



# Regular Commission Meeting and Public Hearing

## AGENDA

**January 17, 2024, 10:00 a.m.-2:00 p.m.**

**Redfir Room, Westin**

**50 Hillside Drive, Mammoth Lakes, CA 93546 &  
70 Taboo Way, Bridgeport, CA 93517**

### 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

Commissioners will consider adopting the updated minutes from the **August 2 and October 4, 2023** meetings. **(ACTION)**

### 3. Contractual Agreements

Discussion and consideration of the following agreements. *The Commission shall first determine whether the subject matter of the proposed agreements are consistent with the Commission's strategic plan and fiscal plan. The Commission may then authorize the Director to sign and administer the agreements.*

#### **Revenue**

#### **a. Home Visiting Services Agreement with Mono County MOU**

**Amendment:** authorizes minor adjustments to the original MOU to reflect minor changes to meet statutory requirements. **(ACTION)**

#### **b. CDBG Childcare Intra-agency Agreement with Mono County Extension through 6/30/2024:** amend the agreement to extend the period for fund expenditure through the end of June 2024. **(ACTION)**

#### **Expenses**

#### **c. Barbara O'Neil 4/1/2024 to 10/15/2023: \$16,000.00** to provide training services for regional Childcare Quality System staff and childcare providers on two dates. Funding from First 5 California's Regional T&TA Hub including any County Counsel Approved Changes. **(ACTION)**

#### **d. Mammoth Mountain 2/13/2024: \$1,191.17** to provide lunch and meeting space for the quarterly Home Visiting Coordination Luncheon. **(ACTION)**

#### **Partnership**

#### **e. Participant-Level Data Request:** WestEd is requesting access to Childcare Quality System Data for the region. Additional authorizations necessary for execution include Inyo County Office of Education (database contractual partner) and, if deemed necessary by County Counsel, childcare provider participants. **(ACTION)**

## Mono County Children and Families Commission Meeting Agenda, Continued

### 4. Support Letters

Staff will share letters submitted since the last Commission meeting. **(INFORMATION)**

- a. From the First 5 Association and 20 Counties regarding Small Population Funding Augmentation challenges.
- b. In support of a Town of Mammoth Lakes funding application to support completion of a new childcare facility.

*--open public hearing--*

### 5. 2022-23 Audit

Staff will present to the Commission the 2022-23 Audit. **(PUBLIC HEARING)**

### 6. 2022-23 Evaluation

Staff will present to the Commission:

- a. 2022-23 Annual Report to First 5 California **(PUBLIC HEARING)**
- b. 2022-23 Evaluation Report data tables **(INFORMATION)**
- c. 2021-23 School Readiness Report **(INFORMATION)**

### 7. First 5 Mono Strategic Plan 2019-24

Opportunity for the public to comment on the First 5 Mono Strategic Plan, 2019-24. Commission staff will provide an overview of the Strategic Plan. Reports are available for review at the Mono County Office of Education in Mammoth Lakes, 451 Sierra Park Road, or by calling 760-924-7626. **(PUBLIC HEARING)**

### 8. Budget

Staff will share the following reports, and seek approval of an updated budget:

- a. year-to-date budget **(INFORMATION)**

*--close public hearing--*

### 9. Adoptions

The Commission will consider adopting the following:

- a. 2022-23 Audit **(ACTION)**
- b. 2019-24 Strategic Plan **(ACTION)**

### 10. Strategic Planning

The Commission will consider data from the annual evaluation report to support initial discussion and options to collect, analyze and present data for the 2024 Strategic Planning and provide direction to staff. **(DISCUSSION)**

- a. Contractor services for Strategic Plan, examples
- b. Conduct Strategic Planning in-house, process documents
- c. 2023-24 Funded Programs for reference
- d. Commissioners' report on unmet community needs and program prioritization & sustainability.

**Next Commission Meeting: March 20, 2024, 2:00 p.m. – 4:30 p.m.**, Mono County Office of Education Conference Room, 451 Sierra Park Road, Mammoth Lakes, CA or via Zoom as permitted.

