



## Regular Commission Meeting and Public Hearing

### AGENDA

October 15, 2015, 2:30-4:30 p.m.

Mono County Office of Education Conference Room, Mammoth Lakes  
via polycom Mono County Office of Education Conference Room, Bridgeport

--public hearing begins---

1. **Public Comment** Members of the public are given the opportunity to address the Commission on items of interest and within the jurisdiction of the Commission as such items are discussed. This time is allowed for public input on any item not on the agenda. Time may be limited, depending on the number of speakers and items of business.
2. **Minutes** Consideration of the June 25, 2015 Commission meeting minutes. **(ACTION)**
3. **Welcome New Commissioners** The Board of Supervisors appointed two new Commissioners, Ms. Megan Le Platt and Dr. Kris Wilson to serve three-year terms on the First 5 Mono County Commission which will end on July 13<sup>th</sup>, 2018. **(INFORMATION)**
4. **CDBG Fund Award for Child Care Services**
  - a. Staff will update the Commission on the award of \$500,000 to Mono County for child care services. Funds will be used to renovate existing classrooms and operate child care facilities for one year in Bridgeport and Benton. **(INFORMATION)**
  - b. The Commission will consider authorizing the Executive Director to enter into an MOU with Mono County to facilitate the implementation of CDBG child care services funding award activities. **(ACTION)**
5. **Safe Kids Update** Didi Tergesen, the Safe Kids California Mono Partners Coordinator, will present fiscal year 2014-2015 activities. **(INFORMATION)**
6. **CARES Program Update** Didi Tergesen, the new CARES Coordinator, will present beginning of the year updates. **(INFORMATION)**
7. **IMPACT Application Update** Staff will inform Commission about activities related to the funding application for Improve and Maximize Programs so All Children Thrive (IMPACT) through First 5 California. **(INFORMATION)**
8. **Eastern Sierra 2-1-1 Update** Staff will update the Commission on efforts to create an Eastern Sierra 2-1-1 line. **(INFORMATION)**
9. **Election of Secretary** The Commission will elect a Secretary to serve through June, 2016. **(ACTION)**

- 10. Commission Meeting Format—Paperless & Hard Copy Meeting Packet** Commission will consider offering commissioners the choice to receive the commission packet in both electronic and hard copy forms. **(ACTION)**
- 11. Fiscal Year 2014-15 Independent Fiscal Audit** Opportunity for the public to comment on the First 5 Mono County Independent Fiscal Audit for FY 2014-15. Commission staff will provide an overview of the draft Fiscal Audit. Draft reports are available for review at the Commission Office in Mammoth Lakes, 365 Sierra Park Road, Bldg. M, or by calling 760-924-7626. **(PUBLIC HEARING)**
- 12. Year-End Budget FY 2014-15** Staff will report on the year-end First 5 Mono Revenue and Expenditures for fiscal year 2014-15. **(INFORMATION)**
- 13. Year-to-Date Budget FY 2015-16** Staff will report on the year-to-date First 5 Mono Revenue and Expenditures. **(INFORMATION)**
- 14. Budget Revision FY 2015-16** Commission will consider approval of the updated First 5 Mono FY 2014-15 Budget. **(ACTION)**
- 15. Program Updates** Staff and Commissioners will report on the following Commission-run programs. **(INFORMATION)**
- a. *Home Visiting: Welcome Baby! & Parenting Partners, Childbirth Education, Lactation Support*
  - b. *Child Care Quality: CARES Plus & IMPACT*
  - c. *Oral Health Initiative*
  - d. *Family Behavioral Health: Peapod Playgroups (Prop. 63 MHSA)*
  - e. *School Readiness Activities*
- 16. Commissioner Reports** Board members may report about various matters; however, there will be no discussion except to ask questions. No action will be taken unless listed on a subsequent agenda.
- 17. Director Report** This information may be reported elsewhere on agenda.

**--public hearing ends---**

**Next Regular Commission Meeting: Thursday, December 17, 2015** Mono County Office of Education, Mammoth Lakes Conference Room, and via polycorn to Mono County Office of Education, Bridgeport Conference Room

*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).*

## Special Commission Meeting

### **DRAFT Minutes**

**Thursday, June 25, 2015**

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

Commissioners Present: Stacey Adler, Acting Commission Chair  
Rick Johnson  
Tim Alpers  
Karin Humiston

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

**Acting Commission Chair Adler called the meeting to order at 2:30 p.m.**

#### **1. Public Comment**

None.

#### **2. Minutes (ACTION)**

Consideration of minutes for the April 16, 2015 Commission meeting.

**ACTION:** Approve the April 16, 2015 minutes.

**MOTION:** Commissioner Alpers

**SECOND:** Commissioner Adler

**VOTE:** Unanimous

**ABSTENTIONS:** Commissioner Humiston

#### **3. Raising a Reader Update (INFORMATION)**

Taylor Kumlue provided an update on the Raising a Reader programs.

#### **4. CARES Program Update (INFORMATION)**

Ms. Walker provided an update on the CARES program trainings.

**5. Child Care Quality Funding Updates (INFORMATION)**

Ms. DesBaillets provided an update on the new funding opportunities for child care quality programs through First 5 California and the California Department of Education. These new programs will replace CARES.

**6. Eastern Sierra 2-1-1 Update (INFORMATION)**

Ms. DesBaillets provided an update on the 2-1-1 line for the Eastern Sierra.

**7. Commission Membership Appointments (INFORMATION)**

Ms. DesBaillets introduced the two new candidates for Children & Families Commission membership, Dr. Kristin Wilson and Ms. Megan Leplat.

**ACTION:** Approve the appointments of Dr. Kristin Wilson and Ms. Megan Leplat and recommend their appointments to the Board of Supervisors.

**MOTION:** Commissioner Adler

**SECOND:** Commissioner Johnson

**VOTE:** Unanimous

**ABSTENTIONS:** Unanimous

**8. Election of Officers (ACTION)**

Commissioner Sassin will move up from Vice Chair to Chair, but the other two positions are open due to Commissioners Miller and Escudero resigning.

**ACTION:** Appoint Commissioner Sassin to the office of Commission Chair and Commissioner Adler to the office of Vice Chair. The Secretary will be appointed at a later date.

**MOTION:** Commissioner Johnson

**SECOND:** Commissioner Alpers

**VOTE:** Unanimous

**ABSTENTIONS:** Unanimous

**9. Grantee Contract Approval**

**a. Mono County Department of Social Services and First 5 (ACTION)**

This contract increased slightly from the previous two year contract to a round number.

**ACTION:** Approve the contract between the Mono County Department of Social Services and First 5.

**MOTION:** Commissioner Johnson

**SECOND:** Commissioner Alpers

**VOTE:** Unanimous

**ABSTENTIONS:** Unanimous

**b. Mono County Behavioral Health and First 5**

This contract also increased slightly to a round number. The only change to this contract was the addition of the HIPPA requirements, which will require additional training to the Peapod leaders.



**ACTION:** Approve the contract between the Mono County Behavioral Health Department and First 5.

**MOTION:** Commissioner Johnson

**SECOND:** Commissioner Alpers

**VOTE:** Unanimous

**ABSTENTIONS:** Unanimous

**10. Grantor Contract Approval: Fiscal Audit Services FY 2014-15 (ACTION)**

**ACTION:** Approve the contract with Thomas Neeley, CPA in an amount not to exceed \$5,750 for fiscal audit services for the fiscal year ending June 2015.

**MOTION:** Commissioner Alpers

**SECOND:** Commissioner Johnson

**VOTE:** Unanimous

**ABSTENTIONS:** Unanimous

**11. Fiscal Audit FY 2013-14 (INFORMATION)**

The fiscal audit for the previous fiscal year was accepted and deemed in compliance.

**12. Farm to Preschool Award (INFORMATION)**

First 5 Mono received a \$100 runner-up award.

**13. Preschool Support Donation (INFORMATION)**

First 5 Mono received a donation of \$3,385.97 from the dissolution of the Mammoth Lakes Parent Preschool 501(c)(3).

**14. First 5 Mono Fund Balance (ACTION)**

Ms. DesBaillets asked the Commission to commit the fund balance to indicate to the state or auditors that First 5 Mono has plans for the remainder of the fund balance; it would be utilized for two years of home visiting services, one year and a bit of school readiness strategy, one year of Commission operations, Peapod, child care quality, and oral health, and two years of service for other programs.

**ACTION:** Approve the assignment of the fund balances.

**MOTION:** Commissioner Alpers

**SECOND:** Commissioner Humiston

**VOTE:** Unanimous

**ABSTENTIONS:** Unanimous

**15. Budget FY 2015-16 (ACTION)**

Ms. DesBaillets asked the Commission to approve the budget in the packet with the expectation that the revised budget will be presented for approval at the next Commission meeting. Some last-minute changes were made to the budget after the packets were sent out, but the revised budget was not available to the Commissioners in Bridgeport.

**ACTION:** Approve the proposed budget for FY 2015-16.

**MOTION:** Commissioner Alpers

**SECOND:** Commissioner Humiston

**VOTE:** Unanimous

**ABSTENTIONS:** Unanimous

**16. Budget FY 2014-15 (INFORMATION)**

Ms. Vallejo presented the Commission income and expenses to date.

**17. Program Updates (INFORMATION)**

**a. Home Visiting: Welcome Baby! & Parenting Partners, Childbirth Education, Lactation Support**

- Home visiting is going well, have a lot of high needs families.
- Childbirth education through First 5 has been discontinued because there is a private practitioner providing services in the community. Home visitors can do an extra prenatal visit with families since classes will no longer be offered.
- Starting up a new breastfeeding support group at the hospital; Debbie Riffel will be in the Chapel Room for one hour a week. Hopefully the one-on-one support will be a better model for moms.

**b. Child Care Quality: CARES Plus & Child Signature Programs**

- CARES already discussed.
- CSP will be ending with this fiscal year.

**c. Oral Health Initiative**

- Lara Walker did Readers Theatre and read Lee the Bee at family child care homes and centers all over the County. Claudia Molina went with her to do oral health checks and fluoride varnish.

**d. Family Behavioral Health: Peapod Playgroups**

- Peapod playgroups going well, many of them are in the park for the summer.
- Have an opening for a Peapod leader in Bridgeport.

**e. School Readiness Activities**

- Summer Bridge programs currently going on.

**18. Commissioner Reports**

Commissioner Adler discussed the summer reading program through all the Mono County libraries and asked people to share it with others.

Commissioner Humiston praised the Health & Safety Fair.

**19. Director Report**

Ms. DesBaillets reported that the Mammoth Lakes Health & Safety Fair was very successful. The County participated at higher levels than ever before; Probation and Social Services had booths, the Sheriffs did the bike rodeo. She estimates that there were 400 participants.

