

FIRST 5 SAN MATEO COMMISSION MEETING

HOW TO PARTICIPATE

- Commission and others, please be on the call Monday at 3:40 PM so we can test prior to the 4 PM meeting start time and ensure that you have connection.
- Please note that public is attending this meeting and they may join early so please keep that in mind
- Be sure to mute your microphone during the meeting until called upon to speak; and
- If you plan to join by phone, please let Myra Cruz, Emily Roberts, or Jenifer Clark know the phone number in advance so we can identify you to the Commission, and we will rename your masked phone number to show your name instead. We highly encourage that you join early so we can make this change, OR you can email us your phone # ahead of time to ecruz@smcgov.org or eroberts@smcgov.org or jdclark@smcgov.org.

- **JOINING VIA ONLINE:**

For those attending the meeting on the Zoom videoconference, (click the link listed on the agenda), we will use the “raise hand” feature in order to organize any public comments. During the general public comment period, and for each item on the Regular Agenda, F5SMC Staff, will ask those members of the public who wish to comment to click the “raise hand” feature to raise your hand to speak on that agenda item.

- **JOINING BY PHONE:**

The phone number is listed on the agenda.

Press *6 to mute and unmute your phone

Press *9 if would like to speak. This would notify the staff that you would like to speak.

Please note that members of the public must wait for the prompt in connection with each Agenda item before using the raise hand function. For example, you cannot raise your hand at the beginning of the meeting for an Agenda item that is later in the meeting.

When you hear your name called, F5SMC Staff, will unmute your mic to begin speaking. You may only speak once per agenda item.

*** PUBLIC HEARING MEETING NOTICE***
FIRST 5 SAN MATEO COUNTY (F5SMC)
COMMISSION MEETING

As authorized by Governor Newsom’s Executive Orders N-25-20 and N-29-20, dated March 12, 2020 and March 17, 2020 respectively, the meeting will be held via teleconferencing with members of the Commission attending from separate remote locations. The meeting will be held and live cast from the following location where members of the public shall have the right to observe and offer public comment:

DATE: Monday, October 26, 2020

TIME: 4:00 PM – 6:00 PM

Join Zoom Meeting

Online:

<https://smcgov.zoom.us/j/98034503482?pwd=blc1c0Z3TEE2YWkwVTZad2JReVdzZz09>

Phone: +1 669 900 6833

Webinar ID: 980 3450 3482, Password: 998396

This altered format is in observance of the recommendation by local officials that certain precautions be taken, including social distancing, to address the threat of COVID-19.

AGENDA		
Call to Order and Preliminary Business		
1	Roll Call	4:00 PM
2	Public Comment	
3	Action to Set Agenda for October 26, 2020 Meeting and Approve Consent Agenda Items <i>(This item is to set the final consent and regular agenda, and for the approval of the items listed on the consent agenda. All items on the consent agenda are approved by one action.)</i>	
4	Commission Announcements	4:05 PM
5	Storytelling: First 5 Work/Impact: Christine Padilla, Director, Build Up for San Mateo County’s Children	4:10 PM
Discussion Items		
6	Presentation on San Mateo County Recovery Plan by Peggy Jensen, Deputy County Manager, San Mateo County Danielle Lee, Assistant Director, Office of Sustainability, San Mateo County, and Jessica Stanfill Mullin, Resource Conservation Program Manager, Office of Sustainability, San Mateo County	4:15 PM
7	Presentation on First 5 San Mateo County’s 2020 – 2025 Communications Plan by Laura Bowen, Communications Director, VIVA Social Impact Partners and Elizabeth Campos, Communications Specialist, VIVA Social Impact Partners	4:35 PM

Action Items		
8	Approval of First 5 San Mateo County FY 19 - 20 Budget Close Out (See Attachment 8)	4:55 PM
9	Presentation of First 5 San Mateo County Audit Report FY 2019 – 2020 by Hiep Pham, CPA, R.J. Ricciardi, Inc. Approval of First 5 San Mateo County’s Basic Financial Statements for the Year Ending June 30, 2020 Audit Report and Its Submission to First 5 California and to California State’s Controller Office (See Attachment 9)	5:00 PM
10	Presentation and Approval of First 5 San Mateo County’s FY 2019 - 20 Annual Program Report and Submission to First 5 California by Jenifer Clark, Research and Evaluation Specialist, First 5 San Mateo County (See Attachment 10)	5:20 PM
11	Approval of Award for Help Me Grow San Mateo County Consultant to Cheryl Oku Consulting in the Amount of \$258,000, Contract Term Effective November 9, 2020 through June 30, 2023, Based on Recommendation by F5SMC Staff and Review Panel; Direction to Staff to Conduct Contract Negotiations Regarding the Same (See Attachment 11)	5:40 PM
Informational Items		
12	Report of the Executive Director (See Attachment 12)	5:45 PM
13	Committee Updates (See Attachment 13)	5:50 PM

* **Public Comment:** This item is reserved for persons wishing to address the Commission on any Commission-related matters that are as follows: 1) Not otherwise on this meeting agenda; 2) Listed on the Consent Agenda; 3) Executive Director’s Report on the Regular Agenda; or 4) Subcommittee Members’ Reports on the Regular Agenda. Public comments on matters not listed above shall be heard at the time the matter is called.

Persons wishing to address a particular agenda item should speak during that agenda item. Speakers are customarily limited to two minutes, but an extension may be provided to you at the discretion of the Commission Chair.

The identified times are approximate and are intended to serve as a guide to the public and all First 5 meeting attendees regarding the approximate start times for any one section of the Agenda. The actual start and end times for an agenda item may differ from the noted times.

Public records that relate to any item on the open session agenda for a regular Commission meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Commission. The documents are also available on the First 5 Internet Web site at www.first5.smcgov.org.

Individuals who require special assistance or a disability-related modification or accommodation to participate in this meeting, or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact Myra Cruz, by 12 Noon on Friday, October 23, 2020 at 650.372.9500 x232 and/or ecruz@smcgov.org. Notification in advance of the meeting will enable the Commission to make reasonable arrangements to ensure accessibility to this meeting, the materials related to it, and your ability to comment.

First 5 San Mateo County Commission Meeting

CONSENT AGENDA

October 26, 2020

All items on the consent agenda are approved by one roll call motion unless a request is made at the beginning of the meeting that an item be withdrawn or transferred to the regular agenda. Any item on the regular agenda may be transferred to the consent agenda.

- 3.1 Approval of the September 28, 2020 Commission Meeting Minutes
(See Attachment 3.1)

**First 5 San Mateo County (F5SMC)
COMMISSION MEETING MINUTES
September 28, 2020
Virtual Meeting Via Zoom**

Call to Order & Roll Call

1. Roll Call

Commission Members: Alexis Becerra, Ken Cole, Pam Frisella, Nancy Magee, Sandra Phillips-Sved, Neel Patel, Louise Rogers

Youth Commissioner: Ryan Teh

Absent: David Canepa, Rosanne Foust

Staff: Kitty Lopez, Michelle Blakely, Khanh Chau, Myra Cruz, Emily Roberts, Mai Le, Mey Winata

County Counsel: Monali Sheth

A quorum was present. Commissioner Rogers called the meeting to order at 4:01 PM; roll call was taken. Kitty Lopez welcomed back Youth Commissioner, Ryan Teh.

2. Public Comments:

- o Jill Morris introduced herself as the Interim Executive Director of Community Overcoming Relationship Abuse (CORA), and thanked for the opportunity for working with First 5 San Mateo County (F5SMC).

3. Action to Set Agenda for September 28, 2020 Meeting and Approve Consent Agenda Items

MOTION: FRISELLA/ SECOND: MAGEE

AYES (ROLL CALL VOTE): BECERRA, COLE, FRISELLA, MAGEE, PATEL, PHILLIPS-SVED,
ROGERS
TEH (YOUTH COMMISSIONER)

NOES: NONE

ABSTAIN: NONE

Motion approved.

4. Commission Announcements:

- o Commissioner Patel acknowledged and extended his appreciation to Commissioner Magee for her work and for inviting the medical community for the collaboration regarding getting the children get back to school preparation.
- o Commissioner Magee acknowledged leaders such as Kitty Lopez, Commissioner Patel and Commissioner Rogers for their support, and being grateful for working alongside them during the pandemic.

5. **Storytelling: First 5 Work/Impact**

Karen Haas-Foletta, Executive Director, Footsteps Child Care (FCC), gave a brief background. She shared how the COVID-19 pandemic affected her FCC. They have several locations and were planning to expand before the pandemic started in March 2020. The pandemic closed all their locations and re-opened most of them again in June 2020. Before March 2020, they were serving 700 to 800 children, but now serving only about 200 children. They are trying to make it through this year as many child care centers are closing. She thanked F5SMC, 4Cs, San Mateo County Strong for child care relief fund and supplies.

6. **First 5 Center for Children’s Policy**

Sarah Crow, Managing Director, First 5 Center for Children’s Policy (F5CCP), shared F5CCP background and highlighted the following:

- F5CCP is a think tank and policy development arm of the First 5 Association of California (F5AC); adds in-depth research and thinking on California early childhood systems and services with a whole child/whole family framework and compliments the F5AC’s work to improve systems for children.
- Focus areas of work are aligned with F5AC’s work which are resilient families, comprehensive health and development, quality early learning.
- Examples of efforts on these focus areas are:
 - Resilient Families: providing webinar series for home visiting programs, working The Children’s Partnerships to define best practices to leverage Mental Health Services Act (MHSA) funds.
 - Health and Development: presented a report, Whole-Family Wellness for Early Childhood: A New Model for Medi-Cal Delivery and Financing, which provides a framework for how to provided holistic services to a child and family, with significant consideration of social-emotional development and social determinants of health; California’s Early Identification and Intervention System and role of Help Me Grow, created an interactive resource that describes eligibility pathways and the role of different systems in delivering services for children with developmental delays and behavioral concerns.
 - Quality Early Learning: provided landscape kindergarten assessments.
- Upcoming projects: an analysis of California prenatal and birth outcomes by county and race, and a pilot program that seeks to draw down Medi-Cal funding for the Healthy Steps model.

Commission asked questions and made comments.

Public Comments: None

The PowerPoint Presentation can be found on the F5SMC’s website, [September 28, 2020 Commission Meeting Presentations.](#)

7. **First 5 San Mateo County Accomplishments**

Kitty Lopez, Executive Director, F5SMC, shared that F5SMC annually highlights its accomplishments, and she highlighted the F5SMC accomplishments for 2019 – 2020:

- Strategic Plan Implementation Plan included procurement process, contract negotiations and executions.
- Community partner & system leader efforts such as Build Up California which used the Build Up for San Mateo County's Children as the model to launch this statewide network and helped secure \$2 million allocation of CARES Act Funds for the Child
- Role of F5SMC in response during COVID-19 pandemic including partnership with Emergency Response Team Agencies (4Cs, Child Care Partnership Council, San Mateo County Office of Education, The Big Lift, Build Up SMC, The Board of Supervisors, Community Equity Collaborative, Silicon Valley Community Foundation and F5SMC) to align and coordinate efforts; and partnership with 4Cs and San Mateo County Event for child care and community supplies distribution such as masks, diapers, cleaning supplies and books.
- Surveyed First 5 SMC Grantees to gauge the impact of COVID-19 and Public Health Orders
- Approved Grant Extension (no-cost) to allow additional time and flexibility for scopes of work to be completed.
- Secured funding: \$1,190,520 over a three-year period from Sequoia Health District, \$35,000 for one year from Peninsula Healthcare District, \$50,000 for one year from ACEs Aware, \$1,202,240 from First 5 California IMPACT (Improve and Maximize Programs so All Children Thrive) Fund.
- Increase community engagement using different social media platforms, and hosted Culture of Care, one-day forum and training regarding trauma and was attended by about 180 providers.

Public Comments: None

The PowerPoint Presentation can be found on the F5SMC's website, [September 28, 2020 Commission Meeting Presentations.](#)

8. Strategic Plan and Implementation Plan Update

Michelle Blakely, F5SMC's Director of Program and Planning, shared an update on Strategic Plan and Implementation Plan (SPIP) for 2020 – 2025 and highlighted the following:

- Current funded partners for 2020 – 2023.
- Elevating race and equity.
- Mindful of the COVID-19 short-term and long-term effects
- Future strategy, discussions, and investment recommendations on Policy, Advocacy, Communications and Evaluation Focus Area.
- SPIP next steps such as Communication Plan Presentation in October Commission Meeting, Evaluation Plan, grantee impact stories throughout the years.

Public Comments: None

The PowerPoint Presentation can be found on the F5SMC's website, [September 28, 2020 Commission Meeting Presentations.](#)

9. Approval of Award to San Mateo County Office of Education for the First 5 California IMPACT - Quality Counts SMC Quality Rating & Improvement System Initiative Agreement in the Amount of \$1,052,240, Contract Term Effective July 1, 2020 through June 30, 2023; Direction to Staff to Finalize Contract Negotiations and Execute Contract Regarding the Same

Michelle Blakely gave a background and information on this agenda item and requested for Commission approval.

MOTION: PHILLIPS-SVED/ SECOND: COLE
AYES (ROLL CALL VOTE): BECERRA, COLE, PATEL, PHILLIPS-SVED, ROGERS
RECUSED: MAGEE
NOES: NONE
ABSTAIN: NONE
Motion approved.

Public Comments: None

The PowerPoint Presentation can be found on the F5SMC's website, [September 28, 2020 Commission Meeting Presentations.](#)

10. Approval of Awards for Trauma- and Resiliency-Informed Systems Initiative:

- A) Award to Hamai Consulting in the Amount of \$100,000, Contract Term Effective October 15, 2020 through March 31, 2022, Based on Recommendation by F5SMC Staff and Review Panel; Direction to Staff to Conduct Contract Negotiations Regarding the Same**

- B) Award to East Bay Agency for Children in the Amount of \$50,000, Contract Term Effective October 15, 2020 through March 31, 2022, Based on Recommendation by F5SMC Staff and Review Panel; Direction to Staff to Conduct Contract Negotiations Regarding the Same**

Emily Roberts, F5SMC's Health and Development Specialist, shared background, goals, and update on Trauma- & Resiliency- Informed Systems Initiative (TRISI). Roberts also shared the outcomes of RFQ procurement process for Initiative Design Consultant, Cohort Facilitator and Organizational Coach roles. The Review Panel recommended to award Hamai Consulting for the Initiative Design Consultant and Cohort Facilitator, and East Bay Agency for Children: Trauma Transformed for Organizational Coach. Roberts gave background of these two agencies.

MOTION: MAGEE/ SECOND: BECERRA
AYES (ROLL CALL VOTE): BECERRA, COLE, MAGEE, PATEL, PHILLIPS-SVED, ROGERS
NOES: NONE
ABSTAIN: NONE
Motion approved.

Public Comments: None

The PowerPoint Presentation can be found on the F5SMC's website, [September 28, 2020 Commission Meeting Presentations](#).

11. Executive Director's Report

Kitty Lopez shared that the Executive Director's written report is included in the [September 28, 2020 Commission Meeting Packet](#). Lopez highlighted the following:

- A letter sent to Governor Gavin Newsom by Build Up SMC and Build Up California regarding raising advocacy on child care environmental health guidance.
- Child Care Relief Fund grant will support 3,345 of the county's most at-risk children.
- Systems-level father involvement initiative planning.
- Thanked Commissioner Canepa for sending support letter to Governor Newsom regarding potential Vape Tax Measure.

12. Committee Update:

Program, Operations and Planning (POP) Committee: POP Chair, Commissioner Phillips-Sved reported that the Committee met and discussed the following:

- Updates on Trauma- and Resiliency – Informed Systems Initiative (TRISI) and Oral Health Strategy from Emily Roberts.
- Race and Equity
- Home Visiting Grant Update

The Committee written report is included in the [September 28, 2020 Commission Meeting Packet](#).

Commissioner Rogers adjourned at 5:38 PM.

DATE: October 26, 2020
TO: First 5 San Mateo County Commission
FROM: Kitty Lopez, Executive Director
RE: Approval of the First 5 San Mateo County FY 2019-20 Budget Close-Out

ACTION REQUESTED

Approval of the FY 2019-20 Budget Close-Out as of June 30, 2020

FY 2019-20 BUDGET CLOSE-OUT as of June 30, 2020 HIGHLIGHTS

- The FY 2019-20 Budget Close-Out as of June 30, 2020 is presented in detail in **Attachment 8A** and **Attachment 8B** with key highlights presented in the table below:

FY 2019-20 BUDGET CLOSE-OUT HIGHLIGHTS <i>(July 1, 2019 – June 30, 2020)</i>	
REVENUE	<ul style="list-style-type: none"> Interest Revenue of \$217K produces a 118% positive variance or \$16K higher than the planned budget as a result of higher Interest earning rate in the County investment pool. Tobacco Tax Revenue of \$5.758 M produces a net 10% positive variance or \$504K higher than the planned budget due to inclusion of \$1.327M Prop 56 Tax Revenue (the \$2 Tobacco Tax bill). IMPACT Grant Revenue of \$598K is 4% higher than the planned grant budget due to its final year of grant execution. Additional revenues totaling \$902K from various Non-Prop 10 grant awards that are recognized during the fiscal year. Total Actual Revenue of \$7.491M is approximately 13% higher than the planned budget due to higher Tobacco Tax Revenue and Interest Revenue and Other New Grant funding.
EXPENDITURES	<ul style="list-style-type: none"> Total Program Expenditures of \$6.942M produce a 24% positive variance or \$2.158M underspend. Major contributions to this positive variance are associated with delayed contracting and grant execution of various SPIP lines due to COVID-19. Total Administrative Expenditures of \$662K produce a 9% positive variance or \$63K below the planned budget. Major contributions to this positive variance are associated with underspending in Professional Services, various administrative areas due to Shelter-In-Place Order and COVID-19. Total Expenditures of \$7.604M represents a 23% positive variance or \$2.220M below the planned budget. Major contributions to this positive variance are underspending in various programs and grant execution and administrative areas due to COVID-19.
ENDING FUND BALANCE	<ul style="list-style-type: none"> FY 2019-20 Ending Fund Balance of \$11.611M represents 36% positive variance or \$3.064M higher than the Ending Fund Balance of the planned budget.

	Major contributions to this positive variance are associated with higher interest revenue, inclusion of Prop 56 Tax Revenue, additional Non-Prop 10 Grant Revenues, and underspending in both Program and Administrative Appropriations due to COVID-19.
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FISCAL IMPACT

Admin Cost rate of 9% is within the Commission's approved Admin Cost Rate Policy (12%)

RECOMMENDATION

Approval of the FY 2019-20 Budget Close-Out as of June 30, 2020.

BACKGROUND

- At the October 19, 2020 Finance and Administration Committee Meeting, committee members reviewed and endorsed the FY2019-20 Budget Close-Out.
- At the May 25, 2020 and June 22, 2020 Commission Meetings, Commission approved SPIP FY18-20 Funding Carry Over and No-Cost Extension Agreements as the result of delayed program activities and grant executions due to COVID-19 Pandemic.
- At the May 20, 2019 Commission Meeting, Commission approved F5SMC FY 2019-20 Budget.
- At the February 24, 2020 Commission Meeting, Commission approved F5SMC FY 2019-20 Revised Budget.

To Note: The F5CA Association is currently hiring an outside audit firm to audit the California Department of Tax and Fee Administration (CDTFA) on Tobacco Tax Revenue collections, projections, and tax admin fee calculation in order to obtain more factual and consistent information about tobacco tax disbursements and to allow counties to make more accurate projections of future revenue for their budgets

	ORG/ACCT#	Revised Budget FY2019-20	FY2019-20 Budget Close-Out	FY2019-20 Budget Close-Out versus FY2019-20 Revised Budget (%)	Notes to FY2019-20 Budget Close-Out
REVENUE					
FUND BALANCE BEGINNING (BEGINNING RESERVES*)		11,723,535	11,723,535	100%	
Interest	19510-1521	201,458	217,244	108%	
Tobacco Tax Revenue	19510-1861	5,254,000	5,757,943	110%	Include Prop 10 and Prop 56 Tax Revenues
F5CA IMPACT Grant	19510-1861	575,000	597,654	104%	
F5SF IMPACT HUB TA FY19-20	19510-2643	39,000	35,874	92%	
David Lucile Packard Foundation - Help Me Grow Grant	19510-2643	100,000	150,000	150%	\$150K new Grant Award with grant execution in FY20-21, due to COVID 19
David Lucile Packard Foundation - Help Me Grow Grant	19510-2643		28,615		Recognized Revenue in FY19-20.
San Mateo County Health System - WMG Clinic Based Services Grant	19510-2643	362,765	353,158	97%	
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19510-2643	65,000	65,000	100%	Total \$130K Grant Award with grant execution in FY20-21, due to COVID 19
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19510-2643		65,000		
GILEAD - Build Up Kids Facilities Grant	19510-2643		50,000		Recognized Revenue in FY19-20.
Mental Health Services Act MHSA - Prop 63 Peninsula Healthcare District - Help Me Grow Call Center Grant FY19-20	19510-2643	50,000	115,296	231%	
Peninsula Healthcare District - Help Me Grow Call Center Grant FY19-20	19510-2643		35,000		\$35K new Grant Award with grant execution in FY20-21, due to COVID 19
F5CA Association Mini Grant Census	19510-2643		4,000		
F5SMC Wellness Grant	19510-2658	0	777		Wellness grant FY19-20
Miscellaneous Reimbursements	19510-2647	0	15,447		Worker Comp and State Disability Insurance Refund
TOTAL REVENUES		6,647,223	7,491,009	113%	Positive variances due to higher Tobacco Tax Revenue, higher Interest Revenue, and Other new grant fundings.
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		18,370,758	19,214,544	105%	

APPROPRIATIONS					
1. Program					
Family Engagement	19540-6125	1,712,067	1,664,024	97%	
Child Health & Development	19540-6156	1,808,041	1,435,680	79%	Underspending due to COVID 19 with No Cost Extension Agreements through 12/31/2020
Early Learning	19540-6263	1,721,000	1,382,566	80%	Underspending due to COVID 19 with No Cost Extension Agreements through 12/31/2020
Policy Advocacy, Communications & Systems Change	19540-6814	800,502	279,413	35%	Underspending due to COVID 19; will continue SPIP execution in FY20-21 per approved FY20-21 Budget
Other Communications - Sponsorship	19540-6814	0	7,500		
Emerging Projects	19540-6814	334,600	82,292	25%	Underspending due to COVID 19 with Funding carry over for continuing execution in FY20-21
Kit for New Parent KNP (KNP)	19540-6814	42,000	8,599	20%	
Regional Cost Sharing	19540-6814	45,000		0%	Underspending due to COVID 19 with Funding carry over for continuing execution in FY20-21
Program Salary & Benefits		607,381	568,378	94%	
Grant Management and Big Data	19540-6265	194,896	96,896	50%	Underspending due to COVID 19; will continue SPIP execution in FY20-21 per approved FY20-21 Budget
Other Evaluation Projects	19540-6265	79,000	1,281	2%	Underspending due to COVID 19; will continue SPIP execution in FY20-21 per approved FY20-21 Budget
Evaluation - Salaries & Benefits		173,784	165,299	95%	

	ORG/ACCT#	Revised Budget FY2019-20	FY2019-20 Budget Close-Out	FY2019-20 Budget Close-Out versus FY2019-20 Revised Budget (%)	Notes to FY2019-20 Budget Close-Out
David Lucile Packard Foundation grant - Help Me Grow Grant	19540-6131	100,000	8,727	9%	Delay new grant execution to FY20-21, due to COVID 19
San Mateo County Health System - Watch Me Grow Clinic Based Services Grant	19540-6131	362,765	353,158	97%	
Mental Health Services Act MHSA - Prop 63	19540-6131	50,000	426	1%	Delay new grant execution to FY20-21, due to COVID 19
GILEAD - Build Up Kids Facilities Grant	19540-6131	50,000	50,000	100%	
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19540-6131	130,000	0	0%	
F5SF IMPACT HUB TA FY19-20	19540-6126	35,000	31,195	89%	
F5CA IMPACT Grant	19540-6126	461,269	472,293	102%	
Program Operating Budget		197,800	142,335	72%	
Shared Admin Staff Time		194,712	192,050	99%	
Subtotal Program Appropriations		9,099,817	6,942,114	76%	Underspending due to COVID 19 with No-Cost Extension and Funding carry over for continuing execution in FY20-21
2. Administrative					
Admin Salaries and Benefits		526,442	519,248	99%	Schedule 2
Admin Operating Budget		197,800	142,335	72%	See Schedule 1
Subtotal Administrative Appropriations		724,242	661,583	91%	
Administrative Cost Rate %		7%	9%		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		9,824,059	7,603,697	77%	Underspending due to COVID 19 with No-Cost Extension and Funding carry over for continuing execution in FY20-21
ENDING FUND BALANCE RESERVES*)	(ENDING	8,546,699	11,610,847	136%	Positive variances associated with higher Tobacco Tax Revenue and higher Interest Revenue, and delayed Program activities and Other Grant executions to FY20-21 due to COVID-19.