*Note: If you need disability modification or accommodation 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).*

**Mono County  
First 5 Meeting  
Mono County Office of Education  
452 Sierra Park Rd., Mammoth Lakes, CA 93546  
Wednesday, August 2, 2023  
1:00 pm**

As authorized by Governor Newsom's Executive Order, N-29-20, dated March 17, 2020, the meeting will be held via teleconferencing with members of the Board attending from separate remote locations.

**COMMISSIONERS PRESENT**

Janice Mendez  
Bob Gardner  
Michelle Raust

**COMMISSIONERS ABSENT**

Stacey Adler

**STAFF PRESENT**

Molly DesBaillets

**i. CALL TO ORDER/ESTABLISH QUORUM**

**MOTION:** Ms. Mendez called the meeting to order at 1:02 pm, noting that a quorum had been met with five members present.

**ii. PUBLIC COMMENT**

There was no public comment.

**iii. CONTRACTUAL AGREEMENTS**

***Revenue***

- a. IMPACT Legacy: upon execution of GAN from First 5 California – 6/30/2025: up to \$481,890.00 to be the lead for regional IMPACT Legacy activities in Region 6 and local IMPACT Legacy activities as part of the Childcare Quality System in Mono and Alpine Counties.

**MOTION:** Commissioner Gardner **MOVED** to the IMPACT Legacy contractual agreement. The **MOTION** was **SECONDED** by Commissioner Raust and **PASSED** by unanimous consent.

***Expenses***

- b. Alpine Home Visiting Coordination: First 5 Alpine from 7/1/2023-6/30/2025: up to \$59,354.00 to coordinate Home Visiting in Alpine County to be funded by the First 5 California's Home Visiting Coordination Regional Technical Assistance Grant.

**MOTION:** Commissioner Raust **MOVED** to the IMPACT Legacy contractual agreement. The **MOTION** was **SECONDED** by Commissioner Gardner and **PASSED** by unanimous consent.

- c. Inyo Home Visiting Coordination: First 5 Inyo from 7/1/2023-6/30/2025: up to \$87,646.00 to coordinate Home Visiting in Alpine County to be funded by the First 5 California's Home Visiting Coordination Regional Technical Assistance Grant.

**MOTION:** Commissioner Raust **MOVED** to the IMPACT Legacy contractual agreement. The **MOTION** was **SECONDED** by Commissioner Gardner and **PASSED** by unanimous consent.

- d. Inyo IMPACT: First 5 Inyo, upon execution of GAN from First 5 California – 6/30/2025: up to \$125,864.00 to conduct activities in Inyo in accordance with the approved IMPACT Legacy application and Region 6 Hub agreements to be funded through First 5 California's IMPACT Legacy local IMPACT and Regional Hub Grants.

**MOTION:** Commissioner Gardner **MOVED** to the IMPACT Legacy contractual agreement. The **MOTION** was **SECONDED** by Commissioner Raust and **PASSED** by unanimous consent.

- e. Region 6 Hub Coordination: Viva Social Impact Partners, from upon execution of GAN from First 5 California – 6/30/2025: up to \$74,480.00 for completion of program requirements in fiscal year 2022-23 to be funded by First 5 California's IMPACT Legacy Grant. It was reduced due to the First 5 California funding being less, and the region decided to allocate the same amount of funding for coaching across the region.

**MOTION:** Commissioner Raust **MOVED** to the IMPACT Legacy contractual agreement. The **MOTION** was **SECONDED** by Commissioner Gardner and **PASSED** by unanimous consent.

iv. **ESTABLISHMENT OF THE NEXT BOARD MEETING: September 13, 2023**

The next Commission meeting will be held on September 13, 2023, from 2:00 pm to 4:30 pm.

v. **ADJOURNMENT**

Commissioner Mendez adjourned the meeting at 1:10 pm.

Respectfully Submitted by: Minutes Services

**Mono County  
First 5 Meeting  
In-person at the Mono County Office of Education,  
451 Sierra Park Rd. Mammoth Lakes, CA 93546  
Wednesday, October 4, 2023  
3:15 pm**

**COMMISSIONERS PRESENT**

Bob Gardner  
Stacey Adler  
Michelle Raust  
Lauren Plum

**COMMISSIONERS ABSENT**

Janice Mendez  
Patricia Robertson

**STAFF PRESENT**

Molly DesBaillets

Mr. Gardner called the meeting to order at 2:00 pm, noting that a quorum had been met with five members present.

