections 130100 - 130155. The LAA may be immediately terminated upon written notice by First 5 California if sufficient funds are not available to fulfill its obligations under the LAA. Any provision of the LAA found to be in violation of federal and/or state statute or regulation shall be invalid, however, such a finding shall not affect the remaining provisions of the LAA.

Standard Provisions for Local Area Agreements (Exhibit C) is attached.

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	
BY (Authorized Signature) 	DATE SIGNED	BY (Authorized Signature) 	DATE SIGNED
PRINTED NAME AND TITLE OF PERSON SIGNING		PRINTED NAME AND TITLE OF PERSON SIGNING	
Executive Director		Executive Director	
ADDRESS 2389 Gateway Oaks Drive, Suite 260 Sacramento, CA 95833-4247		ADDRESS	

STANDARD PROVISIONS FOR LOCAL AREA AGREEMENTS**1. INDEMNITY**

The Lead Agency agrees to indemnify, defend, and hold harmless First 5 California, the State, its officers, agents, and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm, or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this Agreement, and from any and all claims and losses accruing or resulting to any person, firm, or corporation who may be injured or damaged by the Lead Agency in the performance of the Local Area Agreement (LAA).

2. INDEPENDENT CAPACITY

The Lead Agency, and the agents and employees of the Lead Agency, in the performance of the LAA, shall act in an independent capacity and not as officers or employees or agents of the State.

3. AMENDMENT

No amendment or variation of the terms and conditions of the LAA shall be valid unless made in writing and duly executed by both First 5 California and the Lead Agency. No oral understanding, representation or other agreement outside of the LAA will be binding on either of the parties, nor may either party rely on any such oral understanding, representation, or other agreement, unless in the form of a formal written amendment to the LAA and mutually executed by duly authorized representatives of both parties.

4. ASSIGNMENT

The LAA is not assignable by the Lead Agency, either in whole or in part, without the consent of the State in the form of a formal written amendment.

5. EXPENDITURE OF FUNDS AND BUDGET REVISION

The Lead Agency shall expend funds in the manner described in the LAA.

6. DRUG-FREE WORKPLACE CERTIFICATION

By signing the LAA, the Lead Agency will comply with the requirements of the Drug-Free Workplace Act of 1990 (Government Code section 8350 et. seq.) and will provide a drug-free workplace by taking the following actions:

- A. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is

prohibited and specifying actions to be taken against employees for violations.

B. Establish a Drug-Free Awareness Program to inform employees about:

- i. The dangers of drug abuse in the workplace
- ii. The person's or organization's policy of maintaining a drug-free workplace
- iii. Any available counseling, rehabilitation and employee assistance programs
- iv. Penalties that may be imposed upon employees for drug abuse violations

C. Every employee who works on the LAA will:

- i. Receive a copy of the company's drug-free workplace policy statement
- ii. Agree to abide by the terms of the company's statement as a condition of employment on the LAA

Failure to comply with these requirements may result in suspension of payments under the LAA or termination of the LAA or both, and the Lead Agency may be ineligible for award of any future State agreements if First 5 California determines that any of the following has occurred: (1) the Lead Agency has made false certification, or (2) the Lead Agency violated the certification by failing to carry out the requirements as noted above.

7. NATIONAL LABOR RELATIONS BOARD CERTIFICATION

The Lead Agency certifies that no more than one (1) final, unappealable finding of contempt of court by a federal court has been issued against the Lead Agency within the immediately preceding two-year period because of the Lead Agency's failure to comply with an order of a federal court, which orders the Lead Agency to comply with an order of the National Labor Relations Board. (Public Contract Code, section 10296.) (Not applicable to public entities.)

8. SWEATFREE LABOR

- A. All Lead Agencies contracting for the procurement or laundering of apparel, garments, or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, certify that no apparel, garments, or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the LAA have been laundered or produced in whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor, or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under

penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The Lead Agency further declares under penalty of perjury that they adhere to the Sweatfree Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code section 6108.

- B. The Lead Agency agrees to cooperate fully in providing reasonable access to the Lead Agency's records, documents, agents or employees, or premises if reasonably required by authorized officials of the contracting agency, the Department of Industrial Relations, or the Department of Justice to determine the Contractor's compliance with the requirements under paragraph A of this section.

9. DOMESTIC PARTNERS

Commencing on July 1, 2014, the Lead Agency certifies that it is in compliance with Public Contract Code section 10295.3 with regard to benefits for domestic partners. For any agreements executed or amended, bid packages advertised or made available, or sealed bids received on or after July 1, 2014, and prior to June 30, 2017, a Lead Agency may require an employee to pay the costs of providing additional benefits that are offered to comply with Public Contract Code section 10295.3(d).

10. TERMINATION

Either party retains the option to mutually terminate the LAA without cause at its sole discretion, provided that written notice has been delivered to the other party at least thirty (30) days prior to such termination date.

- A. Notwithstanding Section 6, First 5 California may terminate the LAA immediately upon written notice by First 5 California if sufficient funds are not available to fulfill its obligations under the LAA.
- B. If the Lead Agency terminates the LAA, it remains liable for certifying that all funds received pursuant to the LAA were expended in compliance with all statutory requirements for the Lead Agency's expenditure of funds allocated to the Lead Agency's local Children and Families Trust Fund.

11. FISCAL AUDITS

- A. First 5 California or its duly authorized representative shall have access and the right to examine, audit, review, excerpt, and transcribe any books, documents, papers or records of the Lead Agency and/or subcontractor, which in the opinion of First 5 California or the State may be related or pertinent to the LAA. Such material for each year of the LAA must be retained for a period of five (5) years after the termination of the LAA or until an audit is

completed by the State and all questions arising there from are resolved. An exception to the five-year retention period is when an audit of the LAA is in dispute or litigation. In those instances, the records are to be retained until the dispute or litigation is fully resolved.

Audits and reviews may be conducted at any time during the performance of the LAA. It is the Lead Agency's responsibility to ensure that all expenditures claimed, including all subcontractor expenditures, are allowable costs associated with the LAA.

- B. The Lead Agency must maintain accurate and verifiable financial data for all costs, in accordance with generally accepted accounting principles and standards for governmental entities. For example, if an employee is multi-funded on a time accounting basis, then the employee's timesheet must indicate the actual amount of time spent in each program per day.
- C. If expenditures are found to be unallowable as a result of any audit or review of the Lead Agency's invoices, the Lead Agency shall immediately remit the amount of the unallowable costs to First 5 California. At First 5 California's discretion, it may offset future claims in the amount of the unallowable cost or take any other reasonable action to retrieve the funds.

**AGREEMENT BETWEEN THE COUNTY OF MONO
AND THE MONO COUNTY CHILDREN AND FAMILIES COMMISSION
FOR THE PROVISION OF
NEW PARENT SUPPORT GROUP SERVICES**

INTRODUCTION

WHEREAS, the County of MONO (hereinafter referred to as “County”) may have the need for NEW PARENT SUPPORT GROUPS provided by THE MONO COUNTY CHILDREN AND FAMILIES COMMISSION, (hereinafter referred to as “Contractor”). The following covenants, terms, and conditions obtain in consideration of the mutual promises:

TERMS AND CONDITIONS

1. SCOPE OF WORK.

Contractor shall furnish to County, upon its request, those services and work set forth in Attachment A, attached hereto and by reference incorporated herein. Requests by the County to the Contractor to perform under this agreement will be made by Robin K. Roberts whose title is: Behavioral Health Director. Requests to the Contractor for work or services to be performed under this Agreement will be based upon County’s need for such services. County 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 County under this Agreement. County by this Agreement incurs no obligation or requirement to request from Contractor the performance of any services or work at all, even if County should have some need for such services or work during the term of this Agreement.

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

2. TERM.

The term of this Agreement shall be from July 1, 2014 to June 30, 2015 unless sooner terminated as provided below.

3. CONSIDERATION.

A. Compensation. County shall pay to Contractor in accordance with the Schedule of Fees (set forth as Attachment B) for the services and work described in the

Scope of Work (set forth as Attachment A) performed by Contractor at the County's request.

- B. Travel and Per Diem. Contractor will not be paid or reimbursed for travel expenses or per diem which Contractor incurs in providing services and work requested by County under this Agreement.
- C. No Additional Consideration. Except as expressly provided in this Agreement, Contractor shall not be entitled to, nor receive, from County, 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, 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 County to Contractor for services and work performed under this Agreement shall not exceed \$34,471.42 - Including \$25,000 in newly allocated funds and actual unspent fund from FY 2013-2014 not to exceed \$9,471.42. Dollars through June 30, 2015, (hereinafter referred to as "contract limit"). County expressly reserves the right to deny any payment or reimbursement requested by Contractor for services or work performed in excess of the contract limit.
- ~~E.~~ Billing and payment. Contractor shall submit to the County, once each quarter, an itemized statement of all services and work described in the Scope of Work, which was provided at County's request. This statement will be submitted to the County not later than the fifth (5th) day of the first month of the succeeding quarter. The statement to be submitted will cover the period from the first (1st) day of the preceding quarter through and including the last day of the preceding quarter. 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 day of the first month of the succeeding quarter, County shall make payment to Contractor on the last day of the first month of the succeeding quarter.
- F. Federal and State Taxes.
 - (1) Except as provided in subparagraph (2) below, County will not withhold any federal or state income taxes or social security from any payments made by County to Contractor under the terms and conditions of this Agreement.
 - (2) County will withhold California State income taxes from payments made under this Agreement to non-California 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, County has no obligation to withhold any taxes or payments from sums paid by County to Contractor under this Agreement. Payment of all taxes and other assessments on such sums is the sole responsibility of Contractor. County has no responsibility or liability for payment of Contractor's taxes or assessments.
- (4) The total amounts paid by County 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. To facilitate this reporting, Contractor shall complete and submit to the County an Internal Revenue Service (IRS) Form W- 9.

4. WORK SCHEDULE.

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

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 County. At County's request, Contractor will provide County with evidence of current and valid licenses, certificates and permits which are required to perform the services identified in attachment A. Where there is a dispute between Contractor and County as to what licenses, certificates, and permits are required to perform the services identified in Attachment A, County reserves the right to make such determinations for purposes of this Agreement.

6. OFFICE SPACE, SUPPLIES, EQUIPMENT, ETC.

Contractor shall provide such office space, supplies, equipment, vehicles, reference materials, and telephone service as is necessary for Contractor to provide the services identified in Attachment A to this Agreement. County 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. COUNTY PROPERTY.

Personal Property of County. Any personal property such as, but not limited to, protective or safety devices, badges, identification cards, keys, etc. provided to Contractor by County pursuant to this Agreement are, and at the termination of this Agreement remain, the sole and exclusive property of County. 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, which is the result of Contractor's negligence or intentional act.

8. WORKERS' COMPENSATION.

Contractor shall provide worker's compensation insurance coverage in the legally required amount for all Contractor's employees utilized in providing work and services pursuant to this Agreement. By executing a copy of this Agreement, Contractor acknowledges its obligations and responsibilities to its employees under the California Labor Code, and warrants that Contractor has complied with, and will comply during the term of this Agreement, with all provisions of the California Labor Code with regard to its employees. Contractor, at the time of execution of this Agreement, will provide County with evidence of the required workers' compensation insurance coverage if requested by County. If Contractor uses the services of independent contractors, it is Contractor's responsibility and burden to ensure that this status is correct and Contractor shall be solely and exclusively responsible for this determination. Any claims or disputes arising over this issue shall be subject to the indemnification provisions set forth in Paragraph 11, below.

9. INSURANCE.

A certificate of insurance, for all stated insurance requirements, shall be provided to the Mono County Risk Manager at least ten (10) business days before the start of services to be provided by Contractor to County. The policies shall each maintain a provision prohibiting the cancellation or modification of said policy except upon thirty (30) calendar days prior written notice to the County Risk Manager.

A. General Liability.

Contractor shall procure, and maintain during the entire term of this Agreement, a policy of general liability insurance which covers all the work and services, including operations, products and completed operations, as applicable, to be performed by Contractor under this Agreement. Such insurance policy will have a per occurrence combined single limit coverage of not less than \$1,000,000.00. 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 will be issued by

an insurer authorized to sell such insurance by the State of California, and having at least a "Best's" policyholder's rating of "A" or "A+." County will be named as "an additional named insured" on this policy. Contractor will provide the County a copy of the policy and a certificate of insurance showing the County as "an additional named insured" and indicating that the policy will not be terminated, canceled, or modified without thirty (30) days written notice to the County.

