

**FIRST 5 SAN MATEO COUNTY
 FINANCE AND ADMINISTRATION COMMITTEE 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, February 8, 2021
TIME: 9:00 AM to 10:00 AM

Join Zoom Meeting

Online:

<https://smcgov.zoom.us/j/94846462865?pwd=OTYzQnRXL1UzNUxiMmhqNmJFKzgydz09>

Phone: +1 669 900 6833

Meeting ID: 948 4646 2865, Passcode: 984384

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.

MEMBERS: Rosanne Foust, Alexis Becerra, Pam Frisella

STAFF: Kitty Lopez, Khanh Chau

AGENDA

AGENDA		
1.	Approval of the Finance and Administration Committee Agenda	Foust
2.	Approval of the October 19, 2020 Finance and Administration Committee Meeting Minutes (See Attachment 2)	Foust
3.	Select the Chair of the Finance Committee	Foust / All
4.	Budget Monitoring Report as of January 31, 2021 (See Attachments 4, 4A,4B, 4C)	Lopez / Chau
5.	Review SPIP FY18-20 Carry Over (See Attachment 5)	Lopez / Chau
6.	Review and Recommend Approval of F5SMC’s FY 2020-21 Revised Budget (See Attachments 6, 6A, 6B, 6C, 6D)	Lopez / Chau

7.	Review and Recommend Approval of Second Amendment No Cost Extensions for Amended Term from January 1, 2021 to June 30, 2021 for Agreement 19500-19-D012 with San Mateo Office of Education for the EQ+IP program and Agreement 19500-19-D010 with AbilityPath for the Watch Me Grow program; Direct staff to Execute the Second Amendments Regarding Same. (See Attachments 7, 7A)	Lopez / Chau
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Next Meeting: May 10, 2021

**FIRST 5 SAN MATEO COUNTY
FINANCE AND ADMINISTRATION COMMITTEE
MEETING MINUTES**

October 19, 2020

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

1. Approval of the Finance and Administration Committee Meeting Agenda

A Motion for Approval of the October 19, 2020 Finance and Administration Committee Meeting Agenda was made by Commissioner Frisella, seconded by Commissioner Becerra. Unanimously approved.

2. Approval of the Finance and Administration Committee Meeting Minutes

A Motion for Approval of the June 8, 2020 Finance and Administration Committee Meeting Minutes was made by Commissioner Frisella, seconded by Commissioner Becerra. Unanimously approved.

3. 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 associated 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 admin 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.

A Motion for Approval of F5SMC's FY 2019-20 Budget Close Out was made by Commissioner Frisella, seconded by Commissioner Becerra. Unanimously approved.

4. 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.

A Motion for 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 was made by Commissioner Frisella, seconded by Commissioner Becerra. Unanimously approved.

Commissioner Foust adjourned the meeting at 9:45 AM

DATE: February 8, 2021
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Budget Monitoring Report as of January 31, 2021

BUDGET MONITORING REPORT as of January 31, 2021 HIGHLIGHTS

Budget Monitoring Report as of January 31, 2021 Highlights

The Budget Monitoring Report as of January 31, 2021 is presented in **Attachments 4A, 4B, and 4C**. Key Budget Monitoring Report highlights are as following:

YTD Benchmark: 58.33%

REVENUES

- YTD Interest Revenue projection is \$87K or 102%, that represents a positive variance or 44% higher than YTD Benchmark due to higher interest earning rate in the County investment pool.
- YTD Tobacco Tax Revenue projections are \$4.488 million or 76%, that represents a positive variance or 18% higher than YTD Benchmark due to the inclusion one-time fiscal year disbursement of Prop 56 Tax revenue.
- YTD Other Grant Revenue is \$480K or 40%, which is 18% lower than YTD Benchmark due to some grants started its first-year execution.
- YTD Total Revenues projections are \$5.055 million or 70%, that represents a positive variance or 12% higher than YTD Benchmark. Major attributable factors to this positive variance are associated with one-time fiscal year disbursement of Prop 56 Tax revenue.

APPROPRIATIONS

- YTD Program Expenditures projections are \$3.442 million or 50%, that represents a positive variance or 8% below YTD Benchmark. Major contributions to this positive variance are attributable to pending planning and contracting of SPIP FY18-20 Carry Over in Children's Health & Development and Evaluation focus areas.
- YTD Admin Expenditures projections of \$385K or 50% that represents a positive variance or 8% below YTD Benchmark. Major contributions to this positive variance are attributable to savings in various Office Supplies and Business Travel Expenses associated with shelter-in-place and working outside the office.
- **YTD Total Appropriations (Net Appropriations*)** projections are 3.827 million or 50%, that represents a positive variance or 8% below YTD Benchmark. Major contributions to this positive variance are attributable to pending planning and contracting of SPIP18-20 Carry Over and under spending in various Administrative Operation Budget Lines.

ENDING FUND BALANCE (RESERVES*)

- Currently, we are projecting Ending Fund balance (Reserves*) of \$9.774 million or 120%, that represents a positive variance of 20% or \$1.649 million higher than the planned budget.

Major contributions to this positive variance are attributable to higher Interest Revenue and Prop 56 Tax Revenue disbursement paired with under spending in both Program and Administrative Appropriations.

CHALLENGES: None at this time.