**1. PUBLIC COMMENT**

- a. Chalese Miller introduced herself and noted how much she enjoys working with the First 5.

**2. WELCOME LAUREN PLUM AS COMMISSIONER**

- a. Lauren Plum introduced herself as the Wellness Program and Community Outreach Supervisor for Behavioral Health with a focus on early Intervention, prevention, and stigma reduction.

**3. APPROVAL OF MEETING MINUTES**

- a. **MOTION:** Ms. Raust **MOVED** to approve the June 29, 2023 meeting minutes. The **MOTION** was **SECONDED** by Mr. Gardner and **PASSED** by unanimous consent.

**4. CONTRACTUAL AGREEMENTS**

Ms. DesBaillets updated the Board on the proposed agreements:

- a. **Revision of Preschool Development Grant Renewal:** Initially was not fully expended, so the total was reduced by \$776 to \$31,148
- b. **Home Visit Coordination System Support** – Serves as a non-profit research arm of First 5 to help with fiscal mapping, up to \$134,862.00

- c. **Evaluation Agreement between Applied Survey Research** – Completed for 21/22 and up for production for 2023 and school readiness results for incoming kindergarteners up to \$12,000.
  - i. **MOTION:** Ms. Adler **MOVED** to approve all three agreements. The **MOTION** was **SECONDED** by Ms. Raust and **PASSED** by unanimous consent.

## 5. **21/22 AUDIT ACCEPTANCE LETTER**

- a. Mr. Gardner reported the 21/22 audit was accepted.

## 6. **FUNDED PROGRAMS**

- a. Ms. DesBaillets reported that three different funding sources now support the Welcome Baby and Healthy Families Home Visiting Program. Oral Health Outreach and Education are now being done by Mono County Public Health, as they have dedicated staff who have treated over 40 kids at seven care sites. Peapod program has had ongoing support from the Behavioral Health department, with one group currently running with more to come. Raising a Reader has a new vacancy, Kindergarten Roundup and Readiness assessments are being performed, First Book gives out books to all community events, multiple streams are funding Childcare Quality System but will end after a five-year term (currently in year 1), regional IMPACT work, Safekids doubled this year at the direction of the commission doubled salary and had staff certified as car seat specialists, beginning to heavily fund home visiting programs, emergency fund created in the past few years to support childcare systems, etc.

## 7. **STRATEGIC PLANNING RETREAT**

- a. Ms. DesBaillets reported that the current strategic plan ends in 2024, and the new strategic planning retreat will be held in January. However, Mr. Gardner noted the Board Meeting is set to be held on the 16<sup>th</sup>/17<sup>th</sup> of January, so that Ms. DesBaillets will reschedule the retreat. At the recommendation of the other Commissioners, Ms. DesBaillets will source assistance to offset facilitation duties for the strategic planning retreat.

## 8. **FISCAL ITEMS**

- a. 22-23 year end budget – Ms. DesBaillets reported that the budget actuals from last year totaled \$18,873 to the trust fund, \$8k more in interest this year, remaining surplus will be reflected in the audit.
- b. Year to date – Ms. DesBaillets reported they are working on this.
- c. Budget revision – Ms. DesBaillets reported she now has support for the budgeting. Had some carry forward from small population county funding of

\$12,502.65, state grant carry-forward, and budget correction of \$3k, some increases in salary/wages, \$12k to be added in for approved contractors, decreased 15% of contingency to cover increases in salary/wages.

**MOTION:** Ms. Adler **MOVED** to approve the revision as presented by Ms. DesBaillets. The **MOTION** was **SECONDED** by Ms. Raust and **PASSED** by unanimous consent.