**Meeting adjourned at 4:10 p.m.**

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT**  
**DIVISION OF FINANCIAL ASSISTANCE**

2020 West El Camino Avenue, Suite 500, 95833  
P.O. Box 952054, Sacramento, CA 94252-2054  
(916) 263-2771 / FAX (916) 263-2763  
[www.hcd.ca.gov](http://www.hcd.ca.gov)



September 9, 2015

Mr. Jim Leddy  
County Administrative Officer  
County of Mono  
P.O. Box 696  
Bridgeport, CA 93517



**RE: Award Announcement - County of Mono**  
Contract Number: 15-CDBG-10576 / CFDA #: 14.228

Dear Mr. Leddy:

The Department of Housing and Community Development (Department) is pleased to announce that the County of Mono has been awarded a Community Development Block Grant (CDBG) in the amount of \$750,000. This letter constitutes notice of the award of those CDBG funds for use in the County.

Grant expenditures may be incurred, with Department approval, prior to the execution of the Grant Agreement; however, these costs will be incurred at the jurisdiction's own risk. For approval to be granted and active, the County must submit a written request and receive written approval from the Department.

Congratulations on your successful application. A fact sheet depicting your 2015 award and supplemental activities and funding information is enclosed. In addition, the Department encourages you to review the *General Conditions* checklists for your awarded and supplemental activities which can be found on the CDBG website at [www.hcd.ca.gov/fa/cdbg](http://www.hcd.ca.gov/fa/cdbg) within the *Forms and Reports*. For further information, please contact your jurisdiction's CDBG Program Representative. A CDBG staff contact list by jurisdiction can also be found at the above mentioned website.

Sincerely,

Laura A. Whittall-Scherfee  
Deputy Director

Enclosure

**Award Information for 2015 State CDBG Program**

Item #4a

Mtg. Date 10/15/15

**County of Mono Fact Sheet**

**Activity Funding**

**Award Amount**

Parks and Recreation Facilities

\$139,535

Child Care Services

\$465,116

Planning Only - CD

\$93,023

General Program Administration

\$52,326

**\$750,000**

**Supplemental Activities**

No Supplementals

**INTRAGENCY MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN THE  
MONO COUNTY DEPARTMENT OF FINANCE AND THE MONO COUNTY  
CHILDREN AND FAMILIES COMMISSION REGARDING THE USE OF  
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS FOR PRESCHOOL AND  
CHILD CARE PROGRAMS WITHIN MONO COUNTY**

**WHEREAS**, the Mono County Children and Families Commission (First 5), is an agency of Mono County (the County), established by Mono County Code Section 7.90.030; and

**WHEREAS**, First 5 has independent fiscal authority pursuant to California Health and Safety Code sections 130100 et seq. and Mono County Code section 7.90.040, which established the Children and Families Commission trust fund within the County treasury; and

**WHEREAS**, as a result of the efforts of First 5 and Mono County finance staff, the County has received funding through the Community Development Block Grant (CDBG) Program in the amount of \$500,000, for the purpose of funding preschool and child care programs in underserved regions of the County (the Funds); and

**WHEREAS**, First 5 is the primary agency of the County charged with developing and implementing programs to support and serve families with children aged zero to five, and has adopted the strategic plan goal of providing preschool and child care programs to the underserved communities of Benton and Bridgeport; and

**WHEREAS**, the County Department of Finance and First 5 wish to memorialize the use of the Funds by First 5, to implement the purposes for which the grant was awarded in a manner consistent with the grant agreement and applicable law, as set forth herein;

**NOW, THEREFORE, MONO COUNTY AND FIRST 5 AGREE AS FOLLOWS:**

1. Up to \$500,000 of the Funds shall be used by First 5 for the purposes of creating and improving child care and preschool opportunities in Mono County consistent with the CDGB award and grant agreement and with all applicable laws, rules, regulations, and requirements applicable to the CDBG Program (CDBG Requirements). Specifically, it is envisioned that existing classroom spaces in Benton and Bridgeport will be renovated to serve as child care/preschool facilities and that such services will be provided for a minimum of one year at each location upon completion of said renovations.
2. First 5 understands and agrees that the Funds are only available if the following two conditions are met: 1) First 5 submits invoices to the Finance Department evidencing expenditures consistent with CDBG Requirements, as set forth in

Attachment A, which is attached hereto and incorporated by this reference; and  
2) the Funds are distributed by CDBG.

3. This MOU may be amended by a writing signed by authorized representatives of the organizations mentioned herein, and shall be amended or cancelled if necessary to comply with the CDBG Requirements.
4. This MOU shall be effective from the date of its execution until January 2020, unless canceled.
5. This MOU shall be administered on behalf of the two County Departments by the following persons, to whom any notices or correspondence concerning the MOU shall be directed:

First 5 Mono County:

Molly DesBaillets, Executive Director  
365 Sierra Park Road, Bldg. M  
P.O. Box 130  
Mammoth Lakes, CA 93546  
760.924.7626

Mono County:

Linda Salcido, Interim CAO  
437 Old Mammoth Road Suite Q  
PO Box 3329  
Mammoth Lakes, CA 93546  
Phone number: 760-924-1830  
Fax number: 760-924-1831

By the signatures of their authorized representatives appearing below, the Parties agree to perform and abide by the terms of this MOU.

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

On Behalf of: \_\_\_\_\_

Dated: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

On Behalf of: \_\_\_\_\_

Dated: \_\_\_\_\_

APPROVED AS TO FORM:

By: \_\_\_\_\_

Dated: \_\_\_\_\_

APPROVED FOR RISK MANAGEMENT:

By: \_\_\_\_\_

Dated: \_\_\_\_\_

## **ATTACHMENT A**

### **CDBG STANDARD PROVISIONS AND REQUIREMENTS**

#### **EQUAL OPPORTUNITY**

##### **A. The Civil Rights, Housing and Community Development, and Age Discrimination Acts Assurances**

During the performance of this Agreement, First 5 assures that no otherwise qualified person shall be excluded from the participation of employment, denied program benefits, or be subjected to discrimination based on race, color, national origin, sex, age, or handicap, under any program or activity funded by this contract, as required by Title VI of the Civil Rights Act of 1964, Title I of the Housing and Community Development Act of 1974, as amended, and the Age Discrimination Act of 1975, the Fair Housing Act of 1988, and all implementing regulations.

##### **B. Rehabilitation Act of 1973 and the “504 Coordinator”**

First 5 agrees to implement the Rehabilitation Act of 1973, as amended, and its regulations, 24 CFR Part 8, including, but not limited to, for Grantees with 15 or more permanent full or part time employees, the local designation of a special person charged with local enforcement of this Act, as the “504 Coordinator.”

##### **C. The Training, Employment, and Contracting Opportunities Assurance of Compliance**

- 1) The grant activities to be performed under this Agreement are subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u. Recipients, contractors, and subcontractors shall direct their efforts to provide, to the greatest extent feasible, training and employment opportunities generated from the expenditure of Section 3 covered assistance to Section 3 residents in the order of priority provided in 24 CFR, Part 135.34(a)(2).
- 2) The parties to this Agreement will comply with the provisions of said Section 3 and the regulations issued pursuant there to by the Secretary of Housing and Urban Development set forth in 24 CFR Part 135, and all applicable rules and orders of the Department issued there under prior to the execution of this Agreement. The parties to this Agreement certify and agree that they are under no contractual or other disability, which would prevent them from complying with these requirements.
- 3) The Consultant will include these Section 3 clauses in every contract and subcontract for Work in connection with the Project and will, at the direction of the Department, take appropriate action pursuant to the contract upon a finding that any contractor or subcontractor is in violation of regulations issued by the Secretary of Housing and Urban Development, 24 CFR part 135 and, will not let any contract unless the contractor or subcontractor has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.
- 4) Compliance with the provisions of Section 3, the regulations set forth in 24 CFR Part 135, and all applicable rules and orders of the Department issued thereunder prior to the execution of the



Agreement shall be a condition of the federal financial assistance provided to the Project, binding upon the First 5, its contractors or subrecipients and their successors and assigns. Failure to fulfill these requirements shall subject the First 5, contractors or subrecipients, and their successors, and assigns to those sanctions specified by this Agreement to such sanctions as are specified by 24 CFR Part 135

**D. State Nondiscrimination Clause**

- 1) During the performance of this Agreement, First 5 shall not unlawfully discriminate, harass, or allow harassment, against any employee or applicant for employment because of race, religion, color, national origin, ancestry, physical handicap, medical condition (cancer), physical disability (including HIV and AIDS), marital status, age (over 40), sex, denial of family and medical leave, and denial or pregnancy leave. First 5 shall insure that the evaluation and treatment of their employees and applicants for employment are free of such discrimination and harassment. Consultant shall comply with provisions of the Fair Employment and Housing Act (Government Code, Section 12900 et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7258.0 et seq.) The applicable regulations of the Fair Employment and Housing Commission implementing Government Code, Section 12990(a-f), set forth in Chapter 5, of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this agreement by reference and made a part hereof as if set forth in full. First 5 shall give written notice of its obligations under this clause to labor organizations with which they have a collective bargaining or other agreement.
- 2) First 5 shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under the contract.

**E. Americans with Disabilities Act (ADA) of 1990**

By signing this Agreement, the parties to this agreement assure the State that they will comply with the Americans with Disabilities Act (ADA) of 1990, (42 USC 12101 et seq.), which prohibits discrimination on the basis of disability as well as all applicable regulations and guidelines issued pursuant to the ADA.

**F. Small and Minority Firms, Women's Business Enterprise, and Labor Surplus Area Firms**

- 1) If any portion of the work or services to be provided under this Agreement is to be let, First 5 will take all necessary steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used when possible.
- 2) Specifically, First 5 shall take the following affirmative steps:
  - a. Place qualified small and minority businesses and women's business enterprises on solicitation lists;
  - b. Assure that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
  - c. Divide total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business, and women's business enterprises;
  - d. Establish delivery schedules, where the requirement permits, which encourage participation by small and minority business, and women's business enterprises.

ANTI-LOBBYING, KICK-BACK, AND CONFLICT OF INTEREST

**A. Anti Lobbying Certification**

The language of this certification be included in all contracts or subcontracts entered into in connection with the Project and that First 5 and any subcontractors or subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, US Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and no more than \$100,000 for such failure.

“The undersigned certifies to the best of his or her knowledge or belief that:

1. No Federal appropriated funds have been paid, or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress, in connection with the awarding of any Federal Contract, the making of any Federal Grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension of continuation, renewal, amendment or modification of any Federal contract, grant loan or cooperative agreement.
2. If any funds other the Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress, in connection with this Federal contract, grant, loan, or cooperative agreement, it will complete and submit Standard Form –LLL, “Disclosure Form to Report Lobbying” in accordance with its instructions.”

**B. Bonus or Commission, Prohibition Against Payments of**

The assistance provided under this Agreement shall not be used in the payment of any bonus or commission for the purpose of:

1. Obtaining the State’s approval of the application for such assistance or
2. The State’s approval of the application for additional assistance, or
3. Any other approval or concurrence of the State required under this agreement, Title I of the Housing and Community Development Act of 1974, or the state regulation with respect thereto; provided however, that reasonable fees for bona fide technical, consultant, managerial, or other such services, other than actual solicitation, are not hereby prohibited if otherwise eligible as program costs.