FIRST 5 SAN MATEO COUNTY

Summary Budget Monitoring Report as of January 31, 2021

YTD Benchmark:
58.33%

	FY 19-20 Revised Budget	YTD Actuals as of January 31, 2021	Accruals	Combined YTD vs. FY20-21 Adopted Budget (\$)	Combined YTD vs. FY20-21 Adopted Budget (%)
BEGINNING FUND BALANCE (Beginning Reserves*)	8,546,699	8,546,699	-	8,546,699	100%
A. Interest Revenue	85,467	45,857	41,026	86,883	102%
B. Tobacco Tax Revenue	5,914,000	2,689,895	1,798,666	4,488,561	100%
Tobacco Tax Revenue Fiscal Year Allocations	5,064,000	1,839,895	1,798,666	3,638,561	72%
SPIP FY18-20 Carry Over to FY 20-21	850,000	850,000	-	850,000	100%
C. Other Grant Revenues	1,203,000	59,170	421,028	480,198	40%
F5CA Other Grants / IMPACT Grant	400,000	53,135	98,352	151,487	38%
Non-Tobacco Tax Grants (DLP, PHU, SHU, MHSA)	803,000	6,035	322,676	328,711	41%
TOTAL REVENUES	7,202,467	2,794,922	2,260,720	5,055,642	70%
TOTAL AVAILABLE FUND (Total Sources*)	15,749,166	11,341,621	2,260,720	13,602,341	86%
PROGRAM APPROPRIATIONS					
D1. Strategic Plan Investment - SPIP FY 20-23	3,780,000	447,325	1,356,224	1,803,549	48%
Community Investments (FE, CH&D, EL)	3,180,000	342,934	1,325,000	1,667,934	52%
Evaluation	113,000	12,112	15,612	27,724	25%
Policy, Advocacy, & Communications (PAC)	487,000	92,279	15,612	107,891	22%
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over	850,000	25,790	-	25,790	3%
Community Investments (FE, CH&D, EL)	300,000	-	-	-	0%
Evaluation	300,000	-	-	-	0%
Policy, Advocacy, & Communications (PAC)	250,000	25,790	-	25,790	10%
D3. No Cost Extension SPIP FY18-20		214,694	166,641	381,335	
Community Investments (FE, CH&D, EL)		184,790	97,812	282,602	
Evaluation		22,290	5,760	28,050	
Policy, Advocacy, & Communications (PAC)		7,614	63,069	70,683	
E. Other Grants	1,003,000	310,276	313,957	612,556	61%
F5CA Other Grants / IMPACT Grant	350,000	43,692	57,019	100,711	29%
Non-Tobacco Tax Grants (DLP, PHU, SHU, MHSA)	653,000	266,584	256,938	511,845	78%
F. Program Operations	1,217,033	612,387	6,671	619,057	51%
Program Shared Operating Budget	194,250	84,762	6,671	91,432	47%
Program Staff S&B & Shared Admin Staff Time	844,055	431,028	-	431,028	51%
Evaluation Staff S&B	178,728	96,597	-	96,597	54%
Total Program Appropriations (D1+D2+D3+E+F)	6,850,033	1,610,472	1,843,492	3,442,287	50%
ADMIN APPROPRIATIONS					
G. Admin Shared Operating Budget	194,250	84,762	6,671	91,432	47%
H. Admin Staff S&B	579,239	294,226	-	294,226	51%
Total Admin Appropriations (G+H)	773,489	378,988	6,671	385,658	50%
TOTAL APPROPRIATIONS (Net Appropriations*)	7,623,522	1,989,459	1,850,163	3,827,945	50%
Surplus / (Deficit) (Total Revenues - Total Appropriations)	352,434	1,184,451	417,228	1,613,356	458%
ENDING FUND BALANCE	8,125,644	9,352,162	410,558	9,774,396	120%
Total S&B	1,602,022	821,851	-	821,851	51%