## **9. UPDATE ON CHILDCARE**

- a. Ms. DesBaillets reported the following updates regarding First 5 Mono: application sought for food service, applied for CSPP Expansion Grant in order to increase the time of teaching for state preschool sites to be a full day, which was able to fund the creation of a playground, planning grant for Walker-Coville, meeting in January regarding funding, a few press releases have been published, \$50k was allocated as a stipend for teachers and those checks will be sent out again this year; the providers are thrilled, the support for families has continued discussion of how to support the costs associated; the process is currently underway, CCTR was applied for, but we were not yet eligible
- b. Ms. DesBaillets reported the following updates for MCOE: Plan to provide care at the Parcel with construction release between February - April 2024, talking in the town of a new facility, alternative payment programs in the works, the county is partnering with First 5 Mono and Eastern Sierra School District on the Community Development Block Grant, Mammoth Hospital started their childcare, plans to go out to bid for construction in November with the goal of awarding a contract by the end of year with construction to begin in Spring; consists of providing a core and shell only with goal for construction completion by Fall of 2024, projected increase is licensed sites, etc.

## **10. PROGRAM UPDATES**

- a. Ms. DesBaillets reported that working with First 5 Inyo with Labor and Delivery to introduce themselves to new moms directly, coordination luncheon to be held on October 16<sup>th</sup>, family behavioral health and Peapod Playgrounds are currently accepting drop-ins so it is being monitored for quantity caps, School Readiness observation forms are almost complete, Childcare Quality System applications are closed, coaches across multiple agencies that are in training programs with same curriculum to implement with coaching providers attended the Tribal California meeting and it was great, etc.

## **11. COMMISSIONER REPORTS**

- a. Commissioners share updates

## **12. DIRECTOR REPORT**

- a. Director shares updates

**13. CLOSED SESSION**

- a. Commissioner Gardner reports evaluation process was established for the Executive Director

**ADJOURNMENT**

- b. Mr. Gardner adjourned the meeting at 3:45 pm.
- 

- c. Respectfully Submitted by: Minutes Services.



**AMENDED AND RESTATED MEMORANDUM OF UNDERSTANDING  
BETWEEN FIRST 5 AND MONO COUNTY  
FOR THE PROVISION OF HOME VISITING SERVICES**

This Amended and Restated Memorandum of Understanding is entered as of \_\_\_\_, 2023 (the "Effective Date") between the County of Mono, a political subdivision of the State of California (the "County") and the Mono County Children and Families Commissions ("First 5"), with respect to the following facts:

- A. On or about April 19, 2023, the parties entered that certain Memorandum of Understanding attached hereto as **Exhibit A** (the "Original MOU").
- B. In approving the Original MOU, the Board of Supervisors authorized the Public Health Director to approve minor amendments to the Original MOU approved as to form by County Counsel.
- C. The parties desire to amend and restate the Original MOU to reflect minor changes necessary to comply with State requirements, which the State has approved as to form.

NOW, THEREFORE, in consideration of the foregoing, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

- 1. The foregoing recitals are true and correct and are incorporated herein by this reference.
- 2. The Original MOU is amended and restated in its entirety to reflect the agreement set forth in **Exhibit B** hereto.

IN WITNESS WHEREOF, the parties have executed this agreement as of the Effective Date, as evidenced by the signatures contained in **Exhibit B** hereto.

County Initials: \_\_\_\_\_

First 5 Initials: \_\_\_\_\_



November 13, 2023

California Children and Families Commission  
Ms. Katie Albright, J.D., Chair  
First 5 California (F5CA)  
2389 Gateway Oaks Drive  
Sacramento, CA 95833

***RE: Small Population Counties Funding Augmentation (SPCFA)***

Dear Chair Albright:

Immediately recognizing inequities in the Proposition 10 funding formula for the smallest California counties, over 20 years ago the First 5 California Commission (F5CA) began the SPCFA program to provide a financial floor of support in order for these counties to participate in the First 5 program. The purpose of SPCFA was “to augment revenue in the 20 (now 21) smallest population counties (to support) capacity-building around selection and implementation of evidence-based and evidence-informed programs, evaluation of effectiveness, and fiscal sustainability planning.”

The impact State SPCFA funds have had on the programs of small counties over the last two decades cannot be overstated. Simply put, several counties would not have a First 5 program and associated local services if not for SPCFA. Counties continue to be appreciative of the F5CA’s ongoing SPCFA support, and as recognized by F5CA, are delivering outsized impact to California children and families.

The attached document entitled “SPCFA History, Evolution, and Program Operations” is the small counties’ perspective on how the program works, what works well, what challenges F5CA and small counties collectively face, and recommendations for changes in the program. Also attached is a PowerPoint referenced in the “History” document that was presented to the F5CA Commission in October 2020.