**C. Conflict of Interest**

No member of, or delegate to, the Congress of the United States and no resident, commissioner, shall be admitted to any share or part of this agreement or to any benefit to arise from the same. No local public official with duties involving the grant activities may have any interest in any contracts or proceeds for the work done in conjunction with this contract.

Pursuant to 24 CFR 570.611, no member, officer, or employee of the County, First 5, or their designees or agents, no member of the governing body of the locality in which the program is situated, and no other public official of such locality or localities who exercise or have exercised any functions or responsibilities with respect to CDBG activities assisted through this Agreement, or who are in a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a financial interest or benefit from a CDBG-assisted activity, or have a financial interest in any contract, subcontract, or agreement with respect to a CDBG-assisted activity or its proceeds, either for themselves or those with whom they have business or immediate family ties, during their tenure or for one (1) year thereafter.

## RECORDS AND AUDIT

### **D. Records**

Notwithstanding anything to the contrary stated in the Agreement, First 5 will keep all program records for at least five years after your contract and any and all amendments expire or three years after the completion and resolution of any audits or lawsuits, whichever is later.

### **E. Monitoring**

First 5 agrees to allow the Housing and Community Development Department, Bureau of State Audits, HUD, or other State or federal agencies or their representatives, upon reasonable notice, unrestricted access to all relevant records, documents, books, accounts, and all other materials for grant monitoring or auditing purposes, including the monitoring for conformity with any Grant Agreement. County will monitor for conformity with its State contract.

## LABOR STANDARDS

### **A. Labor Standards – Federal Labor Standards Provisions**

First 5 shall cause or require to be inserted in full, in any contract subject to such regulations, provisions meeting the requirements of:

1. Davis-Bacon Act (40 USC 276a – 276a-5). Requires that workers receive no less than the prevailing wages being paid for similar work in their locality. Prevailing wages are computed by the Department of Labor and are issued in the form of federal wage decisions for each classification of work. The law applies to most construction, alteration, or repair contracts over \$2,000.
2. Copeland “Anti Kickback” Act (47 USC 276c). Requires that workers be paid at least once a week without any deductions or rebates except permissible deductions.
3. Contract Work Hours and Safety Standards Act – CWHSSA (40 USC 327-333). Requires that workers receive “overtime” compensation at a rate of 1.5 times their regular hourly wage after they have worked 40 hours in one week.
4. Title 29, Code of Federal Regulations, Subtitle A, Parts 1, 3 and 5. Regulations and procedures issued by the Secretary of Labor for the administration and enforcement of the Davis-Bacon Act, as amended.

### **B. NLRB Certification / Procurement / Program Income / Uniform Admin Requirements**

First 5 will abide by applicable State rules and regulations regarding such matters as NLRB, procurement, program income and uniform administrative requirements.

**OTHER PROVISIONS**

**A. Compliance with Applicable Rules and Regulations**

First 5 agrees to abide by any applicable State rules and regulations regarding such matters as citizen participation, clean air and water, and environmental regulations.

**B. Drug Free Workplace Certification**

First 5 agrees to abide by the State Drug Free Workplace rules and regulations as defined in the County's grant agreement with the Department of Housing and Community Development.

**C. Data Universal Numbering System (DUNS) & Federal Debarred List.**

If applicable, First 5 must obtain a DUNS number. Acquiring a DUNS number may be obtained at no cost via the internet. In addition, prior to funding, the County will confirm that First 5 and all owners are not on the federal debarred list. Applicants will be required to obtain all proper licenses and insurance to operate legally in the county. In addition, HUD also requires that HCD and the County collect certain income and demographic data from First 5 and any new hires resulting from the investment of CDBG funds.

# FREE SAFETY RESOURCES

*Working to promote safety awareness and prevent injury to children.*



## Gun Locks

**Mammoth Lakes Police Department**  
**Mono County Sheriff's Office (Bridgeport)**  
**Mono County Sheriff's Office (Crowley)**

## Bike Helmets

**Mammoth Lakes Police Department**  
**IMACA**  
**Mono County Health Department**

## Car Seat Checks

**Mammoth Lakes Police Department**  
**Mammoth Lakes Fire Department**  
**California Highway Patrol**  
**Mono County Sheriff's Office**

## Carbon Monoxide Detectors

**Mammoth Lakes Fire Department**  
**Antelope Valley Fire Department**

## Community Alert System

**Mono County Sheriff's Office -**  
**CodeRed Emergency Alert System**  
(760) 932-5279

## Radon Test Kit

**Mono County Health Department (Bridgeport)**  
**Mono County Health Department (Mammoth)**

**Or Order your Free Test Kit at:**  
[doctorhomeair.com/california/](http://doctorhomeair.com/california/)

## Agency Contact Information

**Antelope Valley Fire Department**  
51 Shop Rd., Coleville  
(530) 495-2900

**California Highway Patrol**  
125 Main St., Bridgeport  
(760) 932-7995  
[www.chp.ca.gov](http://www.chp.ca.gov)

**IMACA**  
625 Old Mammoth Rd., Mammoth Lakes  
(760) 934-3343  
[imaca.net](http://imaca.net)

**Mammoth Lakes Fire Department**  
3150 Main St., Mammoth Lakes  
(760) 934-2300  
[mammothlakesfd.homestead.com](http://mammothlakesfd.homestead.com)

**Mammoth Lakes Police Department**  
588 Old Mammoth Rd., Mammoth Lakes  
(760) 934-2011  
[www.j.mammothlakespd.org](http://www.j.mammothlakespd.org)

**Mono County Health Department**  
437 Old Mammoth Rd., Mammoth Lakes  
(760) 924-1830

199 Twin Lakes Rd., Bridgeport  
(760) 932-5580  
[www.monohealth.com](http://www.monohealth.com)

**Mono County Sheriff's Office**  
49 Bryant St., Bridgeport  
(760) 932-5278

3605 Crowley Lake Drive, Crowley  
(760) 935-4066  
[www.monosheriff.org](http://www.monosheriff.org)

*Coordination funded by First 5, Mono with support from Mono County Office of Education*





# RECURSOS GRATIS PARA PROMOVER LA SEGURIDAD

*Trabajando juntos para promover la seguridad y prevenir lesiones en los niños.*



### Cajas de Seguridad para Pistolas

Departamento de Policía en Mammoth Lakes  
Departamento de Alguacil del Condado de Mono  
(Bridgeport y Crowley)

### Cascos para Bicicleta

Departamento de Policía en Mammoth Lakes  
IMACA  
Departamento de Salud Condado de Mono

### Inspección de Sillas de Carro

Departamento de Policía en Mammoth Lakes  
Departamento de Bomberos en Mammoth Lakes  
California Highway Patrol  
Departamento de Alguacil del Condado de Mono

### Detectores de Monóxido de Carbón

Departamento de Bomberos en Mammoth Lakes  
Departamento de Bomberos de Antelope Valley

### Sistema de Alerta de la Comunidad

Departamento de Alguacil del Condado de Mono  
Sistema de Emergencia "AlertaRoja"  
(760) 932-5279

### Kit para Prueba de Radón

Departamento de Salud Condado de Mono  
(Mammoth Lakes y Bridgeport)

O ordené un kit gratis por internet:  
[doctorhomeair.com/california/](http://doctorhomeair.com/california/)

### Información de la Agencia

**Departamento de Bomberos de Antelope Valley**  
51 Shop Rd., Coleville  
(530) 495-2900

**California Highway Patrol**  
125 Main St., Bridgeport  
(760) 932-7995  
[www.chp.ca.gov](http://www.chp.ca.gov)

**IMACA**  
625 Old Mammoth Rd., Mammoth Lakes  
(760) 934-3343  
[imaca.net](http://imaca.net)

**Departamento de Bomberos en Mammoth Lakes**  
3150 Main St., Mammoth Lakes  
(760) 934-2300  
[mammothlakesfd.homestead.com](http://mammothlakesfd.homestead.com)

**Departamento de Policía en Mammoth Lakes**  
588 Old Mammoth Rd., Mammoth Lakes  
(760) 934-2011  
[www.j.mammothlakespd.org](http://www.j.mammothlakespd.org)

**Departamento de Salud Condado de Mono**  
437 Old Mammoth Rd., Mammoth Lakes  
(760) 924-1830

199 Twin Lakes Rd., Bridgeport  
(760) 932-5580  
[www.monohealth.com](http://www.monohealth.com)

**Departamento de Alguacil del Condado de Mono**  
49 Bryant St., Bridgeport  
(760) 932-5278

3605 Crowley Lake Drive, Crowley  
(760) 935-4066  
[www.monosheriff.org](http://www.monosheriff.org)

*Coordinación financiado por Los Primeros 5 con la asistencia de la oficina educativa del condado de Mono*



# Is your child's car seat installed correctly?

Come to our **free** Car Seat Check-Up and find out!

Your answer when you leave will be **"YES"** and that could **save your child's life** in an auto crash.

## Why **YOU** should attend:

- ♦ Your child's car seat will be inspected by a trained technician.
- ♦ You will receive information about new child car seat laws.
- ♦ You will learn how to install your child's seat correctly.
- ♦ If you qualify, you may receive a free car seat replacement.



**WHEN:** Saturday, September 19, 2015  
10:00 AM to 1:00 PM



**WHERE:** Mammoth Lakes Police Department  
568 Old Mammoth





# ¿Esta el asiento de seguridad de su niño instalado correctamente?

Item #5  
Mtg. Date 10/15/15

¡Venga a nuestro evento de revisión de asientos de seguridad gratuito!

Al final de la inspección su respuesta será "Si" y esto podría salvar la vida de su niño en un accidente de auto.