Color Coding

Shared Budget/Shared Cost

Revenue ; Fund Balance

Appropriations

Salaries & Benefits

Schedule 1- FY2019-20 Operating Budget Close-Out

ORG / ACCT#	Revised Operating Budget FY19-20	FY2019-20 Operating Budget Close-Out	FY2019-20 Operating Budget Close-Out versus FY2019-20 Revised Operating Budget (%)	Notes of FY2019-20 Operating Budget Close-Out	
I. Services and Supplies					
Outside Printing & Copy Svc	19510-5191	2,000	1,999	100%	
General Office Supplies	19510-5193	10,000	3,864	39%	
Photocopy Lease & Usage	19510-5196	4,000	2,301	58%	
Computer Supplies	19510-5211	18,000	7,604	42%	
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	13,645	91%	
Auto Allowance	19510-5712	11,000	10,925	99%	
Meetings & Conference Expense	19510-5721	16,000	12,356	77%	
Commissioners Meetings & Conference Exp	19510-5723	5,000	466	9%	
Other Business Travel Expense	19510-5724	9,000	901	10%	
Dept. Employee Training Expense	19510-5731	7,000	209	3%	
Wellness grant	19510-5856	0	811		
Other Professional Services	19510-5858	48,000	0	0%	
Sub Total - Services & Supplies		145,000	55,082	38%	Positive variances due to underspending in various Operating Budget lines due to Shelter-In-Place order and COVID-19.
II. Other Charges					
Telephone Service Charges	19510-6712	3,500	3,388	97%	
Automation Services - ISD	19510-6713	45,000	45,421	101%	
Annual Facilities Lease	19510-6716	95,000	90,189	95%	
General Liability Insurance	19510-6725	9,000	8,838	98%	
Official Bond Insurance	19510-6727	600	267	45%	
Human Resources Services	19510-6733	0	303		
Countywide Security Services	19510-6738	500	496	99%	
All Other Service Charges	19510-6739	50,000	35,117	70%	
A-87 Expense	19510-6821	47,000	45,569	97%	
Sub Total - Other Charges		250,600	229,589	92%	
Total Shared Operating Budget		395,600	284,671	72%	Positive variances due to underspending in various Operating Budget lines due to Shelter-In-Place order and COVID-19.
Allocated Program Operating Budget		197,800	142,335	72%	Allocation rate 50%
Allocated Admin Operating Budget		197,800	142,335.26	72%	Allocation rate 50%

Schedule 2 - FY2019-20 Salaries & Benefits Budget Close-Out

Program Staff & Shared Admin Staff	802,093	760,429	95%	27% Admin staff time allocated to Program
Evaluation Staff	173,784	165,299	95%	
Admin Staff	526,442	519,248	99%	
Total Salaries and Benefits	\$ 1,502,319	\$ 1,444,976	96%	

Date: October 26, 2020
To: First 5 San Mateo County Commission
From: Kitty Lopez, Executive Director
Re: Approval of First 5 San Mateo County (F5SMC)'s Basic Financial Statements for the Year Ending June 30, 2020 Audit Report and Its Submission to First 5 California and to California State's Controller Office

ACTION REQUESTED

Approval of First 5 San Mateo County (F5SMC)'s Basic Financial Statements for the Year Ending June 30, 2020 Audit Report and Its Submission to First 5 California and to California State's Controller Office

INDEPENDENT AUDITORS' REPORT - OUTCOMES

In accordance with the above compliance requirements, an audit of First 5 San Mateo County's Basic Financial Statements for the Year Ending June 30, 2020 was conducted by an independent auditor, R. J. Ricciardi, Inc., San Rafael, California (RJR).

Please see the F5SMC's Basis Financial Statements for the Year Ending June 30, 2020 Audit Report (**Attachment 9A**) and Communication Letter to the First 5 SMC Commissioner attached (**Attachment 9B**). Summary of Independent Auditors' Report Outcomes are as following:

- Independent Auditors' Report on the Financial Statements (pages 1-2): Unmodified opinion (clean opinion).
- Independent Auditors' 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 (pages 41-42): No deficiencies in internal control, no instances of noncompliance or other matters were identified (clean opinion)
- Independent Auditors' Report on State Compliance (pages 43-44): F5SMC complied in all material respects with the compliance requirements (clean opinion). There were no current year findings.

BACKGROUND

In accordance with California Health & Safety Code Sections 130140 and 130150, First 5 County Commissions are required to conduct an audit of their financial operations for each fiscal year and present the audit at a public hearing prior to submitting the report to First 5 California.

Each First 5 County Commission's audit should be performed (1) in accordance with generally accepted auditing standards of Institute of Certified Public Accountants, and (2) generally accepted governmental auditing standards issued by the United States General Accounting Office for financial, and (3) compliance audits. In addition, effective FY2006-2007, all County Commission audits must be in accordance with the California State Controller's Standards and Procedures for Audits of California Counties Participating in the California Children and Families Program.

First 5 County Commission audits must be submitted to both First 5 California and the California State's Controller Office by November 1st of each year.

Continuing Implementation of Governmental Accounting Standards Board Statements (GASBs)

For the fiscal year ending June 30, 2018, County of San Mateo (and First 5 San Mateo County) is responsible to implement the following statements, wherever applicable:

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which establishes new accounting and financial reporting for state and local governments by improving the accounting and financial reporting for OPEB plans and provides information obtained by state and local government employers about financial support for OPEB that is provided by other entities.
- GASB Statement No. 85, Omnibus 2017. This Statement addresses a variety of topics related to blended component units, goodwill, fair value measurement, and postemployment benefits.
- GASB 68 ushers to the reporting of pension assets and liabilities, requiring immediate recognition of the net long-term liability of future pension benefits in excess of accumulated plan assets.

FISCAL IMPACTS

Impacts of GASB 68 implementation:

- No fiscal impacts to cash flow or to the fiscal budget.
- Consider GASB 68 implication to F5SMC's Ending Fund Balance Projection in the F5SMC's Long-Term Financial Plan (LTFFP).

RECOMMENDATION

Approval of First 5 San Mateo County (F5SMC)'s Basic Financial Statements for the Year Ending June 30, 2020 Audit Report and Its Submission to First 5 California and to California State's Controller Office.

**FIRST 5 SAN MATEO COUNTY
(A DISCRETELY PRESENTED COMPONENT
UNIT OF THE COUNTY OF SAN MATEO)**

SAN MATEO, CALIFORNIA

BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
First 5 San Mateo County
San Mateo, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of First 5 San Mateo County, a discretely presented component unit of the County of San Mateo, California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise First 5 San Mateo County'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 basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity'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 entity'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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of First 5 San Mateo County as of June 30, 2020, 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**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6, the schedule of revenues, expenditures, and changes in fund balance - budget to actual, the schedule of proportionate share of the net pension liability, the schedule of First 5's contributions - pension plan, the schedule of proportionate share of the net OPEB liability, the schedule of First 5's contributions - OPEB, and the schedule of changes in the net OPEB liability and related ratios on pages 35 through 40, listed as required supplementary information in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2020 on our consideration of First 5 San Mateo County's internal control over financial reporting and on 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 the effectiveness of First 5 San Mateo County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering First 5 San Mateo County's internal control over financial reporting and compliance.

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
September 23, 2020

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2020

In November 1998, voters passed a statewide ballot initiative, Proposition 10, to fund programs that promote the physical, cognitive and emotional development of children ages 0-5. Proposition 10 funds are generated by a tax on tobacco products and are intended to facilitate the creation and implementation of an integrated and collaborative system of care for young children in the areas of health, family support and early learning. All revenue generated is collected in the California Children and Families (First 5 California) Trust Fund Account and allocations are made to each of the 58 counties in the State based on the number of births recorded in the relevant county in proportion to the number of births recorded in California. Each county must establish a local First 5 Commission to oversee the use of these funds in accordance with their strategic plan.

This Management's Discussion and Analysis is intended to serve as a narrative overview and analysis of the financial activities of First 5 San Mateo County (First 5) for the year ended June 30, 2020. The information presented should be read in conjunction with the information furnished in the financial statements and notes to the financial statements.

Financial Highlights

During the fiscal year ended June 30, 2020, First 5 contributed over \$5.9 million in a wide variety of local programs and services for young children and their families.

Government-wide Financial Analysis

- The assets of First 5 exceeded its liabilities as of June 30, 2020 by \$11,394,421 (*net position*). The remaining balance may be used to meet First 5's ongoing obligations to grantees and creditors.

Fund Financial Analysis

- Total fund balance as of June 30, 2020 was \$11,852,028. Of this amount, \$909,323 was committed for current executed grants and contracts and for contract amendments not yet executed (obligated); and the remaining \$10,942,705 was set aside for future programs, projects, and activities. All funding awards were in accordance with First 5's Strategic Plan and Long-Term Financial Plan.
- Contributions to local projects increased by \$115,716 or 2.0% from the previous fiscal year.

Overview of the Financial Statements

This discussion and analysis serves as an introduction to First 5's basic financial statements which include three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government-wide financial statements provide readers with a broad overview of First 5's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of First 5's assets and liabilities, with the difference between the two reported as net position.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2020

The *statement of activities* presents information showing how First 5's net position changed during the most recent fiscal year. All changes in net position 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 this statement for some items that will only result in cash flows in a future fiscal period (e.g. earned but unused vacation leave).

The *government-wide financial statements* can be found on pages 7 and 8 of this report.

Fund financial statements are groupings of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements; however, they 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.

The *fund financial statements* can be found on pages 9 and 10 of this report.

Notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The *notes* can be found on pages 11 through 34 of this report.

Government-wide Financial Analysis

As of June 30, 2020, First 5 assets exceeded liabilities by \$11,394,421.

Net Position	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total assets	\$ 13,480,916	\$ 13,645,782	\$ 14,894,503
Total deferred outflows of resources	\$ 801,047	\$ 603,107	\$ 765,504
Total liabilities	\$ 2,747,315	\$ 2,737,555	\$ 3,573,356
Total deferred inflows of resources	\$ 140,227	\$ 190,383	\$ 343,739
Net position	\$ 11,394,421	\$ 11,320,951	\$ 11,742,912

Fiscal Year 2020 Compared to Fiscal Year 2019

- At the end of fiscal year 2020, total assets decreased by \$164,866 (33.7%) when compared to fiscal year 2019. The decrease was primarily due to the increase in grant and vendor payments made during the year.
- Total deferred outflows of resources increased by \$197,940 (32.8%) due to a change in deferred pension and OPEB actuarial assumptions.
- Total liabilities increased by \$9,760 (0.4%). The increase was mainly due to a change in the net OPEB liability.
- Total deferred inflows of resources decreased by \$50,156 (26.3%) due to a change in deferred pension and OPEB actuarial assumptions.
- Net position increased by \$73,470 (0.6%). Net position is money received that is set aside for programs, projects, and activities to be conducted in the future according to a documented plan, budget or financial forecast formally approved by First 5.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2020

Fiscal Year 2019 Compared to Fiscal Year 2018

- At the end of fiscal year 2019, total assets decreased by \$1,248,721 (8.4%) when compared to fiscal year 2018. The decrease was primarily due to the decrease in cash and cash equivalents for grant and vendor payments made during the year.
- Total deferred outflows of resources decreased by \$162,397 (21.2%) due to a change in deferred pension and OPEB actuarial assumptions.
- Total liabilities decreased by \$835,801 (23.4%). The decrease was mainly due to more accounts payable being paid before year end and less deferred grant revenue held at year end.
- Total deferred inflows of resources decreased by \$153,356 (44.6%) due to a change in deferred pension and OPEB actuarial assumptions.
- Net position decreased by \$421,961 (3.6%). Net position is money received that is set aside for programs, projects, and activities to be conducted in the future according to a documented plan, budget or financial forecast formally approved by First 5.

Changes in Net Position	<u>2020</u>	<u>2019</u>	<u>2018</u>
Program revenues	\$ 7,258,317	\$ 6,573,412	\$ 5,953,533
General revenues	442,882	372,829	165,791
Program expenses	<u>(7,627,729)</u>	<u>(7,368,202)</u>	<u>(8,770,872)</u>
Change in net position	73,470	(421,961)	(2,651,548)
Net position, beginning of period (as restated)	<u>11,320,951</u>	<u>11,742,912</u>	<u>14,394,460</u>
Net position, end of period	<u>\$ 11,394,421</u>	<u>\$ 11,320,951</u>	<u>\$ 11,742,912</u>

Fiscal Year 2020 Compared to Fiscal Year 2019

- Program revenues increased by \$684,905 (10.4%) and general revenues increased by \$70,053 (18.8%). The increase in program revenue was primarily due to increases in tobacco tax and other grants. The increase in general revenue was primarily due to higher investment earnings in 2020.
- Program expenses increased by \$259,527 (3.5%). The majority of the increase was due to an increase in personnel costs and contributions to local projects.

Fiscal Year 2019 Compared to Fiscal Year 2018

- Program revenues increased by \$619,879 (10.4%) and general revenues increased by \$207,038 (124.9%). The increase in program revenue was primarily due to increases in tobacco tax and other grants. The increase in general revenue was primarily due to higher investment earnings in 2019.
- Program expenses decreased by \$1,402,670 (16.0%). The majority of the decrease was due to a decrease in contributions to local projects.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2020

Fund Financial Analysis

First 5 uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As of June 30, 2020, First 5 reported a fund balance of \$11,852,028, an increase of \$97,503 (0.8%) from the prior year. The increase was mainly due to an increase in revenues of 10.9%. Of the total, \$909,323 of the fund balance was committed to grantees and contractors through contractual obligations in accordance with First 5's Strategic Plan and Long-Term Financial Plan. These plans are reviewed and approved by the First 5 Commission on an annual basis.

Budgetary Highlights

First 5 operating budget for FY19-20 totaled \$9.8 million. The budget closeout revealed an estimated savings of \$2.2 million, which is the excess of approved budgeted expenditures compared to actual expenditures. A key factor accounting for the \$2.2 million positive budget variance was contributions to local projects which were attributed to under spending in grantee's contracts.

The budgetary comparison information can be found on page 35 of this report.

Requests for Information

This financial report is designed to provide a general overview of First 5's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to Kitty Lopez, Executive Director, First 5 San Mateo County, 1700 S. El Camino Real, Suite 405, San Mateo, CA 94402-3050.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)

STATEMENT OF NET POSITION

June 30, 2020

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 12,323,942
Intergovernmental receivable, net	1,108,293
Interest receivable, net	<u>48,681</u>
Total assets	<u>13,480,916</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources - NPL	676,319
Deferred outflows of resources - OPEB	<u>124,728</u>
Total deferred outflows of resources	<u>801,047</u>
 <u>LIABILITIES</u>	
Accounts payable	1,562,696
Salaries and benefits payable	66,192
Long-term liabilities:	
Net pension liability	835,370
Net OPEB liability	171,704
Compensated absences:	
Payable in less than one year	38,726
Payable in more than one year	<u>72,627</u>
Total liabilities	<u>2,747,315</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources - NPL	79,464
Deferred inflows of resources - OPEB	<u>60,763</u>
Total deferred inflows of resources	<u>140,227</u>
 <u>NET POSITION</u>	
Unrestricted	<u>11,394,421</u>
Total net position	<u>\$ 11,394,421</u>

The accompanying notes are an integral part of these financial statements.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

	<u>Governmental Activities</u>
Program expenses:	
Salaries and wages	\$ 710,299
Employee benefits	249,409
Retirement benefits	509,299
General office supplies	29,831
Professional services	229,241
Other administrative expenses	25,669
Contributions to local projects	<u>5,873,981</u>
Total program expenses	<u>7,627,729</u>
Program revenues:	
Operating grants and contributions:	
Tobacco tax	6,355,597
Other grants	<u>902,720</u>
Total program revenues	<u>7,258,317</u>
Net program revenues (expenses)	<u>(369,412)</u>
General revenues:	
Investment earnings (losses)	427,434
Other revenue	<u>15,448</u>
Total general revenues	<u>442,882</u>
Change in net position	<u>73,470</u>
Net position, beginning of period, as restated	<u>11,320,951</u>
Net position, end of period	<u><u>\$ 11,394,421</u></u>

The accompanying notes are an integral part of these financial statements.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)

GOVERNMENTAL FUNDS BALANCE SHEET

June 30, 2020

ASSETS

Cash and cash equivalents	\$ 12,323,942
Intergovernmental receivable, net	1,108,293
Interest receivable, net	48,681
Total assets	\$ 13,480,916

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts payable	\$ 1,562,696
Salaries and benefits payable	66,192
Total liabilities	1,628,888

Fund balances:

Committed	909,323
Assigned	10,942,705
Total fund balances	11,852,028
Total liabilities and fund balances	\$ 13,480,916

**Reconciliation of the Governmental Funds Balance Sheet with the Governmental Activities
Statement of Net Position:**

Total Governmental Funds Fund Balances	\$ 11,852,028
Amounts reported in the Statement of Net Position are different because:	
Long-term assets are not available to pay for current period expenditures, and long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund:	
Deferred outflows of resources	801,047
Net pension liability	(835,370)
Net OPEB liability	(171,704)
Deferred inflows of resources	(140,227)
Compensated absences	(111,353)
Net Position of Governmental Activities	\$ 11,394,421

The accompanying notes are an integral part of these financial statements.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2020

Revenues:	
Tobacco tax	\$ 6,355,597
Investment earnings (losses)	427,434
Other grants	902,720
Other revenue	<u>15,448</u>
Total revenues	<u>7,701,199</u>
Expenditures:	
Salaries and benefits	1,444,974
Services and supplies	284,741
Contributions to local projects	<u>5,873,981</u>
Total expenditures	<u>7,603,696</u>
Excess of revenues over (under) expenditures	97,503
Fund balance, beginning of period	<u>11,754,525</u>
Fund balance, end of period	<u>\$ 11,852,028</u>

Reconciliation of the Net Change in Fund Balances with the Change in Net Position of Governmental Activities:

Net Change in Fund Balances	\$ 97,503
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Amounts reported in the Statement of Activities are different because:

Change in long-term portion of assets and liabilities do not provide or require the use of current financial resources and therefore are not reported in the governmental fund:	
Change in deferred outflows of resources	197,940
Change in net pension liability	(228,951)
Change in OPEB liability	(26,086)
Change in deferred inflows of resources	50,156
Change in compensated absences	<u>(17,092)</u>
Change in Net Position of Governmental Activities	<u>\$ 73,470</u>

The accompanying notes are an integral part of these financial statements.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - GENERAL

Under the authority of the California Children and Families First Act of 1998 and sections 130100, et seq. of the Health and Safety Code, the Children & Families First Commission of San Mateo County (Commission) was established in March 1999. The Commission set up the Children and Families First Trust Fund with the County of San Mateo (County) in March 1999 to account for the receipts and disbursements of California Children and Families Trust Fund allocations to the Commission. On January 7, 2003, the County Board of Supervisors passed an ordinance changing the Commission's name to First 5 San Mateo County (First 5).

The financial transactions of First 5 are accounted for in a special revenue fund, as monies received by it are legally restricted or committed to specific use. Moneys allocated and appropriated to First 5 can be expended only for purposes authorized by the California Children and Families First Act of 1998 (Proposition 10) and in accordance with the First 5 Strategic Plan and Long-Term Financial Plan approved by the First 5 Commission and approved through the County budget process.

The County Board of Supervisors appoints all the members of the First 5 Commission. Therefore, the financial activities of First 5 are included in the basic financial statements of the County as a discretely presented component unit.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Measurement Focus, Basis of Accounting, & Financial Statement Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) are reported using the *economic resources measurement focus* and the *accrual* basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Contributions to local grantee organizations are recognized as expenditures when criteria for grant payments are met by the grantee organizations. When both restricted and unrestricted net position is available, restricted resources are generally depleted first before the unrestricted resources are used.

The Statement of Net Position presents First 5's financial position in a net position approach. The Statement of Activities reports the change in net position in a net program cost format to demonstrate the degree to which the expenses of First 5 are offset by its program revenues - tobacco tax and private grants. First 5 has no business-type activities.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

First 5 San Mateo County
 (A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Measurement Focus, Basis of Accounting, & Financial Statement Presentation (concluded)

Governmental fund financial statements, presented after the government-wide financial statements, are reported using the *current financial resources measurement focus* and the *modified accrual* basis of accounting. With this measurement focus, only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in current assets. Revenues are recognized as soon as they are both measurable and available. “Measurable” means that the amount of the transaction can be determined. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues from reimbursement type programs are considered to be *available* when they are collectible within six months of the end of the current fiscal period in order to properly match revenues with related expenditures. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported as non-major funds, regardless of their fund type. Major funds are those that have assets, liabilities, revenue or expenditures equal to at least ten percent of their fund-type total. The General Fund is always a major fund. First 5 may also select other funds it believes should be presented as major funds.

First 5 reports the following major governmental fund types: the General Fund is First 5’s primary operating fund. It is used to account for all activities, except those required to be accounted for in another fund.

B. Program Revenues

Program revenues in the financial statements include tobacco tax and other funding from First 5 California, other grants, and private grants.

C. Net Position

The government-wide 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 balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Restricted Net Position - This category presents external restrictions imposed by creditors, 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 First 5 not restricted for any project or other purpose.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, First 5 recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period and will not be recognized as an outflow of resources (expense/expenditure) until then. First 5 has two such items which are reported in Note 7 and Note 8.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period and will not be recognized as an inflow of resources (revenue) until then. First 5 has two such items which are reported in Note 7 and Note 8.

E. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results based on subsequent events could differ from those estimates.

F. Budgetary Information

First 5 adopts an annual budget, which can be amended by First 5 throughout the year. The basis used to prepare the budget is the same as the basis used to reflect actual revenues and expenditures, except that liability for compensated absences, postemployment benefits other than pensions and unrealized gains and losses are not included in the budget.

G. Other Postemployment Benefits (OPEB)

First 5 employees participate in the defined benefit postemployment healthcare plan administered by the County. The County is not obligated to pay for unused sick leave if employees terminate employment prior to retirement, except for those individuals who are laid off. Upon retirement, unused sick leave can be converted to postemployment healthcare benefits. The amount and duration of the County-paid benefits vary, depending on the bargaining units to which the employee belongs. The public safety employees are eligible to retire after attaining age 50 with at least ten years of service or at any age with 20 years of service. Others can retire from the County on or after attaining age 50 with at least ten years of service.

First 5 San Mateo County
 (A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

H. Risk Management

First 5 is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County of San Mateo, through its self-insurance program, provides First 5 with Worker's Compensation and Employer Liability Insurance. First 5 compensates the County for maintaining such insurance. The County Counsel provides legal representation for any claims or litigation for First 5.

Claims have not exceeded coverage in the past fiscal year and there has not been a significant reduction in coverage in the current fiscal year.

I. Economic Dependency

First 5 has a significant economic dependency on tobacco tax allocations from the State, as these allocations represent a substantial portion of First 5's revenue. During the year ended June 30, 2020, First 5 received \$6,355,597, which amounts to 83% of total revenue for the year. First 5's ability to continue operations depends primarily on the continuance of this funding source. Tobacco tax allocations from the State do not have a termination date but are vulnerable to changes in legislation.

J. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of First 5's pension plan and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by SamCERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 3 - CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents

First 5 considers short term and highly liquid investments to be cash and cash equivalents. Cash and cash equivalents are pooled with other funds in the San Mateo County Investment Pool (County Pool). The County Pool includes both voluntary and involuntary participants from external public entities. First 5 is a voluntary participant in the County Pool. Interest earned is received quarterly. Cash and cash equivalents in the County Pool are reported at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The change in fair value for the year is recorded as unrealized gain or loss and reported as part of investment earnings. Fair value is based on information provided by the County Treasurer.

First 5 San Mateo County
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NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 3 - CASH AND CASH EQUIVALENTS (continued)

The County Pool is a governmental investment pool managed and directed by the elected San Mateo County Treasurer (Treasurer). The County Pool is not registered with the Securities and Exchange Commission as an investment company. California Government Code and the County's Investment Policy govern the County Pool activities. The objectives of this policy, in order of priority are: safety, liquidity, yield, and public trust. The pool attempts to match maturities with planned outlays and maximize the return on investment over various market cycles. Yield is considered only after safety and credit quality have been met, consistent with limiting risk and prudent investment principles. The County Board reviews the County's Investment Policy annually, and all amendments to the policy must be approved by the County Board.

The fair value of cash and cash equivalents of First 5's investment in the County Pool is reported in the accompanying financial statements at amounts based upon First 5's pro-rata share of the fair value provided by the Treasurer for the County Pool portfolio. First 5's cash and cash equivalents in the pool totaled \$12,323,942 as of June 30, 2020. The contractual withdrawal values (book values) were \$12,082,760 as of June 30, 2020.

Fair Value of Investments

First 5 categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

First 5 has the following recurring fair value measurements as of June 30, 2020:

San Mateo County Investment Pool (Level 2 inputs)	<u>\$ 12,323,942</u>
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First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 3 - CASH AND CASH EQUIVALENTS (continued)Authorized Investments of the County Pool

The County's Investment Policy and the California Government Code allow the County Pool to invest in the following, provided the credit ratings of the issuers are acceptable to the County Pool. The following also identifies certain requirements of the County Pool and California Government Code that address interest rate risk, credit risk, and concentrations of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Minimum Credit Quality</u>	<u>Maximum % Allowed in Portfolio</u>	<u>Maximum % Investment in One Issuer</u>
U.S. Treasury obligations	7 years	N/A	100	100
Obligations of U.S. agencies or government sponsored enterprises	7 years	AA or A-1	100	40
U.S. agencies callables	7 years	AA	100	25
Commercial paper	270 days or less	A1/P-1/F1	40	5
Negotiable certificates of deposit	5 years	A1/P-1/F1	30	5
Bankers acceptances	180 days	A1/P-1/F1	15	5
Collateralized time deposits within the State of California	1 year	A1/P-1/F1	15	5
Mortgage backed securities/CMO's	5 years	AA	20	5
Asset backed securities	5 years	AAA	20	5
Corporate bonds, medium term notes and covered bonds	5 years	A	30	5
U.S. Instrumentalities	5 years	AA	30	N/A
CA Municipal Obligations	5 years	AA	30	5
Repurchase agreements secured by U.S. Treasury of agency obligation	92 days	A-1	100	See limitation for Treasuries and Agencies above
Local Agency Investment Fund (LAIF)	N/A	N/A	N/A	Up to the current state limit
Shares of beneficial interest	N/A	Money Market/AAA	20	10
Local Government Investment Pools (LGIPs)	N/A	N/A	20	10

First 5 San Mateo County
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NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 3 - CASH AND CASH EQUIVALENTS (continued)

At June 30, 2020, the County Pool was invested in the following securities:

<u>Investment Type</u>	<u>Interest Rate</u>	<u>Maturities</u>	<u>Weighted Average Maturity (Years)</u>	<u>Rating</u>
Certificates of deposit	0.60%-2.83%	7/10/20-12/2/22	0.95	A-1, A-1+, AA-, A, A+
Commercial paper	0.00%	7/17/20-2/2/21	0.21	A-1, A-1+
LAIF	0.48%-1.14%	7/1/20	0.08	AAA
U.S. Treasury bills	0.00%	7/21/00-5/20/21	0.37	AA+
U.S. Treasury notes	1.12%-2.88%	7/31/20-10/31/24	2.22	AA+
Federal agency floating rate securities	0.13%-0.29%	9/28/20-11/8/21	1.06	AA+
Federal agency securities	0.00%-5.25%	7/6/20-2/28/24	1.66	AA+
U.S. Instrumentalities	0.00%-2.00%	7/1/20-1/15/25	0.51	AAA
Floating rate securities	0.45%-2.33%	8/17/00-5/19/24	1.07	AA-, A-, A, A+, AA+
Corporate bonds	1.14%-4.35%	7/15/20-2/13/25	2.24	AA-, A-, A, AA, A+, AA+, BBB+
Money market funds	0.00%	7/1/20	0.08	AAA
Asset backed securities	1.66%-2.35%	12/15/22-12/16/24	3.81	AAA
Municipal bonds	2.00%-3.40%	8/1/23-8/1/24	2.50	AA-, AAA

County Pool: Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County pool manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to three years or less in accordance with its investment policy. As of June 30, 2020, the County Pool had a weighted average maturity of 1.75 years and its investment in floating rate securities was \$216 million which are tied to the three-month London Interbank Offered Rate (LIBOR) index.

County Pool: Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. State law and the County's investment policy limit the County's investments in commercial paper to the rating of A-1 or better by Standard & Poor's, or P-1 or better by Moody's Investors Service; and corporate bonds to the rating of A or higher by both Standard & Poor's and Moody's Investors Service. No limits are placed on the U.S. government agency securities and U.S. Treasuries. The County's Investment pool was unrated.

County Pool: Custodial Credit Risk for Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The County's investment policy requires that deposits in banks must meet the requirements of California Government Code. Under this code, any deposits of more than \$0.25 million must be collateralized at 110% to 150% of the value of the deposit to guarantee the safety of the public funds. The first \$0.25 million of the County's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits more than the \$0.25 million insured amount are fully collateralized by Union Bank by pledging identifiable U.S. Government securities at 110% or more.

First 5 San Mateo County
 (A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 3 - CASH AND CASH EQUIVALENTS (concluded)

County Pool: Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the County Pool's investment in a single issuer of securities. For each authorized investment type, State law and County Investment Policy restricts the maximum percentages allowed in the portfolio and per issuer. As of June 30, 2020, the investment pool has five percent or more of its total investments with the following issuers: 42% in United States Treasury Notes, 16% in Federal Agency Securities, 14% in Corporate Bonds, 7% in Local Agency Investment Fund, 6% in US Instrumentalities, and 6% in Certificates of Deposit.

County Pool: Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair values of an investment or deposit. The County investment policy does not include specific provisions to address foreign currency risk because the County's investment pool does not invest in foreign securities.

NOTE 4 - INTERGOVERNMENTAL RECEIVABLE

Intergovernmental receivable represents revenues that were received after the fiscal year June 30, 2020:

Proposition 10 allocation - May	\$ 282,105
Proposition 10 allocation - June	400,806
Surplus Money Investment Fund (SMIF)	19,897
Impact Grant	369,611
Impact Hub Grant	<u>35,874</u>
Total	<u>\$ 1,108,293</u>

NOTE 5 - ACCOUNTS PAYABLE

Accounts payable is comprised of funding due to grantees and amounts due to vendors for services and supplies at the fiscal year ended June 30, 2020:

Funding due to grantees	\$ 1,542,232
Services and supplies	<u>20,464</u>
Total	<u>\$ 1,562,696</u>

First 5 San Mateo County
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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 6 - COMPENSATED ABSENCES

First 5 accrues for compensated absences in the government-wide financial statements to pay its employees for unused vacation, compensatory time, and holiday. The accrual for compensated absences includes First 5's share of Social Security and Medicare contributions payable on behalf of the employees. Unused vacation, compensatory, and holiday time are cashed out upon separation.

The changes in the compensated absences balance for the fiscal year ended June 30, 2020 were as follows:

Balance – beginning of year	\$	94,261
Additions		49,714
Retirements		<u>(32,622)</u>
Balance – end of year	\$	<u>111,353</u>
Due within a year	\$	<u>38,726</u>

NOTE 7 - EMPLOYEES' RETIREMENT PLANPlan Description

General. The San Mateo County Employees' Retirement Association (SamCERA) is a cost-sharing multiple-employer, defined benefit pension plan that provides benefits for substantially all permanent employees of the County, First 5, the San Mateo County Libraries, the Superior Courts of the County of San Mateo, and the San Mateo County Mosquito and Vector Control District. SamCERA was founded in 1944 under the authority granted by Article XVI of the Constitution of the State of California and the County Employees' Retirement Law of 1937 (the 1937 Act), and is not subject to the provisions of the Employee Retirement Income Security Act of 1974. SamCERA is a Pension Trust Fund of the participating employers.

Management of SamCERA is vested in the Board of Retirement consisting of nine members. SamCERA is governed by the California Constitution, the 1937 Act and the by-laws, procedures, and policies adopted by the Board of Retirement. Pursuant to the County Employees Retirement Law of 1937, board members include the County Treasurer, two general members of SamCERA elected by their peers, four members appointed by the County Board, one member from SamCERA's safety members, and one member from the retired membership.

The Board of Retirement undertakes the administrative and fiduciary responsibility over the pension plan. SamCERA issues a publicly available financial report that can be obtained by writing to the San Mateo County Employees' Retirement Association, 100 Marine Parkway, Suite 125, Redwood Shores, California 94065.

First 5 San Mateo County
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NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 7 - EMPLOYEES' RETIREMENT PLAN (continued)

Benefit Provisions. SamCERA provides service retirement, disability, and death benefits to plan members and beneficiaries based on defined benefit formulas using final average compensation, years of service, and age factors to calculate benefits payable. SamCERA has seven tiers that cover members classified as general, safety, or probation, and provides annual cost-of-living adjustments upon retirement to members of Tiers 1, 2, 4, 5, 6, and 7. The benefits of Tier 3 are reduced by a portion of Social Security benefits received by the member. The 1937 Act vests the County Board with the authority to initiate benefits, while Government Code Section 31592.2 empowers the Board of Retirement to provide certain ad hoc benefits when the Section 31592 reserve exceeds 1% of assets.

SamCERA has seven tiers covering members classified as general, safety or probation. Members in Tiers 1, 2, 4, 5, and 6 with 10 years of continuous service (permanent part-time employees need equivalent of 5 years of full-time service and 10 years of membership) may retire at age 50. Members in Tier 3 with 10 years of continuous service may retire at age 55. Members in Tier 7 with 5 years of service may retire at age 52.

General members in Tiers 1, 2, 4, 5, and 6 may retire at any age after 30 years of service. Safety members and Probation members may retire at any age after 20 years of service. A member who leaves County service may withdraw his or her contributions, plus any accumulated interest. Members with five years of service, permanent part-time employees with five years of full-time service, or non-contributory members (Tier 3) with 10 years of service, may elect a deferred retirement when terminating their employment with the County.

In addition to the basic member and the cost sharing contributions, certain plan members (except those in Tier 3) are required to make contributions to fund the Cost of Living Adjustments (COLA). Certain members in Tiers 1, 2 and 4 contribute a specific percentage of the retirement COLA cost. All members in Tiers 5 and 6 contribute 50% of the COLA. Members in Tier 7 contribute 50% of the aggregate normal cost rate for their plan.

Contributions. The 1937 Act established the basic obligations for employers and members to make contributions to the pension trust fund. The employer and member contribution rates are based on recommendations made by an independent actuary and adopted by the Board of Retirement. The participating employers are required by statutes to contribute the amounts necessary to fund the estimated benefits accruing to SamCERA members not otherwise funded by member contributions or expected investment earnings. Employer contribution rates for each tier are determined pursuant to Government Code Section 31453 of the 1937 Act. Contribution rates are actuarially determined using the entry age normal method and consist of an amount for normal cost (the estimated amount necessary to finance benefits earned by members during the year) and an amount required to amortize the unfunded actuarial accrued liability. Contributions to the plan from First 5 were \$235,766 for the year ended June 30, 2020.

For the fiscal year ended June 30, 2020, the contributions recognized as part of pension expense for the plan were as follows:

Contributions – employer	\$ 235,766
Contributions – employee	95,910

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NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 7 - EMPLOYEES' RETIREMENT PLAN (continued)Net Pension Liability, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2020, First 5 reported \$835,370 of net pension liability for its proportionate share of the net pension liability. The net pension liability of the plan is measured as of June 30, 2019, and the total pension liability for the plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. First 5's proportion of the net pension liability was based on statutory contributions. First 5's proportionate share of the net pension liability was 0.12% as of June 30, 2019, which was an increase of 0.01% from its share measured as of June 30, 2018.

For the year ended June 30, 2020, First 5 recognized pension expense of \$290,161. At June 30, 2020, First 5 reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 235,766	\$ -
Changes in pension-related assumptions	242,906	-
Change in proportionate share of net pension liability	301	-
Difference in actual and proportionate share of pension contributions	3,049	160
Differences between expected and actual pension experience	112,188	-
Differences between projected and actual earnings on pension investments	<u>82,109</u>	<u>79,304</u>
Total	<u>\$ 676,319</u>	<u>\$ 79,464</u>

First 5 reported \$235,766 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Fiscal Year Ended</u>	
6/30/21	\$ 142,688
6/30/22	71,335
6/30/23	77,063
6/30/24	70,003
Thereafter	-

First 5 San Mateo County
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NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 7 - EMPLOYEES' RETIREMENT PLAN (continued)

The total pension liabilities in the June 30, 2019 actuarial valuation were determined using the information below.

Actuarial Methods and Assumptions:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Experience Study	July 1, 2014 to April 30, 2017
Amortization Method	Level Percentage of Projected Payroll
Amortization Period	UAAL as of June 30, 2008, is amortized over a closed 15-year period ending June 30, 2023. Subsequent changes in the UAAL are amortized over separate closed 15-year layers that are determined annually.
Asset Valuation Method	5-year smoothed recognition of asset gains and losses (determined as the difference of the actual fair value to the expected fair value), which cannot vary more than 20% from the fair value.

Actuarial Assumptions:

General Wage Increases	3.00%
Investment Rate of Return	6.50%
Growth in Active Membership	0.00%
Inflation Rate (CPI)	2.50%
Salary Increases Due to Service	The total expected increase in salary represents the increase due to promotions and longevity, adjusted for an assumed 3.00% per annum increase in the general wage. The total result is compounded rather than additive.
Mortality	Rates are primarily based on RP-2014 Healthy Annuitant Mortality Table for respective genders with MP-2014 Ultimate Projection Scale. See the valuation report as of June 30, 2019, for details.

First 5 San Mateo County
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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 7 - EMPLOYEES' RETIREMENT PLAN (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block approach in which a median (or expected) geometric rate of return is developed for each major asset class. The median rates are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and estimates of the median geometric rates of return for each major asset class are shown in the table below. The asset class return assumptions are presented on a nominal basis, and all assumptions include a base inflation rate assumption of 2.50%.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Rate of Return</u>
Public Equity	41%	4.9%
Fixed Income	21%	2.1%
Alternatives	12%	5.3%
Risk Parity	8%	5.1%
Inflation Hedge	<u>18%</u>	4.3%
Total	<u>100%</u>	

Discount Rate

The investment rate of return assumption used to measure the total pension liability was 6.50% as of June 30, 2020, reduced in comparison to 6.75% from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that employer and member contributions will be made at the funding requirements under SamCERA's funding policy and the legal requirements under the County Employees Retirement Law of 1937. In addition, San Mateo County intends to contribute additional amounts over the next 10 years to accelerate the elimination of the unfunded actuarial accrued liability. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, gross of administrative expenses.

Sensitivity of the Proportionate Share of Net Pension Liability to Changes in the Discount Rate

The following presents First 5's proportionate share of the net pension liability of SamCERA, calculated using the discount rate for SamCERA, as well as what First 5's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease: <u>5.50%</u>	Current Discount Rate <u>6.50%</u>	1% Increase: <u>7.50%</u>
Total pension liability	\$ 8,292,895	\$ 7,239,370	\$ 6,383,263
Fiduciary net position	6,404,000	6,404,000	6,404,000
Net pension liability	1,888,895	835,370	(20,736)

First 5 San Mateo County
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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 7 - EMPLOYEES' RETIREMENT PLAN (concluded)

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued SamCERA financial report.

Payable to the Pension Plan

At June 30, 2020, First 5 has paid all contributions to the pension plan required for the year ended June 30, 2020.

NOTE 8 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description

General. The County administers a postemployment benefit (OPEB) sick leave conversion Retiree Health Plan (a single-employer defined benefit plan), in which First 5 participates. This plan provides healthcare benefits to members who retire from the County and are eligible to receive a pension from SamCERA. Eligible retirees may elect to continue healthcare coverage in the County health plan and convert their sick leave at retirement to a County-paid monthly benefit that will partially fund their retiree health premiums.

Benefits provisions are established and may be amended through negotiations between the County and the bargaining units during each bargaining period. The plan does not issue a separate financial report.

The County funds its OPEB plan through the California Employers' Retiree Benefits Trust (CERBT), an irrevocable trust fund that allows public employers to prefund the future cost of their retiree health insurance benefits and other postemployment benefits for their covered employees or retirees. The CERBT's administrator, the California Public Employees' Retirement System (CalPERS), issues a publicly available financial report consisting of financial statements and required supplementary information for CERBT in aggregate. The report may be obtained by writing to CalPERS, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811.

Benefit Provisions. The County contracts with Kaiser and Blue Shield Health Plans to provide health coverage to its active members and pre-Medicare retirees (under age 65 and not covered by Medicare). The insurers charge the same premium for actives and retirees without Medicare; therefore, an implicit County subsidy of retiree premium exists. The implicit subsidy is determined by the difference between the true costs of the benefits and the actual premiums paid. Retiree health premiums would be significantly higher if premiums were determined without regard to active claims experience because health claim costs generally increase with age.

The County contracts with Kaiser, Secure Horizons, and Blue Shield to provide supplemental coverage for retirees enrolled in Medicare. Medical premiums for retirees enrolled in Medicare are not based on blended active experience; therefore, implicit subsidy does not exist in premiums for retirees enrolled in Medicare and receiving supplemental health coverage.

The duration and amount of the County-paid benefits varies based on the amount of sick leave at retirement, the date of hire, the date of retirement, and the bargaining group to which the retiree belongs. After County-paid benefits expire, the retirees may continue coverage in the County health plans at their own expense.

First 5 San Mateo County
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 June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

For the majority bargaining units, hired prior to January 1, 2011. For each eight hours of unused sick leave at the time of retirement, the County contributes a set amount of the total premiums. For employees who retire with 20 or more years of service, the sick leave balance will be deducted at 6 hours per month instead of 8 hours.

Retirees who exhaust their sick leave will be credited with additional sick leave hours based on the years of service as follows: 10 year of service will be credited 96 hours, 15 year of service will be credited 192 hours, and 20 year of service will be credited 288 hours.

For the majority bargaining units, hired on or after January 1, 2011. For each eight hours of unused sick leave at the time of retirement, \$400 of the total premiums will be contributed. Retirees can choose to cover spouses and dependents. Retirees can choose a higher level for the County portion, but will need to convert more sick leave hours each month for those higher amounts.

Future increases in retiree sick leave conversion benefits vary among various bargaining groups under the County's latest bargaining agreements. Demographic assumptions regarding retirement, disability, and turnover are based on statistics from the June 30, 2019 pension valuation for SamCERA.

Contributions. First 5's contribution is an amount equal to the actuarially determined contribution (ADC) every fiscal year. The amount of the ADC above the implicit rate subsidy is the cash contribution First 5 needs to make to CERBT in order to have total contributions equal to the ADC.

First 5's ADC was calculated based on the service cost plus amortization of the net OPEB liability on a closed basis over 30 years, beginning July 1, 2005. The amortization is calculated as a level percentage of payroll based on the payroll growth assumption. Contribution requirements or amendments for members and the County are established through negotiations with individual bargaining units.

The employer contributions for fiscal year ended June 30, 2020 were \$107,097.

Employees Covered by Benefit Terms

At June 30, 2020 (census date), the benefit terms covered the following employees:

Inactive employees or beneficiaries currently receiving benefit payments	1
Active employees or beneficiaries currently receiving benefit payments	8
Inactive employees entitled to but not yet receiving benefit payment	<u>0</u>
Active plan members	<u><u>9</u></u>

Net OPEB Liability OPEB Expenses, and Deferred Outflows/Inflows of Resources Related to OPEB

As of June 30, 2020, First 5 reported \$171,704 of net OPEB liability for its proportionate share of the net OPEB liability. The net OPEB liability of the plan is measured as of June 30, 2019, and the total OPEB liability for the plan used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. First 5's proportion of the net OPEB liability was based on statutory contributions. First 5's proportionate share of the net OPEB liability was 0.38% as of June 30, 2019, which was an increase of 0.24% from its share measured as of June 30, 2018.

First 5 San Mateo County
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NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

For the year ended June 30, 2020, First 5 recognized OPEB expense of \$59,078. At June 30, 2020, First 5 reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions made subsequent to measurement date	\$ 107,097	\$ -
Changes of OPEB-related assumptions	11,537	43,397
Differences between expected and actual OPEB experience	4,342	13,998
Difference between projected and actual earnings on OPEB investments	<u>1,752</u>	<u>3,368</u>
Total	<u>\$ 124,728</u>	<u>\$ 60,763</u>

First 5 reported \$107,097 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

<u>Fiscal Year Ended</u>	
6/30/21	\$ (10,763)
6/30/22	(10,762)
6/30/23	(10,359)
6/30/24	(10,944)
6/30/25	(1,060)
Thereafter	756

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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 8 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

The total OPEB liabilities in the June 30, 2020 actuarial valuation were determined using the information below:

Actuarial Methods and Assumptions:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Experience Study	July 1, 2017 to April 30, 2020
Actuarial Assumptions:	
Discount Rate	6.25%
Long-term Expected Rate of Return	6.25%, net of investment expense
Inflation	2.50%
Payroll Growth Rate	3.00%
Mortality	Rates are primarily based on RP-2014 mortality tables.
Healthcare Cost Trend	Adjusted to reflect the expected costs due to ACA
	2020-21 4.30%
	2021-22 5.20%
	2022-23 5.10%
	2023-24 5.00%
	2024-25 5.00%
	2025-26 4.90%
	2026-27 4.90%
	2027-28 4.80%
	2028-29 4.80%
	2029-30 4.80%
	2031-40 4.90%
	2041-50 5.00%
	2051-60 4.80%
	2061-73 4.30%
	After 2074 4.00%
Dental Cost Trend	4.00%
Vision Cost Trend	4.00%

The H.R. 1865 Further Consolidated Appropriations Act, 2020 became law on December 20, 2019. This act repeals the excise tax for high cost or “Cadillac” health plans completely and removes the Health Insurer Fee permanently beginning in 2021. Accordingly, the excise tax is not reflected.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

The OPEB plan assets are expected to be invested using a strategy to achieve the long-term rate of return. The County selected CERBT Fund Strategy 2 for its asset allocation as follows:

<u>Asset Class</u>	<u>Target Allocation</u>
Global Equity	40%
U.S. Fixed Income	43%
Treasury Inflation-Protected Securities (TIPS)	5%
Real Estate Investment Trusts (REITs)	8%
Commodities	<u>4%</u>
Total	<u><u>100%</u></u>

Discount Rate

The investment rate of return assumption used to measure the total OPEB liability was 6.25% as of June 30, 2020, which was the same as the prior fiscal year. The projection of benefit payments made in future periods and expected level of cash flows and investment were used to determine the discount rate and assumed that employer contributions will be made at the funding requirements. Based on those assumptions, the plan's fiduciary net position was projected to be sufficient to pay projected benefit payments in all future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability and net OPEB liability is equal to the long-term assumed rate of return, gross of administrative expenses.