FIRST 5 SAN MATEO COUNTY

Details Budget Monitoring Report as of January 31, 2021

YTD Benchmark: 58.33%

	ORG/ACCT#	FY20-21 Adopted Budget	YTD Actuals as of January 31, 2021	Accruals	Combined YTD vs. FY20-21 Adopted Budget	Combined YTD vs. FY20-21 Adopted Budget %	Notes to FY 2020-21 Draft Budget
BEGINNING FUND BALANCE (BEGINNING RESERVES*)		8,546,699	8,546,699		8,546,699	100%	
REVENUE							
A. Interest	19510-1521	85,467	45,857	41,026	86,883	102%	\$34K is Interest Revenue Accruals and \$7K is Jan 21 revenue estimate
B. Tobacco Tax Revenue		5,914,000	2,689,895	1,798,666	4,488,561	76%	
Tobacco Tax (including Prop 10 & Prop 56)	19510-1861	5,064,000	1,839,895	1,798,666	3,638,561	72%	\$1,377K is Prop 56 Accruals and \$421K is Jan revenue estimate
SPIP FY18-20 Carry Over		850,000	850,000		850,000	100%	
C. Other Grant Revenues		1,203,000	59,170	421,028	480,198		
F5CA IMPACT Grant	19510-1861	400,000	53,135	98,352	151,487	38%	\$65K is revenue accrual and \$33K is Jan revenue estimate
F5SF IMPACT HUB TA FY19-20	19510-2643	0	0		0		
Mental Health Services MSHA Prop 63	19510-2643	200,000			0	0%	
Peninsula Healthcare District - HMG Call Center Grant	19510-2643	35,000		35,000	35,000	100%	Revenue accrual with pending billing to funder
David Lucile Packard- Help Me Grow	19510-2643	75,000		75,000	75,000	100%	Revenue accrual with pending billing to funder
Sequoia Healthcare District - Special Needs Grant	19510-2643	407,000		203,500	203,500	50%	Revenue accrual with pending billing to funder
Sequoia Healthcare District - Mental Health Grant	19510-2643	86,000			0	0%	
San Mateo County Health System - WMG Clinic Based Services Grant	19510-2643	0	0		0		
GILEAD - Build Up Kids Facilities Grant	19510-2643	0	0		0		
Agency - Build Up Kids Facilities Grant	19510-2643	0	0		0		
ACES Aware	19510-2643		6,035	9,176	15,211		\$9K is revenue accrual and \$4K is Jan revenue estimate
F5SMC Wellness Grant	19510-2658				0		
Miscellaneous Reimbursements	19510-2647				0		
TOTAL REVENUES		7,202,467	2,794,922	2,260,720	5,055,642	70%	Positive variance due to higher Interest Revenue and the receipts of Prop 56 Revenue
TOTAL AVAILABLE FUNDS (TOTAL SOURCES*)		15,749,166	11,341,621	2,260,720	13,602,341	86%	
APPROPRIATIONS							
PROGRAM APPROPRIATIONS							
D1. Strategic Plan Investment - SPIP FY 20-23		3,780,000	447,325	1,356,224	1,803,549	48%	
Family Engagement	19540-6125	1,060,000	196,309	441,667	637,976	60%	\$441K are Q2 and Jan 21 expenditure estimates leverage funding SHDC, DLP, and PHD; \$441K are Q2 and Jan 21 expenditure estimates
Children Health & Development	19540-6156	1,060,000	0	441,667	441,667	42%	
Early Learning	19540-6263	1,060,000	146,625	441,667	588,292	55%	\$441K are Q2 and Jan 21 expenditure estimates
Grant Management and Other Evaluation Projects	19540-6265	113,000	12,112	15,612	27,724	25%	\$12K is Q2 expenditure accrual and 3K is Jan expenditure estimate
Policy Advocacy, Communications & Systems Change	19540-6814	380,000	92,279	15,612	107,891	28%	\$12K is Q2 expenditure accrual and 3K is Jan expenditure estimate
Emerging Projects	19540-6814	107,000	0	0	0	0%	Pending planning
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over		850,000	25,790	-	25,790	3%	
Children Health & Development - Carry Over	19540-6156	200,000			0	0%	Program expenditures were paid out first from leverage funding MSHA.
Early Learning - Carry Over	19540-6263	100,000			0	0%	
Other Evaluation Projects - Carry Over	19540-6265	300,000			0	0%	
PAC - Carry Over	19540-6814	100,000			0	0%	
Emerging Projects - Carry Over	19540-6814	150,000	25,790		25,790	17%	
D3. No Cost Extension SPIP FY18-20			214,694	166,641	381,335	#REF!	
Family Engagement	19540-6125		19,642	0	19,642		
Children Health & Development - Carry Over	19540-6156		45,313	97,812	143,125		\$98K is Q2 expenditure estimates
Early Learning - Carry Over	19540-6263		119,835		119,835		
Other Evaluation Projects - Carry Over	19540-6265		22,290	5,760	28,050		\$5.7K is Q2 expenditure estimate

	ORG/ACCT#	FY20-21 Adopted Budget	YTD Actuals as of January 31, 2021	Accruals	Combined YTD vs. FY20-21 Adopted Budget	Combined YTD vs. FY20-21 Adopted Budget %	Notes to FY 2020-21 Draft Budget
PAC - Carry Over	19540-6814		7,614	63,069	70,683		\$63K is expenditure estimate
E. Other Grants		1,003,000	310,276	313,957	612,556	61%	
F5CA IMPACT Grant	19540-6126	350,000	43,692	57,019	100,711	29%	\$57K is Q2 expenditure accrual
F5SF IMPACT HUB TA FY19-20	19540-6126			24,744	24,744		\$24 is Q1 & Q2 expenditure estimate
Mental Health Services MHSA Prop 63	19540-6131	120,000	13,561	40,000	53,561	45%	\$40K is Q2 expenditure estimate
Peninsula Healthcare District - HMG Call Center Grant	19540-6131	27,000	26,631		26,631	99%	grant fully expended.
David Lucile Packard- Help Me Grow	19540-6131	58,000	39,752	18,248	58,000	100%	\$18K is Q2 expenditure estimate
Sequoia Healthcare District - Special Needs Grant	19540-6131	385,000	124,192	98,000	222,192	58%	\$98K is Q2 expenditure estimate
Sequoia Healthcare District - Mental Health Grant	19540-6131	63,000			0	0%	
ACES Aware	19540-6131		7,356	4,321			\$4.3K is Q2 expenditure accrual
Agency - Build Up Kids Facilities Grant	19540-6131		55,092	71,625	126,717		
F. Program Operations		1,217,033	612,387	6,671	619,057	51%	
Program Shared Operating Budget		194,250	84,762	6,671	91,432	47%	
Program Staff S&B & Shared Admin Staff Time		844,055	431,028		431,028	51%	
Evaluation Staff S&B		178,728	96,597		96,597	54%	
Subtotal Program Appropriations		6,850,033	1,610,472	1,843,492	3,442,287	50%	
ADMIN APPROPRIATIONS							
G. Admin Shared Operating Budget		194,250	84,762	6,671	91,432	47%	Schedule 1
H. Admin Staff S&B		579,239	294,226		294,226	51%	Schedule 2
Subtotal Administrative Appropriations		773,489	378,988	6,671	385,658	50%	3% COLA and 6% increase in healthcare cost projections
Administrative Cost Rate %		10%	10%				
TOTAL APPROPRIATIONS (NET APPROPRIATIONS*)		7,623,522	1,989,459	1,850,163	3,827,945	50%	Positive variances are attributed to delayed contract executions due to COVID 19 and underspending as the new strategic plan SPIP FY 20-23 started.
ENDING FUND BALANCE (ENDING RESERVES*)		8,125,644	9,352,162	410,558	9,774,396	120%	Revenue and inclusion of Prop 56 Revenue as well as delayed contract executions due to COVID 19 and underspending as the new strategic plan SPIP FY 20-23 started.