B. Business Vehicle.

If Contractor utilizes a motor vehicle in performing any of the work or services identified in Attachment A (Scope of Work), Contractor shall procure and maintain in force throughout the duration of this Agreement, a business auto liability insurance policy with minimum coverage levels of \$500,000.00 per occurrence, combined single limit for bodily injury liability and property damage liability. The coverage shall include all Contractor owned vehicles and all hired and non-owned vehicles used in performing under this Agreement.

C. Professional Liability Insurance

Contractor shall procure and maintain in force throughout the duration of this Agreement, a professional liability insurance policy with a minimum coverage level of \$1,000,000 each occurrence/\$2,000,000 policy aggregate. Proof of such insurance shall be provided to County at least ten (10) days prior to the start of any work by Contractor/Consultant.

If professional liability coverage is written on a claims-made form:

1. The "retro Date" must be shown, and must be before the date of the contract of 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.
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, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

D. Deductible and Self Insured Retentions

Any deductibles or self insured retentions must be declared and approved by Mono County. If possible the Insurer shall reduce or eliminate such deductibles or self insured retentions as respects to Mono County, its officials, officers, employees and volunteers; or the Contractor shall provide evidence satisfactory to Mono County guaranteeing payment of losses and related investigations, claim administration, and defense expenses.

10. STATUS OF CONTRACTOR.

All acts of Contractor, its agents, officers, hires, and employees, relating to the performance of this Agreement, shall be performed as independent contractors, and not as agents, officers, or employees of County. Contractor, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of County. Except as expressly provided in Attachment A, Contractor has no authority or responsibility to exercise any rights or power vested in the County. No agent, officer, or employee of the County is to be considered an employee of Contractor. It is understood by both Contractor and County that this agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or 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 County only for the requirements and results specified in this Agreement, and except as expressly provided in this Agreement, shall not be subjected to County's control with respect to the physical action or activities of Contractor in fulfillment of this Agreement.
- C. Contractor, its agents, officers, hires, and employees are, and at all times during the term of this Agreement shall represent and conduct themselves as, independent contractors, and not as employees of County.

11. DEFENSE AND INDEMNIFICATION.

Contractor shall defend, indemnify, and hold harmless County, its 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, hires, or employees. Contractor's obligation to defend, indemnify, and hold the County, its agents, officers, and employees harmless applies to any actual or alleged personal injury, death, or 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 which is caused in whole or in part by any act or omission of the Contractor, its agents, employees, hires, suppliers, or any one 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 County, its 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.

12. RECORDS AND AUDIT.

- A. Records. Contractor shall prepare and maintain all records required by the various provisions of this Agreement, and as required pursuant to federal, state,

county, municipal, ordinances, regulations, and/or 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, microphotographs, or other authentic reproduction of such records.

- B. Inspections and Audits. Any authorized representative of County shall have access to any books, documents, papers, records, including, but not limited to, financial records of Contractor, which County 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, County has the right, at all reasonable times, to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

13. NONDISCRIMINATION.

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, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, sexual orientation, age, or sex. 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 there under 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 County without cause, and at will, for any reason by giving to Contractor thirty (30) calendar days written notice of such intent to cancel. Contractor may cancel this Agreement without cause, and at will, for any reason whatsoever by giving (30) calendar days written notice of such intent to cancel to County.

15. ASSIGNMENT.

This is an agreement for the services of Contractor. County 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, without the express written consent of County, unless specified in the Scope of Work for the provision of support group facilitators. Further, Contractor shall not assign any monies due or to become due under this Agreement without prior written consent of County.

16. DEFAULT.

If the Contractor abandons the work, or fails to proceed with the work and services requested by County in a timely manner, or fails in any way as required to conduct the work and services as required by County, County may declare the Contractor in default and terminate this Agreement upon five (5) business days written notice to Contractor. Upon such termination by default, County 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 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 twenty-three (23) below.

18. CONFIDENTIALITY.

Contractor agrees to comply with the 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 require all persons hired by Contractor to facilitate the new parent support groups to execute confidentiality agreements. Contractor agrees to keep confidential all such information and records. Disclosure of such confidential, privileged, or protected information shall be made by Contractor only with the express written consent of the County. Contractor agrees to abide by all Health Insurance Portability and Accountability Act (HIPAA) requirements set forth in Attachment C to this Agreement "HIPAA Business Associate Agreement." Notwithstanding the provisions of this paragraph, Contractor and its employees, agents, officers, and representatives shall ensure that all known or suspected instances of child abuse or neglect are reported to a child protective agency.

19. CONFLICTS.

Contractor agrees that it has no interest, and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of the work and services under this Agreement. Contractor agrees to require all persons hired by Contractor to declare they will comply with the provisions of this paragraph.

20. POST AGREEMENT COVENANT.

Contractor agrees not to use any confidential, protected, or privileged information which is gained from the County in the course of providing services and work under this Agreement, for any personal gain, or enhancement. Further, Contractor agrees for a period of two 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 County, or who has been an adverse party in litigation with the County, and concerning such, Contractor by virtue of this Agreement has gained access to the County's confidential, privileged, protected, or proprietary information. Contractor agrees to require all persons hired by Contractor to facilitate the new parent support groups to execute a post agreement covenant that complies with the terms of this paragraph.

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 county 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 County to enter this Agreement is based upon available funding from various sources, including Proposition 63 monies. In the event that such funding fails, is reduced, or is modified, from one or more sources, County has the option to cancel, reduce, or modify this Agreement, or any of its terms within twenty calendar (20) days of its notifying Contractor of the cancellation, reduction, or modification of available funding. Any reduction or modification of this Agreement made pursuant to this provision must comply with the requirements of paragraph 23 (Amendment).

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 either party during the terms of this Agreement, which Contractor or County 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:

County of Mono
Behavioral Health Department
Attn: Robin K. Roberts, MFT – Behavioral Health Director
P.O. Box 2619
Mammoth Lakes, Ca. 93546

Contractor:

The Mono County Children and Families Commission
Attn: Molly Desbaillets, Director
P.O. Box 130
Mammoth Lakes, 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 ____ DATE OF _____ 2014.

COUNTY OF MONO

CONTRACTOR

By: _____
County Administrative Officer

By: _____

Dated: _____

Dated: _____

Taxpayer ID Number _____

APPROVED AS TO FORM:

County Counsel

County Counsel for Contractor

APPROVED AS TO INSURANCE

County Risk Manager

ATTACHMENT A

**AGREEMENT BETWEEN THE COUNTY OF MONO
AND THE MONO COUNTY CHILDREN AND FAMILIES COMMISSION FOR THE
PROVISION OF
NEW PARENT SUPPORT GROUP SERVICES**

TERM: FROM: 07/01/14 TO: 06/30/15

SCOPE OF WORK

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

Contractor shall hire, train, and provide administrative oversight to group facilitators, who will provide services including the establishment, facilitation, coordination, and development of "new parent" support groups ("Support Groups" also referred to as "Peapod Playgroups") in a manner that is consistent with the Mono County's Mental Health Services Act Innovation Project.

The focus of the project is on the development of new parent support groups countywide to enhance the mental health and stability of young parents. The learning goal will be to discover which strategies are most effective at encouraging utilization of local mental health services for various populations. The project will seek to increase the access to, and provide a forum for, "underserved" groups of new parents in all areas of Mono County by providing support groups to these persons. The identification of such persons shall be made by Contractor in consultation with the Mono County Behavioral Health Department.

The Support Groups will contribute to learning in a variety of ways, including fostering early recognition of emergent post-partum and other mental disorders and through provision of a forum for open and frank discussion of mental health issues (de-stigmatization), where seeking assistance for mental health problems/issues is encouraged and normalized. The program will also provide a safe and secure setting for these 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.

Topics that will be covered in each new parent support group will include: basic mental health issues, parenting skills and strategies, how to incorporate an infant into existing family structure, breastfeeding support, how to recognize the early signs of depression and other pre- and post-partum mental health issues, nutrition, and discussion of area resources for assistance. By presenting information about mental health within the same context that information is provided about parenting issues, the project seeks to de-stigmatize the use of local mental health services.

County shall provide mental health training for the Mono County Children and Families Commission staff or contractors providing these services, as needed to meet the terms and

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conditions of the MHSA Innovation project. In addition, Funding will be available via the County to provide mental health support for individuals identified in the Support Groups as needing mental health services and who have no other identified payor source. Contractor will work with individuals identified through the Support Groups as persons needing mental health services by referring and encouraging them to contact Mono County Behavioral 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 be communicated to all group participants.

While providing these services, Contractor will also be evaluating Support Group participants for mental health and other service referral, and observing and reporting on the success of the group setting for distribution of, and information about, mental health services.

It is expected that Contractor will collaborate with Mono County Behavioral Health, 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 to facilitate the goals of this program.

Frequency of Groups

Contractor shall ensure that each Support Group is run for a minimum of ten (10) sessions of at least one (1) hours each. Support Groups may continue beyond ten sessions if Contractor and County determine that the Support Group is effectively furthering the goals of the Peapod project and that such continuation is not in conflict with the administration of other Support Groups required under this Agreement.

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

Four (4) ten-session English speaking Support Groups will be run in Mammoth Lakes.

Four (4) ten-session Spanish speaking Support Groups will be run in Mammoth Lakes.

Four (4) ten-session Support Groups will be run in the Northern part of Mono County, serving Walker/Coleville, Bridgeport, Lee Vining, and/or June Lake.

Four (4) ten-session Support Groups will be run in the Southeastern part of Mono County, to include Crowley Lake, Chalfant, and/or Benton.

Contractor shall secure adequate space for Support Group meetings and shall provide all materials, supplies, and food for each Support Group. North County Support Groups may use the Antelope Valley Wellness Center, owned and managed by County, provided that Support Groups do not conflict with other scheduled activities.

Contractor shall maintain data collected from weekly and Support Group end participant surveys and will evaluate it locally to determine trends. During the span of this project, Contractor will

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use feedback from group leaders and participants to alter the Support Groups so that they come as close as possible to meeting participant needs.

Contractor will collect and maintain data on all group referrals including which community services in addition to the support group are utilized. (e.g., Public Health, Behavioral Health, Mammoth Hospital, etc.) Contractor will try to determine if there are strategies that work better with certain participants to encourage continued attendance at the Support Groups, as well as utilization of mental health resources. Feedback from group leaders and participants will be used to alter Support Groups, as needed, so that they come as close as possible to meeting participant needs.

Data shall be turned in twice annually, along with the Contractor's request for payment for the second and fourth quarters.

ATTACHMENT B

**AGREEMENT BETWEEN COUNTY OF MONO
AND THE MONO COUNTY CHILDREN AND FAMILIES COMMISSION FOR THE
PROVISION OF
NEW PARENT SUPPORT GROUP SERVICES**

TERM: FROM: 07/01/14 TO: 06/30/15

SCHEDULE OF FEES:

Contractor shall be paid an amount approximately \$34,471.42 for services and for coordination of services as described in the Scope of Work and for administering and paying for the required Support Groups, data collection and reporting, and related activities required in the Scope of Work.

Verification and certification that this work was performed will be made by the County and payment will be made thereafter pursuant to paragraph 3.E of the Agreement. Verification may include a review of invoices, proof of payment made to facilitators and group leaders, training expenses, rent, and other ancillary and related expenses, including but not limited to overhead and coordination fees not to exceed 15% of expenditures for the quarter, unless otherwise approved in writing by the Mental Health Director, in furtherance of the Scope of Work.

Contractor is responsible for managing the amount of funds in a manner that all of the required work and services are performed within the contract limit. It is expected that Contractor will pay customary and reasonable amounts or stipends for services, equipment, supplies, and related expenses necessary to fulfill the terms of this Agreement.

All bills shall be accompanied by documentation that each expense was incurred by MCCFC. Documentation may include actual invoices, pay records for stipends paid to staff or independent contractors, etc.

ATTACHMENT C

COUNTY OF MONO
HEALTH INSURANCE PORTABILITY AND
ACCOUNTABILITY ACT (HIPAA)
BUSINESS ASSOCIATE
TERMS AND CONDITIONS

HIPAA BUSINESS ASSOCIATE AGREEMENT

This Attachment shall constitute the Business Associate Agreement (the “Agreement”) between Contractor, (the “Business Associate”) and the County of Mono (the “Covered Entity”), and applies to the functions Business Associate will perform on behalf of Covered Entity (collectively, “Services”), that are identified in the Master Agreement (as defined below).