**Por que debería asistir a este evento:**

- ♦ El asiento de seguridad de su niño será inspeccionado por un técnico profesional capacitado.
- ♦ Recibirá información sobre las nuevas leyes de asientos de seguridad para niños.
- ♦ Usted aprenderá cómo instalar correctamente el asiento de seguridad de su hijo.
- ♦ Si usted es elegible, podrían recibir un asiento de seguridad gratis si el asiento actual necesita remplazarse



**Cuando: Sábado, 19 de Septiembre —  
de 10:00 am a la 1:00 pm**

**Donde: La Estación de Policía de Mammoth Lakes  
568 Old Mammoth Road**





- 34 Child Care Providers enrolled from Mono & Alpine Counties
  - 29 Mono Participants
    - Location:
      - 10 participants: Child Development Center – Mountain Warfare Training Center, Coleville (MWTC)
      - 19 participants based in Mammoth
    - Language:
      - 9 are primarily Spanish speaking
      - 3 are bilingual
      - 7 are primarily English speaking).
    - Child Care Centers vs. Home Child Care
      - Child Care Centers: 16 participants
        - 10 MWTC
        - 1 Kids Corner
        - 2 Lutheran Preschool
        - 3 Early Start
      - Home Child Care: 13 participants
    - CARES Plus Components enrolled in:
      - 9 CORE (1<sup>st</sup> year requirement)
      - 17 Component A (Approved Local & Online Trainings)
      - 3 Component B (Higher Education)
      - 2 Component C (Advisors)
      - 0 Component D (My Teaching Partner)
  - 5 Alpine Participants
    - All 5 participants work in Child Care Centers
    - CARES Plus Components enrolled in:
      - 1 CORE
      - 2 CORE & Component A
      - 2 Component A

Alpine/Mono CARES Plus Summary: 2014-15

- 35 Child Care Providers enrolled from Alpine & Mono Counties
- 25 Completed CARES
  - 31 Mono Child Care Providers – 23 Completed
  - 4 Alpine Child Care Providers – 2 Completed



# 2015-2016 CARES Plus Trainings

## Professional Development for Early Childhood Educators

### TRAININGS IN ENGLISH

**SATURDAYS from 8:30 AM-4:00 PM**

December 5th: CPIN "New Science Module" - Bishop

March 12th: CPIN

April 9th: CPIN

**SATURDAY, April 30th from 9:00 AM—2:30 PM at the Mammoth Lakes Library**  
**Introducing Language Through Play**

For more information and to register contact Didi Tergesen, CARES Plus Coordinator

First 5, Mono (760) 924-7626 or [dtergesen@monocoe.org](mailto:dtergesen@monocoe.org)

**Registration is required one week prior to training**





# 2015-2016 CARES Plus Trainings

Item #6  
Mtg. Date 10/15/15

## Desarrollo profesional Educadores Infantiles y Niños Pequeños

### Entrenamientos en Español SABADOS de 9:00 AM—2:30 PM

24 de Octubre: Acopañando con Padres \*en el Departamento de Bomberos #2 de Mammoth Lakes, 1574 Old Mammoth Road

14 de Noviembre: Intoduciendo el Lenguaje a través del Juego en el Departamento de Bomberos #1 de Mammoth Lakes, 3150 Main Street

6 de Febrero: Habitos Saludos \* en el Departamento de Bomberos #1

5 de Marzo: Guiar a los niños pequeños (parte 1) Departamento de Bomberos #1

19 de Marzo: Guiar a los niños pequeños (parte 2) Departamento de Bomberos #1

30 de Abril: Construyendo Destrezas con los Números Departamento de Bomberos #1

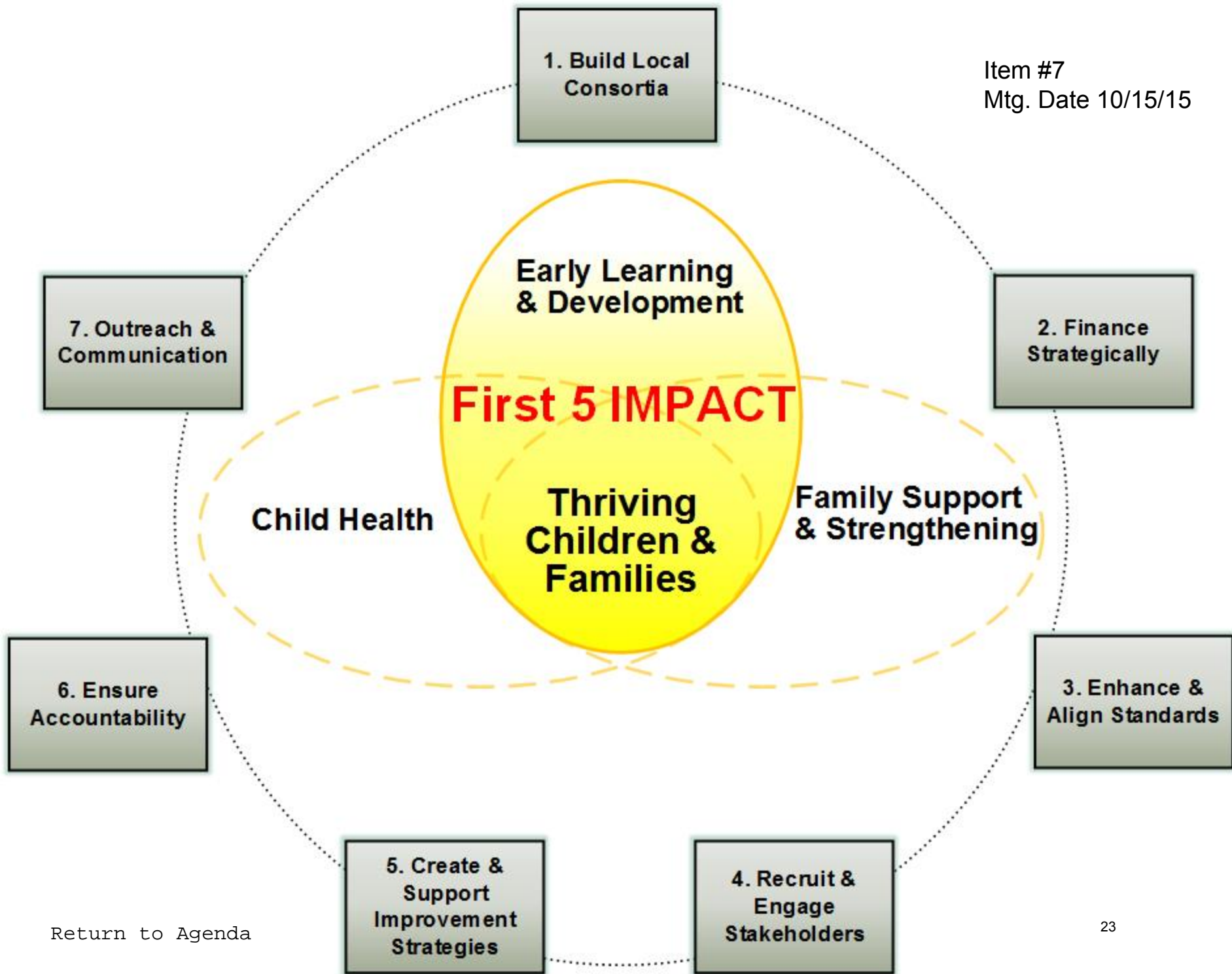
Para obtener más información y para registrarse contacte a Didi Tergesen, Coordinadora de CARES Plus  
First 5, Mono (760) 924-7626 or [dtergesen@monocoe.org](mailto:dtergesen@monocoe.org)

**Se requiere registro una semana antes de la capacitacion.**



Draft IMPACT Budget	Alpine	Mono	Region Total
Entire Grant (5 Years)			
Base Layer	50,748	109,206	159,954
Step Layer	10,644	131,448	142,092
F5 CAFunds	61,392	240,654	302,046
Match Requirement	10,232	40,109	50,341
Budget Total	71,624	280,763	352,387
Annual			
Annual F5CA Funds*	12,278	48,131	60,409
Annual Match Requirement	2,046	8,022	10,068
Budget Total	14,325	56,153	70,477

\* Funds will be equally allocated for each fiscal year



# First 5 IMPACT (Improve and Maximize Programs so All Children Thrive)

Public Will and Investment

## Child and Family Outcomes

Item #7

Mtg. Date 10/15/15

Children in higher-rated programs demonstrate readiness for and success in school

Families access a coordinated system of early childhood services

Families use QRIS information to choose high-quality early learning programs

Communities invest in young children

## Local and Site Outcomes

Early learning sites connect families to resources that strengthen and support families

Early learning sites participate in QI/QIS/QRIS and improve quality

Early educator workforce development leads to increased site quality

Communities are aware of the importance of quality early learning experiences on children's outcomes

## System Functions

System Implementation

### Create and Support Continuous Quality Improvement

Use elements of the QRIS to connect continuous quality improvement activities within and across programs and systems.

### Ensure Accountability

Rate and monitor early learning sites. Use data to guide continuous quality improvement and track progress on outcomes and benchmarks.

### Recruit and Engage Participants

Recruit diverse early learning sites and family child care providers to participate in local quality improvement efforts.

### Enhance and Align Standards

Use the QRIS to align standards within and across programs and systems and to integrate services and best practices.

### Public Outreach and Communication

Build public awareness and broader community understanding and support for QRIS. Increase parent demand for rated programs and programs involved in continuous quality improvement.

System Assets

### Build Local Consortia

Convene and strengthen local partnerships to articulate a shared understanding of roles and joint leadership to improve the quality of early learning.

### Finance Strategically

Secure and leverage multiple funding streams to support a local QRIS.



**Vision:** Facilitate the creation and implementation of an integrated, comprehensive, and collaborative system of information and services to enhance optimal early childhood development and ensure California's children receive the best possible start in life and thrive.

Draft IMPACT Budget	Alpine	Mono	Reigon Total
Entire Grant (5 Years)			
Base Layer	50,748	109,206	159,954
Step Layer	10,644	131,448	142,092
Total Funds	61,392	240,654	302,046
Total Match Requirement	10,232	40,109	50,341
Annual			
Annual Funds	12,278	48,131	60,409
Annual Match Requirement	2,046	8,022	10,068



Item #8

Mtg. Date 10/15/15

## **Eastern Sierra 2-1-1 Line Proposal: UPDATED 9/23/15**

### **What: 2-1-1 Help Line**

2-1-1 is a nationwide system available to counties that opt in by applying to the Public Utilities District to have the line assigned for their county(s). Examples of the types of resources people can access through the 2-1-1 line are: food and housing, health services, mental health and crisis support, and emergency disaster response. Specific populations that typically access 2-1-1 include: seniors, people with disabilities, children, and families.

### **Who: Mono and Alpine Counties**

Funding collaboration suggestions based on other counties 2-1-1 funding structures include: local non-profit organizations, county government, First 5.

### **How: Data gathering and Input**

An agency in Mono County would gather and input all the resource information in a common data base (I-Carol) to be used by the Community Link Capitol Region call center. First 5 in Mono and Alpine would serve as the primary contacts and would collect resource information from their county and send it to the input coordinator in Mono County. The data base would then be used by a 24/7 call center in Sacramento to refer families and others to the resources they seek and are qualified for. We would form a work group to develop the script of questions call takers would use on all incoming Mono and Alpine calls.

### **Cost: Start up \$3,450-\$5,150; Annual \$5,280-\$6,000**

The Community Link Capital Region call center would charge us \$4,300 (which includes call taking and follow ups), provided we do not exceed 245 calls per year. The mandatory i-Carol database costs \$2,400 per year for counties with populations under 50,000. There is also a fee for switching the lines with Verizon (covering most of Mono County) Frontier (covering northern Mono County and most of Alpine County) and ATT (covering Bear Valley in Alpine County), the owners of the lines in Mono & Alpine Counties. The quote for switching/ establishment costs for Verizon and Frontier is \$2,150 and \$2,000 respectively the estimate for ATT based on the other quotes is \$1,850. There is the possibility that Frontier will be acquiring line service in Mono County. The decision on this acquisition will be in December 2015 if we wait until this has gone through there will be a savings of \$1,700 in start up costs and \$750 in line fees, a total of \$2,450. Currently, First 5 Mono has lined up some funding commitments (see the following) based on a Mono/ Alpine Partnership. The following annual cost proportions are proposed based on population size and funding structures.