Color Coding

Shared Budget/Shared Cost
Revenue ; Fund Balance
Appropriations
Salaries & Benefits

Schedule 1- Operating Budget Monitoring Report as of January 31, 2021

YTD Benchmark: 58.33%

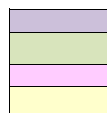
	ORG / ACCT#	FY20-21 Adopted Budget	YTD Actuals as of January 31, 2021	Accruals	YTD Combined	YTD Combined vs. FY20-21 Adopted Budget (%)	Notes to Budget Monitoring Report
I. Services and Supplies							
Outside Printing & Copy Svc	19510-5191	2,000	0	0	0	0%	
General Office Supplies	19510-5193	10,000	1,188	0	1,188	12%	
Photocopy Lease & Usage	19510-5196	5,000	171	32	203	4%	32 is Jan expenditure accrual
Computer Supplies	19510-5211	10,000	0	0	0	0%	
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000	12,670	0	12,670	84%	
Auto Allowance	19510-5712	11,000	5,838	0	5,838	53%	
Meetings & Conference Expense	19510-5721	15,000	0	0	0	0%	
Commissioners Meetings & Conference Exp	19510-5723	5,000	0	0	0	0%	
Other Business Travel Expense	19510-5724	9,000	0	0	0	0%	
Dept. Employee Training Expense	19510-5731	7,000	3,360	0	3,360	48%	
Wellness grant	19510-5856		132	0	132		
Other Professional Services	19510-5858	30,000	13,860	0	13,860	46%	Race and Equity training
Sub Total - Services & Supplies		119,000	37,219	32	37,251	31%	Positive variances are associated with underspend in various Admin budget lines due to work from home savings
II. Other Charges							
Telephone Service Charges	19510-6712	4,500	1,540	0	1,540	34%	Include direct Communication Services
Automation Services - ISD	19510-6713	48,000	24,169	0	24,169	50%	
Annual Facilities Lease	19510-6716	97,000	53,527	0	53,527	55%	
General Liability Insurance	19510-6725	9,800	4,861	810	5,671	58%	
Official Bond Insurance	19510-6727	600	139	23	162	27%	
Human Resources Services	19510-6733	2,000	302	0	302	15%	One time annual service charges
Countywide Security Services	19510-6738	600	512	0	512	85%	One time annual service charges
All Other Service Charges	19510-6739	60,000	19,187	7,799	26,986	45%	\$7.7K is expenditure estimate
A-87 Expense	19510-6821	47,000	28,067	4,677	32,744	70%	Increase A87 allocation associating with underfunded pension liability and increase operating budget from 7M in 2018 to 8.2M in 2019
Sub Total - Other Charges		269,500	132,304	13,309	145,613	54%	
Total Operating Budget		388,500	169,523	13,341	182,864	47%	Positive variances are associated with underspend in various Admin budget lines due to work from home savings
Program Shared Operating Budget		194,250	84,762	6,671	91,432	47%	Allocation rate 50%
Admin Shared Operating Budget		194,250	84,762	6,671	91,432	47%	Allocation rate 50%

Schedule 2 - Salaries and Benefits Budget Monitoring as of January 31, 2021

Program Staff & Shared Admin Staff		844,055	431,028		431,028	51%	27% Admin staff time allocated to Program
Evaluation Staff		178,728	96,597		96,597	54%	
Admin Staff		579,239	294,226		294,226	51%	
Total Salaries and Benefits		\$ 1,602,022	\$ 821,851		\$ 821,851.00	51%	

Color Coding

Shared Budget/Shared Cost
Revenue ; Fund Balance
Appropriations
Salaries & Benefits



SPIP FY 18- 20 CARRY OVER

Attachment 5

Rollover/Carry Forward is critical for F5SMC due to:(1) COVID 19 causes delayed implementation and execution of SPIP FY18-20; (2) Large % reduction in funding allocation of the new Strategic Plan FY20-25; and (3) served as F5SMC's leveraged fund or match Other Grants

Note: Amounts in Green are higher than initial projections in May 2020.

SPIP FY18-20 Lines	Strategies	Actual SPIP FY18-20 underspend as of 6.30.2020	Notes	Continuation of SPIP	Leverage Fund to acquire or match Other Grants
A	B	D	E	F	G
11	Mental Health System Building	200,000	Rollover is a result of leveraged funding secured for TRISI (MHSA) and a contract extension for LFA (Strategy & Data Consultaton Services) as the contract was not fully expnded due to COVID and the adjusted timeline for the procurement process for other consultation services for the Initiative. F5SMC funds are braided and expended last for this project. Implementation phase of the project is underway.	x	x
14	Safe, Health, Equitable System Planning Consultation	100,000	No expenditures. Timing of rollout postponed to align with other co-funded efforts and CCCS priorities in North County and delays due to COVID. Intention to fund during FY2021-22.	x	
17	Early Learning - Infant Toddler Access	100,000	No Expenditures. Place held for rollover to support F5's contribution to Build-UP FY 21-22. F5 was able to leverage funding for Build Up and thus did not need to expend this line item.	x	x
18	Evaluation - Big Data	90,000	No expenditures. Planning commenced FY 18_19 with community partners to determine utility and benefits of shared big data across service organizations /sectors to great interest initially. Not all necessary agencies were able/interested/ had barriers to plan further for implementation; Additionally, other regional efforts began addressing shared data with large systems(COE, Health). Rollover for sector specific research qualitative & quantitative in partnership with other organizations (i.e data referral and tracking software, survey.s etc)	x	
20	Other Evaluation Projects	260,000	Rolled forward for consideration during FY 20-23 for Evaluation : (1) \$100,000. (Parent Story Mini Projects; Place -based survey based on population data & county data(CCCS, big Lift, Social Index); Kinder Readiness survey's contribution/supplements. (2) Reallocate to PAC Race & Equity consultation, communication supports (\$100K) ; (3) 60k Emerging Needs.	x	
27	Leveraging support MAA, MHSA	40,000	Rollover. F5SMC and 2 grantees conducted time study surveys FY 19-20 in partnership with SMC Health. TBD the final implementation process and timeline.	x	x
22	Human Services Agency or Other social services projects	100,000	Rollover. Project(s) to address FE and mental health supports as these issues more critical due to COVID and emerging needs from initiatives.(F5CA HV Match)	x	x
31	Policy Systems Work / Consultation	10,000	Expected to fully expend FY 20_21 Matching contribution & collaboration for Race & Equity pilot project (Health, Early Learning and Parenting)	x	x
35	Emerging Projects	95,000	Rollover. Place hold for Emerging Projects	x	
37	Regional Cost Sharing	80,000	Rollover. Place hold for Regional Projects	x	
	Subtotal	1,075,000			