1. **Purpose.** This Agreement is intended to ensure that the Business Associate will establish and implement appropriate privacy and security safeguards with respect to “Protected Health Information” (as defined below) that the Business Associate may create, receive, use, or disclose in connection with the Services to be provided by the Business Associate to the Covered Entity, and that such safeguards will be consistent with the standards set forth in regulations promulgated under the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 (“HIPAA”) as amended by the Health Information Technology for Economic and Clinical Health Act as set forth in Title XIII of Division A and Title IV of Division B of the American Recovery and Reinvestment Act of 2009 (“HITECH Act”).

2. **Regulatory References.** All references to regulatory Sections, Parts and Subparts in this Agreement are to Title 45 of the Code of Federal Regulations as in effect or as amended, and for which compliance is required, unless otherwise specified.

3. **Definitions.** Terms used, but not otherwise defined, in this Agreement shall have the same meaning as those terms defined in Sections 160.103, 164.304 and 164.501.

(a) **Business Associate.** “Business Associate” shall mean the party identified above as the “Business Associate”.

(b) **Breach.** “Breach” shall have the same meaning as the term “breach” in Section 164.402.

(c) **Covered Entity.** “Covered Entity” shall mean the County of Mono, a hybrid entity, and its designated covered components, which are subject to the Standards for Privacy and Security of Individually Identifiable Health Information set forth in Parts 160 and 164.

(d) **Designated Record Set.** “Designated Record Set” shall have the same meaning as the term “designated record set” in Section 164.501.

(e) **Electronic Protected Health Information.** “Electronic Protected Health Information” (“EPHI”) is a subset of Protected Health Information and means individually identifiable health information that is transmitted or maintained in electronic media, limited to the information created, received, maintained or transmitted by Business Associate from or on behalf of Covered Entity.

(f) **Individual.** “Individual” shall have the same meaning as the term “Individual” in Section 160.103 and shall include a person who qualifies as a personal representative in accordance with Section 164.502(g).

(g) Master Agreement. “Master Agreement” shall mean the contract or other agreement to which this Attachment is attached and made a part of.

(h) Minimum Necessary. “Minimum Necessary” shall mean the minimum amount of Protected Health Information necessary for the intended purpose, as set forth at Section 164.514(d)(1): *Standard: Minimum Necessary Requirements*.

(i) Privacy Rule. “Privacy Rule” shall mean the Standards for Privacy of Individually Identifiable Health Information at Part 160 and Part 164, Subparts A and E.

(j) Protected Health Information. “Protected Health Information” shall have the same meaning as the term “protected health information” in Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

(k) Required By Law. “Required by law” shall have the same meaning as the term “required by law” in Section 164.103.

(l) Secretary. “Secretary” shall mean the Secretary of the United States Department of Health and Human Services (“DHHS”) or his/her designee.

(m) Security Incident. “Security Incident” shall mean the attempted or successful unauthorized access, use, disclosure, modification, or destruction of information or interference with systems operations in an information system, but does not include minor incidents that occur on a daily basis, such as scans, “pings”, or unsuccessful random attempts to penetrate computer networks or servers maintained by Business Associate.

(n) Security Rule. “Security Rule” shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 160 and Part 164, Subparts A and C.

(o) Unsecured Protected Health Information. “Unsecured Protected Health Information” shall have the same meaning as the term “unsecured protected health information” in Section 164.402, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

4. Compliance with the HIPAA Privacy and Security Rules.

(a) Business Associate acknowledges that it is required by Sections 13401 and 13404 of the HITECH Act to comply with the HIPAA Security Rule, Sections 164.308 through 164.316, and the use and disclosure provisions of the HIPAA Privacy Rule, Sections 164.502 and 164.504.

(b) Business Associate agrees not to use or further disclose Protected Health Information other than as permitted or required by this Agreement, or as required by law.

5. Permitted Uses and Disclosures.

(a) Except as otherwise limited in this Agreement, Business Associate may use or disclose Protected Health Information to perform functions, activities, or services for, or on behalf of, Covered Entity for the purposes specified in Exhibit 1 to this Attachment, which if completed and attached hereto is incorporated by reference, or as otherwise specified in the Scope of Work (Attachment A) of the Master Agreement, subject to limiting use and disclosure to applicable minimum necessary rules, regulations and statutes and provided that such use or disclosure would not violate the Privacy Rule if done by Covered Entity.

(b) Except as otherwise limited in this Agreement, Business Associate may use Protected Health Information for the proper management and administration of the Business Associate or to carry out the legal responsibilities of the Business Associate.

(c) Except as otherwise limited in this Agreement, Business Associate may disclose Protected Health Information for the proper management and administration of the Business

Associate, provided that disclosures are Required by Law, or Business Associate obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as Required by Law or for the purpose for which it was disclosed to the person, and the person notifies the Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.

(d) Except as otherwise limited in this Agreement, Business Associate may use Protected Health Information to provide Data Aggregation services to Covered Entity as permitted by Section 164.504(e)(2)(i)(B).

(e) Business Associate may use Protected Health Information to report violations of law to appropriate Federal and State authorities consistent with Section 164.502(j).

6. Appropriate Safeguards.

(a) Business Associate agrees to use appropriate safeguards to prevent the use or disclosure of Protected Health Information other than as provided for by this Agreement. Appropriate safeguards shall include implementing administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the Protected Health Information that is created, received, maintained or transmitted on behalf of the Covered Entity and limiting use and disclosure to applicable minimum necessary rules, regulations and statutes.

(b) To the extent practicable, Business Associate will secure all Protected Health Information by technological means that render such information unusable, unreadable, or indecipherable to unauthorized individuals and in accordance with any applicable standards or guidance issued by the Department of Health and Human Services under Section 13402 of the HITECH Act.

7. Reporting Unauthorized Uses and Disclosures.

(a) Business Associate agrees to notify Covered Entity of any breach, or security incident involving Unsecured Protected Health Information of which it becomes aware, including any access to, or use or disclosure of Protected Health Information not permitted by this Agreement. Such notification will be made within five (5) business days after discovery and will include, to the extent possible, the identification of each Individual whose Unsecured Protected Health Information has been, or is reasonably believed by the Business Associate to have been, accessed, acquired, used or disclosed, a description of the Protected Health Information involved, the nature of the unauthorized access, use or disclosure, the date of occurrence, and a description of any remedial action taken or proposed to be taken by Business Associate. Business Associate will also provide to Covered Entity any other available information that the Covered Entity is required to include in its notification to the Individual under Section 164.404(c) at the time of the initial report or promptly thereafter as the information becomes available.

(b) In the event of a request by law enforcement under Section 164.412, Business Associate may delay notifying Covered Entity for the applicable timeframe.

(c) A breach or unauthorized access, use, or disclosure shall be treated as discovered by the Business Associate on the first day on which such unauthorized access, use, or disclosure is known, or should reasonably have been known, to the Business Associate or to any person, other than the individual committing the unauthorized disclosure, that is an employee, officer, subcontractor, agent or other representative of the Business Associate.

(d) In meeting its obligations under this section, it is understood that Business Associate is not acting as the Covered Entity's agent. In performance of the work, duties, and obligations

and in the exercise of the rights granted under this Agreement, it is understood and agreed that Business Associate is at all times acting as an independent contractor in providing services pursuant to this Agreement and the Master Agreement.

8. Mitigating the Effect of a Breach, Security Incident, or Unauthorized Access, Use or Disclosure of Unsecured Protected Health Information.

(a) Business Associate agrees to mitigate, to the greatest extent possible, any harm that results from the breach, security incident, or unauthorized access, use or disclosure of Unsecured Protected Health Information by Business Associate or its employees, officers, subcontractors, agents, or other representatives.

(b) Following a breach, security incident, or any unauthorized access, use or disclosure of Unsecured Protected Health Information, Business Associate agrees to take any and all corrective action necessary to prevent recurrence, to document any such action, and to make said documentation available to Covered Entity.

(c) Except as required by law, Business Associate agrees that it will not inform any third party of a breach or unauthorized access, use or disclosure of Unsecured Protected Health Information without obtaining the Covered Entity's prior written consent. Covered Entity hereby reserves the sole right to determine whether and how such notice is to be provided to any Individuals, regulatory agencies, or others as may be required by law, regulation or contract terms, as well as the contents of such notice.

9. Indemnification.

(a) Business Associate agrees to hold harmless, defend at its own expense, and indemnify Covered Entity for the costs of any mitigation undertaken by Business Associate pursuant to Section 8, above.

(b) Business Associate agrees to assume responsibility for any and all costs associated with the Covered Entity's notification of Individuals affected by a breach or unauthorized access, use or disclosure by Business Associate or its employees, officers, subcontractors, agents or other representatives when such notification is required by any state or federal law or regulation, or under any applicable contract to which Covered Entity is a party.

(c) Business Associate agrees to hold harmless, defend at its own expense and indemnify Covered Entity and its respective employees, directors, officers, subcontractors, agents or other members of its workforce (each of the foregoing hereinafter referred to as "Indemnified Party") against all actual and direct losses suffered by the Indemnified Party and all liability to third parties arising from or in connection with any breach of this Agreement or from any acts or omissions related to this Agreement by Business Associate or its employees, directors, officers, subcontractors, agents or other members of its workforce. Accordingly, on demand, Business Associate shall reimburse any Indemnified Party for any and all actual and direct losses, liabilities, lost profits, fines, penalties, costs or expenses (including reasonable attorneys' fees) which may for any reason be imposed upon any Indemnified Party by reason of any suit, claim, action, proceeding or demand by any third party which results from the Business Associate's acts or omissions hereunder. Business Associate's obligation to indemnify any Indemnified Party shall survive the expiration or termination of this Agreement.

10. Individuals' Rights.

(a) Business Associate agrees to provide access, at the request of Covered Entity, and in the time and manner designated by the Covered Entity, to Protected Health Information in a Designated Record Set, to Covered Entity or, as directed by Covered Entity, to an Individual, or a person or entity designated by the Individual in order to meet the requirements under Section 164.524 and HITECH Act Section 13405(e)(1).

(b) Business Associate agrees to make any amendment(s) to Protected Health Information in a Designated Record Set that the Covered Entity directs or agrees to make pursuant to Section 164.526, at the request of Covered Entity or an Individual, and in the time and manner designated by the Covered Entity.

(c) Business Associate agrees to document such disclosures of Protected Health Information and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with Section 164.528.

(d) Business Associate agrees to provide to Covered Entity or an Individual, in the time and manner designated by Covered Entity, information collected in accordance with Section 10(c) of this Agreement, to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with Section 164.528.

(e) Business Associate agrees to comply with any restriction to the use or disclosure of Protected Health Information that Covered Entity agrees to in accordance with Section 164.522.

11. Obligations of Covered Entity.

(a) Covered Entity shall provide Business Associate with the notice of privacy practices that Covered Entity produces in accordance with Section 164.520, as well as any changes to such notice.

(b) Covered Entity shall provide Business Associate with any changes in, or revocation of, permission by Individual to use or disclose Protected Health Information, if such changes affect Business Associate's permitted or required uses and disclosures.

(c) Covered Entity shall notify Business Associate of any restriction to the use or disclosure of Protected Health Information that Covered Entity has agreed to in accordance with Section 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of Protected Health Information.

12. Agents and Subcontractors of Business Associate.

(a) Business Associate agrees to ensure that any agent, subcontractor, or other representative to whom it provides Protected Health Information received from, or created or received by Business Associate on behalf of Covered Entity, agrees in writing to the same restrictions, conditions and requirements that apply through this Agreement to Business Associate with respect to such information, including the requirement to promptly notify the Business Associate of any instances of unauthorized access to or use or disclosure of Protected Health Information of which it becomes aware. Upon request, Business Associate shall provide copies of such agreements to Covered Entity.

(b) Business Associate shall implement and maintain sanctions against any agent, subcontractor or other representative that violates such restrictions, conditions or requirements and shall mitigate the effects of any such violation.

13. Audit, Inspection, and Enforcement.

(a) Business Associate agrees to make internal practices, books, and records relating to the use and disclosure of Protected Health Information received from, or created or received by Business Associate on behalf of, Covered Entity, available to any state or federal agency, including the Secretary, for the purposes of determining compliance with HIPAA and any related regulations or official guidance.

(b) With reasonable notice, Covered Entity and its authorized agents or contractors may audit and/or examine Business Associate's facilities, systems, policies, procedures, and documentation relating to the security and privacy of Protected Health Information to determine compliance with the terms of this Agreement. Business Associate shall promptly correct any violation of this Agreement found by Covered Entity and shall certify in writing that the correction has been made. Covered Entity's failure to detect any unsatisfactory practice does not constitute acceptance of the practice or a waiver of Covered Entity's enforcement rights under this Agreement.