The History, Evolution and Program Operations document was presented to F5CA staff nearly a year ago and its contents have been reviewed and discussed. However, in our perspective, concerns and recommended changes have not been addressed and the program has become *more* burdensome in the last year with unexpected financial reporting, unexpected financial reconciliation at a “program” level, and new agreement modification requirements.

In our opinion, the current administration of the SPCFA program is antithetical to its purpose. SPCFA is meant to recognize inequities in funding formulas, local capacity, and community need, yet is creating more inequities in its administration and taking precious time and resources away from focusing on the neediest families in California’s rural communities.

With the aim of reducing the administrative burden of this program on both F5CA and small population counties, we bring to your attention our collective concerns and offer the following recommendations for your consideration:

- **Recommendation 1:** Utilize provisions of Proposition 10 enabling legislation to provide SPCFA funds to counties as an *allocation* augmentation rather than a contractual/grant allocation. The First 5 Association is willing to provide resources to conduct a legal review of this recommendation.

If recommendation 1 is deemed not possible after a comprehensive and good-faith review of this option, we recommend the following:

- **Recommendation 2:** SPCFA grants be treated as general operating support that aligns with the purpose of the grant – to be used for overall operations and services of local First 5 county commissions.
- **Recommendation 3:** As with most general operating grants, provide grant funding in advance of expenditures rather than in arrears. As writing of this letter, most small counties have not been paid for their Q4 invoices causing significant cash flow issues for these counties. This continues to be a challenge that can be resolved by advance grant payments, rather than being treated as paying fees for a service which is not why this program was created.
- **Recommendation 4:** Eliminate separate, time consuming, redundant reporting. F5CA should accept existing annual reporting from the counties to fulfill any programmatic reporting requirements of the SPCFA grant and accept copies of existing annual independent financial audits and evaluations to fulfill any financial reporting and evaluation requirements of SPCFA.
- **Recommendation 5:** Execute SPCFA agreements for multiple years to ensure a predictable floor of funding for small counties. This also avoids unnecessary agreement and budget modifications every quarter/year.

As previously mentioned, the SPCFA program is existential for small counties. The program has permitted Proposition 10 to be a statewide effort working to serve all children. The FY 20-24 program design, which was predicated on incorrect information regarding state contracting requirements, is more than offsetting the very capacity building SPCFA was attempting to provide. SPCFA is at a crossroads. The First 5 Association and the SPCFA small counties stand ready to work with F5CA to fulfill the purpose of SPCFA, and we believe there are several common-sense, efficient, effective, and equitable ways to do so. And time is of the essence as the current contract sunsets on June 30, 2024. We look forward to your thoughts, questions, and partnership.