DATE: February 8, 2021

TO: First 5 San Mateo County Finance and Administration Committee

FROM: Kitty Lopez, Executive Director

RE: Review and Recommend Approval of First 5 San Mateo County's FY 2020-21 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund FY 2020-21 Revised Budget

ACTION REQUESTED

Review and Recommend Approval of First 5 San Mateo County's FY 2020-21 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund FY 2020-21 Revised Budget

SUMMARY OF FY 2020-21 REVISED BUDGET

F5SMC's FY 2020-21 Revised Budget with the summary of budget changes as follows:

	FY 2020-21 Initial Adopted Budget	FY 2020-21 Revised Budget	Increase / (Decrease) \$	Increase / (Decrease) %
Beginning Fund Balance (Beginning Reserves*)	9,396,699	11,610,847	2,214,148	24%
Total Revenues	6,352,467	6,453,072	100,605	2%
Total Available Fund (Total Sources*)	15,749,166	18,063,919	2,314,753	15%
Total Appropriations (Net Appropriations*)	7,623,522	8,689,296	1,065,774	14%
Ending Fund Balance (Ending Reserves*)	8,125,644	9,374,623	1,248,979	15%
Total Requirements* (Net Appropriations* + Ending Reserves*)	15,749,166	18,063,919	2,314,753	15%
Surplus / (Deficit) (Total Revenues – Net Appropriations*)	(1,271,055)	(2,236,224)	(965,169)	76%

Total Sources, Net Appropriations*, Reserves*, Total Requirements* are budget terminologies used by the County of San Mateo. Since March 2018, F5SMC has applied budget terminologies used by the County to the F5SMC Budget*

**** Please read this Budget memo in conjunction of FY 2020-21 Revised Budget presented in Attachments 6A,6B, 6C, 6D (Schedule 1 and Schedule 2).**

FISCAL IMPACTS

Beginning Fund Balance is adjusted with an increase of \$2,214,148 as per the audited Ending Fund Balance as of 6.30.2020, F5SMC's audit report for the year ending 6.30.2020, page 35.

The net change of Ending Fund Balance (Ending Reserves*) as a result of the budget adjustments in Total Revenues and Total Appropriations will be an increase of \$1,248,979 in the FY 2020-21 Revised Budget.

FY 2020-21 Revised Budget changes results in a Budget Deficit of \$2,236,224, that represents a higher Budget Deficit by \$965,169 than its initial Budget Deficit in the FY20-21 Initial Adopted Budget. Therefore, we will draw from the Reserves* to fund the Community Investments.

For County Controller Office, the purposes of the Appropriations Transfer Request (ATR) for the F5SMC's FY2020-21 Revised Budget in the County Budget System, the Fund Balance has not been adjusted.

The Administrative Cost Rate is 9%, which remains below 12% of the approved Administrative Cost Policy for the FY 2020-21.

ACTION REQUESTED

Review and Recommend Approval of First 5 San Mateo County's FY 2020-21 Revised Budget and the Use of Ending Fund Balance (Ending Reserves*) to Fund FY 2020-21 Revised Budget.

F5SMC'S FY 2020-21 REVISED BUDGET NARRATIVES

FY 2020-21 REVISED BUDGET ASSUMPTIONS

- COVID-19 and shelter-in-place order cause delayed execution of SPIP FY 2018-20 contracts and delayed contracting and implementation of SPIP FY 2018-20.
- Commission approved (1) SPIP FY 2018-20 underspending fund carry over and (2) No-Cost Extension for the SPIP FY 2018-20 executed contracts at its May 18, 2020 and June 22, 2020 Commission Meetings respectively.
- The Appropriations amounts for No-Cost Extension and SPIP FY 2018-20 Fund Carry Over were unknown or estimated at the time the Initial Adopted Budget approved in May 2020.
- FY 2020-21 Revised Budget was anticipated after the FY 2019-20 Financial Audit completion when under spending contracts and Audited Ending Fund Balance (as of 6.30.2020) became available.
- FY 2020-21 Initial Adopted Program Budget was approved by Commission on May 25, 2020 and was based on the approved SPIP FY 2020-23 Funding Allocations while contract negotiations were ongoing; these specific contract budgets for FY 2020-21 become available generally after contracts were finalized and executed.
- FY 2020-21 Revised Budget is necessary to honor grant executions and contract obligations; and to reflect the increase Revenues and increase Appropriations as agency won various new grant awards and new contract executions started.
- As per F5SMC's Strategic Plan FY 2020-23 approved by the Commission, the Commission approved higher Community Investments than its fiscal revenues by drawing down the Ending Fund Balance (Ending Reserves*) to fund strategic initiatives. As a reminder, F5SMC has continued to draw down \$2-3 million per year, per the Strategic Plan FY 2020-23 and per Long-Term Financial Plan.

DETAILS FY 2010-21 REVISED BUDGET are presented in Attachments 6B, 6C, 6D (Schedule 1, and Schedule 2).