14. Permissible Requests by Covered Entity. Covered Entity shall not request Business Associate to use or disclose Protected Health Information in any manner that would not be permissible under the Privacy Rule if done by Covered Entity.

15. Term and Termination.

(a) The terms of this Agreement shall remain in effect for the duration of all services provided by Business Associate under the Master Agreement and for so long as Business Associate remains in possession of any Protected Health Information received from, or created or received by Business Associate on behalf of Covered Entity unless Covered Entity has agreed in accordance with this section that it is not feasible to return or destroy all Protected Health Information.

(b) Upon termination of the Master Agreement, Business Associate shall recover any Protected Health Information relating to the Master Agreement and this Agreement in its possession and in the possession of its subcontractors, agents or representatives. Business Associate shall return to Covered Entity, or destroy with the consent of Covered Entity, all such Protected Health Information, in any form, in its possession and shall retain no copies. If Business Associate believes it is not feasible to return or destroy the Protected Health Information, Business Associate shall so notify Covered Entity in writing. The notification shall include: (1) a statement that the Business Associate has determined that it is not feasible to return or destroy the Protected Health Information in its possession, and (2) the specific reasons for such determination. If Covered Entity agrees in its sole discretion that Business Associate cannot feasibly return or destroy the Protected Health Information, Business Associate shall ensure that any and all protections, requirements and restrictions contained in the Master Agreement and this Agreement shall be extended to any Protected Health Information for so long as Business Associate maintains such Protected Health Information, and that any further uses and/or disclosures will be limited to the purposes that make the return or destruction of the Protected Health Information infeasible.

(c) Covered entity may immediately terminate the Master Agreement if it determines that Business Associate has violated a material term of this Agreement.

16. Amendment. The Parties agree to take such action as is necessary to amend this Agreement from time to time as is necessary for Covered Entity and Business Associate to comply with the requirements of the HIPAA Privacy and Security Rules and the HITECH Act.

17. **Entire Agreement.** This Attachment constitutes the entire HIPAA Business Associate Agreement between the parties, and supersedes any and all prior HIPAA Business Associate Agreements between them.

18. **Notices.**

(a) All notices required or authorized by this Agreement shall be in writing and shall be delivered in person or by deposit in the United States mail, by certified mail, postage prepaid, return receipt requested. Any notice sent by mail in the manner prescribed by this paragraph shall be deemed to have been received on the date noted on the return receipt or five days following the date of deposit, whichever is earlier.

(b) Any mailed notice, demand, request, consent, approval or communication that Covered Entity desires to give to Business Associate shall be addressed to Business Associate at the mailing address set forth in the Master Agreement.

(c) Any mailed notice, demand, request, consent, approval or communication that Business Associate desires to give to Covered Entity shall be addressed to Covered Entity at the following address:

Mono County Privacy Officer
Office of County Counsel
P.O. Box 2415
Mammoth Lakes, CA 93546

(d) For purposes of subparagraphs (b) and (c) above, either party may change its address by notifying the other party of the change of address.

19. **Lost Revenues; Penalties/Fines.**

(a) Lost Revenues. Business Associate shall make Covered Entity whole for any revenues lost arising from an act or omission in billing practices by Business Associate.

(b) Penalties/Fines for Failure to Comply with HIPAA. Business Associate shall pay any penalty or fine assessed against Covered Entity arising from Business Associate's failure to comply with the obligations imposed by HIPAA.

(c) Penalties/Fines (other). Business Associate shall pay any penalty or fine assessed against Covered Entity arising from Business Associate's failure to comply with all applicable Federal or State Health Care Program Requirements, including, but not limited to any penalties or fines which may be assessed under a Federal or State False Claims Act provision.

Item # 4

Mtg. Date 10/16/14



Policy and Procedure Manual

General Principles Guiding the Policy and Procedure Development for the First 5 Mono County Commission

Section 1: Accounting and Budgeting

Section 2: Contracting and Procurement

Section 3: Authorizing Signature

Section 4: Administrative, Program, and Evaluation Costs

Section 5: Conflict of Interest

Section 6: Salaries and Benefits

Section 7: Adherence to the County Ordinance

Adopted June 15, 2006.

Revised August 8, 2007.

Revised August 30, 2012. This document supersedes all previous adoptions of Commission policies and procedures.

Proposed revision October, 2014.

General Principles Guiding the Policy and Procedure Development for the First 5 Mono County Commission

First 5 Mono County Children and Families Commission operates as an entity of the County of Mono, with independent authority over the strategic plan and the local Children and Families Trust Fund. The Mono County Children and Families Trust Fund is held by the Mono County Treasurer's Department. The Commission undergoes an annual outside financial audit, conducted with the understanding that the Commission operates as an entity of the county. The guidelines for the fiscal activities of First 5 Mono County are based on generally accepted accounting principles for governmental funded organizations.

First 5 Mono County contracts with the Mono County Office of Education (MCOE) to furnish to the Commission certain administrative support services, including personnel to serve as Commission staff. The Commission and MCOE annually decide as part of the annual budget process for services under their agreement which party will provide such office space, supplies, equipment, vehicles, reference materials, support services and/or telephone service as are necessary for the conduct of Commission business. All Commission personnel and administrative services contracted to MCOE by the Commission are subject to all policies and procedures as outlined in the MCOE Procedures Manual and Superintendent's Policies. For more details, refer to the Agreement Between The Mono County Children And Families Commission And The Mono County Superintendent Of Schools (Dba Mono County Office Of Education) For The Provision Of Administrative Support Services, attached hereto and incorporated herein by this reference.

The specific policies and procedures set forth in this manual, and adopted by the First 5 Commission, clarify how the Commission will operate with respect to specific activities addressed in the guiding state legislation, Health and Safety Code Section 130100-130155.

For the purpose of this manual, "First 5" or "Commission" shall refer to the First 5 Mono County Children and Families Commission; "State" shall refer to the California Children and Families Commission; and "MCOE" shall refer to the Mono County Office of Education.

Guiding principles for the development of specific Commission policies and procedures are:

1. Comply with the guiding legislation at the state and local level.
2. Safeguard the First 5 Mono County Commission assets.
3. Choose the procedure that develops a strong internal control.
4. Provide adequate documentation for transactions.
5. Provide for accuracy by self-checking and by using a review process.
6. Maintain timely and accurate records.
7. Provide relevant data for ongoing decision-making.

This Policy and Procedure Manual may be amended at any regularly noticed Commission meeting, after a public hearing, upon majority vote of the membership.

SECTION 1: ACCOUNTING AND BUDGETING

Policies and Procedures:

1. INCOMING CHECKS AND CASH

The purpose of this section is to describe how Commission staff will provide for adequate internal control of incoming checks and cash.

Receiving State Commission Disbursements:

Revenue received for the operation of the Commission is initiated and submitted from the State Children and Families Commission on a monthly basis, based on Proposition 10 tobacco tax funds collected by the State board of Equalization. The revenue allocated and transferred to the Commission is based on the percentage of Mono County live births to State live births. The funds are remitted directly to the Mono County Treasury where they are placed in the Mono County Children and Families Trust Fund, and reflected into various objects by project number.

The State submits a *Disbursement to Counties by Month* report which reflects births for the most current year for which data is available, and the percentage applicable to the County. The revenue remitted by the State is reviewed by Commission staff each month to determine the reasonableness of the revenue.

1. Incoming state disbursement checks are deposited with the Mono County Treasurer's/Auditor's Office.
2. General Ledger and Project reports documenting all deposits are forwarded to Commission staff on a monthly basis from the Mono County Auditor's Office.

Receiving Cash or Checks from other Entities:

1. The authorized persons to accept incoming cash or checks shall be the Executive Director and the primary operations support position. Cash or checks received directly by these Commission staff are to be recorded on a Record of Deposit (county form). A receipt is provided if the payer requests. If cash is received, it must be deposited with the Treasurer's Office within 24 hours of receipt. If checks are received, every reasonable effort shall be made to deposit them with the Treasurer's office within 5 working days of receipt. The deposits shall be made in conformance with the standard operating procedures of the Auditor's office and the Treasurer's office.
2. In the event that cash or checks are held by the Commission staff overnight, they will be stored in a locked place until they are ready for delivery to the Treasurer's Office.
3. Commission staff receive General Ledger and Project reports monthly from the Mono County Auditor's Office, with all revenues recorded. These reports will be reconciled with internal records and made available for audits as necessary.

2. PROCEDURE FOR PROCESSING CLAIMS, INVOICES, & GRANT PAYMENTS:**Verification and Authorization**

There shall be different procedures for verifying claims and authorizing payments for various Commission transactions. The table below details these different procedures.

Type of Service or Invoice	Person Preparing Claim	Person verifying expenditure and authorizing payment	Back up documentation required
Office-related or meeting-related expenses	Primary Office Support position	For expenses incurred by the Executive Director, the Commission Chair shall authorize payment. For all others, the Executive Director* shall authorize payment.	Invoice
Payment for professional services to Commission	Primary Office Support position	Executive Director*	Invoice
Payment for travel and training expenses	Executive Director, Commissioners, or Primary Office Support position, as directed	For expenses incurred by the Executive Director, the Commission Chair shall authorize payment. For all others, the Executive Director* shall authorize payment.	First 5 Travel Claim Forms as appropriate (equivalent to county claim forms) and agendas, registration receipts if available.
Payments to Grantees	Executive Director, or Primary Office Support position, as directed	Executive Director*	Expense Report from Grantee, and Invoice, signed by Executive Director. (Grantee narrative and expense reports are reviewed prior to releasing grant statements.)

**In the event that the Executive Director is not available to process claims in a timely manner, the Commission Chair may verify and authorize fund release, as long as the payments are consistent with the budgeted amount for that line item.*

Accounts Payable Claims (Warrants) for External Vendors/Grantees

Vendor/Grantees expense and narrative reports are received by the Executive Director. Where documentation is complete, the claims are processed for forwarding to the Auditor's office within five working days. Before payment is authorized, the Executive Director, or other Commission designee, verifies that the service and/or product was received and approves the line-item from which payment should be made. A claim (warrant request) is prepared along with a Commission-generated invoice, the information is verified as correct, and signed by the Executive Director or Commission Chair, as appropriate, and delivered to the Mono County Auditor's Office. A copy for internal record keeping, along with a copy of the invoice, is filed in the Commission's financial records by project type and fiscal year. The original claim, along with a copy of the warrant and invoice, is placed in the vendor/grantee contract file.

Procedure for Processing Returned or Unused Checks

Commission staff will return the check to the Auditor's office, in accordance with their policies for returned checks.

Monitoring of Expenditures

Commission staff reconcile the monthly General Ledger and Project reports from the Mono County Auditor's office with internal records and ensures they are available for audits as necessary. All necessary adjustments and corrections are requested through written correspondence to the Auditor's Office, including the rationale for the requested change, and authorized by the Executive Director.

General Ledger and Project Reports

The general ledger is the basis for financial record keeping.

1. General Ledger and Project reports are prepared by the Mono County Auditor's Office and forwarded to the Commission's Executive Director to provide bi-monthly reporting and for the yearly audit report.
2. The Executive Director, or his or her designee, reviews county reports bi-monthly and notifies the Auditor's Office of any corrections or problems.
3. The Executive Director is responsible for working with the Auditor's Office to set up a system of projects within the Mono County Children and Families Trust Fund which will allow an outside auditor to meet the legislative requirements for audit reporting to the State Commission. The Executive Director reviews the system annually and adjusts, as necessary, to most effectively meet State requirements.
4. The Executive Director will provide to the First 5 Commission at their regular meeting, income and expense summary reports that reflect the figures found in the county reports. This report details expenditure and revenue categories, as well as fund balance and fund commitments, in a format consistent with Commission funding practices.

Petty Cash Disbursements

First 5 Mono County does not have a petty cash fund at the time that this policy is approved.

Insurance Premiums and Allocation of Expenditures

First 5 Mono County has determined that it does not have a need for additional insurance coverage at the time that this policy is approved. The Commissioners are covered by the Mono County general liability policy. Independent contractors are responsible for providing their own insurance coverage.

3. BUDGETING**Annual Budget**

The Commission adopts an annual budget prior to each fiscal year, at a regularly noticed public meeting. This budget serves as the Commission's commitment of resources for the current budget period, and is used to monitor expenses and revenues throughout the fiscal year. The budget clearly defines administrative, evaluation and program costs. The Director is responsible for providing the Commission with a financial report which compares actual expenditures against the budget, at each regularly scheduled meeting.