Sensitivity of the Proportionate Share of Net OPEB Liability to Changes in the Discount Rate

The following presents First 5's proportionate share of the net OPEB liability of the County, calculated using the discount rate of 6.25%, as well as what First 5's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>1% Decrease: 5.25%</u>	<u>Current Discount Rate 6.25%</u>	<u>1% Increase: 7.25%</u>
Total OPEB liability	\$ 835,201	\$ 762,261	\$ 698,057
Fiduciary net position	590,557	590,557	590,557
Net OPEB liability	284,666	171,704	72,271

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (concluded)Sensitivity of the Proportionate Share of Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents First 5's proportionate share of the net OPEB liability of the County, calculated using the current health care cost trend rates, as well as what First 5's proportionate share of the net OPEB liability would be if it were calculated using trend rates that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>1% Decrease:</u>	<u>Current Trend Rates</u>	<u>1% Increase:</u>
Total OPEB liability	\$ 690,276	\$ 762,261	\$ 846,516
Fiduciary net position	590,557	590,557	590,557
Net OPEB liability	59,768	171,704	299,917

OPEB Plan Fiduciary Net Position

The Plan Fiduciary Net Position and total OPEB liability were determined as of the measurement date. The components of the net OPEB liability as of June 30, 2019 were presented below. First 5's proportionate share was 0.38%.

	<u>Increase/(Decrease)</u>		
	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance at June 30, 2018	<u>\$ 572,919</u>	<u>\$ 427,301</u>	<u>\$ 145,618</u>
Changes for the year:			
Service cost	59,957	-	59,957
Interest of total OPEB liability	103,589	-	103,589
Effect of economic/demographic gains or losses	(753)	-	(753)
Effect of assumptions changes or inputs	2,007	-	2,007
Benefit payments	(84,336)	(84,336)	-
Employer contributions	-	110,715	(110,715)
Net investment income	-	80,395	(80,395)
Administrative expenses	-	(563)	563
Change in employer's proportionate share	<u>108,878</u>	<u>57,045</u>	<u>51,833</u>
Net changes	<u>189,342</u>	<u>163,256</u>	<u>26,086</u>
Balance at June 30, 2019	<u>\$ 762,261</u>	<u>\$ 590,557</u>	<u>\$ 171,704</u>

Payable to the OPEB Plan

At June 30, 2020, First 5 has paid all contributions to the OPEB plan required for the year ended June 30, 2020.

First 5 San Mateo County
 (A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 9 - FUND BALANCE

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which First 5 is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. First 5's fund balances were comprised of the following:

Restricted Fund Balance - includes amounts that can be spent only for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource provider.

Committed Fund Balance - includes amounts that can only be used for specific purposes determined by a formal action of First 5's highest level decision-making authority, the First 5 Commission. Commitments may be changed or lifted only by First 5 taking the same formal action that originally imposed the constraint.

Assigned Fund Balance - comprises amounts intended to be used by First 5 for specific purposes that are neither restricted nor committed. Intent is expressed by (1) First 5's Commission or (2) a body (for example: a budget or finance committee) or official to which First 5's Commission has delegated the authority to assign amounts to be used for specific purposes.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed and assigned.

At fiscal year-end, fund balance reported on the Statement of Revenues, Expenditures and Changes in Fund Balance includes:

Committed

Contracts and amendments to executed contracts:

Grantees	\$ 813,545
Others	95,778

Assigned

Total fund balance	\$ 11,852,028
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NOTE 10 - REVENUESTobacco Tax and Other Funding

First 5 receives a proportionate share of Proposition 10 money from First 5 California (formerly California Children and Families Commission) based on the number of live births in the county in comparison to the number of live births statewide. Proposition 10 money received by First 5 also includes Surplus Money Investment Fund allocations and Proposition 56 funds.

The Surplus Money Investment Fund allocations represent distributions of interest accrued on statewide Proposition 10 money.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 10 - REVENUES (concluded)

The Impact Grant is awarded through a grant competitive application. This is not a regular allocation. The Impact Grant is a 5-year grant.

Tobacco tax and other revenues are comprised of:

Proposition 10:	
Monthly allocations	\$ 4,410,407
Surplus Money Investment Fund	19,897
Impact Grant	597,654
Proposition 56	<u>1,327,639</u>
Total	<u>\$ 6,355,597</u>

Other Grants

Other grants are comprised of:

Help Me Grow Grant	\$ 178,615
Impact HUB Grant	35,874
Help Me Grow Call Center Grant	35,000
Build-Up Kids Grant	180,000
Watch Me Grow - Clinic Based Services Grant	353,158
Mental Health Services Act – Proposition 63	115,296
First 5 of California Association Mini Grant Census	4,000
Wellness Grant	<u>777</u>
Total	<u>\$ 902,720</u>

Investment Earnings (Losses)

Investment earnings of \$427,434 for the year ended June 30, 2020, comprise of quarterly interest received from the County Treasurer on investments made by First 5 in the County Pool and the change in fair value of the investments. Interest is recorded in the year earned and is available to pay current liabilities.

Interest on investments	\$ 217,244
Change in fair value of investments	<u>210,190</u>
Total	<u>\$ 427,434</u>

NOTE 11 - RETIREMENT BENEFITS

Retirement benefits are comprised of:

County retirement contribution	\$ 235,766
Pension expense (changes in net pension liability)	290,161
OPEB expense (changes in net OPEB liability)	59,078
OPEB adjustment	(78,945)
Other retirement benefits	<u>3,239</u>
Total	<u>\$ 509,299</u>

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 12 - CONTRIBUTIONS TO LOCAL PROJECTS

Starting in FY 2009-10, First 5 awarded \$20,167,000 in Cycle One funding to local projects. Cycle One has a three-year term from FY 2009-10 to FY 2011-12. First 5 awarded \$26,188,072 in Cycle Two funding to local projects. Cycle Two has a three-year term from FY 2011-12 to FY 2013-14 and has been extended through December 31, 2015. First 5 awarded \$30,791,717 in Cycle Three funding to local projects. Cycle Three has a five-year term from FY 2015-16 to FY 2019-20 and has been extended through December 31, 2021.

Grant contributions for the year ended June 30, 2020 include:

Cycle Three Funding:

Child Care Coordinating Council (IMPACT)	\$ 51,150
Community Gatepath (Help Me Grow Centralized Access Point and Family/Community Outreach)	218,008
Community Gatepath (Watch Me Grow)	802,110
Community Gatepath (Watch Me Grow - Clinic Based Services)	353,158
Family Connections (Thriving Families)	193,208
Lucile Salter Packard Children's Hospital at Stanford (Help Me Grow Child Healthcare Provider Liaison)	55,341
Peninsula Family Services (Therapeutic Child Development Centers)	224,200
Puente de la Costa Sur (Suenos Unidos Parent Participatory Preschool)	53,277
Ravenswood Family Health Center - South (Oral Health Services)	245,900
Redwood City (Socios for Success)	28,458
San Mateo County Office of Education (EQ+IP)	1,382,455
San Mateo County Office of Education (IMPACT)	391,144
San Mateo County Office of Education (IMPACT HUB 2)	31,195
San Mateo County Office of Education (Family Eng. Prof Development)	204,072
Silicon Valley Community Foundation (Build Up for SMC's Children - Facilities/Capital Projects)	50,000
Silicon Valley Community Foundation (Child Care Provider Support - COVID 19)	20,000
Silicon Valley Community Foundation (Connecting Child Care to Early Education-Child Care Portal Project)	5,000
Silicon Valley Community Foundation (Minry Parent Story Projects: School Readiness)	1,444
Silicon Valley Community Foundation (PreK-3 rd Grade Articulation and Alignment)	71,349
Star Vista (Early Childhood Services - Healthy Homes)	989,684
Contractors:	
Cheryl Oku (Help Me Grow Consultation Services)	85,043
Circle Communications (Mental Health System)	12,500
Miriam Abrams (Special Needs ITN Consultation)	10,000
Moonlight (Collateral Materials and Kit for New Parents)	8,106
Persimmony International (Online Grant Mgt and Client Data Collection)	96,896
Runyon Saltzman (Communications Consultation Services)	141,591
Sarah Kinahan Consulting (Build Up for SMC's Kids Facilities Consultation)	22,188

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 12 - CONTRIBUTIONS TO LOCAL PROJECTS (concluded)

The Regents of the University of California (San Mateo County Early Childhood Workforce Study)	11,315
Trauma Stewardship, LLC (Trauma and Resiliency Informed System Initiative Convening)	11,265
Viva Strategy + Communications (Quality Care and Education ITN Consultation)	50,000
Other	53,924
Total	<u>\$ 5,873,981</u>

NOTE 13 - GRANT COMMITMENTS

First 5's commitments to grantees as of June 30, 2020 were as follows:

Cycle Three Funding	<u>\$ 909,323</u>
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NOTE 14 - PROGRAM EVALUATION

First 5 spent \$263,253 on program evaluation during the fiscal year ended June 30, 2020.

NOTE 15 - LEASE OBLIGATIONS

First 5 leases office facilities and other equipment categorized as noncancelable operating leases expiring on October 31, 2021. Total costs for such leases were \$87,154 for the year ended June 30, 2020. The future minimum lease payments for the office facilities lease are as follows:

Fiscal year ending June 30, 2021	\$ 92,408
Fiscal year ending June 30, 2022 (through October 31, 2021)	<u>31,105</u>
Total	<u>\$ 123,513</u>

NOTE 16 - BUDGETARY ACCOUNTING AND ENCUMBRANCES

First 5 adopts an annual operating budget, which can be amended by First 5 throughout the year. The basis used to prepare the budget is the same as the basis used to reflect actual revenues and expenditures, except the budget excludes unrealized gains and losses and changes to the liabilities for compensated absences and postemployment benefits other than pensions (OPEB). The financial statements record unrealized gains and losses, compensated absences, and OPEB as required by generally accepted accounting principles (GAAP).

First 5 uses an encumbrance system in the County's general ledger system, OFAS, to assist in controlling expenditures. Purchase orders, contracts, and other commitments for the expenditures of monies are recorded under this system in order to reserve applicable appropriations. Any encumbrances outstanding at year-end are included in committed fund balance as they do not constitute expenditures or liabilities.

First 5 San Mateo County
 (A Discretely Presented Component Unit of the County of San Mateo)
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 16 - BUDGETARY ACCOUNTING AND ENCUMBRANCES (concluded)

The net change in fund balance under budgetary basis on page 35 is reconciled to the net change in fund balance under GAAP basis on page 10 as follows:

Deficiency of revenues over expenditures/net change in fund balance – budgetary basis	\$ (112,688)
Changes in unrealized (gain)/loss on cash equivalents	<u>210,191</u>
Deficiency of revenues over expenditures/net change in fund balance – GAAP basis	<u>\$ 97,503</u>

NOTE 17 - CORONAVIRUS PANDEMIC

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began to spread among various countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S., including California, have declared a state of emergency and issued shelter-in-place orders in response to the outbreak. The immediate impact to First 5's operations includes restrictions on employees' and grantees and community based organizations' ability to work, and it is anticipated that the impacts from this pandemic will continue for some time. As of the report date, the financial impact of the coronavirus outbreak cannot be measured.

(A Discretely Presented Component Unit of the County of San Mateo)

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)SCHEDULE OF REVENUES, EXPENDITURESAND CHANGES IN FUND BALANCES

Budget and Actual

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget
Revenues:				
Tobacco tax	\$ 5,829,000	\$ 5,829,000	\$ 6,355,597	\$ 526,597
Investment earnings (losses)	156,458	201,458	217,243	15,785
Other grants	527,765	616,765	902,720	285,955
Other revenue	-	-	15,448	15,448
Total revenues	<u>6,513,223</u>	<u>6,647,223</u>	<u>7,491,008</u>	<u>843,785</u>
Expenditures:				
Salaries and benefits	1,502,319	1,502,319	1,444,974	57,345
Services and supplies	395,600	395,600	284,741	110,859
Contributions to local projects	<u>7,817,140</u>	<u>7,926,140</u>	<u>5,873,981</u>	<u>2,052,159</u>
Total expenditures	<u>9,715,059</u>	<u>9,824,059</u>	<u>7,603,696</u>	<u>2,220,363</u>
Excess of revenues over (under) expenditures	<u>\$ (3,201,836)</u>	<u>\$ (3,176,836)</u>	(112,688)	<u>\$ 3,064,148</u>
Fund balance, beginning of period			<u>11,723,535</u>	
Fund balance, end of period			<u>\$ 11,610,847</u>	

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2020

	2020	2019	2018	2017	2016	2015
First 5's proportion of the collective net pension liability	0.12%	0.12%	0.11%	0.11%	0.11%	0.10%
First 5's proportionate share of the collective net pension liability	\$ 835,370	\$ 606,419	\$ 663,743	\$ 770,981	\$ 516,749	\$ 409,823
First 5's covered-employee payroll*	\$ 866,146	\$ 806,833	\$ 808,645	\$ 756,154	\$ 598,404	\$ 623,983
First 5's proportionate share of the collective net pension liability as a percentage of covered payroll	96.45%	75.16%	82.08%	101.96%	86.35%	65.68%
Plan fiduciary net position as a percentage of the total pension liability	88.46%	89.96%	87.49%	83.25%	87.53%	88.88%

The schedules present information to illustrate changes in First 5's proportionate share of the net pension liability over a ten year period when the information is available.

*In accordance with Statement No. 82 of the GASB, Covered Employee Payroll is the payroll on which contributions are based. Thus, these amounts may be different than shown in fiscal year ended 2016 and earlier reports.

First 5 San Mateo County
 (A Discretely Presented Component Unit of the County of San Mateo)
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF FIRST 5'S CONTRIBUTIONS - PENSION PLAN
 For the Year Ended June 30, 2020

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 235,766	\$ 228,829	\$ 198,644	\$ 176,870	\$ 182,614	\$ 170,517	\$ 204,061
Contributions in relation to the contractually required contribution	<u>235,766</u>	<u>228,829</u>	<u>198,644</u>	<u>176,870</u>	<u>182,614</u>	<u>170,517</u>	<u>204,061</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll*	\$ 928,408	\$ 866,146	\$ 806,833	\$ 808,645	\$ 756,154	\$ 598,404	\$ 623,983
Contributions as a percentage of covered payroll	25.39%	26.42%	24.62%	21.87%	24.15%	28.50%	32.70%

The schedules present information to illustrate changes in First 5's contributions over a ten year period when the information is available.

*In accordance with Statement No. 82 of the GASB, Covered Employee Payroll is the payroll on which contributions are based. Thus, these amounts may be different than shown in fiscal year ended 2016 and earlier reports.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
For the Year Ended June 30, 2020

	2020		2019		2018
First 5's proportion of the collective net OPEB liability	37.97%		14.34%		14.30%
First 5's proportionate share of the collective net OPEB liability	\$ 171,704	\$	145,618	\$	126,906
First 5's covered-employee payroll	\$ 866,146	\$	806,833	\$	808,645
First 5's proportionate share of the collective net OPEB liability as a percentage of covered payroll	19.82%		18.05%		15.69%
Plan fiduciary net position as a percentage of the total OPEB liability	77.47%		74.59%		75.76%

The schedules present information to illustrate changes in First 5's proportionate share of the net OPEB liability over a ten year period when the information is available.

First 5 San Mateo County
(A Discretely Presented Component Unit of the County of San Mateo)
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF FIRST 5'S CONTRIBUTIONS - OPEB
For the Year Ended June 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 107,097	\$ 41,808	\$ 42,808
Contributions in relation to the actuarially determined contribution	<u>107,097</u>	<u>41,808</u>	<u>42,808</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 928,408	\$ 866,146	\$ 806,833
Contributions as a percentage of covered-employee payroll	11.54%	4.83%	5.31%

The schedules present information to illustrate changes in First 5's contributions over a ten year period when the information is available.

First 5 San Mateo County

Schedule 6

(A Discretely Presented Component Unit of the County of San Mateo)

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS**

For the Year Ended June 30, 2020

	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 59,957	\$ 22,343	\$ 23,857
Interest on total OPEB liability	103,589	36,012	40,073
Effect of economic/demographic gains or losses	(753)	6,033	(22,665)
Effect of assumptions changes or inputs	2,007	13,628	(73,676)
Benefit payments	(84,336)	(28,646)	(30,731)
Change in employers' proportionate share	108,878	-	-
Net change in total OPEB liability	189,342	49,370	(63,142)
Total OPEB liability, beginning	572,920	523,550	586,692
Total OPEB liability, ending (a)	<u>\$ 762,262</u>	<u>\$ 572,920</u>	<u>\$ 523,550</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 110,715	\$ 35,360	\$ 42,808
Net investment income	80,395	24,148	26,522
Benefit payments	(84,336)	(28,646)	(30,731)
Administrative expenses	(563)	(204)	(178)
Change in employers' proportionate share	57,045	-	-
Net change in plan fiduciary net position	163,256	30,658	38,421
Plan fiduciary net position, beginning	427,302	396,644	358,223
Plan fiduciary net position, ending (b)	<u>\$ 590,558</u>	<u>\$ 427,302</u>	<u>\$ 396,644</u>
Net OPEB liability, ending (a)-(b)	<u>\$ 171,704</u>	<u>\$ 145,618</u>	<u>\$ 126,906</u>
Plan fiduciary net position as a percentage of the total OPEB liability	77.47%	74.58%	75.76%
Covered-employee payroll	\$ 866,146	\$ 806,833	\$ 808,645
Net OPEB liability as a percentage of covered-employee payroll	19.82%	18.05%	15.69%

The schedules present information to illustrate changes in First 5's changes in the net OPEB liability over a ten year period when the information is available.

INDEPENDENT AUDITORS' 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
First 5 San Mateo County
San Mateo, 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 and the major fund of First 5 San Mateo County, a discretely presented component unit of the County of San Mateo, California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise First 5 San Mateo County's basic financial statements as listed in the table of contents, and have issued our report thereon dated September 23, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered First 5 San Mateo County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of First 5 San Mateo County's internal control. Accordingly, we do not express an opinion on the effectiveness of First 5 San Mateo County'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 First 5 San Mateo County'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*.

Governing Board
First 5 San Mateo County - Page 2

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
September 23, 2020

R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON
STATE COMPLIANCE

Board of Commissioners
First 5 San Mateo County
San Mateo, California

Compliance

We have audited First 5 San Mateo County's compliance with the requirements specified in the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office, applicable to First 5 San Mateo County's statutory requirements identified below for the year ended June 30, 2020.

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 First 5 San Mateo County'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 occurred. An audit includes examining, on a test basis, evidence about First 5 San Mateo County'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 First 5 San Mateo County's compliance with those requirements. In connection with the audit referred to above, we selected and tested transactions and records to determine First 5 San Mateo County's compliance with the state laws and regulations applicable to the following items:

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

Governing Board
First 5 San Mateo County- Page 2

Opinion

In our opinion, First 5 San Mateo County 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, 2020.

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
September 23, 2020

September 23, 2020

Board of Commissioners
First 5 San Mateo County
San Mateo, California

We have audited the financial statements of the governmental activities and the major fund of First 5 San Mateo County for the year ended June 30, 2020. 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 July 13, 2020. Professional standards also require that we communicate to you the following information related to our audit.

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 San Mateo County are described in Note 2 to the financial statements.

We noted no transactions entered into by First 5 San Mateo 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. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

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 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 the 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 23, 2020.

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 San Mateo 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 San Mateo 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

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 U.S. generally accepted accounting principles, 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 First 5 San Mateo County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

Date: October 26, 2020
To: First 5 San Mateo County Commission
From: Kitty Lopez, Executive Director
Re: Approval of First 5 San Mateo County's FY 2019-20 Annual Program Report and Submission to First 5 California

BACKGROUND

As part of First 5 California's (F5CA) Annual Report requirements, all First 5 County Commissions provide detailed information on fiscal and programmatic progress to the First 5 State Commission each year. Client data and program expenditure information from the First 5 San Mateo County (F5SMC) Annual Report for FY 2019-20 will be presented at today's meeting.

The State Commission expenditure and service categories are structured to emphasize the types of organizations that receive First 5 funding and to gather some limited information on evidence-based assessments and service models in use across the state. The State requests that county commissions provide an estimate of the unduplicated count of clients served, in addition to service counts by type of program.

CONSIDERATIONS

- F5SMC's Annual Report to First 5 California summarizes our annual activities in the format required by the State Commission. The report includes Finance, Evaluation, and Funded Strategy information on all First 5 San Mateo County projects.
- F5SMC is required to report fiscal and programmatic information based on F5CA's four Service Result Areas: Child Development, Child Health, Family Functioning, and Improved Systems of Care.
- The F5SMC Service Result Areas reports, County Highlights, and Evaluation Narrative are attached to this memo (**See Attachments: 10A FY 19-20 AR-1 Report, 10B FY 19-20 AR-2 Report, and 10C County Highlights and Evaluation Narrative**).
- The financial information included in this report was developed based on our annual audit.
- This report was reviewed by the Early Childhood Evaluation Advisory Committee at its meeting on October 19th.
- The report is due to First 5 California by November 1, 2020 and will be submitted online to the State Commission after approval by the F5SMC Commission at its meeting on October 26, 2020.

FISCAL IMPACT

None.

RECOMMENDATION

Approve First 5 San Mateo County's FY 2019-20 Annual Program Report and Submission to First 5 California.



Annual Report AR-1
San Mateo Revenue and Expenditure Summary
July 1, 2019 - June 30, 2020

Revenue Detail

Category	Amount
Tobacco Tax Funds	\$5,757,943
First 5 Impact Funds	\$597,654
Small Population County Augmentation Funds	\$0
DLL Pilot Funds	\$0
Other First 5 California Funds	\$35,874
Other First 5 California Funds Description IMPACT Hub grant	
Other Public Funds	\$634,231
Other Public Funds Description Watch Me Grow Clinic-Based Services grant at \$353,158 from SMC Health System. MHSA Prop 63 funds at \$115,296. Build Up for Kids Early Learning Facilities grant from HSA for \$130,000. Help Me Grow Call Center Grant at \$35,000 from Peninsula Healthcare District. San Mateo County Wellness grant at \$777.	
Donations	\$0
Revenue From Interest Earned	\$217,224
Grants	\$232,615
Grants Description Help Me Grow grant at \$178,615 from Packard Foundation. Build-Up for Kids grant from Gilead at \$50,000. F5 Association Census Mini-grant at \$4,000.	
Other Funds	\$15,468
Other Funds Miscellaneous	
Total Revenue	\$7,491,009

Improved Family Functioning

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Family Support	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable 	0	1494	0	\$8,599
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable 	0	173	44	\$28,458
General Family Support	County Office of Education/School District	<ul style="list-style-type: none"> Not Applicable 	0	0	293	\$204,072
Intensive Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable 	399	451	9	\$989,684
Intensive Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable 	10	20	0	\$53,227
Intensive Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable 	103	183	16	\$193,208
Intensive Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable 	105	131	0	\$224,200
Total						\$1,701,448

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning Supports	Higher Education	<ul style="list-style-type: none"> Quality Counts California 	0	0	1125	\$48,360
Quality Early Learning Supports	Resource and Referral Agency (COE or Non-Profit)	<ul style="list-style-type: none"> Quality Counts California 	18	146	187	\$200,182
Quality Early Learning Supports	CBO/Non-Profit	<ul style="list-style-type: none"> Quality Counts California 	504	46	117	\$215,480
Quality Early Learning Supports	County Office of Education/School District	<ul style="list-style-type: none"> Quality Counts California 	0	36	431	\$1,360,727
Total						\$1,824,749

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Oral Health Education and Treatment	CBO/Non-Profit	<ul style="list-style-type: none"> • Not Applicable 	762	762	0	\$245,900
Early Intervention	Resource and Referral Agency (COE or Non-Profit)	<ul style="list-style-type: none"> • Care Coordination • Mild-to-Moderate Supports 	37	3	0	\$10,664
Early Intervention	Hospital/Health Plan	<ul style="list-style-type: none"> • Care Coordination • Mild-to-Moderate Supports 	197	182	53	\$312,730
Early Intervention	CBO/Non-Profit	<ul style="list-style-type: none"> • Care Coordination • Mild-to-Moderate Supports 	1146	1373	875	\$1,028,616
Total						\$1,597,910

Improved Systems Of Care

Service	Grantee	Program(s)	Amount
Policy and Public Advocacy	Higher Education	<ul style="list-style-type: none"> • Early Learning 	\$11,315
Policy and Public Advocacy	Research/Consulting Firm	<ul style="list-style-type: none"> • Child Health • Early Learning • Resilient Families and Communities 	\$163,779
Policy and Public Advocacy	Other Private/For Profit	<ul style="list-style-type: none"> • Early Learning • Resilient Families and Communities 	\$51,444
Policy and Public Advocacy	First 5 County Commission	<ul style="list-style-type: none"> • Child Health • Early Learning • Resilient Families and Communities • Revenue 	\$178,109
Programs and Systems Improvement Efforts	Research/Consulting Firm	<ul style="list-style-type: none"> • Trauma-Informed Care/ACES 	\$23,765
Programs and Systems Improvement Efforts	County Office of Education/School District	<ul style="list-style-type: none"> • Not Applicable 	\$31,195
Programs and Systems Improvement Efforts	Hospital/Health Plan	<ul style="list-style-type: none"> • Early Identification and Intervention 	\$55,341
Programs and Systems Improvement Efforts	Research/Consulting Firm	<ul style="list-style-type: none"> • Early Identification and Intervention • Not Applicable 	\$145,043
Programs and Systems Improvement Efforts	Other Private/For Profit	<ul style="list-style-type: none"> • Early Identification and Intervention • Health Systems • Not Applicable 	\$117,615
Programs and Systems Improvement Efforts	First 5 County Commission	<ul style="list-style-type: none"> • Early Identification and Intervention • Family Strengthening Systems • Health Systems • Place-Based • Trauma-Informed Care/ACES 	\$383,363
Total			\$1,160,969

Expenditure Details

Category	Amount
Program Expenditures	\$6,285,076
Administrative Expenditures	\$845,177
Evaluation Expenditures	\$263,253
Total Expenditures	\$7,393,506
Excess (Deficiency) Of Revenues Over (Under) Expenses	\$97,503

Other Financing Details

Category	Amount
Sale(s) of Capital Assets	\$0
Other	\$0
Total Other Financing Sources	\$0

Net Change in Fund Balance

Category	Amount
Fund Balance - Beginning	\$11,754,525
Fund Balance - Ending	\$11,852,028
Net Change In Fund Balance	\$97,503

Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$0
Restricted	\$0
Committed	\$909,323
Assigned	\$10,942,705
Unassigned	\$0
Total Fund Balance	\$11,852,028

Expenditure Note

No data entered for this section as of 10/15/2020 12:12:21 PM.