Note: due to changeover to a new fiscal year and existing funding priorities: Mono County Probation and IT are not able to commit any funds at this time



Start Up Costs	Start Up Now	If Frontier Acquires Mono County Lines
Verizon establishment	\$1,700	
Frontier Establishment	\$1,700	\$1,700
ATT Establishment (estimate)	\$1,700	\$1,700
Verizon Switching Fees	\$450	\$450
Frontier Switching Fees	\$300	\$300
ATT Switching Fees	\$150	\$150
i-Carol database	\$1,000	\$1,000
Total Start Up	\$7,000	\$5,300
Annual Costs		
i-Carol database	\$2,400	\$2,400
Phone Line ATT (estimate)	\$720	\$720
Phone Line Frontier	\$720	\$720
Phone Line Verizon	\$720	
Call Center (2% annual increase)	\$4,300	\$4,300
Total Annual	\$8,860	\$8,140
Year 1	\$15,860	\$13,440
Year 2	\$8,946	\$8,226
Year 3	\$9,032	\$8,312
3 Year total	\$33,838	\$29,978
Funding Sources		
Committed Mono County		
IMACA	\$1,000	\$1,000
Wild Iris	\$1,000	\$1,000
Proposed Mono County		
First 5 Mono	\$1,200	\$1,200
Committed Alpine County		
Various Agencies	\$1,000	\$1,000
Proposed Alpine County		
Various Agencies	\$1,000	\$1,000
Goodwill	\$4,000	\$4,000
Total Proposed Commitments:	\$9,200	\$9,200
Funding Still Sought		

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

818-360-9800

September 29, 2015

To the Board of Commissioners  
Mono County Children and Families Commission

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Mono County Children and Families Commission for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 13, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Mono County Children and Families Commission are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 18, 2015.



*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

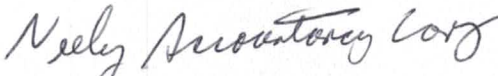
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Commissioners and management of Mono County Children and Families Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Neely Accountancy Corp.

**MONO COUNTY CHILDREN  
AND FAMILIES COMMISSION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
JUNE 30, 2015**

# MONO COUNTY CHILDREN AND FAMILIES COMMISSION

Financial Statements  
For the Year Ended June 30, 2015

Item #11  
Mtg. Date 10/15/15

## TABLE OF CONTENTS

	<u>Page</u>
Organization Table.....	i
Independent Auditor's Report.....	1-2
Management Discussion and Analysis (unaudited) .....	3-7
Basic Financial Statements	
Government- Wide Financial Statements:	
Statement of Net Position .....	8
Statement of Activities .....	9
Fund Financial Statements	
Balance Sheet .....	10
Statement of Revenues, Expenditures and Changes in Fund Balance.....	11
Notes to Financial Statements.....	12-16
Required Supplementary Information	
Statement of Revenues, Expenditures and Changes in Fund	
Balance – Budget and Actual .....	17
Notes to the Required Supplementary Information .....	18
Supplementary Information	
Schedule of First 5 California Funding.....	19
Other Reports	
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	
<i>Government Auditing Standards</i> .....	20-21
Independent Auditor's Report on State Compliance .....	22-23



Elementary School  
Teacher  
**MONO COUNTY CHILDREN AND FAMILIES COMMISSION**

Item #11  
Mtg. Date 10/15/15

Organization Table

<u>Name</u>	<u>Position</u>	<u>Professional Affiliation</u>	<u>Term Expires</u>
Jean Sassin	Chair	Elementary School Teacher	March 2018
Stacy Adler	Vice Chair	Superintendent Of Schools	August 2016
Kristin Wilson	Member	Local Medical Association	July 2018
Tim Alpers	Member	Mono County Board of Supervisors	January 2016
Richard Johnson, M.D.	Member	Public Health Officer	April 2016
Karin Humiston, PhD	Member	Chief Probation Officer	May 2016
Megan Leplat	Member	Local organization for Prevention of Families at Risk	July 2018

**FINANCIAL SECTION**

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

Item #11  
Mtg. Date 10/15/15

818-360-9800

**INDEPENDENT AUDITOR'S REPORT**

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Mono County Children and Families Commission (Commission), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Mono County Children and Families Commission as of June 30, 2015, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.



**Other Matters**

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis and Budgetary Comparison Information on pages 3 through 7 and 17 through 18, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information, and compared the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

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

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

The Supplemental Schedule of First 5 California (FSCA) Funding has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated September 18, 2015 on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards in considering the Mono County Children and Families Commission's internal control over financial reporting and compliance.



Granada Hills, CA

September 18, 2015

Member: American Institute of Certified Public Accountants  
California Society of Certified Public Accountants





Mono County Children and Families Commission

Item #11

Mtg. Date 10/15/15

## **Management's Discussion and Analysis for the year ending June 30, 2015**

---

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

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

As management of the Commission, we offer readers of our financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2015.

### Overview of the Financial Statements

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

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

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

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

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



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

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

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

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

***Notes to the Financial Statements.*** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 12-16 of this report.

#### *Government-wide Financial Analysis*

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

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceed liabilities by \$544,422 at the close of the most recent fiscal year. This represents resources received from Proposition 10 taxes, other revenue including grants received by the Commission, and interest earned on fund balance, that has not been expended. Cash and investments are maintained in the County's cash and investment pool where interest earned on the Commission's balance is apportioned to the Commission. Other sources of net assets also reside in the Commission's receivables due from other agencies (\$136,751). These receivables represent grants and matching program funds, as well as Proposition 10 taxes that were remitted by the State but had not been received by the Commission, as of June 30, 2015.

The Commission also reports accounts payable of \$72,646 representing payments due on grant services contracts that had not been expended at year-end and reimbursement for services rendered to the Commission that had not been reimbursed by year-end.



**Mono County Children And Families Commission**  
*Management's Discussion and Analysis -- June 30, 2015*

The Commission's net assets increased overall by approximately \$6,065 during the 2014-15 fiscal year. This increase was due to revenues being greater than expenses for the current year.

**Balance Sheet Comparison**

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Change</u>
Total Assets	\$617,068	\$858,976	(\$241,908)
Total Liabilities	\$72,646	\$320,619	(\$247,973)
Net Assets	<u>\$544,422</u>	<u>\$538,357</u>	<u>\$6,065</u>

**Revenue and Expense Comparison**

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Change</u>
Total Revenues	\$532,851	\$471,305	\$61,546
Total Expenses	\$526,786	\$474,073	\$52,713
Change in Net Assets	<u>\$6,065</u>	<u>(\$2,768)</u>	<u>\$8,833</u>

**Financial Analysis of the Commission's Governmental Fund**

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

For the year-ended June 30, 2015, the Commission reported an ending fund balance of \$544,422; an increase of \$6,065 from the prior year. This increase represents the amount of revenues in excess of expenditures for the year ended June 30, 2015.

The Commission has committed \$538,357 of its fiscal year 2014-15 ending fund balance of \$544,422 for current and future payments to multi-year projects. The remaining \$6,065 is unassigned.

Total revenue consisting of Proposition 10 funds, interest income, State Commission matching funds, special projects grant revenue, and miscellaneous income increased from \$471,305 to \$532,851 for the year ending June 30, 2015. This increase is due to the new First 5 California Small Population County Funding Augmentation which now provides First 5 Mono with a baseline augmentation which, when combined with prop 10 revenues, equals \$350,000.

***Mono County Children And Families Commission***  
***Management's Discussion and Analysis -- June 30, 2015***

Total expenditures increased to \$526,786 representing \$52,713 more in expenditures from the prior fiscal year. This increase is mainly due to increases in staff time allocated to programs, salary and benefit increases, and higher levels of funding allocated to early literacy.

***Fund Budgetary Highlight***

- Total revenues were over budget by \$9,218 due to higher than anticipated miscellaneous funds because of a sizeable donation from a parent group, and higher than anticipated income (and matching expenditures) for the CSP program. Total expenditures were under budget by \$3,154 primarily due to lower than projected rent and salary costs.

***Capital Assets and Debt Administration***

***Capital Assets***

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

***Debt Administration***

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

***Economic Factors and Next Year's Budget***

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

The following factors were considered in preparing the Commission's financial plan for fiscal year 2015-16:

- Continuation of funding commitments for the Welcome Baby!; CARES Plus; Oral Health; School Readiness programs; the MHSA Prop. 63 Innovation Project (Peapod Program); and the Parenting Partners high-needs home visiting program for children ages one through five, for which we received a Child Abuse Prevention and Intervention (CAPIT) Grant.
- Anticipated declining Prop. 10 revenues and associated uncertainty of continued small county augmentations from First 5 California. Since the Commission adopted the 5 year fiscal plan, First 5 Mono entered into an agreement with First 5 California for 3 years of Small Population County Funding Augmentations which augment prop 10 income up to a baseline of \$350,000 annually.
- 1% interest on the local Children and Families Trust Fund.

The Commission views Proposition 10 as a mechanism to establish and fund a sustainable system of results-oriented early childhood development and family support services for the 0-5 population, not as just another funding source for programs. In that regard, in fiscal year 2015-16 the Commission will continue to focus on evaluating all funded programs to determine what is working or has promise to impact the health and well being of children. This information will be used to help evaluate the overall impact of Proposition 10 in Mono County. The result of



***Mono County Children And Families Commission***  
***Management's Discussion and Analysis -- June 30, 2015***

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these evaluation activities will help to inform the Commission as it plans for fiscal year 2016-17 expenditures and beyond.

***Requests for Information***

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

**BASIC FINANCIAL STATEMENTS  
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

Item #11  
Mtg. Date 10/15/15

**MONO COUNTY CHILDREN AND FAMILIES COMMISSION**  
**(FIRST 5 MONO COUNTY)**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2015**

Assets

Cash	\$ 480,497
Due from other agencies	<u>136,571</u>
Total assets	<u>617,068</u>

Liabilities

Accounts payable	<u>72,646</u>
Total liabilities	<u>72,646</u>

Net position

Unrestricted	<u>544,422</u>
Total Net Position	<u><u>\$ 544,422</u></u>

See accompanying notes to financial statements.



**MONO COUNTY CHILDREN AND FAMILIES COMMISSION**  
**(FIRST 5 MONO COUNTY)**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2015**

Item #11

Mtg. Date 10/15/15

Outflows of financial resources	
Operations/support	\$ 117,374
Rent	225
Program evaluation	1,375
CARES Plus	66,436
Mono County Behavioral Health, Peapod Program	39,919
Child Signature Program	62,911
Child Abuse Prevention, Intervention and Treatment (CAPIT)	54,414
Welcome Baby Home Visiting	86,229
School Readiness	85,235
Other program expenditures	12,668
Total program expenses	<u>526,786</u>
Inflows of financial resources	
Proposition 10 apportionment	89,002
Proposition 10 small county augmentation	260,998
CARES Plus Program	40,000
Proposition 10 surplus money investment fund	28
Mono County Mental Health, Peapod Program	34,817
Child Signature Program	62,911
Child Abuse Prevention, Intervention and Treatment (CAPIT)	29,902
Raising a Reader	3,802
Miscellaneous	5,482
Total program revenues	<u>526,942</u>
Net program revenues (expenses)	156
General Revenues;	
Investment income	<u>5,909</u>
Change in net assets	6,065
Net position at the beginning of the year	<u>538,357</u>
Net position at the end of the year	<u>\$ 544,422</u>

See accompanying notes to financial statements.