Resource Allocation Guidelines

The Commission's resource allocation guidelines are used as a planning tool for the allocation of First 5 funds in Mono County over a period of 5 years. The Commission dedicates funds in alignment with the goals of the First 5 Mono County Strategic Plan using the guidelines. The guidelines are part of the Commission's Strategic Plan, which is reviewed annually.

SECTION 2: CONTRACTING & PROCUREMENT**Policies and Procedures:****GENERAL INFORMATION**

The purpose of this Section is to adopt contracting and procurement policies for the Commission that are consistent with state law and which ensure that any grants and contracts approved by the Commission are consistent with the Commission's strategic plan. The policies are adopted in accordance with and are intended to comply with Article 7 (commencing with Section 54201) of Chapter 5 of Part 1 of Division 2 of Title 5 of the Government Code. The policies are not intended to conflict with applicable provisions of state law and shall be interpreted as supplementary thereto. In the event of a conflict between these policies and an applicable provision of state law, the state law provision shall prevail and be followed. The methodologies described below ensure fairness and accountability in the selection process while affording the flexibility necessary to efficiently conduct the business affairs of the Commission.

PROCUREMENT

1. The term "procurement" for purposes of these policies refers to any purchase of goods or services for which no formal, written contract is customary or necessary in the ordinary course of business. Any purchase for which a formal, written contract is required shall be governed by the contracting policies described below.

2. The Executive Director or his or her designee has the authority to procure goods or services required by the Commission for its administrative functions and operations, without prior approval by the Commission, in an amount not to exceed \$5,000, if the purchase is consistent with the approved budget and strategic plan. Examples of such administrative goods and services include but are not limited to office supplies and equipment, utilities, subscriptions, travel expenses related to Commission business, and miscellaneous services for which a formal written contract is not necessary or customary (e.g., a plumbing service call). Additional policies and procedures specifically related to travel expenses are discussed below under Travel Policies and Procedures.
3. Procurement of goods or services in excess of \$5,000 must be approved by the Commission, either through pre-approval or ratification of the purchase.
4. Unless otherwise directed by the Commission, the Executive Director shall be responsible for investigating, soliciting, or otherwise identifying purchase options, through whatever means appear reasonable and appropriate to the Director under the circumstances, in order to facilitate purchases at the most favorable price available consistent with efficient operations. Some items may be available through the County or MCOE at its direct cost, and the Commission finds that such costs are generally below those available to the general public due to the procurement practices and high-volume purchasing of that larger governmental entity. Accordingly, for items available at cost from the County or MCOE, no further investigative or soliciting activities shall be required. With respect to goods or services that are *not* available from the County or MCOE but which are readily available in the marketplace, the Executive Director should generally consider obtaining quotes or prices from multiple vendors. The use of local businesses is encouraged as a source of supplies and services, unless such use results in unreasonable costs or delays.
5. Notwithstanding the foregoing, when procuring food a preference shall be given to United States-grown produce and United States-processed foods when there is a choice and it is economically feasible to do so. (See Public Contract Code section 3410.) Also, to the extent applicable to any given procurement, the Executive Director (or Commission, if applicable) shall purchase recycled products whenever mandated by state law to do so and shall comply with the requirements of Chapter 3.5 (commencing with Section 22150) of Part 3 of Division 2 of the Public Contract Code.
6. Before authorizing any proposed purchase in excess of \$5,000, the Executive Director (or Commission, if applicable) shall first consider and determine the following: (1) whether the proposed purchase is consistent with the Commission's strategic plans and (2) whether the proposed purchase is consistent with the Commission's approved budget. The findings of the Executive Director (or Commission, if applicable) regarding said considerations shall be documented for Commission records. The Executive Director (or Commission, if applicable) may only approve a purchase in excess of \$5,000 that otherwise complies with this policy and state law after affirmatively finding that the purchase is consistent with the Commission's strategic plans and with the Commission's approved budget.
7. Authority to sign documents authorizing payment for procurement is governed by a specific policy, set forth below, in Section 3 entitled "Authorizing Signature."

CONTRACTING (INCLUDING GRANTS)

1. The following policies shall apply to all formal, written Commission contracts (which shall be deemed to include any grant awarded by the Commission) and no such

contract shall be approved or entered into except in conformity with these policies. Any expenditure not governed by the procurement policies discussed above shall be deemed to be governed by these contracting policies.

2. Only the Commission may approve a formal, written contract, regardless of the dollar amount. The Commission may, however, authorize the Executive Director to sign and administer any contract that it has approved.
3. Before entering into any contract, or soliciting any proposals related thereto, the Commission shall first determine whether the subject matter of the proposed contract is consistent with the Commission's strategic plan and also with the Commission's approved budget. Any determination or finding of consistency shall be made by majority vote of the Commission and shall be reflected in the Commission's minutes. If a proposed contract is found not to be consistent, then the Commission shall take no further action with respect to the contract unless or until it is revised and submitted again to the Commission for reconsideration as to consistency (if at all).
4. Assuming the subject matter of a proposed contract has been found consistent with the Commission's strategic plan, as described above, the Commission shall then determine in its sole discretion whether to use competitive bidding, issue a request for proposals, or directly negotiate with a potential contractor. The Commission shall make its determination based on a totality of the circumstances, including but not limited to any of the following factors: price or cost of services; desired quality; availability of potential contractors; nature of the work; urgency; special pricing opportunities; standardization; reputation, competence, and other qualifications of potential contractors; convenience; and efficiency. If it chooses to utilize competitive bidding, the Commission may in its sole discretion impose any of the requirements for responsive bidders authorized by Chapter 2 (commencing with Section 2000) of Part 1 of Division 2 of the Public Contract Code. When contracting for food, the Commission shall give preference to United States-grown produce and United States-processed foods when there is a choice and it is economically feasible to do so. (See Public Contract Code section 3410.) To the extent applicable to any given contract, the Commission shall purchase recycled products whenever it is mandated by state law to do so and shall otherwise comply with the requirements of Chapter 3.5 (commencing with Section 22150) of Part 3 of Division 2 of the Public Contract Code. Any contracting process used by the Commission in a given circumstance shall not obligate the Commission to use that same process in the future. The specific details of any process involving formal competitive bidding or requests for proposals in a given circumstance shall be memorialized in a written document adopted by the Commission and made available to interested parties. The Commission shall determine the manner and extent to which notice of said process is provided to the public and potential contractors.
5. The Executive Director shall carry out the direction of the Commission with respect to the solicitation, drafting, negotiation, or other preparation of proposed contracts and bring them back to the Commission for final consideration and possible approval at a noticed, regular meeting of the Commission. In the event that the Commission elects to utilize a formal competitive process with sealed bids whereby the Commission intends to award a contract to the lowest responsible bidder, any bids timely submitted shall be opened and read aloud at a public meeting of the Commission. The Commission may reject any and all bids.

6. When the Commission states its intent to award funds in response to a specific proposal, the Executive Director shall work with the proposer to develop a contract that clearly defines the specific project activities, service benchmarks, budget, and outcome evaluation plan (with a clear link to the most recently updated Strategic Plan), as well as other contract elements that are part of every Commission contract and are consistent with County of Mono professional services contract language.
7. Any proposed contract shall be approved as to form by Commission Legal Counsel. Any approved contract may be signed by the Commission Chair or the Executive Director, as determined by the Commission.
8. Authority to sign documents authorizing payment pursuant to contracts is governed by a specific policy, set forth below, in Section 3 entitled "Authorizing Signature."

CONTRACT COMPLIANCE, RENEWAL, AND CARRY-OVER OF FUNDS

1. Grantees submit quarterly service benchmark and financial reports, in a format designated by the Executive Director, which aligns with the stipulations in their contracts. The Executive Director reviews these reports for contract compliance in services and expenditures, and authorizes release of funds if there is evidence of compliance. If questions of compliance arise, the Executive Director contacts the grantee to get clarity on these questions. In general, payment is authorized if the grantee is demonstrating a good faith effort toward contract compliance. However, the Executive Director is expected to work concurrently with the grantee to explore alternative service strategies or to consider a contract amendment, if there is evidence of ongoing difficulty in contract compliance, and these issues will be brought before the Commission.
2. Payment is made on a reimbursement basis. Grantees may request start up funds when payment by reimbursement is a financial hardship for their agency. The Executive Director prepares warrants requests and sends them to the auditor to request payment to grantees.
3. The Commission has the authority to extend the timeline of grants beyond their contract ending date, or to renew them, based on consideration of: (1) the community need for the uninterrupted continuation of those specific services, in relation to the Strategic Plan; and (2) the unlikelihood of another service provider in the community participating in a full competitive bid for continuation of those services.

TRAVEL POLICY AND PROCEDURES

Commission staff and Commissioners shall be eligible to have approved travel costs covered or reimbursed by the Commission. These shall include the cost of travel, lodging, meals and incidental travel costs, as well as the cost of training registration costs.

Commissioner travel:

The Commission approved the following policies on ~~March 31, 2004~~ **October 16, 2014** in regards to travel by Commissioners on Commission business.

- A. Travel will be reimbursed to Commissioners for travel to attend State Commission meetings, State Association meetings, Commission Conferences, and to attend meetings relevant to Children and Families Commission business.

- B. Whenever possible, Commission staff will be responsible for coordinating travel arrangements, lodging, and conference fees.
- C. The Commission will abide by Mono County Office of Education travel policies:
 - 1. All conference fees will be fully reimbursed (or paid directly to the vendor, if time allows).
 - 2. All lodging at the conference location will be fully reimbursed (or paid directly to the vendor, if time allows). If lodging is not available at the conference or meeting location, lodging at a comparable or lower rate will be procured and reimbursed.
 - 3. Meals that are not already included in the meeting or conference fees will be reimbursed at the rate of up to ~~\$10.00 for breakfast; \$12.00 for lunch; \$25.00 for dinner~~ **\$56 per day**. Reimbursements can only be made for meals that are documented with receipts and will not cover alcoholic beverages.
 - 4. Travel: Commission staff will procure airline travel for Commissioners, when necessary. Documented car mileage will be reimbursed at the current IRS rate per mile; if more convenient, Commissioners may instead submit accurate and reasonable gas receipts that covered their travel expenses.
 - 5. Commission staff: As all Commission staff are currently MCOE employees, all staff will abide by MCOE travel policies.

SECTION 3: AUTHORIZING SIGNATURE

Policies and Procedures:

The Commission Chair and Executive Director are authorized to sign official Commission documents, such as invoices, letters and reports to the State Commission, letters to grantees, and other documents, as detailed below. The Commission Chair becomes authorized to sign documents as a condition of assuming this office. The Executive Director is responsible to ensure that all documents signed on behalf of the Commission bear an authorized signature.

General Guidelines

In order to facilitate smooth business operation, the Executive Director shall serve as the primary signatory on all documents, acting within the restrictions described below, or unless the document designates a specific signature, such as the Commission Chair.

All signatures on warrant requests, invoices, or any other document that results in a transfer of funds from the Mono County Children and Families Trust Fund shall be undertaken only if the expenditure in question has been approved by an action of the Commission or is logically and clearly connected to a budget line item which has been approved by the Commission. The budget, in turn, is adopted each year in conformance with the Commission's Strategic Plan.

Commission Chair and Vice Chair

The Commission Chair has authority to sign all official documents, if they are consistent with the Commission's Strategic Plan and approved budget, with the exception of authorization for reimbursement for travel expenses for her or himself. Either the Executive Director or the Commission Vice Chair should authorize these claims. In the Chair's absence, the Vice Chair has the authority to sign the documents listed above.

Executive Director

The Executive Director has authority to sign all official documents (that are consistent with the Strategic Plan and the approved budget), with the exception of contracts and any invoices for contract payment or travel expense reimbursement claim for herself/himself. These invoices and claims should be authorized by either the Commission Chair or Vice Chair.

SECTION 4: ADMINISTRATIVE, PROGRAM, and EVALUATION COSTS

Policies and Procedures:

1. Limit on the Percentage of the Annual Operating Budget That May Be Spent On Administrative Functions

The percentage of operating costs that may be spent on administrative functions, as defined below, in a fiscal year, shall be no more than 20% of the operating budget.

The First 5 California Children and Families Commission awards Mono County and other small population counties a yearly administrative/operations augmentation. The current state augmentations reflect recognition, at the state level, that small counties struggle with economy of scale issues in ensuring that the responsibilities associated with fulfilling the legislative requirements of Proposition 10 are met in a timely and professional fashion.