Sincerely,

Pamela Becwar

Signer ID: HQ4CKT3G11...  
Pamela Becwar

Plumas County Children & Families Commission

Samantha Bond

Signer ID: OQ30AYVO11...  
Samantha Bond

First 5 Lake County

Amy Broadhurst

Signer ID: YNLZDER411...  
Amy Broadhurst

First 5 Alpine

Tim Clark

Signer ID: VJXMYGLJ11...  
Tim Clark

Lassen County Children & Families Commission

Candy Corcoran

Signer ID: WUASCXZ11...  
Candy Corcoran

First 5 Sierra County

Molly DesBaillets

Signer ID: ALBSE2HK17...  
Molly DesBaillets

First 5 Mono County

Melody Easton

Signer ID: P5DJL35E11...  
Melody Easton

First 5 Nevada County

Lisa Faulkner

Signer ID: CTJQHMKD11...  
Lisa Faulkner

First 5 San Benito County

Sarah Garcia

Signer ID: AJ1197EC11...  
Sarah Garcia

First 5 Tuolumne County Commission

Ginger Harlow

Signer ID: EAQP3WGH11...  
Ginger Harlow

First 5 Colusa County

Nicole Hinton

Signer ID: AMH9G5OW11...  
Nicole Hinton

Modoc County Children & Families Commission

Terri Lane

Signer ID: NFA6GLIE11...  
Terri Lane

Calaveras County Children & Families Commission

Katelyn Lent

Signer ID: MY18GARD11...  
Katelyn Lent

First 5 Inyo County

Patricia Loera

Signer ID: KE5OHY2H11...  
Patricia Loera

First 5 Glenn County

Amira Long

Signer ID: SY0EYI9E11...  
Amira Long

First 5 Del Norte Children & Families Commission

Nina Machado

Signer ID: NURSYHWG11...  
Nina Machado

First 5 Amador

Heidi Mendenhall

Signer ID: JZIRCYWN11...  
Heidi Mendenhall

Tehama County Children & Families Commission

Karen Pautz

Signer ID: FJGAGD3Z11...  
Karen Pautz

First 5 Siskiyou Children & Families Commission

Townley Saye

Signer ID: C6XKJW7K11...  
Townley Saye

First 5 Mendocino

Nikki West

Signer ID: HCB3XDES11...  
Nikki West

First 5 Mariposa County

Avo Makdessian

Signer ID: WJ73WHWYT8...  
Avo Makdessian

First 5 Association of CA

Cc: Jackie Wong

Attachments:

- SPCFA History, Evolution, and Program Operations
- Power Point Presented to State Commission on 10/15/20



Mono County Children and Families Commission

January 8, 2024

Wilfred Marshall  
Economic Development Representative  
U.S. Chamber of Commerce/Economic Development Administration (EDA)  
5777 West Century Blvd. Suite #1675  
Los Angeles, CA 90045

Dear Mr. Marshall,

The Town of Mammoth Lakes (TOML) is a small, remote mountain community surrounded by national forest land and is over 150 miles from the nearest large city (located in Nevada). Mammoth Lakes is the largest population and employment base in Mono County. Access to childcare within the community is limited due to factors including availability and cost, making childcare a hardship for many working families, including in some cases, preventing parents from being able to work. According to the 2022 Mono County Child Care Needs Assessment, in Mammoth Lakes as of 2022, only 35% of overall demand for childcare is currently met.

The Town of Mammoth Lakes has been working with community partners to build a new childcare center to meet this significant need. It is expected that this childcare facility would be operated by an outside entity and would include up to 104 new slots. TOML has allocated \$1.95 million to the project, which should be sufficient to complete construction of the building shell and infrastructure.

The TOML is requesting funding to assist with completion of the interior build-out, including items such as flooring, furnishings, equipment, learning materials, and the rest of the outdoor play area – fencing and playground items. The FY2023 Disaster Supplemental funding opportunity would allow the TOML the ability to alleviate this worsening issue by expanding access to childcare, which directly supports working families.

Access to early childcare and education will also mean that parents in our rural and remote town, with reasonable effort and affordability, can enroll their children in a facility that supports the child's development and meets the parents' needs. I thank you, Mr. Marshall, for both your time and consideration of TOML's Community Revitalization Project. Should any questions arise on your end, please don't hesitate to contact me at 760-924-7626 or mdesbaillets@monocoe.org

Sincerely,

Molly DesBaillets

Executive Director, First 5 Mono

October 31, 2023

Commission Members  
First 5 Mono County  
Mammoth Lakes, CA

We have audited the financial statements of the governmental activities, and the major fund of First 5 Mono County for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), 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 March 1, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by First 5 Mono County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by First 5 Mono County 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.



**Significant Audit Matters (continued)*****Management Representations***

We have requested certain representations from management that are included in the management representation letter dated October 31, 2023.

***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 First 5 Mono County’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 First 5 Mono County’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**

We applied certain limited procedures to management’s discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information section, which accompany the financial statements but are not RSI. With respect to this supplementary information, 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.

We were not engaged to report on the supplementary information section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Restriction on Use**

This information is intended solely for the information and use of the Commission and management of First 5 Mono County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc." The signature is written in a cursive, flowing style.

Christy White, Inc.