Small Population County Funding Augmentation Expenditure Detail

Category	Amount	Comment
Administration	\$0	
Evidence Based Programs	\$0	
Evidence Informed Programs	\$0	
Funded Programs	\$0	
Professional Development, Training and Technical Assistance	\$0	
Evaluation	\$0	
Other (Please Explain)	\$0	
Total	\$0	
If unspent funds occurred during the FY, please list amount and provide explanation.	\$0	



Annual Report AR-2
San Mateo Demographic Worksheet
July 1, 2019 - June 30, 2020

Population Served

Category	Number
Children – Ages Unknown (birth to 6th Birthday)	1,526
Children Less than 3 Years Old	545
Children from 3rd to 6th Birthday	1,211
Primary Caregivers	3,429
Providers	3,150
Total Population Served	9,861

Primary Languages Spoken in the Home

Category	Number of Children	Number of Primary Caregivers
Vietnamese	2	0
Other - Specify with text box Tagalog	7	0
Korean	1	0
Other - Specify with text box Bilingual: English-Spanish	81	90
Cantonese	27	27
English	1,137	776
Spanish	1,438	744
Mandarin	57	59
Other - Specify with text box	96	36
Unknown	436	1,697
Totals	3,282	3,429

Race/Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Alaska Native/American Indian	6	2
Black/African-American	53	23
Native Hawaiian or Other Pacific Islander	55	27
Asian	228	169
Hispanic/Latino	1,717	896
White	477	379
Two or more races	160	80
Other – Specify with text box	115	49
Unknown	471	1,804
Totals	3,282	3,429

Duplication Assessment

Category	Data
Degree of Duplication	5%
Confidence in Data	Somewhat confident
Additional Details (Optional)	<p>I did not include our Kit for New Parents numbers in the AR2, as there is no way to verify whether families who received a Kit also received other services. In programs where clients went through an intake and triage process that resulted in different services or service intensities, I used numbers from intake/triage or the least intensive service level and did not include data reported for intensively-served clients. Past formal duplication assessments have found rates from 2-11%</p>



Annual Report AR-3

San Mateo County Evaluation Summary and Highlights

July 1, 2019 - June 30, 2020

County Evaluation Summary

Evaluation Activities Completed, Findings, and Policy Impact

In FY 2019-20, First 5 San Mateo County (F5SMC) supported various research and evaluation activities, including individual-level data collection for clients participating in intensive services such as home visiting, care-coordination, and two-generation interventions at early learning centers. Other activities included:

- Trauma- and Resiliency-Informed Systems Initiative Organizational Assessment: F5SMC customized an organizational assessment tool for agencies to examine whether their internal policies, procedures, and working environments are trauma-informed. Based on the Trauma Informed Approach Assessment for child serving organizations developed by the Michigan State Department of Health and Human Services, the assessment has 35 items across seven domains, and can be completed by staff in all levels and roles within the organization. The domains are: safety; trustworthiness and transparency; peer support; collaboration and mutuality; empowerment, voice, and choice; cultural, historical, and gender issues; and administrative and policy support.
- F5SMC Pandemic Impact Survey: In order to better understand the impact on our grantees of the COVID-19 pandemic and associated public health orders, we conducted a survey asking about fiscal impacts, service provision impacts, staff and client concerns, and needs for support. Fiscal impacts included:
 - o 86% of our partners receive foundation funding; of those, 36% saw that funding remain stable and 45% received additional funds due to the pandemic.
 - o 79% of our partners receive State funds; of those, 70% experienced a decrease in that funding stream due to the pandemic.
 - o 79% of our partners receive local government funding; of those, 55% saw that funding remain stable and 36% experienced a decrease.
 - o 50% of our partners receive corporate donations; of those, 67% saw that funding remain stable and 33% received additional funds.
 The most commonly-requested supports included:
 - o Support for clients on how to use the features of online platforms for participating in services, as well as access to internet-connected devices
 - o Training for staff on how to effectively use online platforms and resources for service delivery
 - o Cleaning and disinfecting supplies
 - o Larger spaces to support social distancing during in-person service delivery
 - o Personal protective equipment to provide to clients
- Sector-Specific Needs Assessments: We surveyed our partners in the Family Support and Health sectors to gather feedback about the critical needs facing our community and ways in which F5SMC can best target our resources to address those needs. In both these surveys, over 50% of respondents identified the following as critical challenges facing families with young children in our communities:
 - o Housing (identified by 82% of Health respondents and 90% of Family Support respondents)
 - o Access to mental health/behavioral health/substance abuse services for either children or parents (68% Health; 55% Family Support)
 - o Access to high quality, affordable options for child care (59% Health; 75% Family Support)
 - o Access to stable employment/decent wages/family-friendly workplaces (59% Health; 65% Family Support)
- Qualitative Study on Access to Child Care for Children with Special Health or Behavioral Needs: Due to the pandemic and the resultant public health orders, we shifted our approach to this study from one based on focus groups to one based on case studies of three families who have had different experiences in attempting to find and maintain access to high quality early care settings for their children. In addition to conducting detailed interviews with the parents of these children, we are interviewing teachers and administrators at the early learning programs, as well as other professionals who worked with the families and programs such as mental health consultants, care coordinators, therapists, and Resource and Referral staff.

County Highlights

County Highlight

During FY 2019-20, First 5 San Mateo County (F5SMC) maintained its multi-faceted investments in programs supporting all aspects of a child's early years, including Early Learning; Child Health & Development; Family Engagement; and Policy, Advocacy, and Communications. Supported by \$6.3 million in community investments, our funded partners served over 9,800 children, parents, and providers, and distributed 1,494 Kits for New Parents. Highlights from this year include: * Convening "A Culture of Care," a one day forum and training about growing trauma-informed, healing organizations. The day featured Ken Epstein and Laura van Dernoot Lipsky, and was attended by about 180 providers who serve children and families. *Implementing our 2020-2025 Strategic Plan, which rolled out over \$10 million in total funding for projects including: a collective impact initiative focused on quality early care and education with an emphasis on inclusion; a collective impact initiative focused on improving the system of care for children with special needs using the Help Me Grow framework; and critical services supporting family resilience, including home visiting, mental health services, trauma-informed child care centers, father involvement, parent advocacy, and Friday Cafes. * Supporting our community during COVID-19: F5SMC helped secure \$2 million in CARES Act fund for child care and preschool programs; surveyed our partners to gauge the impact of COVID and the public health orders on their financial situations and service delivery; and partnered in the distribution of personal protective equipment, cleaning supplies, books, and diapers and other necessities to child care programs and families. By early September, over 300 providers had received over 4,500 items enabling them to work safely with the children and families they serve.

DATE: October 26, 2020
TO: First 5 San Mateo County Commission
FROM: Kitty Lopez, Executive Director
RE: Approval of Award for Help Me Grow San Mateo County Consultant to Cheryl Oku Consulting in the Amount of \$258,000, Contract Term Effective November 9, 2020 through June 30, 2023, Based on Recommendation by F5SMC Staff and Review Panel; Direction to Staff to Conduct Contract Negotiations Regarding the Same

ACTION REQUESTED

Approval of Award for Help Me Grow San Mateo County Consultant to Cheryl Oku Consulting in the Amount of \$258,000, Contract Term Effective November 9, 2020 through June 30, 2023, Based on Recommendation by F5SMC Staff and Review Panel; Direction to Staff to Conduct Contract Negotiations Regarding the Same

BACKGROUND

F5SMC 2020-2025 Strategic Plan and Implementation Plan: At its October 2018 meeting the Commission updated and adopted its 2020-2025 Strategic Plan, approved the LTFP and the Strategic Plan Implementation Plan (**SPIP— See Attachment 11.1**) At the same time the Commission authorized staff to conduct the procurement processes associated with all investment strategies within the SPIP, including the award under consideration at this meeting.

The Long-Term Financial Plan involves two funding phases: Phase One is a three- year period from July 1, 2020 to June 30, 2023; and Phase Two is a two-year period from July 1, 2023 to June 30, 2025. One of the strategies identified for investment in the Strategic Plan is Integrated Systems for Children with Special Needs. This same strategy area includes funding for AbilityPath and its subcontractors as approved in June 2020 to fulfill the role of lead and partner agencies through an Intent to Negotiate (ITN) process, which includes funding for many of the operational elements of the local Help Me Grow system.

Help Me Grow San Mateo County (HMG SMC) aims to develop a universal access system for all parents of young children and their providers to access information and resources about early development and support access to services. HMG SMC is a collective effort led by F5SMC with the support of the HMG Consultant, along with Lead Agency AbilityPath and its subcontracted partners, all of whom are invested in ensuring that all children and their parents receive the information and support they need as early as possible to realize their child’s greatest potential.

Below is a summary of the HMG SMC efforts to date:

2016: San Mateo County becomes an Affiliate of Help Me Grow California and Help Me Grow National. The California Community Care Coordination Collaborative and F5SMC conduct a landscape analysis to assess the potential for a centralized telephone access point. The CAP Feasibility Study supports the decision to move forward with this vision.

2017: F5SMC allocates funding and secures additional revenue streams to help fund the HMG SMC effort and begins building the structure and leadership to help ensure a successful launch and sustainable funding.

2018: F5SMC identifies its first HMG Consultant to advise on operations and rollout of the local Help Me Grow system. F5SMC awards a contract to Gatepath (recently renamed AbilityPath) to support the implementation of the HMG Centralized Access Point and Family & Community Outreach Components. Dr. Neel Patel, pediatrician and F5SMC Commissioner, is identified as the HMG SMC Physician Champion. Under his leadership, HMG SMC convenes a Physician Advisory Group to inform and guide efforts in partnership with the medical community.

2019: F5SMC launches HMG SMC Leadership Advisory Team, comprised of high-level leaders and decision-makers from several of the most prominent child-serving institutions to provide strategic visioning and feedback on the rollout of this model. Gatepath HMG SMC staff conduct outreach to families and community partners, gather resources for the community resource directory and launch the Call Center. F5SMC's communications consultant, RSE, develops outreach strategies, messages and materials. F5SMC selects Stanford Children's Health to implement the Child Health Provider Outreach Component. Stanford Team develops outreach and training materials, conducts a needs assessment, and provides outreach and training to pediatric practices. F5SMC secures additional funding from The David and Lucile Packard Foundation, Sequoia Health Care District, and Peninsula Health Care District to support the HMG SMC effort.

2020: Launch of the bilingual HMG SMC website. HMG SMC staff pivot as needed to maintain service delivery during the COVID-19 pandemic. F5SMC surveys local stakeholders to gauge progress and barriers within the current system and issues an Intent to Negotiate process for the first three years of the Integrated Systems for Children with Special Needs Initiative. AbilityPath is selected as the lead agency, having convened and successfully coordinated with six other local agencies who hold significant roles as subcontracted partners.

Help Me Grow Consultant: The role of the Help Me Grow Consultant is to support the Help Me Grow System in San Mateo County, particularly related to the structural requirements of the local model, which include bolstering the organizing entity, overseeing the scale and spread, and developing and implementing a mechanism for continuous systems improvement. This role furthers the ongoing growth and implementation of the Help Me Grow San Mateo County system by serving three primary functions; that of content expert, research and evaluation administrator, and co-convenor/facilitator.

Procurement Process:

The funding mechanism used to develop this recommendation was a Request for Qualifications (RFQ) process. The RFQ was issued on September 17th and sought responses for the role of Help Me Grow San Mateo County Consultant. F5SMC received two applications by the October 9th deadline.

A review panel comprised of local content, organizational, and systems level experts diverse in their experience met in mid-October to vet the quotations and make a recommendation. The panel engaged in an in-depth discussion and used standard rating forms and follow-up interviews where necessary to arrive at their unanimous recommendation.

RECOMMENDATION

The recommendation for Help Me Grow San Mateo County Consultant is as follows:

Agency/ Consultant	Amount	Key Strengths
Cheryl Oku Consulting	\$258,000	<ul style="list-style-type: none"> • Long-standing history of leading and managing efforts devoted to early identification and coordination for care for young children in SMC • Well-established relationships with diverse stakeholders • Significant knowledge of Help Me Grow and other relevant systems • Deep and relevant experience at the local, regional, and statewide levels

ISSUES TO CONSIDER

- This role leverages funding from other partners, including Sequoia Health Care District and The David and Lucile Packard Foundation, to supplement F5SMC's investment.
- Approval of this award will initiate the formal process through which agencies or individuals can appeal the awards. This process is described in attachment 11.2 (**See Attachment 11.2**).
- Contract negotiations will commence upon Commission approval.

FISCAL IMPACT

The recommended award to Cheryl Oku Consulting for the role of Help Me Grow SMC Consultant totals \$258,000. To fund this award, we will use up to \$69,000 from the Sequoia Healthcare District funds for the Early Childhood Initiative they are supporting and up to \$36,000 from The David and Lucile Packard Foundation. The remaining amount of up to \$153,000 will come out of the F5SMC Integrated Systems for Children with Special Needs allocation. This award is in accordance with the approved funding allocations of the SPIP and the LTFP.

RECOMMENDATION

Approval of Award for Help Me Grow San Mateo County Consultant to Cheryl Oku Consulting in the Amount of \$258,000, Contract Term Effective November 9, 2020 through June 30, 2023, Based on Recommendation by F5SMC Staff and Review Panel; Direction to Staff to Conduct Contract Negotiations Regarding the Same

2020 – 2025 STRATEGIC PLAN IMPLEMENTATION PLAN*

RESILIENT FAMILIES

Strategies	Language in the Strategic Plan	Total Allocation
<p>#1 Intensive Support for Families with Multiple Risk Factors</p>	<p>Provide ongoing, individualized, professional support to children and parents in families experiencing multiple challenges, such as: homelessness, low income, domestic violence, incarceration, mental illness, or substance abuse. Activities may include: home visiting, care coordination, case management, family needs assessments, social-emotional screening, and therapeutic services, as well as wrap-around services such as parent support/parent education groups.</p>	<p>\$3,180,000</p>
<p>#2 Parent Connectivity</p>	<p>Support informal or semi-formal social networks to promote parental resilience and reduce social isolation. Activities may include: mothers’ or fathers’ groups; paraprofessional- or peer-led support groups; social media networking opportunities; father involvement efforts; family cafés; father cafés; developmental playgroups; and partnering with parents to identify parent leaders who understand and share knowledge about attachment and early child development among their peers.</p>	
<p>#3 Family Engagement Capacity Building</p>	<p>Increase the understanding of early brain development, the parent-child relationship and culturally responsive practices among service providers from sectors whose decisions affect family functioning, and to promote the appropriate application of that knowledge within their work. Activities may include: training and learning communities (Friday Cafés) to create a culture of awareness, learning and sharing; building the capacity of both service sector leaders and direct service staff on early childhood development, adverse early childhood experiences, the 5 Protective Factors, and related subjects; systematized data sharing; and promotion of family-centric practices. Target service sectors include: child- and family-serving organizations.</p>	
		<p>\$ 3,180,000</p>

HEALTHY CHILDREN

Strategies	Language in the Strategic Plan	Total
#4 Oral Health Access & Utilization	Partnerships to improve young children’s utilization of preventive oral health care and advocating for policies and practices that increases dental utilization for children on Medi-Cal.	\$ 375,000
#5 Integrated Systems for Children with Special Needs and their Families	Bolster the continuum of care to identify and treat children with special needs, and the ongoing efforts to address systemic issues that impact access to and quality of these services. Activities may include: promoting universal social-emotional and developmental screening services for children 0-5; embedding screenings, assessments, and care coordination into pediatric clinics, early learning settings, or family support services; and supporting linkages and timely access to care coordination, assessment, and services for children and families requiring additional assistance.	\$ 2,580,000
#6 Early Mental Health Systems & Infrastructure Enhancements	Partnerships to support trauma- and resiliency-informed practices and policies in child- and family-serving organizations.	\$ 225,000
		\$ 3,180,000

QUALITY CARE AND EDUCATION

Strategies	Language in the Strategic Plan	Total Allocation
#7 Quality Improvement	In partnership with existing community efforts, support formal quality improvement frameworks in early learning environments, and provide the services required to help providers and programs improve their quality as measured by these frameworks. Such services may include: coaching/consultation, including reflective practice and consultation to support children with social-emotional needs or who are at risk for expulsion and/or reduced hours; peer mentoring; program quality assessments; facility enhancements; early learning provider training; and technical assistance. Recruiting, retaining, and educating the early learning workforce is vital to creating and sustaining high-quality early learning programs.	\$ 2,700,000

ATTACHMENT 11.1

#8 Expand Access to Early Learning Settings for Children with Special Needs	Support families’ ability to access appropriate early learning experiences for their children with special needs. Such efforts may include: enhanced referrals matching children with appropriate placements, training and technical assistance to providers who enroll children with special needs, and/or policy approaches supporting inclusion.	\$ 405,000
		\$ 75,000
		\$ 3,180,000
	GRAND SUBTOTAL FOR FAMILY ENGAGEMENT, CHILD HEALTH & DEVELOPMENT, AND EARLY LEARNING FOCUS AREAS	\$ 9,540,000

POLICY, ADVOCACY, EVALUATION, EMERGING AND COMMUNICATIONS

Strategies	Language in the Strategic Plan	Total Allocation
#9 Leadership on Early Childhood Advocacy & Policy Development	Identify strategic partners and align leadership and resources to promote optimal child and family outcomes. Activities may include: convening high-level, multi-agency policy conversations that keep early childhood priorities and the impact of early childhood in the forefront of decision making; development and implementation of a Policy and Practices Platform that advances First 5 San Mateo County’s vision of Success for every child; and partnering with elected officials, community leaders, and other stakeholders to promote an early childhood agenda.	\$1,140,000
#10 Community Partnership	Foster cross-agency and multidisciplinary partnerships to better serve children 0-5 and their families. Activities may include: facilitation of partnerships and collaborative efforts that increase the capacity and quality of services to children 0-5 and those that care for them; and hosting facilitated opportunities for multidisciplinary cross-training and networking for both funded and unfunded partners.	
#11 Community Education	Increase understanding about foundational early childhood topics such as early brain development. In coordination with other efforts, build public and political will to invest in the well-being and success of our young children. Activities may include: development and implementation of a Communications Plan highlighting the importance of a child’s early years, the needs and circumstances of families with young children in San Mateo County, and opportunities for stakeholders to act in ways that maximize positive outcomes for this population.	

ATTACHMENT 11.1

#12 Evaluation	Prop 10 mandates that we evaluate and collect data on our investments. Evaluation includes research activities.	\$339,000.00
#13 Emerging Projects	Innovation, New Opportunities, Seed Projects	\$321,000.00

- Procurement process to determine grantees for FY 2020-2023 has commenced.

Appeal Process: HMG SMC CONSULTANT RFQ

An email informing unsuccessful Proposers that their quotation has not been selected for funding will be sent by Thursday **October 22, 2020** to the contact person identified on in the RFQ submission.

A Proposer must submit a written appeal via email by midnight, **Monday, November 2, 2020** to the attention of the Executive Director of F5SMC and copied to the Program staff as indicated below. Appeals may be written in the body of the email itself or sent as an attachment to the email.

Appeals shall be emailed to: Kitty Lopez, Executive Director, F5SMC at klopez@smcgov.org **and copied to:** Emily Roberts, Health & Development Specialist at eroberts@smcgov.org and Mai Le, Program Associate at mle@smcgov.org

Mailed or hand-delivered appeals will not be accepted.

Appeals shall be submitted as stated above and shall be limited to the following grounds:

1. Any failure of F5SMC to follow RFQ procedures as articulated in the RFQ; and/or
2. The RFQ review criteria were not appropriately applied to the quotation.

The Proposer must include a statement of explanation in the appeal letter describing the specific reasons that form the basis of the appeal.

The Executive Director of F5SMC will respond in writing to the appeal within 10 calendar days of the receipt of the written appeal. F5SMC staff may establish a meeting with the Proposer in order to discuss the concerns. The decision of the Executive Director of F5SMC is final.

If the proposer fails to follow any of the instructions set forth in this RFQ, Proposer will waive the right to file an appeal with the Commission.

**FIRST 5 SAN MATEO COUNTY (F5SMC)
REPORT OF THE EXECUTIVE DIRECTOR
OCTOBER 2020**

OVERVIEW

STRATEGIC INVESTMENT FOCUS AREAS – UPDATE

QUALITY CARE AND EDUCATION

Childcare Relief Fund

On September 30, 2020, local partners re-convened a review panel to award \$100,00 in funding for economic recovery and sustainability for child care center-based and Family Child Care (FCC) businesses in San Bruno. Funded by the San Bruno Community Foundation, this round of support is analogous to the \$2 million Federal CARES Act funding process completed last month. Two child care centers and four FCC's were funded. The San Mateo County COVID-19 Child Care Response Team and its partners are seeking additional relief funding for this critical infrastructure. Reaching out to community leaders to express the fiscal needs of the child care industry and encourage them to designate the funding critical to supporting child care providers in San Mateo County and beyond is paramount.

Childcare Partnership Council

Important news and training:

- **“Child care not associated with spread of COVID-19, Yale study finds”**
<https://news.yale.edu/2020/10/16/child-care-not-associated-spread-covid-19-yale-study-finds>
- An **upcoming virtual training** for families and ECE providers, **Coping with the Pandemic: The Impact of Media on Learning with Young Children**, presented by SMCOE's Early Learning Support Services (ELSS) and La Krisha S. Dillard, M.S. **Thursday, October 22, 7-8:30pm.** Learn more at <https://www.eventbrite.com/e/coping-with-pandemic-the-impact-of-media-on-learning-with-young-children-registration-125576622057>

Integrating Child Care into Housing and Other Community Facilities

On October 22, 2020, Kristen Anderson Ph.D., Child Care Planning Consultant and consultant to Build Up SMC presented on a national panel sponsored by LIIF (The Low-Income Investment Fund) and The San Francisco Federal Reserve. The Focus: Quality child care facilities are essential to equitable and sustainable development. Topics explored how communities can work with developers and other stakeholders in innovative efforts to include child care facilities as a component of various projects to promote livable neighborhoods. Affordable early care and education services should be available for all, especially communities with lower incomes and communities of color.