A. **BEGINNING FUND BALANCE** (Beginning Reserves*)

Beginning Fund Balance (Beginning Reserves*) produce a net increase of \$2,214,148 or 24% increase.

- Beginning Fund Balance (Beginning Reserves*) is adjusted as per the audited Ending Fund Balance as of 6.30.2020 as per audit report for FY 2019-20, page 35.

B. **TOTAL REVENUES**

Total Revenues produce a net increase of \$100,605 or 2% increase

- \$60,000 reflects Interest Revenue increase due to higher interest earning rates;
- \$149,902 reflect Other Grant Revenues increases associating with new grant awards (IMPACT HUB FY2 200-21 and Help Me Grow Call Centers FY 2020-21);
- (\$59,297) reflect Other Grant Revenues decreases associating with reallocation grant fund across 2-3 years grants, as grants executed.

C. **TOTAL AVAILABLE FUND** (Total Sources*)

Total Available Funds (Total Sources*) produce a net increase of \$2,314,753 or 15% increase.

Major contributions to 15% net increase in Total Available fund are attributable to adjusted Beginning Fund Balance, higher Interest Revenue projections, and various new grant award revenues.

D. PROGRAM APPROPRIATIONS

Total Program Appropriations produce a net increase of \$1,065,774 or 16% increase

Major contributions to 16% net increase in Total Program Appropriations are associated with the No Cost Extension Agreement amounts and the increase of SPIP FY18-20 Carry Over amount, both of which became available after FY 2019-20 closed; and the executions of various new grant awards.

SPIP FY 2018-20 Carry Over: net increase of \$225,000

- \$100,000 increase in Children Health Development - Carry Over
- \$50,000 increase Other Evaluation Projects - Carry Over
- \$50,000 increase in PAC - Carry Over
- \$25,000 increase in Emerging Project - Carry Over

SPIP FY18-20 No Cost Extension: net increase of \$580,356.

- \$19,067 increase in Family Engagement – No Cost Extension
- \$149,411 increase in Children Health Development – No Cost Extension
- \$314,649 increase in Early Learning – No Cost Extension
- \$28,050 increase in Evaluation – No Cost Extension
- \$69,179 increase in PAC – No Cost Extension

Other Grants: net increase of \$260,418

- \$42,418 increase for the new FY 2020-21 IMPACT HUB TA Grant execution;
- \$35,000 increases for the new FY 2020-21 Help Me Grow Call Centers Grant execution.
- \$18,000 increase for the Help Me Grow Grant execution
- \$35,000 increase for the new ACES Aware Grant execution
- \$130,000 increase for the Build Up Kids Facilities Grant execution, which has been delayed due to COVID 19.

Net Decreases by (\$5,000)

- (\$5,000) decrease in the allocated Revised Operating Budget FY 2020-21 (Schedule 1)

E. ADMINISTRATIVE APPROPRIATIONS

Total Administrative Appropriations produce a neutral variance

- \$5,000 increase in the allocated Revised Operating Budget FY 2020-21 (Schedule 1)
- (\$5,000) decrease in the allocated Revised Operating Budget FY 2020-21 (Schedule 1)

F. REVISED OPERATING BUDGET FY 2020-21 (Schedule 1)

Revised Operating Budget FY 2020-21 produce a neutral variance

Net Increases by \$10,000

- \$10,000 increase in A-87 allocated Indirect Cost due to underfunded pension liability increases.

Net Decreases by \$10,000

- (\$2,000) decrease in General Office Supplies due to working remotely;
- (\$5,000) decrease in Meeting and Conference Expenses due to working remotely;
- (\$3,000) decrease in Other Business Travel Expenses working remotely.

G. SALARIES AND BENEFITS (Schedule 2): No changes**H. TOTAL APPROPRIATIONS**

Total Appropriations (Net Appropriations*) produce a net increase of \$1,065,774 or 14% increase

Major contributions to 14% net increase in Total Appropriations are associated with the No Cost Extension Agreement amounts and the increase of SPIP FY18-20 Carry Over amount, both of which became available after FY 2019-20 closed; and the executions of various new grant awards.

I. ENDING FUND BALANCE

Ending Fund Balance (Ending Reserves*) produce a net increase of \$1,248,979 or 15% increase

Major contributions to 15% net increase in Ending Fund Balance are associated with adjusted Beginning Fund Balance, higher Interest Revenue projection and various new grant award revenues.

J. GLOSSARY

1. Per the County Budget Act (Government Code §§ 29000-29144, 30200 and 53065), the County Manager's Office and the County Controller's Office have requested F5SMC include the language of the use of Fund Balance (Reserves*) in its Budget memo to the Commission.
2. Since its inception, F5SMC has used different terminologies in its audit reports, budget documents, and Long-Term Financial Plan than those used by the County of San Mateo. The rationales are for (1) comparable terminologies used across F5SMC's audit reports, budget documents, and Long-Term Financial Plan; (2) for the usefulness of the general public; and (3) for consistent language used by First 5 California and by other First 5 Commissions throughout the State. Since March 2018, F5SMC added budgetary terminologies used by the County to F5SMC Budget.