**Annual Report AR-1**  
**Mono Revenue and Expenditure Summary**  
**July 1, 2022 - June 30, 2023**

# Revenue Detail

Category	Amount
Tobacco Tax Funds	\$74,654
First 5 IMPACT 2020 Funds	\$231,412
Small Population County Augmentation Funds	\$246,738
Home Visiting Coordination Funds	\$16,667
Refugee Family Support Funds	\$0
Other First 5 California Funds	\$0
Other First 5 California Funds Description	
Other Public Funds	\$0
Other Public Funds Description	
Donations	\$0
Revenue From Interest Earned	\$20,406
Grants	\$479,561
<b>Grants Description</b> CDBG, Preschool, 83,495; Mono County Library, Early Learning Hub, 13,336; QCC BG, sites serving infants & toddlers, 25,503; CSPP BG, support state preschool quality, 22,050; PDGR, support Childcare Quality System, 18,970; Mono County Behavioral Health, Peapod Playgroups, 28,080; Mono County, universal evidence-based home visiting and childcare provider stipends, 200,000; Mono County Social services–CAPIT, high needs HV, 60,151; CalWorks HV, HV for cal-works clients, 2,945; CDPH, HV, 25,031	
Other Funds	\$9,902
<b>Other Funds</b> Mono County Office of Education, Kindergarten Round Up Advertising, Provider Appreciation Dinner, 9,562 ; Molly DesBaillets, repayment of cc items, 103; Mammoth Hospital, food for Home Visiting Coordination Luncheon, 237.	
<b>Total Revenue</b>	<b>\$1,079,340</b>

## Improved Family Functioning

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Family Support	First 5 County Commission	<ul style="list-style-type: none"> <li>Playgroups</li> </ul>	69	56	0	\$28,081
Family Literacy and Book Programs	Other Public	<ul style="list-style-type: none"> <li>Raising a Reader</li> </ul>	68	136	6	\$38,000
<b>Total</b>						<b>\$66,081</b>

## Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning Supports	First 5 County Commission	<ul style="list-style-type: none"> <li>Quality Counts California</li> </ul>	156	0	39	\$358,495
Early Learning Program Direct Costs	County Office of Education/School District	<ul style="list-style-type: none"> <li>Preschool/Childcare</li> </ul>	8	23	1	\$83,495
<b>Total</b>						<b>\$441,990</b>

## Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	Amount
General Health Education and Promotion	County Office of Education/School District	<ul style="list-style-type: none"> <li>Safety Education</li> </ul>	120	120	0	120	\$7,350
Oral Health Education and Treatment	First 5 County Commission	<ul style="list-style-type: none"> <li>Other - Describe county commission local efforts</li> </ul>	45	0	0	0	\$829
Perinatal and Early Childhood Home Visiting	First 5 County Commission	<ul style="list-style-type: none"> <li>Parents as Teachers</li> </ul>	111	147	0	0	\$409,085
Total							\$417,264

## Improved Systems Of Care

Service	Grantee	Program(s)	Amount
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> <li>Early Identification and Intervention</li> <li>Family Resiliency</li> <li>Health Systems</li> </ul>	\$35,569
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> <li>Not Applicable (School Readiness)</li> </ul>	\$25,217
Emergency and Disaster Relief	County Office of Education/School District	<ul style="list-style-type: none"> <li>Direct Material Support</li> </ul>	\$10,000
Total			\$70,786

## Expenditure Details

Category	Amount
Program Expenditures	\$996,121
Administrative Expenditures	\$51,924
Evaluation Expenditures	\$11,850
Total Expenditures	\$1,059,895
Excess (Deficiency) Of Revenues Over (Under) Expenses	\$19,445

## Other Financing Details

Category	Amount
Sale(s) of Capital Assets	\$0
Other Bad debt expense	(\$572)
<b>Total Other Financing Sources</b>	<b>(\$572)</b>

## Net Change in Fund Balance

Category	Amount
Fund Balance - Beginning	\$600,533
Fund Balance - Ending	\$619,406
Net Change In Fund Balance	\$18,873

## Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$0
Restricted	\$0
Committed	\$83,000
Assigned	\$536,406
Unassigned	\$0
Total Fund Balance	\$619,406



**Annual Report AR-2**  
**Mono Demographic Worksheet**  
**July 1, 2022 - June 30, 2023**

**Population Served**

<b>Category</b>	<b>Number</b>
Providers	39
Children – Ages Unknown (birth to 6th Birthday)	540
Primary Caregivers	362
<b>Total Population Served</b>	<b>941</b>