HEALTHY CHILDREN

Help Me Grow (HMG) Consultant RFQ Release and Process

On September 17, F5SMC released a Request for Qualifications to solicit quotes for the role of

Help Me Grow Consultant. The consultant works in partnership with F5SMC, our funded HMG SMC partner lead and subcontractor agencies, and community partners to implement the structural elements of the Help Me Grow model and to serve critical functions including that of content expert, research and evaluation administrator, and co-convenor/facilitator. The recommendation for this process is included in the action items for today's meeting.

Children's Oral Health (COH) Workgroup

On September 23, the Children's Oral Health Workgroup met for a routine meeting. The main topic of the meeting was to continue the discussion of partnerships with the educational sector focused on oral health prevention. COH Workgroup co-chair Eileen Espejo of Children Now also provided a legislative and policy update.

Systems Change for Children with Special Needs (CSN) Meeting

At the most recent Systems Change for CSN meeting held on October 8, multidisciplinary providers had a chance to hear from Alexandra Parma, Senior Policy Research Associate from the First 5 Center for Children's Policy, who presented on the Topic of Evaluating and Improving California's Early Identification and Intervention System. The meeting was attended by more than 30 local stakeholders.

HMG Physician Advisory Group (PAG)

F5SMC Commissioner and HMG Physician Champion Dr. Neel Patel convened the HMG PAG on October 19. The meeting offered opportunities for pediatricians to connect with each other around screening and referral pathways and to work with the HMG Health Provider Liaison Team to determine what tools that can help providers to refer families into services. It also allowed time for updates from attending providers who are pioneering new strategies to support trauma screening in the medical home.

RESILIENT FAMILIES

Systems-Level Fatherhood Initiative Planning

Initial conversations with partners have begun and ways to positively impact the father-serving system are emerging. Some initial ideas include: scaling the fatherhood curriculum (or subsections of it) utilized by IHSD more broadly so there is a unified approach across the county; creating a fatherhood bill of rights modeled after the Children's' Bill of Rights previously adopted by the Commission; being mindful of the impact of COVID-19 on fathers and weaving ameliorative approaches throughout the initiative. More ideas will emerge as benchmarking, researching and initial convenings take place in the coming months.

Puente de la Costa Sur's Systems Initiative Update

As Part of Puente's funded project they are to provide Trauma Transformed trainings initially to Puente staff but then more broadly to F5SMC Grantees and agencies throughout San Mateo County (as space allows) in years two and three of the grant. However, with COVID-19 in-person trainings can not currently take place, which greatly impacts the model (much of the work is based on in-person, trust-building interactions and class sizes are limited). Trauma Transformed is in the process of adapting their model for virtual application and retraining their trainers accordingly. Puente's two staff members who are also Trauma Transformed trainers are in the process of being re-certified for virtual trainings. Once the re-certification is complete, Puente can offer the broader county-wide trainings immediately (instead of next fiscal year)

because the virtual model allows for more participants at once than the in-person model. So, although the Trauma Transformed trainings will lack the in-person warmth of human interaction, they will contain other strategies to engender the same sense of connection while being offered to constituents much sooner than planned.

POLICY & ADVOCACY UPDATES

Heroes Act for Babies

F5SMC signed on a petition to ensure that \$100 million in emergency funding for the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) program is included in the next economic stimulus package or Heroes Act. (See Attachment 12.1)

2020 Legislative Session Overview

Governor Gavin Newsom signed or vetoed all legislation that reached his desk. First 5 Association of California prepared an overview of key bill that the Association supported and other key early childhood development bills. (See Attachment 12.2)

ACCOUNTABILITY, RESEARCH AND EVALUATION

All Together Now California

On October 7th, Jenifer Clark and Michelle Blakely attended a webinar hosted by All Together Now California on how findings from recent surveys can inform messaging as we move into budget and legislative season. Presenters included Children Now, the California Child Care R&R Network, and the LA Partnership for Early Childhood Investment. Key findings included:

- Child care is a top issue for Californians, and they want it to be a priority for elected leaders and in funding decisions.
- The best way to meet families' needs is by supporting a mixed delivery system—including family, friend or neighbor care; center care; and family child care homes.
- Californians understand that access to affordable child care is directly tied to our state's economic health, and they see this access as a social justice issue.
- Californians view child care workers as highly essential; and they view fair wages for child care workers as a racial equity issue.

A recording of the webinar and the slide presentations can be found at:

<https://app.box.com/s/sibz3fv00lolhq5t9i6icsdllcl5xnbu>

FIRST 5 CALIFORNIA & FIRST 5 ASSOCIATION UPDATES

The First 5 California (F5CA) Home Visiting Initiative

On October 15, 2020, county-wide planning continued with active participation from partner agencies including San Mateo County Health, Family Health Services, IHSD Head Start, Family Connections, Puente, Peninsula Family Services, Star Vista, Parent Voices, AbilityPath/Help Me Grow and others in co-developing an action plan for SMC to identify and overcome barriers to early childhood system coordination and alignment. The implementation goals are to include updating (or referencing) the county's environmental scan of communities; expanding access to evidence-based home visiting services; strengthening home visiting coordination and identifying

at least one COVID-19 specific strategy. We are hoping other partners Human Services Agency, San Mateo County Office of Education (SMCOE), Quality Counts, and The Big Lift will join in. A full presentation to the Commission will be provided in January 2021. The Action Plan is due to F5CA on December 31, 2020.

COMMUNICATIONS

F5SMC's communications firm, VIVA Social Impact Partners, reviewed our communications platforms, performed landscape and audit scan, and met with grantees and F5SMC staff to elevate and strengthen our Communications Plan. VIVA Social Impact Partners will be presenting the Communications Plan on the October 26, 2020 Commission Meeting. See *Attachment 12.3* for the draft.

See Attachment 12.4 for Analytics Report.



On October 1, the House of Representatives passed an updated emergency spending bill, the [HEROES Act](#), which includes \$100 million in funding for the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) program, and critical program flexibilities such as allowing virtual home visits to count as regular home visits. However, there is still a long road to go, as ongoing negotiations between House and Senate leadership and the White House have not been finalized.

As a follow up to our September 30 request, we ask that you join the momentum of support for home visiting demonstrated in the House and sign a petition to ensure that all members of Congress understand the importance of including emergency home visiting funding in any final stimulus package.

Petition Text:

Please include \$100 million in emergency funding for the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) program in the next economic stimulus package.

MIECHV-funded home visiting programs are even more of a lifeline to families right now. Home visitors ensure families are connected to essential resources needed to support them during this crisis such as access to food or housing assistance.

For these reasons, I urge a one-time \$100 million appropriation for MIECHV, with flexibility to use the dollars on an emergency basis to meet a range of needs for families, including phones or tablets, formula, diapers, etc. These funds can also help train home visitors in reaching families through virtual visits if needed.

Thank you for helping to keep evidence-based home visiting accessible during this crisis.

Click on the online [petition](#) supporting the inclusion of MIECHV funding in any stimulus bill. The Home Visiting Coalition will use your collective voice when we advocate with Capitol Hill for this support to all families as we continue to encourage Congress to support home visiting in a finalized stimulus package.

Sincerely,
The State and Local Engagement Committee Co-Chairs

David Simon
Healthy Families America
Dsimon@preventchildabuse.org

Averi Pakulis
First Focus on Children
Averip@firstfocus.org

On behalf of the national Home Visiting Coalition Steering Committee

WHAT'S IN THE UPDATED HEROES ACT FOR BABIES?

September, 2020



ZERO TO THREE
Early connections last a lifetime

On September 28th, the House Democrats released an updated version of the Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act which includes many critical supports for families. The latest iteration of the HEROES Act would provide \$2.2 trillion in funding focused on meeting the needs of families facing hardship around the nation. Eight months have now passed since the first case of COVID-19 in the United States and, to date, more than 200,000 people have died during this pandemic. As a country, there is a palpable yearning for normalcy but also a newly tangible understanding of the gaps in the national safety net. More than 40% of families have reported difficulty paying for basic needs in August alone and many more are feeling the pain of COVID—whether by diagnosis, loss, or circumstance—the worst of which are babies and families, particularly those of color. There is dire need for additional COVID support resources, particularly for the most over-burdened and under resourced among us.

ZERO TO THREE examined the updated HEROES Act from the standpoint of critical needs identified for babies and families and found it includes key provisions needed to support families with young children through this crisis. The bill includes: comprehensive support for the child care system that meets the need economists estimate to be at least \$50 billion; expansion of paid family and medical leave and paid sick days during and after the pandemic; additional support for families with young children who are both physically and socially isolated; emergency rental assistance to support families in remaining housed as well as an extension to the federal eviction moratorium; and boosts to the minimum and maximum SNAP benefits. Each of these provisions would help families get back to work and meet their basic needs during this unprecedented time.

The science of child development tells us that babies' experiences during this crisis will profoundly shape their lives. Since the passage of Families First Coronavirus Response Act ([FFCRA](#)) and the Coronavirus Aid, Relief and Economic Security ([CARES](#)) Act, ZERO TO THREE has [continued to hear directly from families](#) with infants and toddlers, as well as [child care providers](#), about their experiences coping with financial worries and family stress. We also have been drawing on the [Rapid Early Childhood Survey](#), which provides an invaluable window to the experiences of families with young children during this crisis.

This analysis highlights components of the updated HEROES Act that will ultimately affect the nation's ability to [sustain the child care system](#), [boost families' economic security](#), [support strong families](#) and [strong social-emotional health](#), and [meet families' basic needs](#) during the pandemic and beyond, on the nation's road to recovery.

CRITICAL AREA 1: Sustaining Child Care and Early Learning

Early care and learning programs are essential to our economy reopening and to babies' strong development. To address the growing needs of the child care system, the bill includes:

- \$57 billion for child care, including \$7 billion for CCDBG and \$50 billion for child care stabilization.

WHAT'S IN THE UPDATED HEROES ACT FOR BABIES?

- \$1.7 billion for Head Start

CRITICAL AREA 2: Boosting Economic Security

The pandemic has caused economic devastation that has disproportionately affected families with low income and families of color, magnifying many existing challenges. This bill restores economic supports that research shows helped stave off poverty for many families with infants and toddlers:

- Extends \$600 weekly Federal Pandemic Unemployment Compensation supplement to state unemployment insurance programs through January 31, 2021.
- Extends Pandemic Emergency Unemployment Compensation, which provides 13 weeks of additional federal unemployment benefits for workers who exhaust state unemployment insurance benefits through January 31, 2021.
- Provides an additional round of economic impact payments of \$1,200 per individual and \$500 per dependent.
- Enhances and expands eligibility for the childless worker Earned Income Tax Credit for 2020, increasing the maximum value of the credit from \$538 to \$1,487.
- Makes the Child Tax Credit fully refundable for 2020.
- Extends the refundable payroll tax credits for paid sick and family leave enacted in the Families First Coronavirus Response Act through February 2021.
- Expands 12 weeks of job-protected paid leave for all workers under the Family and Medical Leave act, regardless of the size of the employer.

CRITICAL AREA 3: Supporting Strong Families

Many families with young children—including grandparents caring for babies, parents with older children with special needs, or adults caring for an aging parent—are isolated at home and are often under increased emotional and/or economic strain. This bill takes a critically holistic approach to addressing and fundamentally understanding this issue:

- \$225 million for the Community-Based Child Abuse Prevention program (Title II of the Child Abuse Prevention and Treatment Act)
- \$500 million for the Maternal and Child Health Block Grant for Special Programs of Regional and National Significance
- \$100 million for child protection services through CAPTA state grants (Title I)
- \$75 million for child welfare services under Title IV-B, Part I, of the Social Security Act
- \$100 million for home visiting
- \$85 million for Title IV-B, Part II, of the Social Security Act (MaryLee Allen Promoting Safe and Stable Families Program)
- \$9.6 billion for the Social Services Block Grant
- Reauthorizes CAPTA for 5 years
- \$375 million for the Violence Against Women Act
- \$100 million for Family Violence Prevention
- \$50 million for the Victims of Child Abuse Act

WHAT'S IN THE UPDATED HEROES ACT FOR BABIES?

CRITICAL AREA 4: Supporting Strong Social-Emotional Health

As family stressors mount with widespread economic and material hardship on the rise, children and families need more mental health support if they are to weather the COVID storm. To that end, this bill includes:

- \$10 million for the National Child Traumatic Stress Network
- \$4 billion for the Mental Health Services Block Grant

CRITICAL AREA 5: Meeting Basic Needs

For babies, consistent access to nutritious foods and a place to call home are essentials for healthy development, but the economic fallout brought on by the COVID-19 pandemic has hit families – particularly those with young children – hard. The bill provides much-needed support for meeting families' basic needs:

- \$50 billion for Emergency Rental Assistance.
- Implements a 12-month eviction and foreclosure moratorium.
- \$6 billion for public housing agencies including \$1 billion for new, temporary, vouchers.
- \$5 billion for Emergency Solutions Grants.
- \$750 million for Project-Based Rental Assistance.
- \$4.5 billion for the Low-Income Home Energy Assistance Program (LIHEAP)
- \$21 billion to states, territories, and tribes to provide direct assistance with mortgage payments, property taxes, property insurance, utilities, and other housing related costs.
- 15% increase in the maximum Supplemental Nutrition Assistance Program (SNAP) benefit level through September 30, 2021.
- Increase in the minimum SNAP benefit level from \$16 to \$30 through September 30, 2021.
- \$10 billion to support anticipated increases in SNAP participation and associated cost increases related to SNAP flexibilities
- Lifts mandatory work requirements for SNAP for one year.
- Excludes the Pandemic Unemployment Compensation as countable income for the SNAP benefit.
- \$400 million for WIC.
- Allows the Secretary of Agriculture to temporarily boost the value of the WIC Cash Value Voucher up to \$35 per month for a four-month period.
- Requires the Department of Agriculture to establish a taskforce on streamlining food delivery and remote food purchasing in WIC.

In addition, the bill includes an important extension to the data collection period for the Decennial Census allowing for data to be collected through October 31st while delaying the publication of apportionment and state redistricting data by 120 days due to the postponement of major operations caused by COVID-19.

The updated HEROES Act would also temporarily increase the Federal Medical Assistance Percentage (FMAP) payments to state Medicaid programs by a total of 14 percentage points.



2020 Legislative Session Overview

The 2020 legislation session officially adjourned and the Governor signed or vetoed all bills that were sent to his desk. Given the State of Emergency and truncated timeline for policy hearings, many bills did not continue on through the legislative process. The below synopsis provides the status of the bills that the First 5 Association supported, along with other key early childhood development (ECD) bills.

The Association's final bill tracker can be [here](#). Please contact Margot with any questions: margot@first5association.org.

I. Signed by the Governor:

SB 1383 (Jackson): Unlawful employment practice: family leave

This law will expand Paid Family Leave (PFL) benefits to employees of employers with 5 or more employees, and provides unpaid job-protected leave for employees for up to 12 weeks, over a 12-month period, to bond with a newborn, adopted, or foster child, care for a seriously ill family member.

Status: Signed into Law. Effective January 1, 2021.

AB 1876: EITC Expansion to ITINs Filers

Last year, the California Earned Income Tax Credit (EITC) was significantly expanded and the Young Child Tax Credit (YCTC) was added for qualifying parents with children under age 6. The Association has supported the effort to expand the EITC to individuals who file using an Individual Tax Identification Number (ITIN). Through AB 1876 and the FY 20-21 Budget Negotiations, the EITC and YCTC will now be expanded to over 600,000 individuals and 200,000 children, putting money back in the pockets of families throughout California.

Status: Signed into Law. Effective January 1, 2021.

SB 793 (Hill): Flavored tobacco products *

Recognizing the prolific uptake of youth vaping habits, this law would prohibit tobacco retailers from selling flavored tobacco products, including menthol products, and sets a fine of \$250 for each violation. Local ordinances with similar flavors restrictions remain in place.

Status: Signed into law. While scheduled to take effect January 1, 2021, a referendum was filed to overturn the statewide flavors ban. If the measure qualifies for the 2022 ballot, SB 793 implementation will be delayed until voters ultimately decide. Additional materials and factsheets produced by the Tobacco Free Kids Coalition can be found [here](#).

II. Vetoed by the Governor:

AB 2405 (Burke): Right to safe, decent, and affordable housing

This bill declared that every individual in California has the right to safe, decent, and affordable housing. This right would mean housing is provided across the continuum of need and not just the shelter system. The bill contains methods to prevent individuals from losing their homes in the first place, including providing the funding and resources necessary to increase the supply of affordable units and addresses homelessness with a trauma-informed approach.

Status: The bill was vetoed, citing cost pressures, which could exceed \$10 billion -- see veto message [here](#).

AB 2164 (Salas & Rivas): Telehealth

Telehealth is crucial to ensuring the delivery of reliable care, such as medical, dental, and mental to the most vulnerable populations. This bill supports health centers to integrate virtual care innovation and technology into their programs. This bill expands the access of care by enabling FQHCs and RHCs to establish patients via telehealth at community sites, such as schools, early learning sites and nursing homes.

Status: The bill was vetoed, citing cost constraints and current work underway at DHCS -- see veto message [here](#).

AB 2360 (Maienschein): Telehealth: mental health

This bill required health care plans and insurers subject to Knox-Keene to establish or provide access to a telehealth consultation program, and providers who treat children, pregnant and up to 1-year postpartum people, with access to a psychiatric consultation program by July 1, 2021. The bill would also require guidance on evidence-based treatment options as well as specialized training for providers, communicating information on the telehealth program at least twice a year in writing, authorize the triaging provider to make appropriate referrals in-network, and for plans/insurers to monitor utilization data.

Status: The bill was vetoed, citing cost constraints -- see veto message [here](#).

III. Other Early Childhood Development Bills of Interest to the Network

SB 803 (Beall) Mental health services: peer support specialist certification

For the two fiscal years from 2020-22, this bill authorized DHCS to use Prop 63 funding to establish and administer a peer support specialist certification program, including to cover state administrative costs. DHCS would be required to create a certifying body, fee structure, curriculum and core competencies for licensing. Medi-Cal reimbursement for peer support specialist services would only be available if DHCS can get federal cost-sharing approval, and DHCS would have to adopt regulations by January 1, 2022. The provisions emphasize support for families throughout, and culturally competent and trauma-informed services.

Status: Sign into Law. Effective January 1, 2021.

AB 3216 (Kalra & Gonzalez): Unemployment: rehiring and retention: state of emergency

This bill would require an employer to offer its laid-off employees specified information about job positions that become available for which the laid-off employees are qualified, and to offer positions to those laid-off employees based on a preference system, largely based on years of service.

Status: This bill was vetoed by the Governor, saying the bill was too prescriptive and citing concerns for the hospitality industry. The Governor encouraged the legislative to re-examine the issue next session. Full veto message can be found [here](#).

AB 826 (Santiago): Emergency Food Assistance: COVID-19

AB 826, co-sponsored by the California Association of Food Banks, CHIRLA and the Western Center on Law and Poverty, would establish a one-time fund to provide emergency food assistance for low-income Californians, regardless of legal status, financially struggling due to COVID-19. Each eligible adult would receive \$600 to spend on groceries. With over 7 million Californians applying for unemployment insurance since March, this bill is crucial to address widespread food insecurity in our state.

Status: Vetoed by the Governor, citing that this administration is supporting food security programs inclusive of undocumented Californians. Full veto message can be found [here](#).



First 5 San Mateo County **Communications Plan**

2020 - 2023



Introduction & Background

Early experiences determine whether a child’s developing brain architecture provides a strong or weak foundation for all future learning, behavior, and health. Striking disparities in what children know and can do are established by kindergarten; these differences are strongly associated with social and economic circumstances and are predictive of subsequent academic performance.

Adversity in the lives of young children can fundamentally change their lives. The current pandemic and economic crises—which are disproportionately harming Black families and other people of color¹—are likely to expose many more young children to adverse events and deepen disparities, which makes preventing and mitigating their harm even more pressing. For the children of San Mateo County, we must take deliberate and effective action now and beyond the current crisis. Experiences of bias, social, and systemic racism begin well before a child is born. The resulting fear, stress, and trauma steal away the full potential from children and we must stand against racism, oppression, and inequality in all its forms.

As a Strategic Financial Investor, Community Partner, and Community Leader, First 5 San Mateo County strives to create the conditions that will allow all young children to prosper socially, emotionally, and economically.

San Mateo County Children and Families

Located in the heart of the Silicon Valley, San Mateo County has a highly educated population with a median family income of **\$125,227**. It is home to over **55,000 children age five and under**. Latino/Latinx children are the majority population in the county at **33.9%**, followed by Caucasian (**31.9%**) and Asian-American (**22.6%**). Other ethnic populations include: Multiracial (**11.1%**), African-American (**1.8%**), and Pacific Islander (**1.7%**).²

Voicing the need to prioritize young children and those who care for them is especially important in light of the stark inequalities of opportunity for the children of San Mateo County. Although it is one of the wealthiest regions of the nation, the cost of living here is high, making self-sufficiency a struggle for many families.

This inequity manifests itself in the stress experienced by parents and caregivers, and the opportunities available for young children to reach their potential. Children living in low-income families are less likely to visit the dentist, attend preschool, be read to daily, have access to enrichment activities, and are more likely to be diagnosed with a developmental disability and to have a parent dealing with depression.

1. Maxwell and Solomon, “[The Economic Fallout of the Coronavirus for People of Color](https://www.americanprogress.org/issues/race/news/2020/04/14/483125/economic-fallout-coronavirus-people-color/).” <https://www.americanprogress.org/issues/race/news/2020/04/14/483125/economic-fallout-coronavirus-people-color/>

2. 2016 American Community Survey, 5-year estimates for San Mateo County.

Given its charge to foster optimal development for children prenatally through age 5, First 5 San Mateo County (F5SMC) can play a unique role in ensuring that communities prioritize the needs of young children and their families. The current Strategic Plan 2020-2025 identifies community education as a focus area to increase community-wide understanding about early childhood development, the importance of a child's early years, the needs and circumstances of families with young children in San Mateo County, and opportunities for stakeholders to act in ways that maximize positive outcomes for this population. In coordination with other efforts, F5SMC aims to build public and political will to invest in the well-being and success of our young children.

This Communications and Implementation Plan serves as a roadmap for how communication activities will be developed, implemented and measured over the next five years to support F5SMC's strategic goals and desired role in its community.

Communications Planning Process

The communications planning process was led by VIVA Social Impact Partners and carried out through discovery and planning activities designed to ensure a clear understanding of F5SMC's current communications approaches, and their strengths and opportunities for further development. Discovery and planning activities included:

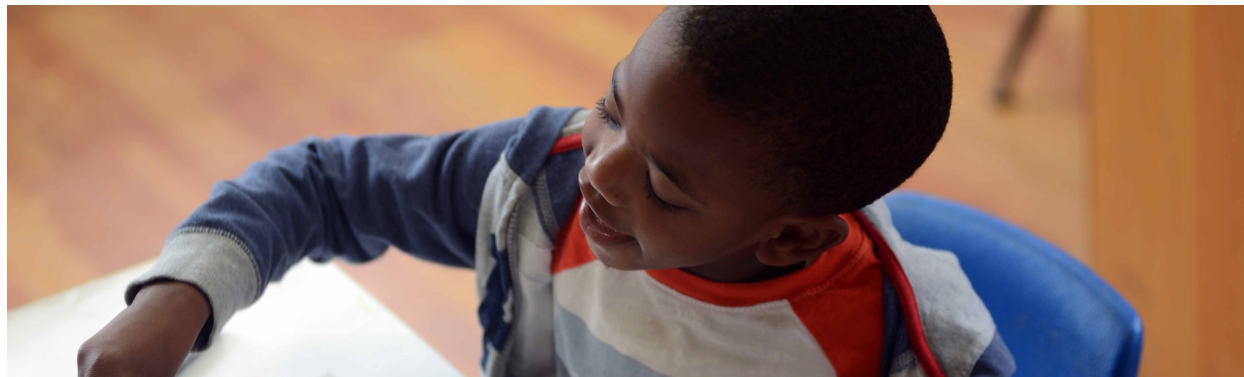
- Ongoing planning and collaboration with the F5SMC core communications team
- F5SMC staff and grantee planning sessions
- Review of relevant communications materials, plans, and policies
- Audit of website, social media platforms, and digital content
- Landscape review and benchmarking analysis

Findings

Staff and Partner Planning Sessions

A core team of First 5 San Mateo County staff members participated in discovery and planning activities and guided the planning process from start to finish. Additionally, through planning sessions, F5SMC program staff and funded community partners provided critical insights based on their knowledge of the early childhood landscape, the existing communications efforts undertaken by F5SMC and other community partners, as well as their direct work with community stakeholders, children, and families.