FIRST 5 SAN MATEO COUNTY

FY 20-21 REVISED BUDGET SUMMARY

	FY20-21 Adopted Budget	Increase (\$)	Decrease (\$)	FY20-21 Revised Budget	FY20-21 Revised Budget vs. FY20-21 Adopted Budget (%)
BEGINNING FUND BALANCE (Beginning Reserves*)	9,396,699	2,214,148	-	11,610,847	124%
A. Interest Revenue	85,467	60,000	-	145,467	170%
B. Tobacco Tax Revenue	5,064,000	-	-	5,064,000	100%
Tobacco Tax Revenue Fiscal Year Allocations	5,064,000	-	-	5,064,000	100%
SPIP FY18-20 Carry Over to FY 20-21					
C. Other Grant Revenues	1,203,000	149,902	(59,297)	1,243,605	103%
F5CA Other Grants / IMPACT Grant	400,000	-	-	400,000	100%
Non-Tobacco Tax Grants (DLP, PHD, SHD, MHSA)	803,000	149,902	(59,297)	843,605	105%
TOTAL REVENUES	6,352,467	209,902	(59,297)	6,453,072	102%
TOTAL AVAILABLE FUND (Total Sources*)	15,749,166	2,424,050	(59,297)	18,063,919	115%
PROGRAM APPROPRIATIONS					
D1. Strategic Plan Investment - SPIP FY 20-23	3,780,000	-	-	3,780,000	100%
Community Investments (FE, CH&D, EL)	3,180,000	-	-	3,180,000	100%
Evaluation	113,000	-	-	113,000	100%
Policy, Advocacy, & Communications (PAC)	487,000	-	-	487,000	100%
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over	850,000	225,000	-	1,075,000	126%
Community Investments (FE, CH&D, EL)	300,000	100,000	-	400,000	133%
Evaluation	300,000	50,000	-	350,000	117%
Policy, Advocacy, & Communications (PAC)	250,000	75,000	-	325,000	130%
D3. No Cost Extension SPIP FY18-20	-	580,356	-	580,356	
Family Engagement	-	19,067	-	19,067	
Children Health & Development - Carry Over	-	149,411	-	149,411	
Early Learning - Carry Over	-	314,649	-	314,649	
Other Evaluation Projects - Carry Over	-	28,050	-	28,050	
PAC - Carry Over	-	69,179	-	69,179	
E. Other Grants	1,003,000	260,418	-	1,263,418	126%
F5CA Other Grants / IMPACT Grant	350,000	-	-	350,000	100%
Non-Tobacco Tax Grants (DLP, PHD, SHD, MHSA)	653,000	260,418	-	913,418	140%
F. Program Operations	1,217,033	5,000	(5,000)	1,217,033	100%
Program Shared Operating Budget	194,250	5,000	(5,000)	194,250	100%
Program Staff S&B & Shared Admin Staff Time	844,055	-	-	844,055	100%
Evaluation Staff S&B	178,728	-	-	178,728	100%
Total Program Appropriations (D1+D2+D3+E+F)	6,850,033	1,070,774	(5,000)	7,915,807	116%
ADMIN APPROPRIATIONS					
G. Admin Shared Operating Budget	194,250	5,000	(5,000)	194,250	100%
H. Admin Staff S&B	579,239	-	-	579,239	100%
Total Admin Appropriations (G+H)	773,489	5,000	(5,000)	773,489	100%

TOTAL APPROPRIATIONS (Net Appropriations*)	7,623,522	1,075,774	(10,000)	8,689,296	114%
Surplus / (Deficit) (Total Revenues - Total Appropriations)	(421,055)	(421,054)	(421,053)	(421,052)	100%
ENDING FUND BALANCE	8,125,644	1,348,276	(49,297)	9,374,623	115%
Total S&B	1,602,022	-	-	1,602,022	100%