**BASIC FINANCIAL STATEMENTS**  
**FUND FINANCIAL STATEMENTS**

Item #11  
Mtg. Date 10/15/15

**MONO COUNTY CHILDREN AND FAMILIES COMMISSION**  
**(FIRST 5 MONO COUNTY)**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2015**

**Assets**

**Current assets**

Cash	\$ 480,497
Due from other agencies	<u>136,571</u>

Total assets	<u><u>\$ 617,068</u></u>
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**Liabilities and Fund Balance**

**Current liabilities**

Accounts payable and accrued expenses	<u>\$ 72,646</u>
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Total current liabilities	<u>72,646</u>
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**Fund balance**

Committed	538,357
Unassigned	<u>6,065</u>
Total fund balances	<u>544,422</u>

Total liabilities and fund balance	<u><u>\$ 617,068</u></u>
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See accompanying notes to financial statements.



**MONO COUNTY CHILDREN AND FAMILIES COMMISSION**  
**(FIRST 5 MONO COUNTY)**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2015**

Program Revenues	\$ 89,002
Proposition 10 apportionment	260,998
Proposition 10 small county augmentation	40,000
CARES Plus Program	28
Proposition 10 surplus money investment fund	34,817
Mono County Mental Health, Peapod Program	62,911
Child Signature Program	29,902
Child Abuse Prevention, Intervention and Treatment (CAPIT)	5,482
Miscellaneous	3,802
Raising a Reader	5,909
Interest income	<u>532,851</u>
Total program revenues	
 Program Expenses	 117,374
Operations/support	225
Rent	1,375
Program evaluation	66,436
CARES Plus	39,919
Mono County Behavioral Health, Peapod Program	62,911
Child Signature Program	54,414
Child Abuse Prevention, Intervention and Treatment (CAPIT)	86,229
Welcome Baby Home Visiting	85,235
School Readiness	12,668
Other program expenditures	<u>526,786</u>
Total program expenses	
 Change in fund balance	 6,065
 Fund balance at the beginning of the year	 <u>538,357</u>
 Fund balance at the end of the year	 <u><u>\$ 544,422</u></u>

See accompanying notes to financial statements.

Note 1:

**Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

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

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

**B. Basis of Presentation and Accounting**

**Government-Wide Statements**

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

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



Note 1:

**Summary of Significant Accounting Policies** (continued)

**B. Basis of Presentation and Accounting** (continued)

*Government-Wide Statements* (continued)

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

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

*Fund Financial Statement*

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

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

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

**C. Due from other Agencies**

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

Note 1:

**Summary of Significant Accounting Policies** (continued)

**D. Net Position/Fund Balances**

**Net Position**

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

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

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

Unrestricted Net Position – This category represents net position of the District that is not restricted for any project or any other purpose.

**Government Fund Balances**

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

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

Restricted fund balances are amounts that can be spent only for specific purposes because of laws or externally imposed conditions by grantors or creditors.

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

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

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



**MONO COUNTY CHILDREN AND FAMILIES COMMISSION**  
(First 5 Mono County)  
Notes to Financial Statements  
June 30, 2015

Item #11

Mtg. Date 10/15/15

Note 1:

**Summary of Significant Accounting Policies** (continued)

**E. Use of Estimates**

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

**F. Fair Value of Financial Instruments**

The financial position of the commission at June 30, 2014 includes certain financial instruments that may have a fair value that is different from the value currently reflected in the financial statements. In reviewing the financial instruments of the commission, certain assumptions and methods were used to determine the fair value of each category of financial instruments for which it is practicable to estimate that value. The carrying amounts of the commission's financial instruments generally approximate their fair values at June 30, 2015.

**G. Subsequent Events**

The Commission evaluated subsequent events up to September 18, 2015 when the financial statements were available to be issued.

Note 2:

**Cash**

Cash at June 30, 2015 consisted of the following:

Cash in County Treasury	<u>\$480,497</u>
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The Commission maintains all of its cash and investments with the Mono County Treasurer in an investment pool. On a quarterly basis the Auditor-Controller allocates interest to participants based upon their average daily balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The county of Mono's Financial Statements may be obtained by contacting the County of Mono's Auditor-Controller's Office at Courthouse Annex 2 – Bryant Street, Bridgeport, California 93517. The Mono County Treasury Oversight Committee oversees the Treasurer's investment policies.

Required disclosures for the Commission's deposit and investment risks at June 30, 2015 were as follows:

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

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

**MONO COUNTY CHILDREN AND FAMILIES COMMISSION**  
(First 5 Mono County)  
Notes to Financial Statements  
June 30, 2015

Item #11

Mtg. Date 10/15/15

Note 3:

**Fund Balances**

The Commission's committed fund balance consists of the following:

Committed funds:	
Welcome Baby Home Visiting Program	\$297,656
School Readiness Strategies	83,401
Oral Health Initiative	3,700
Peapod program	5,000
Child Care Quality: CARES Plus	20,000
Other programs	14,000
Commission Operations, July 1, 2015-June 30, 2016	<u>114,600</u>
Total committed funds	538,357
 Unassigned funds	 <u>6,065</u>
Total fund balance	<u>\$544,422</u>

Note 4:

**Program Evaluation**

The Commission spent \$1,375 on program evaluation during the fiscal year ended June 30, 2015.

Note 5:

**Risk Management**

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

Note 6:

**Section 30131.4 of the California Tax & Revenue Code Certification**

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

Note 7:

**Contingent Liability**

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

Return to Agenda



**REQUIRED SUPPLEMENTARY INFORMATION**

**MONO COUNTY CHILDREN AND FAMILIES COMMISSION**  
**(FIRST 5 MONO COUNTY)**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**Year ended June 30, 2015**

Item #11  
 Mtg. Date 10/15/15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	
Budgetary Fund Balance, Beginning of Year	\$538,357	\$538,357	\$538,357	\$ -
Resources (Inflows):				
Proposition 10 apportionment	100,013	87,352	89,002	1,650
Proposition 10 small county augmentation	249,987	262,648	260,998	(1,650)
CARES Plus Program	40,000	40,000	40,000	-
Proposition 10 surplus money investment fund	27	27	28	1
Mono County Behavioral Health, Peapod Program	40,000	34,471	34,817	346
Child Signature Program	57,000	57,000	62,911	5,911
Child Abuse Prevention, Intervention and Treatment (CAPIT)	29,882	29,882	29,902	20
Raising a Reader	5,000	5,000	3,802	(1,198)
Interest income	5,232	5,232	5,909	677
Miscellaneous	2,020	2,020	5,482	3,462
Amounts available for appropriation	529,161	523,632	532,851	9,219
Charges to appropriations (outflows):				
Operations/support	117,150	119,150	117,374	1,776
Rent	2,700	2,700	225	2,475
Program evaluation	1,000	1,000	1,375	(375)
CARES Plus	60,000	60,000	66,436	(6,436)
Mono County Behavioral Health, Peapod Program	40,209	40,209	39,919	290
Child Signature Program	57,000	57,000	62,911	(5,911)
Child Abuse Prevention, Intervention and Treatment (CAPIT)	59,257	59,257	54,414	4,843
Home Visiting	85,120	85,120	86,229	(1,109)
School Readiness	79,158	86,527	85,235	1,292
Other program expenditures	12,669	12,669	12,668	1
Total charges to appropriations	514,263	523,632	526,786	(3,154)
Net change in Fund Balance	14,898	-	6,065	6,065
Budgetary Fund Balance, End of Year	<u>\$553,255</u>	<u>\$538,357</u>	<u>\$544,422</u>	

See note to budgetary comparison schedule.

**BUDGET AND BUDGETARY ACCOUNTING**

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

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

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

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

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



**SUPPLEMENTARY INFORMATION**

**MONO COUNTY CHILDREN AND FAMILIES COMMISSION**  
**(First 5 Mono County)**  
**Supplemental Schedule of First 5 California (F5CA) Funding**  
**Fiscal Year 2014-15**

Item #11  
 Mtg. Date 10/15/15

Program Title		Revenue F5CA Funds	Expenditures	Change in Net Assets	Net Assets Beginning of FY	Net Assets End of FY
CARES Plus Program	F5CA Funds	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -
Child Signature Program	F5CA Funds	62,911	62,911	\$ -	\$ -	\$ -
Small County Augmentation Funds	F5CA Funds	260,998	260,998	-	-	-
<b>TOTAL F5CA FUNDS</b>		<b>\$ 363,909</b>	<b>\$ 363,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See accountant's report on supplementary information.



**OTHER REPORTS**

**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, 2015 and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated September 18, 2015.

**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 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, or significant deficiencies. 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

Item #11

Mtg. Date 10/15/15

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

September 18, 2015

Member: American Institute of Certified Public Accountants  
California Society of Certified Public Accountants

Return to Agenda

## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

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

### Compliance

We have audited the Mono County Children and Families Commission's (Commission) compliance with the requirements specified in the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office, applicable to the Commission's statutory requirements identified below for the year ended June 30, 2015.

### Management's Responsibility

Management is responsible for compliance with the requirements of the laws and regulations applicable to the California Children and Families Act.

### Auditor's Responsibility

Our responsibility is to express an opinion on the Commission's compliance with the requirements referred to above based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office. Those standards and the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the requirements referred to above that could have a direct and material effect on the statutory requirements listed below. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination of the Commission's compliance with those requirements. In connection with the audit referred to above, we selected and tested transactions and records to determine the Commission's compliance with the state laws and regulations applicable to the following items:

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

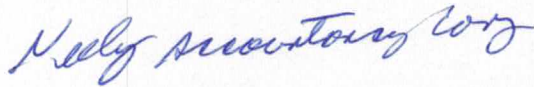


**Opinion**

Item #11

Mtg. Date 10/15/15

In our opinion, Mono County Children and Families Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the California Children and Families Program for the year ended June 30, 2015.

A handwritten signature in blue ink, appearing to read "Kelly Mountain", is written over a horizontal line.