Definitions, Coding, and Monitoring of Administrative, Program and Evaluation Costs

Definition of Administrative Costs and Function:

The Commission shall use the most recent definition in the First 5 Financial Management Guide to define administrative functions. This definition will be consistent with the guidelines issued by the First 5 California Children and Families Commission. At the time of this policy development and adoption, these guidelines state:

Administrative costs are defined as costs incurred in support of the general management and administration of a First 5 Commission, for a common or joint purpose that benefits more than one cost objective (other than evaluation activities), and/or those costs not readily assignable to a specifically benefited cost objective.

- Administrative costs support a county commission's basic mission rather than specific program goals.
- Staff costs may be assigned to program costs, as long as that time is limited to actual time spent on program-specific activities.
- Administrative costs do not include evaluation costs for funded programs.
- Typical administrative costs are for, but not limited to, the following functions:
 1. General accounting and financial reporting
 2. Local Annual Reporting Activities (separate from evaluation activities for state reporting; includes public hearing requirements, etc.)
 3. Financial planning
 4. Commission or Association meetings/travel
 5. Payroll/Benefits
 6. Human Resources Services
 7. Legal Services/Consulting
 8. Contract Compliance (for contracts benefiting more than one cost objective, such as vendors and administrative contracts; grantee contract compliance is a program cost)
 9. Audit
 10. Strategic Planning
 11. Procurement
 12. Rent
 13. Maintenance

14. Utilities
15. Insurance
16. Cleaning/Janitorial

The Commission shall adhere to this definition in its budgeting, accounting and financial reporting processes. Where there is a question of interpretation of how specific activities shall be coded, the definition of administrative costs benefiting more than one cost objective, or not being not readily assignable to one cost objective will serve as the determining definition.

Definition of Program Costs and Function:

The Commission shall use the most recent guidelines issued in the First 5 Financial Management Guide to define program expenditures. At the time of this policy development and adoption, these guidelines state:

Program costs are defined as costs incurred by First 5 commissions readily assignable to a program or service provider (other than for evaluation activities) and/or in the execution of direct service provision.

At the time of this policy development and adoption, the guidelines delineate the following activities as program costs:

- Direct services
- Program outreach and education
- Program planning
- Program grants and contracts
- Program/Provider technical assistance and support
- Program database management

Definition of Evaluation Costs and Function:

The Commission shall use the most recent guidelines issued in the First 5 Financial Management Guide to define evaluation expenditures. At the time of this policy development and adoption, these guidelines state:

Evaluation costs are costs incurred by First 5 commissions in the evaluation of funded programs based upon their accountability framework and data collection and evaluation for required reporting to state and local stakeholders.

At the time of this policy development and adoption, the guidelines delineate the following activities as evaluation costs:

- Evaluation - Includes conduct of focus groups and case studies, state evaluation report production, and presentation.
- Evaluation technical assistance
- Evaluation database

Cost Category delineation for all three cost categories is provided in a table below, for comparison across categories, as presented in the First 5 Financial Management Guide.

Cost Category Delineation		
Administrative Cost: Costs incurred in support of the general management and administration of a First 5 commission, for a common or joint purpose that benefits more than one cost objective (other than evaluation activities), and/or those costs not readily assignable to a specifically benefited cost objective.	Program Cost: Costs incurred by local First 5 commissions readily assignable to a program, grantee, contractor, or service provider (other than evaluation activities) and/or in the execution of direct service provision.	Evaluation Cost: Costs incurred by local First 5 commissions in the evaluation of funded programs based upon their accountability framework and data collection and evaluation for required reporting to state and local stakeholders.
General accounting/Financial reporting	Direct services	Evaluation*
Local annual reporting activities	Program outreach and education	Evaluation technical assistance
Financial planning	Program planning	Evaluation database
Commission/Association meetings/travel	Program Grants and contracts	
Payroll/Benefits	Program/Provider technical assistance and support (formerly Quality Assurance)	
Human resources services	Program database management	
Legal services/consulting		
Contract compliance		
Audit		
Strategic planning		
Procurement		
Rent		
Maintenance		
Utilities		
Insurance		
Cleaning/Janitorial		
*Includes conduct of focus groups and case studies, state evaluation report production, and presentation.		

Notes

¹ Cost objective is a function, contract, grant, or other activity requiring cost data and for which costs are incurred.

Expenditure Coding for Administrative, Program and Evaluation Costs:

The Executive Director will establish, within the accounting and reporting system, a methodology for tracking and reporting on program, administrative, and evaluation costs, in compliance with the definitions adopted above. Financial reporting systems shall be created to differentiate these cost categories so that they will be clearly identifiable to an outside auditor, as well as to the Commission and the public.

Staff and contractor costs may be assigned to program or evaluation costs, as long as that time is limited to actual time spent on program or evaluation-specific or activities and appropriate records are maintained for audit and review purposes. One individual's time may be divided into more than one category, as long as accurate records are maintained. The Executive Director shall use valid methodologies and tools for allocating costs. For a Commission the size of First 5 Mono, a reasonable and valid methodology will be cost finding (a method for estimating costs based on observation, review of records, and interviews with employees), or time studies.

Administrative, Program and Evaluation Cost Monitoring and Reporting:

The Executive Director will be responsible for maintaining auditable records to ensure compliance with the administrative cost limit policy. The Executive Director shall be responsible for presenting to the Commission at regular Commission meetings, a breakdown of administrative, program and evaluation costs. This information will ensure compliance with the administrative cost limit policy, and will also be used to help guide future budgeting decisions. This information shall also be reported, on an annual basis, to the First 5 California Commission in the annual financial report, which is adopted, by the Commission, at a public hearing.

SECTION 5: CONFLICT OF INTEREST**POLICIES AND PROCEDURES:**

Commissioners and other “designated employees” shall comply with the Commission’s Conflict-of-Interest Code discussed more fully below and any applicable state laws regarding conflicts of interest, including but not limited to: Article 4 (commencing with section 1090) of Chapter 1 of Division 4 of Title 1 of the Government Code; Article 4.7 (commencing with section 1125) of Chapter 1 of Division 4 of Title 1 of the Government Code; and Chapter 7 (commencing with section 87100) of Title 9 of the Government Code. This policy sets forth requirements to ensure that Commissioners and other “designated employees” avoid such conflicts of interest. For purposes of these policies, the term “designated employee” refers to Commissioners, the Executive Director, and any other persons named as “designated employees” in the Commission’s Conflict of Interest Code, discussed below.

The Commission shall require all new Commissioners and staff to review the Commission’s Conflict-of-Interest Code (“the Code”) and other conflict-of-interest laws and/or to receive specific training regarding conflicts of interest from Commission’s legal counsel (the Mono County Counsel). The Commission shall require all existing Commissioners and staff to review the Code and conflict laws and to receive continuing ethics training, which shall include training regarding conflicts of interest, in accordance with AB 1234 at least once every two years. Finally, the Commission shall annually provide all Commissioners and other “designated employees” under the Code with information regarding their options for seeking advice regarding potential conflicts from the Fair Political Practices Commission and/or Commission legal counsel. The Commission shall encourage all Commissioners and other “designated employees” under the Code to seek advice in any situation where they know or should know

that a conflict may exist and to err on the side of caution by abstaining from participating in any decision-making, contract, or other activity with respect to which they may have a conflict. The Executive Director shall report to the Commission any potential conflict of interest that she or he may know or suspect exists regarding any Commissioner or other "designated employee."

The Commission's Conflict-of-Interest Code: The Commission adopted a Conflict of Interest code in 2000, (reviewed every two years thereafter), which is restated below in its entirety:

RESOLUTION NO. 1

**RESOLUTION OF THE MONO COUNTY
CHILDREN & FAMILIES FIRST COMMISSION
ADOPTING A NEW CONFLICT OF INTEREST CODE**

WHEREAS, pursuant to Government Code, Section 87306.5, the Mono County Children and Families First Commission has reviewed its Conflict of Interest Code and finds that some revisions are necessary; and

WHEREAS, the most expedient way to accomplish the necessary revisions is to adopt a new Conflict of Interest Code;

NOW, THEREFORE, BE IT RESOLVED by the Mono County Children and Families First Commission that the Conflict of Interest Code attached hereto and incorporated herein by this reference is hereby adopted as the Conflict of Interest Code for the Commission and said Code shall supersede any other Conflict of Interest Codes previously adopted by the Commission.

PASSED AND ADOPTED this 14 day of December, 2000 by the following vote:

AYES :
NOES :
ABSTAIN :
ABSENT :

ATTEST: _____
RICHARD A. McATEER

MARILYN BERG

APPROVED AS TO FORM:

MARSHALL RUDOLPH
Legal Counsel

CONFLICT OF INTEREST CODE OF THE MONO COUNTY CHILDREN & FAMILIES FIRST COMMISSION

SECTION 1: **Conflict of Interest Code-Adopted.**

The Political Reform Act, Government Code Sections 81000 et seq., requires state and local government agencies to adopt and promulgate Conflict of Interest Codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Reg. Section 18730, which contains the terms of a standard Conflict of Interest Code. It can be incorporated by reference and maybe amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs., Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and constitute the Conflict of Interest Code of the Mono County Children and Families First Commission, which is considered the “agency” within the purview of this Code. The Conflict of Interest Code of the Mono County Children and Families First Commission so adopted supersedes any conflict of Interest Code of the Commission previously in effect.

SECTION 2: **Statements of Economic Interest; Filing Officer.**

Designated employees shall file Statements of Economic Interests with the Secretary of the Mono County Children and Families First Commission, who shall be and perform the duties of Filing Officer for the Commission.

APPENDIX “A”

LIST OF DESIGNATED EMPLOYEES

<u>JOB TITLE</u>	<u>DISCLOSURE CATEGORY</u>
Commissioner	1
Staff Advisors	1
Legal Counsel	1
Consultant	1*

*Commission Legal Counsel may determine in writing that a particular consultant, although a “designated employee”, is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this Appendix. Such written determination shall include a description of the consultant’s duties and, based upon that description, a statement of the extent of disclosure requirements. Commission Legal Counsel’s determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.

JOB TITLE DEFINITIONS:

“Commissioner” means a member of the Children and Families First Commission.

“Staff Advisor” means any employee of Mono County or other governmental agency, who acts as staff to the Commission and who makes or participates in the making of Commission decisions.

“Legal Counsel” means the Mono County Counsel and/or such other legal counsel as the Commission may choose to utilize.

“Consultant” means any individual or entity meeting the definition of consultant promulgated in regulations of the Fair Political Practices Commission.

APPENDIX “B”

LIST OF DISCLOSURE CATEGORIES

Disclosure Category

- | | |
|---|---|
| 1 | All reportable investments, income, business positions, and interests in real property. |
|---|---|

END CODE

Contractual Conflicts (Gov’t Code Section 1090 et seq.)

Commissioners, the Executive Director, and any other designated employees of the Commission shall at all times abide by the requirements of Article 4 (commencing with section 1090) of Chapter 1 of Division 4 of Title 1 of the Government Code and abstain from any participation in the making of Commission contracts in which they may have a financial interest or in which there may be the appearance of impropriety; provided, however, that nothing in this policy shall prevent the Commission from entering into contracts when permitted to do so by Government Code section 1091.3.

Incompatible Activities (Gov’t Code section 1125 et seq.)

Commissioners, the Executive Director, and other designated employees of the Commission shall not engage in any employment, activity, or enterprise for compensation which is inconsistent, incompatible, in conflict with, or inimical to his or her duties for the Commission or with the duties, functions, or responsibilities of the Commission.

Such outside employment, activity, or enterprise by a Commissioner, Executive Director, or any other designated employee of the Commission is specifically prohibited if it: (1) involves the use for private gain or advantage of his or her Commission time, facilities, equipment and supplies; or the badge, uniform, prestige, or influence of his or her Commission position or, (2) involves receipt or acceptance by such person of any money or other consideration from anyone other than the Commission for the performance of an act which the person, if not performing such act, would be required or expected to render in the regular course of his or her Commission position, or (3) involves the time demands as would render performance of his or her Commission duties less efficient.

The Commission shall provide written notice to any person whom it determines has engaged in such prohibited activity. The notice shall indicate any disciplinary action that may be taken. The notice shall also provide for a right of appeal to the Commission regarding the determination.

SECTION 6: SALARIES AND BENEFITS

CURRENT POLICY AND PROCESS

At the time these policies are adopted, the Commission does not have any employees of its own and therefore does not establish salaries and benefits. Rather, all staff support services are provided under contract with the Mono County Superintendent of Schools (aka Mono County Office of Education or "MCOE"). For more details, refer to the Agreement Between The Mono County Children And Families Commission And The Mono County Superintendent Of Schools (Dba Mono County Office of Education) For the Provision of Administrative Support Services, attached hereto and incorporated herein by this reference. MCOE consults with the Commission regarding selection of the MCOE employee who serves as Executive Director, and compensation of that employee, but MCOE has the right to make any final determinations with respect to the salary and benefits of that employee (and any other MCOE employees providing services to the Commission).