## Primary Languages Spoken in the Home

Category	Number of Children	Number of Primary Caregivers
English	217	194
Spanish	113	89
Unknown	210	79
<b>Totals</b>	<b>540</b>	<b>362</b>

## Race/Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
White	144	106
Hispanic/Latino	142	108
Asian	1	3
Alaska Native/American Indian	8	4
Two or more races	42	2
Black/African-American	0	1
Native Hawaiian or Other Pacific Islander	0	1
Unknown	203	137
<b>Totals</b>	<b>540</b>	<b>362</b>

## Duplication Assessment

Category	Data
Degree of Duplication	10%
Confidence in Data	Moderately confident
Additional Details (Optional)	



## **Annual Report AR-3**

### **Mono County Evaluation Summary and Highlights**

**July 1, 2022 - June 30, 2023**

## **County Evaluation Summary**

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### **Evaluation Activities Completed, Findings, and Policy Impact**

The 21-22 Annual Report was completed and shared with the First 5 Commission.; it can be found here:

<https://www.first5mono.org/wp-content/uploads/2023/05/6-a-First-5-Mono-Annual-Evaluation-Report-2021-22.pdf>

## **County Highlights**

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### **County Highlight**

The two largest investment areas in Mono County are Home Visiting and the Childcare Quality System. First 5 Mono's Home Visiting program: Welcome Baby and Healthy Families, continued to grow thanks to support from: the California Department of Public Health Home Visiting Program, First 5 California's Home Visiting Coordination grant, and the Mono County Board of Supervisors. Satisfaction survey data collected from participating clients remains very high, with 100% responding they strongly agree, "I am satisfied with the program." The Childcare Quality System, an umbrella for all Quality Counts California investments in Mono and Alpine Counties, served 81% of licensed providers in the two counties. Thanks to a new investment from the Mono County Board of Supervisors, site stipends were augmented with individual provider stipends to begin to address the issue of low wages for childcare providers. Thanks to the continued efforts of First 5 Mono staff in trust building with the community, programs enjoyed the success of families' and providers' participation including a high proportion of clients with Latine heritage.

**First 5 Mono County**  
**Budget vs. Actuals: FY 23-24**  
July 2023 - June 2024

	TOTAL		% of
	Actual	Budget	Budget
<b>Income</b>			
4300 Government Revenue	0.00	0.00	
4310 Prop 10	6,281.33	54,690.96	11.49%
4321 SPCFA	0.00	341,272.61	0.00%
<b>Total 4300 Government Revenue</b>	<b>\$ 6,281.33</b>	<b>\$ 395,963.57</b>	<b>1.59%</b>
<b>Total 4500 Government Grants</b>	<b>\$ 69,437.68</b>	<b>\$ 1,346,373.78</b>	<b>5.16%</b>
<b>Total 5300 Investments</b>	<b>\$ 7,757.91</b>	<b>\$ 12,000.00</b>	<b>64.65%</b>
5999 Misc. Revenue	261.17	3,600.00	7.25%
<b>Total Income</b>	<b>\$ 83,738.09</b>	<b>\$ 1,757,937.35</b>	<b>4.76%</b>
<b>Expenses</b>			
Total 7000 Grants & Direct Assistance	\$ 1,851.85	\$ 86,261.52	2.15%
Total 7200 Salaries & Related Expenses	\$ 244,576.14	\$ 821,661.94	29.77%
Total 7500 Contract Service Expenses	\$ 63,826.70	\$ 529,163.70	12.06%
Total 8100 Non-personnel Expenses	\$ 32,031.30	\$ 145,764.72	21.97%
Total 8200 Facility Expenses	\$ 840.00	\$ 2,900.00	28.97%
Total 8300 Travel & Conference Expenses	\$ 12,314.17	\$ 90,813.75	13.56%
Total 8400 Other Client Specific Expenses	\$ 10,379.81	\$ 67,382.72	15.40%
Total 8500 Other Expenses	\$ 9,840.00	\$ 13,989.00	70.34%
<b>Total Expenses</b>	<b>\$ 375,659.97</b>	<b>\$ 1,757,937.35</b>	<b>21.37%</b>
<b>Net Income</b>	<b>-\$ 291,921.88</b>	<b>\$ 0.00</b>	

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