Granada Hills, CA

September 18, 2015

**First 5 Mono County  
Revenue & Expenditures  
FY 2014-2015**

Item #12  
Mtg. Date 10/15/15

**Item #12  
Mtg. Date 10/15/15**

	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Prop 10 Tax Revenue	89,001.59	87,352.00	1,649.59	101.89%
Small County Augmentation	260,998.41	262,648.00	-1,649.59	99.37%
SMIF (Surplus Money Inv Fund)	27.72	27.00	0.72	102.67%
CAPIT (Parenting Partners)	29,902.12	29,882.00	20.12	100.07%
CARES Plus Program	40,000.00	40,000.00	0.00	100.0%
Child Signature Program	62,910.91	57,000.00	5,910.91	110.37%
Peapod Program (Prop 63 Funds)	34,817.42	34,471.42	346.00	101.0%
Raising a Reader	3,801.68	5,000.00	-1,198.32	76.03%
<b>Misc Inc</b>				
CBEC Revenue	1,241.34			
Breast Pump Attachments	140.00			
Misc Inc - Other	4,100.73	2,020.00	2,080.73	203.01%
<b>Total Misc Inc</b>	<b>5,482.07</b>	<b>2,020.00</b>	<b>3,462.07</b>	<b>271.39%</b>
Interest on F5 Mono Fund Bal	5,908.71	5,232.00	676.71	112.93%
<b>Total Income</b>	<b>532,850.63</b>	<b>523,632.42</b>	<b>9,218.21</b>	<b>101.76%</b>
<b>Expense</b>				
<b>Home Visiting (Resource 9037)</b>				
<b>Welcome Baby! Home Visiting</b>				
Home Visitors Salary	45,437.97	43,140.00	2,297.97	105.33%
Home Visitors Benefits	8,352.41	12,057.01	-3,704.60	69.27%
Admin Assistant Salary	7,474.61	6,586.00	888.61	113.49%
Admin Assistant Benefits	580.92	444.15	136.77	130.79%
Office Supplies	1,955.78	1,000.00	955.78	195.58%
Postage	196.00	200.00	-4.00	98.0%
Staff Training/Travel	2,655.23	300.00	2,355.23	885.08%
Mileage Reimbursement Personal	8,560.54	8,000.00	560.54	107.01%
Other Admin & Misc Exp	82.39	70.00	12.39	117.7%
Educational Support Materials	1,766.39	2,000.00	-233.61	88.32%
MCOE Indirect	5,017.92	7,022.72	-2,004.80	71.45%
<b>Total Welcome Baby! Home Visiting</b>	<b>82,080.16</b>	<b>80,819.88</b>	<b>1,260.28</b>	<b>101.56%</b>
<b>CAPIT Grant Parenting Partners</b>				
Home Visiting Staff	29,540.17	35,118.00	-5,577.83	84.12%
Home Visiting Supervision	2,347.92	2,268.00	79.92	103.52%
General Operating Expenses	2,105.14	2,000.00	105.14	105.26%
Office Supplies	1,742.86	1,560.00	182.86	111.72%
Counseling	1,020.00	2,000.00	-980.00	51.0%
Grant Administration	2,501.20	2,500.00	1.20	100.05%
Training & Travel	10,439.70	9,200.00	1,239.70	113.48%
Educational Materials	1,204.94	1,100.00	104.94	109.54%
MCOE Indirect	3,511.80	3,511.80	0.00	100.0%
<b>Total CAPIT Grant Parenting Partners</b>	<b>54,413.73</b>	<b>59,257.80</b>	<b>-4,844.07</b>	<b>91.83%</b>
<b>Lactation Counseling/Childbirth</b>				
Breast Pump Attachments	175.00	300.00	-125.00	58.33%
Lactation Counseling/Childbirth - Other	3,974.45	4,000.00	-25.55	99.36%
<b>Total Lactation Counseling/Childbirth</b>	<b>4,149.45</b>	<b>4,300.00</b>	<b>-150.55</b>	<b>96.5%</b>
<b>Total Home Visiting (Resource 9037)</b>	<b>140,643.34</b>	<b>144,377.68</b>	<b>-3,734.34</b>	<b>97.41%</b>
<b>School Readiness</b>				
Farm to Preschool	0.00	0.00	0.00	0.0%
<b>SR Ops (Resource 9310)</b>				
Director Salary	5,282.76	5,594.00	-311.24	94.44%
Director Benefits	2,890.22	2,792.00	98.22	103.52%
Admin Assistant Salary	6,803.04	6,586.00	217.04	103.3%
Admin Assistant Benefits	822.52	444.15	378.37	185.19%
Mass Media	378.47	100.00	278.47	378.47%
Office Supplies/Postage	1,000.00	1,000.00	0.00	100.0%
Motorpool	759.21	300.00	459.21	253.07%
MCOE Indirect	1,015.62	1,541.62	-526.00	65.88%
<b>Total SR Ops (Resource 9310)</b>	<b>18,951.84</b>	<b>18,357.77</b>	<b>594.07</b>	<b>103.24%</b>
<b>SR Comm-Run Programs</b>				
Preschool to K Transition	3,896.62	3,500.00	396.62	111.33%
Promotional Messaging	2,153.78	1,500.00	653.78	143.59%
<b>Early Literacy</b>				
First Book	151.00	151.00	0.00	100.0%
Early Literacy - Other	6,258.62	6,518.05	-259.43	96.02%
<b>Total Early Literacy</b>	<b>6,409.62</b>	<b>6,669.05</b>	<b>-259.43</b>	<b>96.11%</b>
<b>Total SR Comm-Run Programs</b>	<b>12,460.02</b>	<b>11,669.05</b>	<b>790.97</b>	<b>106.78%</b>
ESUSD Transition to School	5,852.00	8,500.00	-2,648.00	68.85%
MUSD Transition to School	9,970.86	10,000.00	-29.14	99.71%
<b>Raising a Reader Mo Co Library</b>				
<b>Story Time</b>				
Leader Salary	3,595.56	3,600.00	-4.44	99.88%
Leader Benefits	206.12	500.00	-293.88	41.22%
Supplies	308.44	250.00	58.44	123.38%
First 5 Indirect	215.00	215.00	0.00	100.0%
MCOE Indirect	435.00	435.00	0.00	100.0%
<b>Total Story Time</b>	<b>4,760.12</b>	<b>5,000.00</b>	<b>-239.88</b>	<b>95.2%</b>
Raising a Reader Mo Co Library - Other	33,239.88	33,000.00	239.88	100.73%
<b>Total Raising a Reader Mo Co Library</b>	<b>38,000.00</b>	<b>38,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total School Readiness</b>	<b>85,234.72</b>	<b>86,526.82</b>	<b>-1,292.10</b>	<b>98.51%</b>

Return to Agenda



**First 5 Mono County  
Revenue & Expenditures  
FY 2014-2015**

Item #12  
Mtg. Date 10/15/15

Item #12  
Mtg. Date 10/15/15

	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
<b>Peapod (Resource 9039)</b>				
Director Salary	1,173.96	1,243.00	-69.04	94.45%
Director Benefits	642.28	620.00	22.28	103.59%
Admin Assistant Salary	7,139.16	6,586.00	553.16	108.4%
Admin Assistant Benefits	791.66	444.15	347.51	178.24%
Peapod Leaders Salary	20,364.61	21,910.00	-1,545.39	92.95%
Peapod Leaders Benefits	875.41	1,477.57	-602.16	59.25%
Office Supplies	496.80	500.00	-3.20	99.36%
Advertising	121.68	200.00	-78.32	60.84%
Training	2,885.37	1,900.00	985.37	151.86%
Playgoup Materials	1,012.44	1,000.00	12.44	101.24%
Mileage Reimbursement Personal	943.09	1,000.00	-56.91	94.31%
MCOE Indirect	3,472.10	3,328.07	144.03	104.33%
<b>Total Peapod (Resource 9039)</b>	<b>39,918.56</b>	<b>40,208.79</b>	<b>-290.23</b>	<b>99.28%</b>
<b>Child Care Quality</b>				
Preschool Availability	0.00	0.00	0.00	0.0%
<b>CARES (Resource 9035)</b>				
Coordinator Salary	21,548.57	20,475.00	1,073.57	105.24%
Coordinator Benefits	7,186.14	9,000.00	-1,813.86	79.85%
Director Salary	2,788.10	1,489.00	1,299.10	187.25%
Director Benefits	1,818.94	1,884.00	-65.06	96.55%
<b>Operating Costs</b>				
Educational Support Materials	0.00	700.00	-700.00	0.0%
Copying	300.00	300.00	0.00	100.0%
Office Supplies	903.00	903.00	0.00	100.0%
Translation	160.50	500.00	-339.50	32.1%
Postage	100.00	100.00	0.00	100.0%
<b>Total Operating Costs</b>	<b>1,463.50</b>	<b>2,503.00</b>	<b>-1,039.50</b>	<b>58.47%</b>
Stipends	21,350.00	14,200.00	7,150.00	150.35%
Support Services	2,047.79	1,000.00	1,047.79	204.78%
Evaluation	297.77	1,674.00	-1,376.23	17.79%
<b>Administration Cost</b>				
Indirect First 5	4,440.20	4,440.20	0.00	100.0%
Indirect MCOE	3,494.69	3,334.80	159.89	104.8%
<b>Total Administration Cost</b>	<b>7,934.89</b>	<b>7,775.00</b>	<b>159.89</b>	<b>102.06%</b>
<b>Total CARES (Resource 9035)</b>	<b>66,435.70</b>	<b>60,000.00</b>	<b>6,435.70</b>	<b>110.73%</b>
Child Signature Project	62,910.91	57,000.00	5,910.91	110.37%
<b>Total Child Care Quality</b>	<b>129,346.61</b>	<b>117,000.00</b>	<b>12,346.61</b>	<b>110.55%</b>
<b>Oral Health (Resource 9038)</b>				
Director Salary	1,173.96	1,281.00	-107.04	91.64%
Director Benefits	642.28	631.74	10.54	101.67%
Tooth Tutor Part-time Emp	1,840.76	1,758.65	82.11	104.67%
Tooth Tutor Benefits	100.70	118.62	-17.92	84.89%
Educational Support Materials	1,527.14	1,500.00	27.14	101.81%
MCOE Indirect	333.47	379.00	-45.53	87.99%
<b>Total Oral Health (Resource 9038)</b>	<b>5,618.31</b>	<b>5,669.01</b>	<b>-50.70</b>	<b>99.11%</b>
Safe Kids Coalition	7,049.99	7,000.00	49.99	100.71%
Evaluation	1,374.95	1,000.00	374.95	137.5%
<b>F5 Operations</b>				
<b>F5 Operations (Resource 9300)</b>				
Director Salary	45,930.56	48,707.00	-2,776.44	94.3%
Director Benefits	26,120.38	25,436.00	684.38	102.69%
Admin Assistant Salary	17,049.84	16,832.00	217.84	101.29%
Admin Assistant Benefits	1,244.40	1,135.12	109.28	109.63%
Office Supplies/Postage	2,175.12	2,000.00	175.12	108.76%
Advertising	0.00	500.00	-500.00	0.0%
Rent	225.00	2,700.00	-2,475.00	8.33%
Phones	443.21	590.00	-146.79	75.12%
Commisioner Travel	1,002.31	600.00	402.31	167.05%
Staff Travel	1,606.30	2,500.00	-893.70	64.25%
MCOE Indirect	8,787.69	9,800.01	-1,012.32	89.67%
<b>Total F5 Operations (Resource 9300)</b>	<b>104,584.81</b>	<b>110,800.13</b>	<b>-6,215.32</b>	<b>94.39%</b>
<b>Total F5 Operations</b>	<b>104,584.81</b>	<b>110,800.13</b>	<b>-6,215.32</b>	<b>94.39%</b>
<b>Miscellaneous</b>				
F5 Association Dues	2,300.00	2,300.00	0.00	100.0%
Fiscal Audit	5,750.46	5,750.00	0.46	100.01%
Fiscal Preparation	774.19	1,000.00	-225.81	77.42%
Mono County Counsel	4,190.00	2,000.00	2,190.00	209.5%
<b>Total Miscellaneous</b>	<b>13,014.65</b>	<b>11,050.00</b>	<b>1,964.65</b>	<b>117.78%</b>
<b>Total Expense</b>	<b>526,785.94</b>	<b>523,632.43</b>	<b>3,153.51</b>	<b>100.6%</b>
<b>Net Ordinary Income</b>	<b>6,064.69</b>	<b>-0.01</b>	<b>6,064.70</b>	<b>-60,646,900.0%</b>
<b>Net Income</b>	<b>6,064.69</b>	<b>-0.01</b>	<b>6,064.70</b>	<b>-60,646,900.0%</b>