FUTURE POLICY AND PROCESS

Notwithstanding the foregoing, in the event that the Commission ever were to employ its own staff in the future, the Commission does hereby state its intention to establish the salary and benefits of such employees without meeting and conferring or otherwise bargaining with said employees, unless or until it were required to do so by state law. The Commission further declares that it would base such determinations, in its sole discretion, on a variety of factors including but not limited to the following: salaries and benefits of First 5 employees in other counties deemed comparable by the Commission; ability to recruit and retain qualified employees; demands of the position; and the demonstrated competence and qualifications of employees or candidates for employment. Any final determinations would be made in open session during a public meeting of the Commission, but the Commission reserves the right to hold preliminary discussions regarding salaries and benefits in closed session to the extent permitted by the Ralph M. Brown Act and any other applicable state law.

SECTION 7: ADHERENCE to the COUNTY ORDINANCE

POLICIES AND PRACTICES:

The Mono County Children and Families Commission was established by Chapter 7.90 of the Mono County Code, entitled Mono County Children and Families Commission and Trust Fund, originally adopted by the Mono County Board of Supervisors on March 16, 1999, pursuant to paragraph (1) of subdivision (a) of Section 130140 of the California Health and Safety Code, and amended from time to time by the Board of Supervisors (hereinafter "the County Ordinance"). It is the policy and practice of the Commission to strictly adhere to the County Ordinance.

To ensure such adherence, the Commission shall provide all new Commissioners with a copy of the then current County Ordinance and advise them of the Commission's obligation, policy, and practice to adhere to the Ordinance. The Executive Director shall be responsible for ongoing monitoring of adherence to the Ordinance throughout the year and shall immediately report to the Commission any aspect of Commission operations that may not adhere. The Executive Director shall also annually review the County Ordinance, in consultation with Commission legal counsel, to determine whether any amendments to the Ordinance are necessary or desirable in order to comply with or better effectuate changes in legislation or local Commission practices. The Executive Director shall inform the

Commission of any recommended changes and shall work with the County Counsel of Mono County to bring forward revisions for the consideration of the Mono County Board of Supervisors. The Commission shall also formally review and verify the Commission's adherence to the then current County Ordinance at least once each year as part of a public meeting and its findings shall be reflected in the minutes of that meeting.

- END -

NEELY ACCOUNTANCY CORP.
CERTIFIED PUBLIC ACCOUNTANT
17037 Chatsworth St, Suite 208A
Granada Hills, CA91344

818-360-9800

**INDEPENDENT AUDITOR'S 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
Mammoth Lakes, California

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 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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.



Granada Hills, CA

October 16, 2013



JOHN CHIANG
California State Controller

July 24, 2014

Thomas K. Neely
Neely Accountancy Corp.
17037 Chatsworth Street, Suite 208A
Granada Hills, CA 91344

Re: First 5 California Audit for Mono County Children and Families Commission

Dear Mr. Neely:

The State Controller's Office (SCO) has completed the desk review of the annual audit report for Mono County Children and Families Commission for the fiscal year ended June 30, 2013. The review found that the audit report did not meet the minimum reporting standards contained in the 2012-13 *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* (First 5 Audit Guide) and prescribed in California Health and Safety Code section 130151 (b).

The attachment to this letter describes the deficiency(ies) noted during the review. The SCO requires that you correct these issues and modify the report within 45 days from receipt of this letter. The SCO will review the revised audit report and notify you and the auditee of the review results.

A copy of the revised audit report must be provided to each recipient of the original audit report. Therefore, your transmittal letter to the SCO **must** confirm that the revised report is being forwarded to **all** recipients, particularly the California Children and Families Commission (First 5 California). The revised audit report will not be processed for acceptance without this confirmation.

It is acceptable to submit only the page(s) requiring revision, and you may fax your revision(s) to the SCO at (916) 323-3955. However, you must also forward an original copy to the SCO and to the First 5 California State Commission at the address below.

Submit one copy of the revised audit report, or revised page(s), to each of the following:

State Controller's Office
Division of Audits
ATTN: First 5 Audit Oversight Unit
P.O. Box 942850
Sacramento, CA 94250

First 5 California
Administrative Services
ATTN: Chief Admin. Services Division
2389 Gateway Oaks Drive, Ste. 260
Sacramento, CA 95833

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874
SACRAMENTO 3301 C Street, Suite 700, Sacramento, CA 95816 (916) 324-8907
LOS ANGELES 901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 (323) 981-6802

Thomas K. Neely
July 24, 2014
Page 2

If you have any questions, please contact Michael Sweeney, Audit Manager, by telephone at (916) 323-6970 or by email at First5Audits@sco.ca.gov.

Sincerely,



LISA HUGHES, Chief
Community Related Audits Bureau
Division of Audits

14338

13-26

Attachment

cc: Michael Sweeney, Audit Manager
State Controller's Office
Jennifer Clark, Director, Administrative Services Division,
First 5 California
Molly DesBaillets, Executive Director
Mono County Children and Families Commission

Mono County Children and Families Commission
Independent Audit Report Deficiencies

The deficiencies detailed in this attachment were noted in the audit submitted for the year ended June 30, 2013. The SCO will reject the audit report for the year ended June 30, 2014, if that report includes the same deficiencies.

Deficiency: The *Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards* (GAS Report) was not prepared in accordance with generally accepted auditing standards. Specifically, the GAS Report does not include the complete required statement of the auditor's written communication of significant deficiencies and material weaknesses.

Criteria: The audit requirements section on page 1 of the 2012-13 *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* (First 5 Audit Guide) states that the audit will be performed in accordance with generally accepted auditing standards. Also, AU-C section 265.14 (c) (iv) provides the required elements in the auditor's written communication of significant deficiencies and material weaknesses. In addition, AICPA's *Audit Guide for Government Auditing Standards and Circular A-133* (section 4.54(g)) provides the basic elements of the GAS Report.



JOHN CHIANG
California State Controller

September 5, 2014

Molly DesBaillets, Executive Director
Mono County Children and Families Commission
P.O. Box 130
Mammoth Lakes, CA 93546

Dear Ms. DesBaillets:

The State Controller's Office (SCO) reviewed the 2012-13 audit report revision submitted in response to our July 2014 letter. We have determined that the auditor has corrected the deficiencies contained in the original report. Therefore, the SCO certifies that the report conforms to the reporting standards contained in the *2012-13 Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* and prescribed in California Health and Safety Code section 130151(b).

If you have any questions, please contact Michael Sweeney, Audit Manager, by telephone at (916) 323-6970 or by email at First5Audits@sco.ca.gov.

Sincerely,

A handwritten signature in cursive script, reading "Lisa Hughes".

Lisa Hughes, Chief
Community Related Audits Bureau
Division of Audits

LH/kw

14514

13-26

cc: Michael Sweeney, Audit Manager
State Controller's Office
Jennifer Clark, Chief, Administrative Services Division
First 5 California
Thomas K. Neely, CPA
Neely Accountancy Corp.

First 5 Mono County

Item #9

Revised Budget

Mtg. Date 10/16/14

FY 2014-15

Jul '14 - Jun '15

Income

Prop 10 Tax Revenue	87,352.00	*Revised Prop. 10 Projection and Small
Small County Augmentation	262,648.00	County Augmentation from First 5 California
SMIF (Surplus Money Inv Fund)	27.00	
CAPIT (Parenting Partners)	29,882.00	
CARES Plus Program	40,000.00	
Child Signature Program	57,000.00	
Peapod Program (Prop 63 Funds)	34,471.42	*Decreased from \$40,000
Raising a Reader	5,000.00	
Misc Inc (CBEC, Breast Pump Attachments, Other	2,020.00	
Interest on F5 Mono Fund Bal	5,232.00	
Total Income	523,632.42	

Expense

Welcome Baby! Home Visiting

Home Visitors Salary	43,140.00
Home Visitors Benefits	12,057.01
Admin Assistant Salary	6,586.00
Admin Assistant Benefits	444.15
Office Supplies	1,000.00
Postage	200.00
Staff Training/Travel	300.00
Mileage Reimbursement Personal	8,000.00
Other Admin & Misc Exp	70.00
Educational Support Materials	2,000.00
Indirect	7,022.72
Total Welcome Baby! Home Visiting	80,819.88

CAPIT Grant Parenting Partners

Home Visiting Staff	35,118.00
Home Visiting Supervision	2,268.00
General Operating Expenses	2,000.00
Office Supplies	1,560.00
Counseling	2,000.00
Grant Administration	2,500.00
Training/Travel/Curriculum	9,200.00
Educational Materials	1,100.00
Indirect	3,511.80
Total CAPIT Grant Parenting Partners	59,257.80

Lactation Counseling/Childbirth

Breast Pump Attachments	300.00
Lactation Counseling/Childbirth - Other	4,000.00
Total Lactation Counseling/Childbirth	4,300.00

Page 1 of 3

School Readiness Ops (Staff,sup,com,rent,ind)

Director Salary	5,594.00
Director Benefits	2,792.00
Admin Assistant Salary	6,586.00
Admin Assistant Benefits	444.15

School Readiness Comm-Run Programs**Revised Budget****FY 2014-15**

Preschool to K Transition	3,500.00	
Promotional Messaging	1,500.00	
Early Literacy	6,518.05	*Increased from \$2,000
First Book	151.00	*Added

Total SR Comm-Run Programs	11,669.05
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ESUSD Transition to School	8,500.00
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MUSD Transition to School	10,000.00
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Raising a Reader Mo Co Library	33,000.00
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Story Time

Leader Salary	3,600.00
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Leader Benefits	500.00
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Supplies	250.00
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Indirect MCOE	435.00
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Indirect First 5	215.00
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Total Raising a Reader Mo Co Library	38,000.00
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Peapod

Director Salary	1,243.00
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Director Benefits	620.00
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Admin Assistant Salary	6,586.00
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Admin Assistant Benefits	444.15
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Peapod Leaders Salary	21,910.00
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Peapod Leaders Benefits	1,477.57
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Office Supplies	500.00
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Advertising	200.00
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Training	1,900.00
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Playgoup Materials	1,000.00
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Mileage Reimbursement Personal	1,000.00
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Indirect	3,328.07
----------	----------

Total Peapod	40,208.79
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Page 2 of 3

CARES Plus Phase II

Coordinator Salary	20,475.00
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Coordinator Benefits	9,000.00
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Director Salary	1,489.00
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Director Benefits	1,884.00
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Support Services	1,000.00
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Educational Support Materials	700.00
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Copying	300.00
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Office Supplies	903.00
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Translation	500.00
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Postage	100.00
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Stipends	14,200.00
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Evaluation	1,674.00
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Indirect First 5	4,440.20
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Indirect MCOE	3,334.80
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Total CARES Plus Phase II	60,000.00
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Child Signature Project	57,000.00
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First 5 Mono County

Item #9

Mtg. Date 10/16/14

Educational Support Materials	Revised Budget	500.00
Indirect	FY 2014-15	379.00
Total Oral Health Prev / Tooth Tutor		5,669.01
Safe Kids Coalition		7,000.00
Evaluation		1,000.00
F5 Operations Commission		
Director Salary		48,707.00
Director Benefits		25,436.00
Admin Assistant Salary		16,832.00
Admin Assistant Benefits		1,135.12
Office Supplies/Postage		2,000.00
Advertising		500.00
Rent		2,700.00
Phones		590.00
Commisioner Travel		600.00
Staff Travel		2,500.00
Indirect		9,800.01
Total F5 Operations Commission		110,800.13
F5 Association Dues		2,300.00
F5 Fiscal Audit		5,750.00
Mono County Counsel		2,000.00 *Increased from \$1000
Fiscal Preparation		1,000.00 *Added back into budget
Total Expense		523,632.42
Net Change		0.00