With their valuable knowledge and experience regarding F5SMC, staff and community partners helped explore effective strategies for communications, identify challenges, opportunities, and ideas for F5SMC communications efforts.



Effective Approaches:

- Clear, simple, translatable messaging accompanied by strong visuals
- Using stories of impact to communicate the lived experience of children and families in SMC and emphasizes opportunity and optimism
- Using technology, mobile and text-based communications, and social media to expand reach

Challenges:

- Changing the narrative of the ECE system and workforce not being valued as educators
- Changing how our community views and talks about children and families, from a deficit to strength-based perspective
- Ongoing adaptation of communications strategies to reach new and younger parents
- Identifying a policy and advocacy strategy and structure that supports the diverse initiatives and focus areas of F5SMC, including data and evaluation.

Opportunities:

- Encourage grantee collaboration by promoting community-wide values, mission, and goals in support of young children and their families
- Use COVID-19 experience as an opportunity to reimagine the system of care in SMC, and illuminate barriers and equity issues
- Leverage childcare providers as advocates
- Elevate the voices and lived experience of families

Ideas:

- Develop a communications and advocacy toolkit in collaboration with community partners as content experts
- Promote and support civic engagement, including families and stakeholders
- Develop community-wide communications campaigns that can be shared and adopted by others
- Use an influencer approach or campaign to find champions and elevate community voices, including the voices of families

Landscape Scan and Audit

A review of relevant communications materials, plans, and policies was part of the discovery stage in communications planning. In addition, an audit of F5SMC's digital properties, including website, social media platforms, e-newsletter, as well as analytics for these assets was also completed. Insights helped formulate recommendations that build on F5SMC's existing efforts and to confirm communications goals, audiences, and strategy for digital communications.

- Recent website traffic indicates that F5SMC's website has been an effective tool for sharing critical COVID-19 related information and content for providers and funded programs.
- Audience engagement, however, is short lived with over 90% drop-off rates - website visitors exit without exploring other sections of the website.
- 75% of website visitors are women ages 25-34.
- F5SMC social media platforms, Facebook, Instagram, Twitter, and LinkedIn, are used regularly and leveraged to deliver messages, advocacy focused communications and sharing updates, local activities to a variety of audiences.
- Paid Facebook advertisements, combined with timely and relevant content, have been highly effective in increasing engagement and website traffic.
- The overall approach across social media platforms, however, lacks strategy and consistency to target audiences with specific messages and maximize the potential of each platform.



Key Takeaways

The following key takeaways were identified through analysis of the discovery and planning efforts, and have been used to guide development of the communications plan.

- F5SMC is well positioned and trusted to lead communications content and materials development for community-wide efforts and campaigns, including advocacy-focused communications.
- F5SMC audiences utilize digital and social media platforms as a method for obtaining information, connecting with resources, and participating in community events and activities.
- Having clear policy and advocacy priorities, goals, and a defined communications process can support communications activities to advance advocacy efforts.
- A brand refresh, review, and update of existing design elements, can promote consistency across digital and print communications, and expand brand reach.
- There is a strong desire from F5SMC and its partners to execute aligned and coordinated communications.
- There is aligned interest in doing focused outreach to decision-maker audiences, as well as parents with information and advocacy-focused communications.

Communications Plan

Guiding Principles

The following guiding principles emerged through the communications planning process and should carry through communications implementation.

- Communications should be centered around the whole child, taking into account the whole family. Young children’s social, emotional, physical, and cognitive development are interdependent, and children grow and learn within their family relationships and the larger community.
- Early childhood is not limiting; it encompasses community and family engagement, health, and early learning. Leverage community partnerships across initiatives and system sectors to create alignment and strengthen the voice on behalf of children and families.
- Parents and families are their child’s first teacher and best advocate because they know their child best. Build on the knowledge of parents and families through authentic inclusive engagement and trusting relationships.
- Use communications to lift up family stories and lived experience. Highlight the realities facing kids and families in San Mateo County, and children of color in particular, to move people into action.

- Communications must honor cultural, ethnic, and linguistic diversity. Communications efforts and messaging should be developed and delivered in a culturally and linguistically relevant way.
- Short, clear, simple messaging and consistent, accessible communications are essential. Grounded in accurate and meaningful information, data-driven message development and communications distribution can effectively achieve desired outcomes.

Communications Goals

- 1 Families view First 5 San Mateo County as a trusted source of information, resources, and the support they need to help their young children thrive.
- 2 Families, community partners, and stakeholders value First 5 San Mateo County's work and impact in the county.
- 3 There is widespread support among key stakeholders and the broader community for early childhood investments.

Communications and Advocacy

Advocacy was a recurring theme in conversations with First 5 San Mateo County staff and partners. Although this communications plan is distinct from an advocacy plan, communications supports advocacy and policy work in important ways. By promoting data and stories on need, investments, partners' work, and impact, First 5 San Mateo County can encourage community awareness and foster engagement on issues that are priorities. This should be an overarching consideration in working towards the above goals. While First 5 San Mateo County is likely to follow the policy agenda set by the First 5 Association and shared by most First 5 county commissions, specific messaging priorities were identified through the communications planning process. These priorities can guide First 5's proactive communications outreach and focus, to ensure consistent communications on its priorities.

Communications and Advocacy Priorities

1. **Importance of the First Five Years:** All children deserve the opportunity to thrive and reach their potential--this means they must have appropriate supports during the critical period of development from prenatal to age five.
2. **Economic Prosperity and Equity:** Economic instability and lack of opportunity are the foundation of the challenges facing many families. Economic inequities must be meaningfully addressed, otherwise investments in family interventions and supports are simply a band-aid.
3. **Family Wellbeing:** Family wellbeing is central to children's success. If families are not well, they struggle to be self-sufficient or to connect to the resources they need to thrive, which can have a lasting adverse impact on their children.
4. **Early Learning and Care:** A strong, well-supported, and accessible ECE system is foundational to ensuring strong families and strong communities. The ECE field needs to be supported and resourced to secure high quality early learning and care for young children.
5. **Community Responsibility:** San Mateo County is well positioned to thrive when community-wide partnerships and investments focus on young children. It is all of our responsibility to ensure that children and families have access to basic needs, supportive environments, and nurturing relationships—ultimately leading to healthy families, a vital workforce, and strong communities.

Audiences and Key Messages

There are four primary audiences for First 5 San Mateo County:

- **Families:** Parents and Caregivers of Children Ages 0-5
- **Community Partners:** Funded and Non-funded Providers and Organizations
- **Key Stakeholders:** Elected Officials, Policy Makers, Thought Leaders, and Influencers
- **General Public**

Insights about each of these audiences are critical to developing audience-specific communications and marketing materials. Key messages for each audience identify what each audience should know about, believe, and do in regards to First 5 San Mateo County and supporting young children and their families.

Families

Stable, nurturing relationships build children's brains in ways that foster healthy emotional expression, self-regulation and impulse control, and social interactions. Parents and other caregivers are better able to build warm and consistent relationships with children if they themselves feel secure in their lives, have access to resources, information, and supports that inform their decisions. Effectively partnering with parents in promoting their child's optimal development also results in better lifelong outcomes and community wellbeing.

Key Messages for Families

- In their earliest years, children learn from their experiences and their relationships and interactions with caregivers.
- You are your child's first and most important teacher; you have the power to change your child's future.
- At First 5, we work to ensure you have access to the information and resources you need to make the best decisions for your child.

Community Partners

The community partner audience is inclusive of funded and non-funded community partner organizations. First 5 San Mateo County is fortunate to be a part of a community with a history of collaboration and partnership within and across publicly funded service sectors and community-based organizations. Lasting improvements to the well-being of the County's youngest residents are possible when community organizations understand the importance of supporting young children and their families, and work together to mobilize resources.

Key Messages for Community Partners

- Your role is pivotal in the system of care working to ensure the youngest among us reach their greatest potential.
- The trusting relationships you have with families is critical to ensuring they have the information, resources, and support they need to thrive.
- Together, we are transforming the early childhood system to secure optimal outcomes for young children, their families, and our community.
- Collectively, we can advocate for and build community-wide vision, values, and goals in support of children and families in San Mateo County.



Key Stakeholders

Child and family centered policies and investments can generate significant and lasting impact in San Mateo County. Targeted communications to elected officials, decision makers, thought leaders, and influencers can help them recognize the importance of early childhood and embrace their role in helping children realize their potential.

Key Messages for Key Stakeholders

- Communities thrive when children living in them are healthy and ready to learn.
- First 5 San Mateo County works to ensure children are healthy and ready to learn, and to support parents and caregivers make the best decisions for their families.
- You have the unique opportunity to develop policy and make decisions that benefit children and their families and produce lasting impacts in our community.
- We are counting on you to invest in young children and families.

General Public

Building public will to prioritize and invest in the well-being and success of young children requires community-wide communications and messaging. The general public is a key audience to increase awareness and understanding about early childhood development and the importance of a child's early years.

Key Messages for the General Public

- When young children and families have the support they need to thrive, there are positive and lasting effects for our entire community.
- At First 5, we work to ensure children's needs are met, their families are supported, and their future is a priority.
- Together with our partners, we are transforming how our county's services, supports, and systems work for young children to ensure success for every child and guaranteeing better outcomes for San Mateo County.
- We are advocates and champions for young children and their parents and caregivers, on behalf of our entire community.

Strategies & Activities

Strategy 1. Build on and strengthen foundational brand and communications vehicles, with the website as a hub for communications.

First 5 San Mateo County has spent the last several years building a strong communications foundation, and expanding its reach and visibility across multiple platforms. Strategy 1 leverages that success by refining and revamping existing tools and practices so that they continue to grow with and serve the organization--ensuring the brand is consistent and visible and that communications tools are maximized for effectiveness. Importantly, this means that the website can serve as the primary vehicle for the brand and the hub for all communications needs.

1A. Brand Refresh

Goal supported: Goal 2

Refresh the F5SMC brand look and feel. Retain the current logo while refreshing the look and feel of other designed pieces. These have evolved over time and should continue to evolve. The updated look should reflect the guiding principles and values of the Commission, be grounded in the county's diverse community, and embrace F5SMC's whole child and whole family approach. It's also important that they be inviting to any partner, including those not traditionally in the early childhood space. F5SMC's desired tone is authentic, inviting, and supportive--this tone should be reflected in its visual brand as well.

Additionally, the brand should be simple and easy to apply across F5SMC's platforms and materials-- for example, including a simplified color palette and clean fonts that work well in print and digital. When possible, real photos, rather than stock, should be used and a photo shoot conducted when feasible to expand the photo library.

Existing brand materials should be reviewed and updated as needed to support consistent use of the brand (eg., PPT template) and effective communications (eg., brochure).

1B. Website Redesign

Goals supported: All

Redesign the F5SMC website to better reflect the voice, tone and brand of the Commission and the children and families it serves, and to ensure that the website has the functionality needed to serve as the hub for all communications.

The updated website should be mobile-first and include clear navigation with sections of information for priority audiences. Priorities for website content include:

- Clear and easy-to-find background information on the Commission, its investments, and its partners
- Timely updates so that First 5 can readily share news and updates from the Commission and partners with its audiences
- Robust content and information for families
- Impact-focused content that highlights the work and achievements of First 5 and its partners

Two distinct tools are included within the website:

- a. **Family Resource Hub:** The current family resources section should be transitioned to a database approach on the back-end, so that it is searchable and sortable, making it easier for families to find valuable resources. Existing resources should be assessed for value, consolidated or removed as needed, and missing priority content identified and added. This hub should include connections out to partner sites/resources, ensuring that there is no wrong door for families to find the supports they need.
Goal supported: Goal 1
- b. **Impact Report or Dashboard:** Sharing data and impact stories is a priority for F5SMC. An impact report or dashboard provides an accessible place for stakeholders to find information about community need and F5SMC's investments, impact, and priorities, and can be used as a tool in ongoing communications and conversation. It should be updated on a regular cadence, eg. annually or biannually. Automation options could also be explored.
Goal supported: Goal 2

1C. Differentiated Social Media Strategy

Goals supported: All

Build on F5SMC's success in creating and disseminating information on social media platforms to fully leverage the strengths and audiences of each. F5SMC has effectively grown its audience across platforms. Analytics of each show mixed success in engaging those audiences, particularly with high priority content. Effective tailoring of content to each platform's strengths can help ensure that these tools are being used as effectively as possible to both continue audience growth and increase engagement.

As part of the brand refresh noted in Activity 1A, a social media graphic style should be developed and deployed to ensure that all custom content (i.e., content created specifically for F5SMC as opposed to links and resources shared from other sources) is visually recognizable and appealing. Multimedia content should be deployed when possible.

The below chart lays out recommended audiences, approaches, and frequency for each platform.

Social Media: Platforms and Approach				
Item	Facebook	Instagram	Twitter	LinkedIn
Primary Audiences	<ul style="list-style-type: none"> ▪ Parents ▪ Partners ▪ Providers ▪ Policymakers ▪ Public 	<ul style="list-style-type: none"> ▪ Parents ▪ Partners 	<ul style="list-style-type: none"> ▪ Partners ▪ Policymakers ▪ Public 	<ul style="list-style-type: none"> ▪ Partners ▪ Policymakers ▪ Providers
Goals	<ul style="list-style-type: none"> ▪ Promote key messages, priority content, and website ▪ Engage audiences on priority issues ▪ Disseminate timely information and promote partners 	<ul style="list-style-type: none"> ▪ Promote key messages and share content for families ▪ Engage audiences on priority issues ▪ Disseminate timely news and information and promote partners* <p>*Limited; via Stories</p>	<ul style="list-style-type: none"> ▪ Promote key messages and engage on priority issues ▪ Disseminate timely news and information and promote partners 	<ul style="list-style-type: none"> ▪ Disseminate timely news and information for partners and providers ▪ Promote key messages and priority issues
Post Types	<ul style="list-style-type: none"> ▪ Content with accompanying graphics that are tailored to the audiences listed above. These posts can cover any of the topic areas that First 5 San Mateo touches upon. ▪ Links to First 5's website content or other priority sites ▪ Resharing posts from other pages, as well as sharing links, with added captions as appropriate. 	<ul style="list-style-type: none"> ▪ Content with accompanying graphics that are tailored to parents and partners. These posts can cover any of the topic areas that First 5 San Mateo touches upon. ▪ Instagram is not the best social media tool for sharing links or resharing posts from other organizations with followers. Content should be designed to primarily be consumed within Instagram. Stories can be utilized for timely updates. 	<ul style="list-style-type: none"> ▪ Content with accompanying graphics that are tailored to the audiences listed above. These posts can cover any of the topic areas that First 5 San Mateo touches upon. ▪ Resharing (retweeting) posts from other accounts, as well as sharing links, with added captions as appropriate. 	<ul style="list-style-type: none"> ▪ Content with accompanying graphics that are tailored to the audiences listed above. These posts should be focused on news, events, and other information beneficial to these audiences. ▪ Sharing links, with added captions as appropriate.

Social Media: Platforms and Approach				
Item	Facebook	Instagram	Twitter	LinkedIn
Tone and Language	<p>Tone should be influenced by the audience but because parents will still be seeing content that is targeted for providers, it is important that content for the public and for providers is still written in accessible language.</p> <p>The tone of Facebook content should be welcoming in its sharing of content, while encouraging parents and providers to engage with the content or advocacy efforts or promoted events.</p>	<p>The tone of Instagram content should be welcoming in its sharing of content, while encouraging parents and providers to engage with the content. It should also share any information in quantities that are easy to digest.</p> <p>Language and tone should be centered around parents - even when engaging and interacting with partners.</p>	<p>For the Twitter audiences, it is okay to include some field-specific language and language related to tackling systemic issues. However, content should still be accessible.</p> <p>The tone of Twitter should be welcoming in its sharing of content, while also being a strong voice on the issues.</p>	<p>For the LinkedIn audiences, it is okay to include some field-specific language and language related to tackling systemic issues. However, content should still be accessible.</p> <p>The tone of LinkedIn should be welcoming in its sharing of content, encouraging action on the information shared.</p>
Post Frequency	At least 1 post a day, no more than 3, including weekends	2-3 posts per week, including weekends	1 to 2 posts a day, Monday through Friday	1 to 2 posts a week, Monday through Friday, or as appropriate content is available

1D. Email marketing

Goals supported: Goals 2 and 3

Continue to send newsletters as a way of keeping partners informed about early childhood issues, current priorities, opportunities for engagement and message sharing, and impact. Utilize an email marketing platform that can allow for segmented lists, so that recipients can opt in or out of specific topics, for example updates to the community toolkit mentioned below. Email marketing platforms also offer valuable tools for tracking message effectiveness. F5SMC should work with the county and other recipient organizations, as well as with recipients directly, to whitelist its email address as much as possible.

Strategy 2. Raise visibility of First 5, its focus areas, and its investments and partners through content marketing and targeted campaigns.

F5SMC's communications cover a broad range of issues related to children and families. F5SMC is an effective disseminator of content to its audiences, often on behalf of partners, and should continue this. Strategy 2 focuses on complementing this with deep dive content/messaging, and taking a proactive approach. By selecting issues to focus on and lift up through content creation and targeted campaigns, F5SMC can drive priority messages and shape audiences' understanding.

2A. Content marketing

Goal supported: Goal 1

Create targeted content for F5SMC's family audience and disseminate it on the website and in social media. Blogs that focus on communicating F5SMC's priorities and sharing valuable information for families should be produced regularly and promoted via social media.

Paid ads sponsoring this content will be critical to boost visibility among target audiences and drive traffic to the website. Hashtags and tagging partners are also valuable tools for expanding content reach. Related giveaways (eg., topical books or toys) and requests to share/tag can be utilized to further increase reach and engagement. On the website, navigation will be important to help visitors find additional content that's relevant to them on the site (for example, sidebar navigation, "more like this" links, and in-blog text links).

This content should be developed based on F5SMC priorities and community needs--so that the content being created is valuable, timely, and supports advocacy objectives by helping to create understanding of critical issues related to children and families. They can and should complement larger campaigns and coordinated partner efforts, mentioned below and in Strategy 3. Content can include images, graphics, and videos, in addition to text.

2B. Campaigns for Priority Focus Areas

Goal supported: Goal 3

- Increase awareness of and promote key messages around specific initiatives or focus areas through campaigns. As these represent a larger investment, they should be limited to high priority topics. Campaigns can include:
 - Digital advertising, including paid ads on social media platforms, Google AdWords, and display/banner ads, in addition to organic content related to the campaign topic
 - Partner engagement, including asking partners to cross-promote and creating shareable content, talking points, and campaign materials for that purpose
 - Public relations, including press releases and outreach to local outlets on issues related to the campaign
 - Print and/or outdoor advertising



Strategy 3. Engage partners for cohesive communications and advocacy efforts across the community

Partnership is critical to F5SMC's work, and a strength of the organization. Strategy 3 expands F5SMC's history of strong partnership to support coordinated communications by all early childhood stakeholders to achieve shared goals and advocate for children and families. In some instances, F5SMC should fulfill the role of lead in message development and dissemination; in others, F5SMC can support and amplify work being done by partners through the below activities.

3A. Community Toolkit

Goal supported: Goal 3

Create messages and tools that can be shared by all F5SMC partners who are communicating about and advocating for issues related to young children. The toolkit may include key messages, talking points, impact stories, fact sheets, and other materials developed to support early childhood and specific focus areas. It should be focused on the local landscape, but can leverage additional resources/materials available through state partners. Local partners can and should be engaged in the creation and/or review of messages and materials as relevant. It should be readily available on the F5SMC website and regularly updated to remain current.

3B. Story Banking

Goals supported: Goals 2 and 3

Leverage impact stories shared by grantee partners. Support partners to report stories effectively, with sufficient detail and, where possible, capturing the family voice, and work with partners to fully develop stories, including engaging directly with parents/providers to capture their stories in writing, audio, or video. Share strong stories across communications vehicles, and make these stories available to all partners in the Community Toolkit.

It is important that all stories collected are done so respectfully and ethically, putting storytellers first, for example: informed consent that allows consent to be revoked; providing compensation when appropriate; and using respectful, strength-based language. As needed, F5SMC should provide guidance and training on this for grantee partners and staff.

3C. Community Ambassadors

Goal supported: Goal 3

- Lift up effective voices in the community to share F5SMC messages and information. This strategy can be implemented in a variety of ways:
- Amplify existing leaders by sharing their content and asking them to contribute content as it makes sense for the content marketing strategy
- Identify strong potential leaders and ask them to share messages on behalf of F5SMC as ambassadors
- Incentivize the parent audience to act as influencers by utilizing tactics to drive engagement and sharing, such as giveaways mentioned above in activity 2A.
- Consider opportunities to engage local community members as champions for children. This could be widespread engagement across the community (eg., providing talking points and resources to businesses for dissemination to families) or identifying and funding community members in specific communities to serve as early childhood champions (i.e., similar to a promotora model).

Sequencing

Immediate Priorities

Activities 1A and 1B should be implemented beginning immediately, as these are the building blocks for all other communications implementation. In particular, specific website functionality and features are required

to support many of the other strategies. Additionally, because F5SMC has an existing communications outreach approach being implemented, activities 1C and 2A can and should be immediately implemented as part of that ongoing work.

- 1A. Brand Refresh
- 1B. Website Redesign
- 1C. Differentiated Social Media Strategy
- 2A. Content Marketing

Longer Term Priorities

The following activities can be addressed over the following year, as capacity allows and as makes sense with existing processes and timelines. Work could begin on some right away (for example, 1D, 3A, 3C), but will continue to evolve and be fully developed over a longer timeframe.

- 1D. Email Marketing
- 2B. Campaigns for Priority Focus Areas
- 3A. Community Toolkit
- 3B. Story Banking
- 3C. Community Ambassadors

Evaluation and Metrics

The following metrics can be considered as means of evaluating the effectiveness of the communications plan and to inform recalibrations as needed. These should be monitored on a quarterly basis, or more frequently as appropriate.

Strategy 1. Build on and strengthen foundational brand and communications vehicles, with the website as the hub.

- 1A. Brand Refresh
 - Staff, Commission, and stakeholder feedback
- 1B. Website Redesign
 - Website analytics, including top pages, length of time on pages, number of pages visited, bounce rate
- 1C. Differentiated Social Media Strategy
 - Social media analytics, including follower growth and engagement rate
- 1D. Email Marketing
 - Email analytics, including open rates, click rates, and audience growth

Strategy 2. Raise visibility of First 5, its focus areas, and its investments and partners through content marketing and targeted campaigns.

- 2A. Content Marketing
 - Social media analytics, including follower growth and engagement rate
 - Website analytics, including referral sources, number of visitors, pages visited, and length of time on page
- 2B. Campaigns for Priority Focus Areas
 - To be determined based on campaign components, but could include social media and website traffic, cost per click of digital ads, tracking of placements and reach of earned media and advertisements, using social listening tools to monitor priority messages

Strategy 3. Engage partners for cohesive communications and advocacy efforts across the community

3A. Community Toolkit

- Track page visits and downloads
- Partner feedback
- Social listening tools to monitor priority messages
- Track relevant policies, policy discussions, and legislation

3B. Story Banking

- Track number of quality stories received from partners
- Measure effectiveness of use in communications (using analytics, etc.)

3C. Community Ambassadors

- To be determined based on activities implemented, but could include social media and website traffic, using social listening tools to monitor priority messages, and partner/community/parent feedback



REPORT FOR SEP 1, 2020 - SEP 30, 2020

FIRST 5 SAN MATEO COUNTY ANALYTICS

OVERVIEW

OVERVIEW

While no ads were purchased in the last two months, the coronavirus resource page continues to perform well on the website. However, overall traffic has returned to typical levels following the boost due to sponsored COVID-19 content.