First 5 Mono County  
Revenue & Expenditures  
FY 2015-16 Year-to-Date

Item #13  
Mtg. Date 10/15/15  
Item #13  
Mtg. Date 10/15/15

	<b>Jul '14 - Jun '15</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Income</b>				
Prop 10 Tax Revenue	-	90,397.00	(90,397.00)	0.0%
Small County Augmentation	-	259,603.00	(259,603.00)	0.0%
Surplus Money Investment Income	-	27.00	(27.00)	0.0%
<b>Home Visiting Services:</b>				
CAPIT Grant	-	30,000.00	(30,000.00)	0.0%
Peapod Program	-	35,000.00	(35,000.00)	0.0%
<b>Child Care Quality:</b>				
CARES Plus	-	40,000.00	(40,000.00)	0.0%
Raising a Reader	-	5,000.00	(5,000.00)	0.0%
Miscellaneous Income	135.00	3,768.00	(3,633.00)	3.58%
Interest on First 5 Mono Fund Balance	-	5,384.00	(5,384.00)	0.0%
<b>Total Income</b>	<b>135.00</b>	<b>469,179.00</b>	<b>(469,044.00)</b>	<b>0.03%</b>
<b>Expense</b>				
Home Visiting	29,930.84	144,309.00	(114,378.16)	20.74%
School Readiness	4,260.92	87,364.00	(83,103.08)	4.88%
Peapod Program	5,974.79	40,000.00	(34,025.21)	14.94%
Preschool Availability	-	3,528.00	(3,528.00)	0.0%
CARES Plus Phase II	10,692.44	60,000.00	(49,307.56)	17.82%
Oral Health Services	565.97	6,487.00	(5,921.03)	8.73%
Safe Kids Coalition	-	7,000.00	(7,000.00)	0.0%
Evaluation	-	1,000.00	(1,000.00)	0.0%
Commission Operations/Support	31,256.58	111,741.00	(80,484.42)	27.97%
Miscellaneous Program Expenditures	5,750.00	7,750.00	(2,000.00)	74.19%
<b>Total Expense</b>	<b>88,431.54</b>	<b>473,401.00</b>	<b>(384,969.46)</b>	<b>18.68%</b>
<b>Net Income</b>		<b>(4,222.00)</b>		

Existing FY 15-16 Budget	Proposed FY 15-16 Budget
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**Income**

Prop 10 Tax Revenue	90,397.00	90,397.00
Small County Augmentation	259,603.00	259,603.00
SMIF (Surplus Money Inv Fund)	27.00	27.00
CAPIT (Parenting Partners)	30,000.00	30,000.00
CARES Plus Program	40,000.00	40,000.00
Peapod Program (Prop 63 Funds)	35,000.00	35,000.00
Raising a Reader	5,000.00	5,000.00
Misc Inc		
Breast Pump Attachments	140.00	140.00
Misc Inc - Other		
Total Misc Inc	140.00	140.00
Interest on F5 Mono Fund Bal	5,384.00	5,384.00
<b>Total Income</b>	<b>465,551.00</b>	<b>465,551.00</b>

**Expense**

**Home Visiting (Resource 9037)**

**Welcome Baby! Home Visiting**

Home Visitors Salary	46,300.00	45,300.00
Home Visitors Benefits	5,000.00	10,121.00
Admin Assistant Salary	6,915.00	6,914.00
Admin Assistant Benefits	1,030.00	1,031.00
Office Supplies	1,000.00	500.00
Postage	285.00	285.00
Staff Training/Travel	300.00	300.00
Mileage Reimbursement Personal	8,000.00	8,000.00
Other Admin & Misc Exp		
Educational Support Materials	2,000.00	700.00
MCOE Indirect	6,724.00	7,337.00

<b>Total Welcome Baby! Home Visiting</b>	<b>77,554.00</b>	<b>80,488.00</b>
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**CAPIT Grant Parenting Partners**

Home Visiting Staff	34,000.00	37,000.00
Home Visiting Supervision	7,945.00	7,945.00
General Operating Expenses	1,210.00	0.00
Office Supplies	1,750.00	1,545.00
Counseling	2,000.00	2,000.00
Grant Administration	2,000.00	850.00
Training & Travel	9,000.00	9,000.00
Educational Materials	1,000.00	1,000.00
MCOE Indirect	4,495.00	3,700.00

<b>Total CAPIT Grant Parenting Partners</b>	<b>63,400.00</b>	<b>63,040.00</b>
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**Lactation Counseling/Childbirth**

Breast Pump Attachments	140.00	140.00
Lactation Counseling/Childbirth - Other	3,215.00	1,000.00

<b>Total Lactation Counseling/Childbirth</b>	<b>3,355.00</b>	<b>1,140.00</b>
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<b>Total Home Visiting (Resource 9037)</b>	<b>144,309.00</b>	<b>144,668.00</b>
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	Existing FY 15-16 Budget	Proposed FY 15-16 Budget
<b>School Readiness (Resource 9310)</b>		
Director Salary	5,551.00	5,551.00
Director Benefits	2,903.00	2,903.00
Admin Assistant Salary	6,914.00	6,914.00
Admin Assistant Benefits	1,031.00	1,031.00
Advertising	250.00	250.00
Office Supplies/Postage	1,000.00	1,000.00
Motorpool	300.00	300.00
MCOE Indirect	1,640.00	1,640.00
Preschool to K Transition	3,500.00	3,500.00
Promotional Messaging	1,500.00	1,500.00
Early Literacy	6,000.00	4,000.00
ESUSD Transition to School	8,675.00	8,675.00
MUSD Transition to School	10,000.00	10,000.00
Preschool Support		3,385.97
Farm to Preschool		100.00
<b>Raising a Reader Mo Co Library</b>		
Story Time		
Leader Salary	3,600.00	3,600.00
Leader Benefits	500.00	500.00
Supplies	250.00	250.00
First 5 Indirect	435.00	435.00
MCOE Indirect	215.00	215.00
<b>Total Story Time</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>Raising a Reader Mo Co Library - Other</b>	<b>33,000.00</b>	<b>33,000.00</b>
<b>Total Raising a Reader Mo Co Library</b>	<b>38,000.00</b>	<b>38,000.00</b>
<b>Total School Readiness (Resource 9310)</b>	<b>87,264.00</b>	<b>88,749.97</b>
<b>Peapod (Resource 9039)</b>		
Director Salary	1,234.00	1,234.00
Director Benefits	645.00	645.00
Admin Assistant Salary	6,914.00	6,914.00
Admin Assistant Benefits	1,030.00	1,030.00
Peapod Leaders Salary	21,848.00	21,848.00
Peapod Leaders Benefits	1,408.00	1,408.00
Office Supplies	743.00	743.00
Advertising	200.00	200.00
Training	1,000.00	1,000.00
Playgoup Materials	1,000.00	1,000.00
Mileage Reimbursement Personal	650.00	650.00
MCOE Indirect	3,328.00	3,328.00
<b>Total Peapod (Resource 9039)</b>	<b>40,000.00</b>	<b>40,000.00</b>



Existing FY 15-16 Budget	Proposed FY 15-16 Budget
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**Child Care Quality**

**CARES (Resource 9035)**

Coordinator Salary	21,508.00	21,508.00
Coordinator Benefits	9,077.00	9,077.00
Director Salary	3,084.00	3,084.00
Director Benefits	1,613.00	1,613.00

**Operating Costs**

Educational Support Materials	500.00	500.00
Copying	200.00	200.00
Office Supplies	200.00	200.00
Translation	500.00	500.00
Postage	100.00	100.00

<b>Total Operating Costs</b>	<b>1,500.00</b>	<b>1,500.00</b>
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Stipends	13,700.00	13,700.00
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Support Services	500.00	1,000.00
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Evaluation	1,000.00	1,000.00
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**Administration Cost**

Indirect First 5	4,441.00	2,725.70
Indirect MCOE	3,577.00	5,292.30

<b>Total Administration Cost</b>	<b>8,018.00</b>	<b>8,018.00</b>
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<b>Total CARES (Resource 9035)</b>	<b>60,000.00</b>	<b>60,500.00</b>
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**IMPACT**

Coordinator Salary		4,608.00
Coordinator Benefits		1,944.00
Travel		1,000.00

<b>Total IMPACT</b>		<b>7,552.00</b>
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<b>Total Child Care Quality</b>		<b>68,052.00</b>
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	Existing FY 15-16 Budget	Proposed FY 15-16 Budget
<b>Oral Health (Resource 9038)</b>		
Director Salary	1,234.00	1,234.00
Director Benefits	645.00	645.00
Tooth Tutor Part-time Emp	2,000.00	1,864.00
Tooth Tutor Benefits	200.00	133.00
Educational Support Materials	2,000.00	1,464.00
MCOE Indirect	408.00	388.00
<b>Total Oral Health (Resource 9038)</b>	<b>6,487.00</b>	<b>5,728.00</b>
<b>Safe Kids Coalition</b>	<b>7,000.00</b>	<b>7,000.00</b>
<b>Evaluation</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>F5 Operations (Resource 9300)</b>		
Director Salary	42,630.00	48,073.00
Director Benefits	26,451.00	26,452.00
Admin Assistant Salary	17,668.00	17,668.00
Admin Assistant Benefits	2,634.00	2,634.00
Office Supplies/Postage	4,000.00	2,000.00
Advertising	500.00	500.00
Rent	2,700.00	2,700.00
Phones	500.00	500.00
Commisioner Travel	600.00	600.00
Staff Travel	2,500.00	1,500.00
MCOE Indirect	9,258.00	9,870.00
<b>Total F5 Operations</b>	<b>109,441.00</b>	<b>112,497.00</b>
<b>Miscellaneous</b>		
F5 Association Dues	2,300.00	2,300.00
Fiscal Audit	5,750.00	5,750.00
Mono County Counsel	2,000.00	2,000.00
<b>Total Miscellaneous</b>	<b>10,050.00</b>	<b>10,050.00</b>
<b>Total Expense</b>	<b>465,551.00</b>	<b>484,744.97</b>
<b>Revenue Less Expendetures</b>	<b>0.00</b>	<b>-19,193.97</b>