**First 5 Mono County
Revenue & Expenditures
FY 2013-2014**

Item #10a
Mtg. Date 10/16/14

	Jul '13 - Jun 14	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Prop 10 Tax Revenue	108,076.97	107,763.00	313.97	100.29%
Small County Augmentation	184,603.88	184,604.00	-0.12	100.0%
SMIF (Surplus Money Inv Fund)	28.95	50.00	-21.05	57.9%
CAPIT (Parenting Partners)	29,005.73	29,882.00	-876.27	97.07%
CARES Plus Program	40,000.00	40,000.00	0.00	100.0%
Child Signature Program	65,686.52	57,000.00	8,686.52	115.24%
Peapod Program (Prop 63 Funds)	30,528.58	40,000.00	-9,471.42	76.32%
Safe Kids California	635.00	2,500.00	-1,865.00	25.4%
Misc Inc				
CBEC Revenue	420.00			
Breast Pump Attachments	140.00			
Misc Inc - Other	6,118.34	500.00	5,618.34	1,223.67%
Total Misc Inc	6,678.34	500.00	6,178.34	1,335.67%
 Interest on F5 Mono Fund Bal	 5,972.54	 5,410.00	 562.54	 110.4%
Total Income	471,216.51	467,709.00	3,507.51	100.75%
 Expense				
Home Visiting (Resource 9037)				
Welcome Baby! Home Visiting				
Home Visitors Salary	34,789.07	35,000.00	-210.93	99.4%
Home Visitors Benefits	2,376.42	3,500.00	-1,123.58	67.9%
Admin Assistant Salary	3,313.13	4,200.00	-886.87	78.88%
Admin Assistant Benefits	234.91	370.00	-135.09	63.49%
Office Supplies	1,734.19	1,700.00	34.19	102.01%
Computer Equipment	1,947.87	2,000.00	-52.13	97.39%
Postage	239.47	200.00	39.47	119.74%
Staff Training/Travel	224.93	500.00	-275.07	44.99%
Mileage Reimbursement Personal	7,099.24	10,000.00	-2,900.76	70.99%
Other Admin & Misc Exp	14.17	70.00	-55.83	20.24%
Educational Support Materials	2,223.41	2,000.00	223.41	111.17%
MCOE Indirect	4,153.28	7,307.00	-3,153.72	56.84%
Total Welcome Baby! Home Visiting	58,350.09	66,847.00	-8,496.91	87.29%
 CAPIT Grant Parenting Partners				
Home Visiting Staff	28,771.95	31,858.00	-3,086.05	90.31%
Home Visiting Supervision	2,211.43	2,268.00	-56.57	97.51%
General Operating Expenses	1,855.53	2,000.00	-144.47	92.78%
Office Supplies	1,866.53	1,560.00	306.53	119.65%
Counseling	80.00	2,000.00	-1,920.00	4.0%
Grant Administration	2,266.93	2,500.00	-233.07	90.68%
Training & Travel	10,094.66	9,200.00	894.66	109.73%
Educational Materials	2,188.70	1,100.00	1,088.70	198.97%
MCOE Indirect	3,083.58	1,836.00	1,247.58	167.95%
Total CAPIT Grant Parenting Partners	52,419.31	54,322.00	-1,902.69	96.5%
 Lactation Counseling/Childbirth				
Breast Pump Attachments	140.00	200.00	-60.00	70.0%
Lactation Counseling/Childbirth - Other	7,681.99	9,442.00	-1,760.01	81.36%
Total Lactation Counseling/Childbirth	7,821.99	9,642.00	-1,820.01	81.12%
 Total Home Visiting (Resource 9037)	 118,591.39	 130,811.00	 -12,219.61	 90.66%
 School Readiness				
SR Ops (Resource 9310)				
Director Salary	4,848.84	4,850.00	-1.16	99.98%
Director Benefits	2,455.55	1,300.00	1,155.55	188.89%
Admin Assistant Salary	3,487.60	4,200.00	-712.40	83.04%
Admin Assistant Benefits	234.75	370.00	-135.25	63.45%
Mass Media	71.76	100.00	-28.24	71.76%
Office Supplies/Postage	637.41	1,000.00	-362.59	63.74%
Motorpool	0.00	300.00	-300.00	0.0%
MCOE Indirect	1,034.14	1,072.00	-37.86	96.47%
Total SR Ops (Resource 9310)	12,770.05	13,192.00	-421.95	96.8%
 SR Comm-Run Programs				
Preschool to K Transition	3,437.34	3,500.00	-62.66	98.21%
Promotional Messaging	2,408.27	1,500.00	908.27	160.55%
Early Literacy	2,096.76	2,000.00	96.76	104.84%
Total SR Comm-Run Programs	7,942.37	7,000.00	942.37	113.46%
 ESUSD Transition to School				
MUSD Transition to School	9,970.86	10,000.00	-29.14	99.71%
Raising a Reader Mo Co Library	32,000.00	38,000.00	-6,000.00	84.21%
Total School Readiness	69,919.28	76,692.00	-6,772.72	91.17%
 Peapod (Resource 9039)				
Director Salary	1,077.48	1,100.00	-22.52	97.95%
Director Benefits	545.64	290.00	255.64	188.15%

First 5 Mono County
Revenue & Expenditures
FY 2013-2014

Item #10a
Mtg. Date 10/16/14

	Jul '13 - Jun 14	Budget	\$ Over Budget	% of Budget
Admin Assistant Salary	3,836.36	4,200.00	-363.64	91.34%
Admin Assistant Benefits	234.75	370.00	-135.25	63.45%
Bridgeport	1,469.57	2,400.00	-930.43	61.23%
Coleville/Walker	3,360.10	3,600.00	-239.90	93.34%
Crowley Lake	2,214.18	3,300.00	-1,085.82	67.1%
Tri-Valley Area	0.00	2,400.00	-2,400.00	0.0%
June Lake/Lee Vining	2,203.60	2,400.00	-196.40	91.82%
Mammoth English - Lead	2,527.23	3,600.00	-1,072.77	70.2%
Mammoth English - Co-Lead	1,815.00	3,600.00	-1,785.00	50.42%
Mammoth Spanish	2,345.00	3,600.00	-1,255.00	65.14%
Office Supplies	500.00	500.00	0.00	100.0%
Advertising	251.72	200.00	51.72	125.86%
Training Parenting Counts	598.00	1,000.00	-402.00	59.8%
Leader Stipends Training Comp	0.00	500.00	-500.00	0.0%
CPR/First Aid	62.93	400.00	-337.07	15.73%
Playgoup Materials	2,882.74	1,000.00	1,882.74	288.27%
Consumables	1,104.53	1,050.00	54.53	105.19%
Prof Licenses, Insurance, Certs	2,596.00	9,000.00	-6,404.00	28.84%
MCOE Indirect	1,784.87	596.00	1,188.87	299.48%
Total Peapod (Resource 9039)	31,409.70	45,106.00	-13,696.30	69.64%
Child Care Quality				
CARES (Resource 9035)				
Coordinator Salary	18,804.20	18,748.00	56.20	100.3%
Coordinator Benefits	10,629.50	9,496.00	1,133.50	111.94%
Director Salary	2,693.95	2,741.00	-47.05	98.28%
Director Benefits	1,364.42	1,388.00	-23.58	98.3%
Operating Costs				
Educational Support Materials	973.72	700.00	273.72	139.1%
Copying	596.90	300.00	296.90	198.97%
Office Supplies	903.00	903.00	0.00	100.0%
Translation	0.00	500.00	-500.00	0.0%
Postage	156.91	100.00	56.91	156.91%
Total Operating Costs	2,630.53	2,503.00	127.53	105.1%
Stipends	14,200.00	14,200.00	0.00	100.0%
Support Services	251.00	1,100.00	-849.00	22.82%
Evaluation	1,698.31	2,000.00	-301.69	84.92%
Administration Cost				
Indirect First 5	3,112.05	2,737.30	374.75	113.69%
Indirect MCOE	4,778.22	5,086.70	-308.48	93.94%
Total Administration Cost	7,890.27	7,824.00	66.27	100.85%
Total CARES (Resource 9035)	60,162.18	60,000.00	162.18	100.27%
Child Signature Project	65,686.52	57,000.00	8,686.52	115.24%
Total Child Care Quality	125,848.70	117,000.00	8,848.70	107.56%
Oral Health (Resource 9038)				
Director Salary	1,077.48	1,100.00	-22.52	97.95%
Director Benefits	545.64	290.00	255.64	188.15%
Tooth Tutor Part-time Emp	1,674.90	2,000.00	-325.10	83.75%
Tooth Tutor Benefits	69.00	500.00	-431.00	13.8%
Office Supplies	300.00	300.00	0.00	100.0%
Educational Support Materials	2,106.46	1,500.00	606.46	140.43%
Advertising	0.00	300.00	-300.00	0.0%
MCOE Indirect	276.31	389.00	-112.69	71.03%
Total Oral Health (Resource 9038)	6,049.79	6,379.00	-329.21	94.84%
Safe Kids Coalition				
Poison Prevention	87.92			
Safe Kids Coalition - Other	13,214.11	9,000.00	4,214.11	146.82%
Total Safe Kids Coalition	13,302.03	9,000.00	4,302.03	147.8%
Evaluation	1,061.92	2,000.00	-938.08	53.1%
F5 Operations				
F5 Operations (Resource 9300)				
Director Salary	43,100.30	44,130.00	-1,029.70	97.67%
Director Benefits	21,613.73	11,770.00	9,843.73	183.63%
Admin Assistant Salary	14,473.46	15,400.00	-926.54	93.98%
Admin Assistant Benefits	1,061.57	1,400.00	-338.43	75.83%
Office Supplies/Postage	1,977.75	2,000.00	-22.25	98.89%
Advertising	778.81	500.00	278.81	155.76%
Rent	153.08	2,700.00	-2,546.92	5.67%
Phones	467.24	350.00	117.24	133.5%
Commisioner Travel	0.00	600.00	-600.00	0.0%
Staff Travel	1,914.13	2,000.00	-85.87	95.71%
Motorpool	1.60	550.00	-548.40	0.29%
Copying	581.28	600.00	-18.72	96.88%
MCOE Indirect	8,148.61	7,300.00	848.61	111.63%
Total F5 Operations (Resource 9300)	94,271.56	89,300.00	4,971.56	105.57%

First 5 Mono County
Revenue & Expenditures
FY 2013-2014

Item #10a
Mtg. Date 10/16/14

	Jul '13 - Jun 14	Budget	\$ Over Budget	% of Budget
Total F5 Operations	94,271.56	89,300.00	4,971.56	105.57%
Miscellaneous				
F5 Association Dues	2,300.00	2,300.00	0.00	100.0%
F5 Fiscal Preparation	738.22	1,500.00	-761.78	49.22%
F5 Fiscal Audit	5,500.00	5,500.00	0.00	100.0%
Misc Prog Exp (Inc Co Counsel)	5,080.00	1,000.00	4,080.00	508.0%
Total Miscellaneous	13,618.22	10,300.00	3,318.22	132.22%
Total Expense	474,072.59	486,588.00	-12,515.41	97.43%
Net Ordinary Income	-2,856.08	-18,879.00	16,022.92	15.13%
Net Income	-2,856.08	-18,879.00	16,022.92	15.13%

	Jul '14 - Jun '15	Budget	\$ Over Budget	% of Budget
Income				
Prop 10 Tax Revenue	-	100,013.00	(100,013.00)	0.0%
Small County Augmentation	-	249,987.00	(249,987.00)	0.0%
Surplus Money Investment Income	-	27.00	(27.00)	0.0%
Home Visiting Services:				
CAPIT Grant	-	29,882.00	(29,882.00)	0.0%
Peapod Program	-	34,471.42	(34,471.42)	0.0%
Child Care Quality:				
CARES Plus	-	40,000.00	(40,000.00)	0.0%
Child Signature Project	-	57,000.00	(57,000.00)	0.0%
Raising a Reader	-	5,000.00	(5,000.00)	0.0%
Miscellaneous Income	451.00	2,020.00	(1,569.00)	22.33%
Interest on First 5 Mono Fund Balance	-	5,232.00	(5,232.00)	0.0%
Total Income	451.00	523,632.42	(523,181.42)	0.09%
Expense				
Home Visiting	30,750.83	144,377.68	(113,626.85)	21.3%
School Readiness	4,650.95	81,857.77	(77,206.82)	5.68%
Peapod Program	11,089.92	40,208.79	(29,118.87)	27.58%
CARES Plus Phase II	10,585.69	60,000.00	(49,414.31)	17.64%
Child Signature Project	-	57,000.00	(57,000.00)	0.0%
Oral Health Services	608.94	5,669.01	(5,060.07)	10.74%
Safe Kids Coalition	15.53	7,000.00	(6,984.47)	0.22%
Evaluation	-	1,000.00	(1,000.00)	0.0%
Commission Operations/Support	26,745.63	113,100.13	(86,354.50)	23.65%
Miscellaneous Program Expenditures	3,040.00	8,750.00	(5,710.00)	34.74%
Total Expense	87,487.49	518,963.38	(431,475.89)	16.86%
Net Income		4,669.04		