Social media accounts have shown steady follower growth. Since May, Facebook has grown from 1,453 to 1,470, Twitter has grown from 589 to 611, and Instagram has grown from 950 to 1014. LinkedIn gained just 1 follower for a total of 72. Engagement across platforms is consistent with trends over the past year.

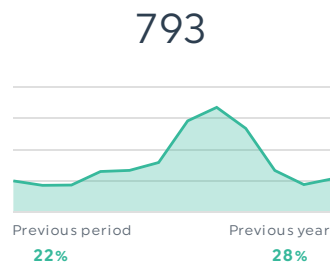
Top performing posts varied by platform. On Facebook, top posts by engagement were focused on timely information and resources to support the community during its numerous challenges, including the fires, COVID-19, and the heatwave. On Twitter, most of the top posts were about the funding for early educators. On Instagram, the top posts by engagement rate were primarily parenting information and resources. There is insufficient data on LinkedIn engagement to determine top posts.

WEBSITE ANALYTICS

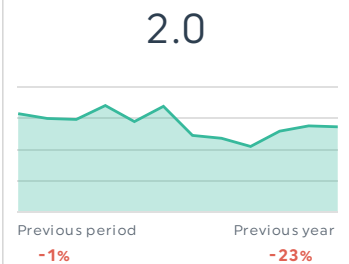
TOP PAGES BY PAGEVIEWS

/	368
/about/	106
/families/healthy-and-happy/coronavirus-covid-19-infor...	85
/families/	80
/families/early-learning/kit/	77
/partners/funding_opportunities/	75
/partners/	69
/trisi-rfq-review-panel-documents/	67
/contact/	49
/about/first-5-staff/	47
/families/early-learning/	38

TOTAL SESSIONS



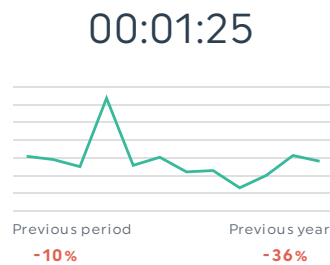
PAGES PER SESSION



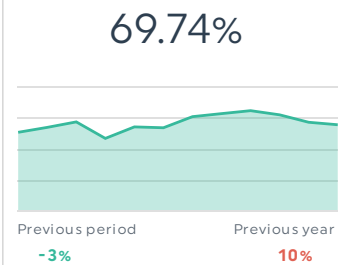
TOP REFERRERS BY SESSIONS

cosmobrand.ru	9
business.facebook.com	6
facebook.com	6
first5association.org	5
m.facebook.com	5
sanmateo4cs.org	5
linkedin.com	4
justfreebies.com	3
smcgov.org	3
amberbarbellaaxox.wixsite.com	2
freakyfreddies.com	2

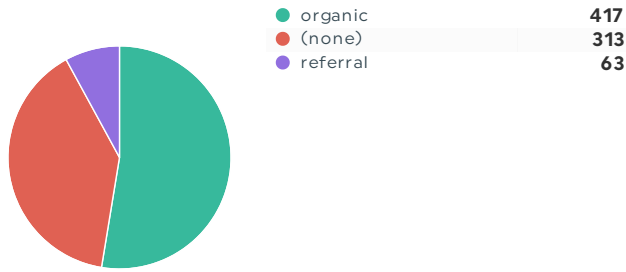
AVERAGE SESSION DURATION



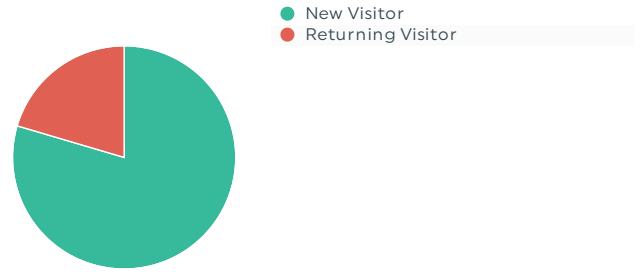
BOUNCE RATE



TOP SOURCES BY SESSIONS



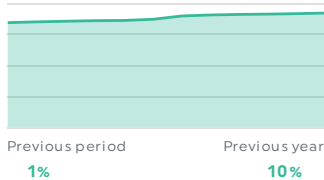
NEW VS RETURNING



FACEBOOK INSIGHTS

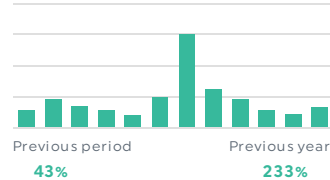
FANS COUNT

1,478



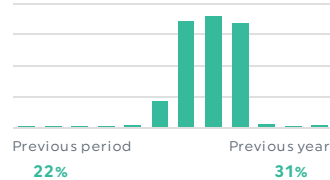
FAN ADDS

10



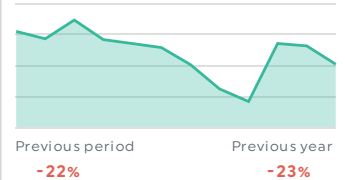
PAGE IMPRESSIONS

6,129









PAGE ENGAGEMENT RATE

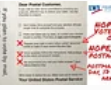





3.07%



TOP POSTS BY ENGAGEMENT RATE

	Engagement Rate	Total Reactions	Post Comments	Post Shares
 <p>Happening tomorrow at 1pm! You are invited to join a webinar: Protecting Families from Eviction: Overview of New Protections During COVID. After registering, you</p>	9.09%	0	0	0
 <p>Inflammation is one of our immune system's response to fighting infection. But why does inflammation matter for child development? Read the full article to</p>	8.33%	2	0	0
 <p>Wearing masks is most important when physical distancing is difficult. Consider doing any vigorous-intensity exercise outside when possible and stay at</p>	7.02%	4	0	0
 <p>Join Silicon Valley Community Foundation and local education leaders next Monday for an important conversation on equity and distance learning during</p>	6.90%	2	0	1
 <p>The County of San Mateo released a Request for Proposals for COVID-19 outreach. Take a look! (id: 618117351594890_4285181334888455)</p>	6.67%	2	0	1
 <p>There's still time to respond to the U.S. Census! It only takes a few minutes and responses help provide funds for our local schools, roads, emergency management,</p>	6.45%	1	0	1

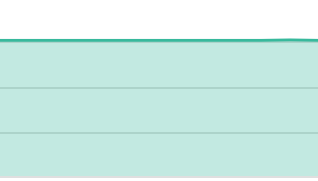
TOP POSTS BY IMPRESSIONS

		Post Impressions	Post Reac 1
	Starting Oct. 5, every registered voter will be mailed a ballot. Register before Oct. 19 to get yours! Visit smcvote.org for updates. ✓Return postage is pre-paid - first class. ✓Ballots postmarked by Election Day will count if ... (id: 618117351594890_4373866952686559)	439	397
	El #Censo es fundamental para nuestra nación – es la actividad cívica más inclusiva que todos participamos. Al participar, podemos asegurar el futuro de nuestras comunidades en el estado económica y socialmente más poderoso. Junto ... (id: 618117351594890_4316181465121775)	352	316
	The Legal Aid Society is providing consultation and support to families experiencing rent and housing difficulties due to COVID-19. Legal Aid Society está proporcionando consulta y apoyo a las familias que experimentan dificult ... (id: 618117351594890_4304869559586299)	199	154
	How do you keep your glasses or sunglasses from fogging up while wearing a face covering? Wearing a face mask in public is now required statewide. More here: https://bit.ly/2DEXywG #MaskUpSMC (id: 618117351594890_4322215407851714)	199	184
	Don't miss this opportunity, register today! Empowering Community: PTBi-CA- Sisterweb Free Childbirth Education Class https://bit.ly/35FMKKf (id: 618117351594890_4358964660843455)	183	157
	The County of San Mateo released a Request for Proposals for COVID-19 outreach. Take a look! (id: 618117351594890_4285181334888455)	134	120

TWITTER INSIGHTS

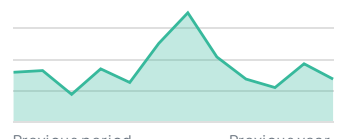
FOLLOWERS

609



FOLLOWER ENGAGEMENT RATE

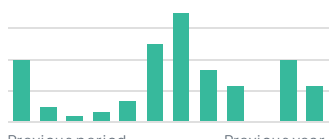
4.11%



Previous period -26% Previous year -17%

RETWEETS


7



Previous period -42% Previous year 40%

MENTIONS

4



Previous period -50% Previous year -64%

TOP RETWEETED POSTS

● RT @siliconvalleycf: #SiliconValley kids are heading "back to school" & #COVID19 has made distance learning the default. Join SVCF &...	10
● RT @2SmallToFail: "Children need to feel safe and secure to develop self-confidence. When you comfort your baby, respond to his cries an...	9
● RT @SMCHSA: HSA is now at the Local Assistance Center in Pescadero from 10am-7pm daily to assist @sanmateoco evacuees impacted by...	7
● Are you registered to vote? The County of San Mateo website makes it easy to check your voter registration status.... https://t.co/TbNzVCl...	2
● #Census data will shape resources for students over the next decade. Please make time to respond. The September 30t... https://t.co/fy1y...	1
● Hāwane Rios Kānaka Maoli singer, songwriter, & activist Indigenous, Native, First, Original #NativePeopleCountCA... https://t.co/eCR5...	1
● Join @PeninsulaFamily and @ComericaBank for a webinar discussion to learn more about food and nutrition resources a... https://t.co/G...	1
● Please join @RepSpeier for a virtual town hall about child care TODAY at 6 p.m. She would like to hear from parents... https://t.co/NPs616...	1
● RT @OverCoffeeWine: Big thanks to @JackieSpeier for hosting tonight's town hall on child care. #ChildCareIsEssential and there is absolu...	1
● 当你开□□ 你系好安全□□ 当你□自行□□ 你戴上□盔。 当你在水上,你穿上救生衣。 □□□ □戴□罩。 我□都希望安全地回到日常生活中。 □我□ #MaskUpSMC...	1

INSTAGRAM INSIGHTS

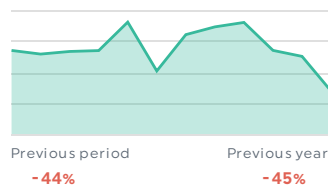
FOLLOWERS

1,045



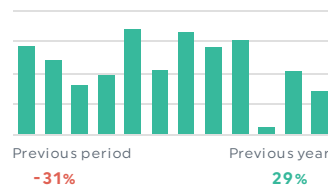
ENGAGEMENT RATE

2.82%



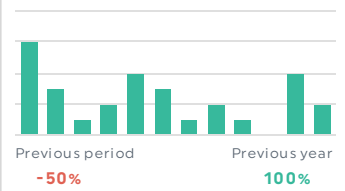
LIKES ON POSTS

108



COMMENTS ON POSTS

2



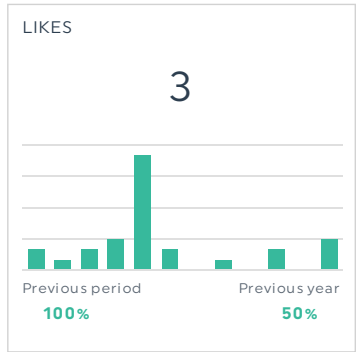
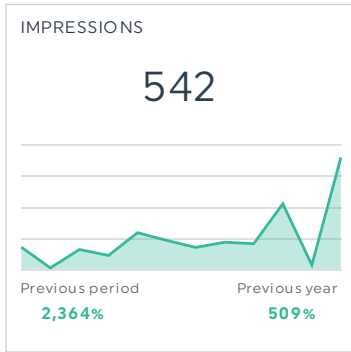
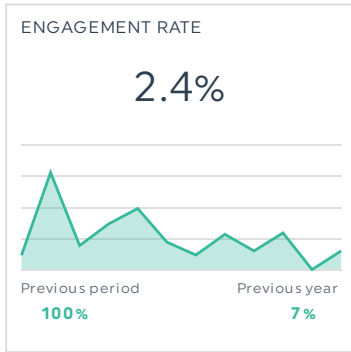
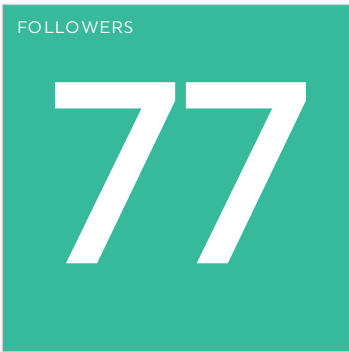
TOP POSTS BY ENGAGEMENT RATE







		Engagement Rate	Likes	Comments
	We are living in some uncertain times and it is normal to feel nervous or worried. You can help comfort your child with these tips from First 5 California. https://bit.ly/3jxLUTH	12.41%	18	0
	Time is running out, complete your #census today! The U.S. Constitution mandates a census of the population every 10 years. my2020census.gov ☎ 844-330-2020	5.21%	4	1
	For your little one, playtime is also a time to learn. We have put together some tips and resources to help you have fun while you learn and explore together. https://bit.ly/2QDKJpm	5.19%	4	0
	Attention #SanMateoCounty child care providers! Learn how to apply for one month of operating relief at bit.ly/SMC_ChildCareRelief . Applications are due this Friday so apply today! #ChildCareIsEssential	4.95%	5	0
	Don't wait to complete the #2020Census. Time is running out. Respond online now at the link in our bio or by visiting my2020census.gov or by calling 844-330-2020. #SmcCounts #EveryoneCounts	4.48%	3	0
	Happening tomorrow at 1pm! You are invited to join a webinar: Protecting Families from Eviction: Overview of New Protections During COVID. After registering, you will receive a confirmation email about joining the webinar. https://bit.ly/2Hi4X6B	4.44%	4	0

TOP POSTS BY IMPRESSIONS

		Impressions	Reach
	We are living in some uncertain times and it is normal to feel nervous or worried. You can help comfort your child with these tips from First 5 California. https://bit.ly/3jxLUTH	145	134
	Masks help reduce the spread of #COVID19. However, do not wear a mask with exhalation valves or vents. Masks with one-way valves or vents do not prevent the person wearing the mask from transmitting the virus to others. Questions on masks? https://bit.ly/34R3r56 #MaskUpSMC	130	118
	Legal Aid Society is providing consultation and support to families experiencing rent and housing difficulties due to COVID-19. Call 650.517.8911. Legal Aid Society está proporcionando consulta y apoyo a las familias que experimentan dificultades de alquiler y vivienda debido a COVID-19. Llame a 650.517.8911.	129	121
	There are some great @aces.connection events happening in the second half of this month! Log in check them out and sign up! https://bit.ly/3bSwaYY	114	108
	Smiles are a great way of showing just how happy you are. But did you know that your little one's baby teeth are also very important to your child's health? Many dentists have reopened following COVID-19 safety guidelines! Visit our page on healthy teeth to learn about the importance of dental exams and for a list of dentists that	107	100
	The County of San Mateo released a Request for Proposals for COVID-19 outreach. Take a look!	105	93

LINKEDIN INSIGHTS



TOP POSTS BY ENGAGEMENT RATE (WITH IMAGE)		Engagement Rate		Likes		Clicks	
	How do you keep your glasses or sunglasses from fogging up while wearing a face covering? Wearing a face mask in public is now required statewide. More here: https://bit.ly/2DEXyWG #MaskUpSMC	14.3%	+14.3%	0	=	2	+2
	All Child Care Relief Fund grant applications must be received by Friday, September 4 at 5pm. For more information and to apply: https://lnkd.in/gWgCTvB --- In July, the San Mateo County Board of Supervisors allocated \$2M of CARES Act funds to the Child Care Relief Fund. #ChildCareReliefFund #SMC	10.0%	+10.0%	2	+2	1	+1
	Don't wait to complete the #2020Census. Time is running out. Respond online now at the link in our bio or by visiting my2020census.gov or by calling 844-330-2020. #SmcCounts #EveryoneCounts	9.1%	+9.1%	0	=	1	+1
	If health-care providers ASK if we're LGBTQ+ we can then know how #COVID19 is affecting our communities! #ComeTogetherSMC	7.1%	+7.1%	0	=	1	+1
	Juntos podemos reducir la propagación. Usa una mascarilla cada vez que salgas de casa para reducir el riesgo de propagar #COVID19. #MaskUpSMC https://lnkd.in/d3jYAbX	6.7%	+6.7%	0	=	1	+1
	当你开□□□ 你系好安全□□ 当你□自行□□□ 你戴上□盔。 当你在水上, 你穿上救生衣。 出□□□ □戴□□□。 我□都希望安全地回到日常生活中。 □我□ #MaskUpSMC做到□一点。	6.7%	+6.7%	0	=	1	+1

NOTES

1. Impressions are the number of times your content is displayed. Reach is the total number of people who see your content.



DATE: October 26, 2020
TO: First 5 San Mateo County (F5SMC) Commission
FROM: Kitty Lopez, Executive Director
RE: Committee Updates

Program, Operations and Planning (POP) Committee Meeting – October 5, 2020

Commissioners Present: Ken Cole, Sandra Phillips-Sved (Chair), Nancy Magee

Public Member: Harvey Kaplan

Staff: Kitty Lopez, Michelle Blakely, Myra Cruz

1. Program Updates: Build Up for San Mateo County’s Children (Build Up)

Michelle Blakely, F5SMC’s Program and Planning Director, provided an update on Build Up and shared brief background history. Build Up SMC was used as a model for the statewide organization called Build Up California. Build Up will be given credit as a founding member and participate as a member of their Advisory Committee, including having an MOU with them. The bittersweet implication was that one of the Foundations that provided funding to Build Up SMC switched its support instead to Build Up California.

Blakely shared data of San Mateo County Child Care Relief Fund including:

- 236 eligible applications with \$1.98 million (approved by the Board of Supervisors under the CARES Act allocation) in funding requests
- 74 child care homes funded
- 50% of the child care homes are women-owned
- 28% are immigrant-owned
- 96% serve infants and toddlers

Build Up provided a deep level of support to child care homes during pandemic work, which includes 60 hours of individual technical assistance to child care centers so they could submit applications for the SMC Child Care Relief Fund. This is an example of the elevated work of Build Up and how this program is crucial to Family Child Care (FCC) businesses.

Blakely also shared a quote from one of the child care providers on their feelings during the COVID-19 pandemic.

Committee members asked questions and made comments.

2. Race and Equity Discussion

Kitty Lopez, F5SMC’s Executive Director, reminded the Committee that at the last meeting, they discussed how we could center race and equity more deeply in our work and agreed to recommend a study session with the full Commission. Lopez also shared that Commissioner Phillips-Sved, Blakely, and she would be discussing with the consultants, who are currently working with F5SMC Staff, on how we might approach the initial conversation with the Commission. Blakely added that there are many conversations at the state level and in local regions to systematically look at the institutions on how to address race & equity. Discussion ensued.

Committee members asked questions and made comments.

3. Communications Plan Draft

Michelle Blakely highlighted the following:

- F5SMC's communications firm, VIVA Social Impact Partners, did a landscape and audit scan of F5SMC's communication platforms. They also met with grantees and F5SMC Staff on how to strengthen its communications effort.
- F5SMC, along with the San Mateo County Office Education, will be hosting a Facebook Live Town Hall Meeting for parents regarding COVID-19 sometime in November, 2020.
- Target audiences will remain the same.
- Key takeaways such having clear priorities, goals, a defined process, brand refresh, and website update.
- Communications Plan 2020 – 2023 Goals, communications and advocacy priorities, and strategies & activities.
- VIVA Social Impact Partners will be presenting in the October 26, 2020 Commission Meeting regarding the Communications Plan.

Committee members asked questions and made comments.

The written Communications Plan draft is included in the [October 5, 2020 POP Meeting Packet](#)

4. Other:

Harvey Kaplan shared that he attended the American Pediatrics conference, and the theme was around early childhood experiences and Adverse Childhood Experiences (ACEs).

The meeting adjourned at 4:57 PM.

Finance and Administration Committee Meeting – October 19, 2020

- Commission Member: Rosanne Foust, Alexis Becerra, Pam Frisella
- Staff: Kitty Lopez, Khanh Chau

1. Review and Recommend Approval of F5SMC's FY 2019-20 Budget Close Out

Kitty Lopez briefly stated that we have received higher Interest and Tobacco Tax Revenue with the inclusion of Prop 56 back-fill funds; we also acquired additional revenue from various private grants. Total Expenditures are \$2.2M below the planned budget associating with delayed grant and program execution and under spending in various Administrative Appropriations due to COVID 19; We have 36% higher Ending Fund Balance than the initial projection per the FY 2019-20 Budget Close-Out.

Committee members reviewed FY 2019-20 Budget Close-Out documents, cited that this was a healthy Budget Close-Out. With positive Tobacco Tax Revenue at the Year End Close, Committee

suggested the inclusion of Tobacco Tax Revenue trend in the Budget Close-Out Memo to provide clarity of future Tobacco Tax Revenue projections. Kitty Lopez responded that given the recent higher Tobacco Tax Revenue projections released by the State Finance Department, First 5 California Association has hired an outside audit firm to audit the California Department of Tax and Fee Administration (CDTFA) on Tobacco Tax Revenue collections, projections, and tax administration fee calculation in order to obtain more factual and consistent information about tobacco tax disbursements and to allow First 5 Commissions to make more accurate revenue projections for their budgets. Staff Khanh Chau also added the Tobacco Tax Revenue is comprised of two elements: Prop 10 and Prop 56; current Prop 10 Revenue trend continues declining at the projected declining rate of 3%, whereas \$1.3 M Prop 56 Revenue received in FY2019-20 is larger than last year Prop 56 Revenue of \$545K. Staff will do further trend analysis of Prop. 56 revenue and present this at the next Finance Committee Meeting.

Committee members stated that the presentation of the FY 2019-20 Budget Close Out was clean, clear, and the format of the document is straight forward. Committee members endorsed its approval.

2. Review and Recommend Approval of F5SMC’s Basic Financial Statements for the Year Ending June 30, 2020 Audit Reports and its Submission to First 5 California and to California State’s Controller Office

Kitty Lopez cited that First 5 San Mateo County has obtained “clean opinions” for the last three Independent Auditor Reports for the year ending June 30, 2020, as the Audit Report Outcomes presented in the audit memo:

- Independent Auditors’ Report on the Financial Statements: Unmodified opinion (clean opinion);
- Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliances and Other Matters: No deficiencies, no instances of non-compliances (clean opinion);
- Independent Auditors’ Report on State Compliance: F5SMC complied in all material respects with the compliance requirements (clean opinion).

Kitty Lopez stated that the auditor Hiep Pham at R.J. Ricciardi, Inc will make the audit presentation at the Commission Meeting on October 26, 2020.

Committee members suggested to move the Audit Report Outcome section of the Audit Memo to the first page for presentation to the Commission; similar to the audit presentation by the auditor of R.J. Ricciardi.

Committee members endorsed the audit report approval to the full Commission.

The next Finance and Administration Committee Meeting will be held on February 8, 2021.

Early Childhood Evaluation Advisory Committee Meeting – October 19, 2020

Commission Members: Louise Rogers (Chair); David Canepa; Neel Patel

Grantee Representatives: Heather Cleary, Peninsula Family Service; Carol Elliott, AbilityPath

F5SMC Staff: Michelle Blakely; Jenifer Clark; Kitty Lopez

The Early Childhood Evaluation Advisory Committee reviewed the F5SMC Annual Report to the State for FY 2019-2020, including information on revenue, expenditures, funded programs, and clients served. The report will be presented for full Commission review and approval at the meeting on October 26th. Committee members also received updates on ongoing research and evaluation activities. The group reviewed the parent interview protocol for the Qualitative Study on Access to Child Care for Children with Special Health and Behavioral Needs and discussed the literacy level of the protocol as well as how best to inform potential participants of the gift card they will receive as a token of appreciation. The group also discussed some of the results of the Roundtable Collaborative Social Network Analysis, and implications for the care coordination and systems building work being done by F5SMC and its partners as part of the Help Me Grow initiative.