FIRST 5 SAN MATEO COUNTY





FY 2020-21 REVISED BUDGET DETAILS

Attachment 6C

	ORG/ACCT#	FY20-21 Adopted Budget	Increase (\$)	Decrease (\$)	FY20-21 Revised Budget	FY20-21 Revised Budget vs. FY20-21 Adopted Budget (%)	Notes to FY 2020-21 Revised Budget
BEGINNING FUND BALANCE (Beginning Reserves)		9,396,699	2,214,148		11,610,847	124%	Beginning Fund Balance of FY 20-21 is adjusted to Ending Fund Balance as of 6.30.2020 as per the outcome of audit report, page 35.
A. Interest Revenue	19510-1521	85,467	60,000		145,467	170%	Higher Interest earning rate in Q1 and Q2.
B. Tobacco Tax Revenue		5,064,000	0	0	5,064,000	100%	
Tobacco Tax Revenue Fiscal Year Allocations	19510-1861	5,064,000			5,064,000	100%	
C. Other Grant Revenues		1,203,000	149,902	(59,297)	1,243,605	103%	
FSCA IMPACT Grant FY20-23	19510-1861	400,000			400,000	100%	
F5SF IMPACT HUB TA FY20-21	19510-2643	0	49,902		49,902		New grant award FY20-21
Mental Health Services MHSA Prop 63	19510-2643	200,000		(15,297)	184,703	92%	
Peninsula Healthcare District - HMG Call Center Grant FY19-20	19510-2643	35,000			35,000	100%	Grant term ends 12.31.2020
Peninsula Healthcare District - HMG Call Center Grant FY20-21	19510-2643		50,000		50,000		New grant award with grant term 1.1.2021 to 12.31.2021
David Lucile Packard- Help Me Grow FY20-22	19510-2643	75,000			75,000	100%	
Sequoia Healthcare District - Special Needs Grant FY20-23	19510-2643	407,000		(44,000)	363,000	89%	Allocation of grant award fund across 3 years
Sequoia Healthcare District - Mental Health Grant FY20-23	19510-2643	86,000			86,000	100%	
Aurrera Health Group - ACES Aw	19510-2643		50,000				
TOTAL REVENUES		6,352,467	209,902	(59,297)	6,453,072	102%	Net increase of 2% associated with higher Interest Revenue projection, and various new grant award revenues.
TOTAL AVAILABLE FUNDS (TOTAL SOURCES)		15,749,166	2,424,050	(59,297)	18,063,919	115%	Net increase of 15% associated with adjusted Beginning Fund Balance, higher Interest Revenue projection and various new grant award revenues.
APPROPRIATIONS							
PROGRAM APPROPRIATIONS							
D1. Strategic Plan Investment - SPIP FY 20-23		3,780,000	0	0	3,780,000	100%	New strategic plan FY20-23 execution started July 1, 2020 continues, as the new funding cycle began.
Family Engagement	19540-6125	1,060,000			1,060,000	100%	
Children Health & Development	19540-6156	1,060,000			1,060,000	100%	
Early Learning	19540-6263	1,060,000			1,060,000	100%	
Grant Management and Other Evaluation Projects	19540-6265	113,000			113,000	100%	Include Persimmony Grant Management System
Communications & Systems Change	19540-6814	380,000			380,000	100%	
Emerging Projects	19540-6814	107,000			107,000	100%	
D2. Strategic Plan Investment - SPIP FY 18-20 Carry-Over		850,000	225,000	-	1,075,000	126%	Actual amounts of SPIP FY18-20 Carry Over became available after FY19-20 closed.
Children Health & Development - Carry Over	19540-6156	200,000	100,000		300,000	150%	
Early Learning - Carry Over	19540-6263	100,000			100,000	100%	
Other Evaluation Projects - Carry Over	19540-6265	300,000	50,000		350,000	117%	
PAC - Carry Over	19540-6814	100,000	50,000		150,000	150%	
Emerging Projects - Carry Over	19540-6814	150,000	25,000		175,000	117%	
D3. SPIP FY18-20 No Cost Extension			580,356		580,356		SPIP FY18-20 No Cost Extension amount became available after FY2019-20 closed.
Family Engagement - No Cost Extension	19540-6125		19,067		19,067		
Children Health & Development - No Cost Extension	19540-6156		149,411		149,411		
Early Learning - No Cost Extension	19540-6263		314,649		314,649		
Other Evaluation Projects - No Cost Extension	19540-6265		28,050		28,050		
PAC - No Cost Extension	19540-6814		69,179		69,179		
E. Other Grants		1,003,000	260,418	0	1,263,418	126%	
FSCA IMPACT Grant	19540-6126	350,000			350,000	100%	
F5SF IMPACT HUB TA FY20-21	19540-6126		42,418		42,418		New grant execution
Mental Health Services MHSA Prop 63	19540-6131	120,000			120,000	100%	
Peninsula Healthcare District - HMG Call Center Grant FY19-20	19540-6131	27,000			27,000	100%	
Peninsula Healthcare District - HMG Call Center Grant FY20-21	19540-6131		35,000		35,000		New grant execution in calendar year, which will be ended 12.31.21.
David Lucile Packard- Help Me Grow	19540-6131	58,000	18,000		76,000	131%	Grant execution in calendar year, which will be ended 12.31.21.
Sequoia Healthcare District - Special Needs Grant	19540-6131	385,000			385,000	100%	
Sequoia Healthcare District - Mental Health Grant	19540-6131	63,000			63,000	100%	
Aurrera Health Group - ACES Aw	19540-6131		35,000		35,000		New grant execution
San Mateo County Human Services Agency - Build Up Kids Facilities Grant	19540-6131		130,000		130,000		Grant revenue received in FY18-20. Grant execution was delayed due to COVID 19. This is a pass-through fund to executing partner

	ORG/ACCT#	FY20-21 Adopted Budget	Increase (\$)	Decrease (\$)	FY20-21 Revised Budget	FY20-21 Revised Budget vs. FY20-21 Adopted Budget (%)	Notes to FY 2020-21 Revised Budget
F. Program Operations		1,217,033	5,000	(5,000)	1,217,033	100%	
Program Shared Operating Budget		194,250	5,000	(5,000)	194,250	100%	Schedule 1
Program Staff S&B & Shared Admin Staff Time		844,055	0	0	844,055	100%	Schedule 2 - 27% Admin Staff Time allocated to Program
Evaluation Staff S&B		178,728	0	0	178,728	100%	Schedule 2
Subtotal Program Appropriations (D1+D2+D3+E+F)		6,850,033	1,070,774	(5,000)	7,915,807	116%	Net increase of 16% associated with the inclusions of No Cost Extension Agreements and various new grant award executions, and the increase of SPIP FY18-20 Carry Over amount became available after FY19-20 ended.
ADMIN APPROPRIATIONS							
G. Admin Shared Operating Budget		194,250	5,000	(5,000)	194,250	100%	Schedule 1
H. Admin Staff S&B		579,239	0	0	579,239	100%	Schedule 2
Subtotal Administrative Appropriations		773,489	5,000	(5,000)	773,489	100%	
Administrative Cost Rate %		10%			9%		
TOTAL APPROPRIATIONS (NET APPROPRIATIONS')		7,623,522	1,075,774	-10,000	8,689,296	114%	Net increase of 14% associated with the inclusions of No Cost Extension Agreements and various new grant award executions, and the increase of SPIP FY18-20 Carry Over amount only available after FY19-20 closed.
ENDING FUND BALANCE (ENDING RESERVES')		8,125,644	1,348,276	-49,297	9,374,623	115%	Net increase of 15% associated with adjusted Beginning Fund Balance, higher Interest Revenue projection and various new grant award revenues.

Color Coding

Shared Budget/Shared Cost	
Revenue ; Fund Balance	
Appropriations	
Salaries & Benefits	

Schedule 1- FY 2020 -21 REVISED OPERATING BUDGET

ORG / ACCT#	FY20-21 Adopted Budget	Increase (\$)	Decrease (\$)	FY20-21 Revised Budget	FY20-21 Revised Budget vs. FY20-21 Adopted Budget (%)	Notes to FY2020-21 Revised Budget	
I. Services and Supplies							
Outside Printing & Copy Svc	19510-5191	2,000		2,000	100%		
General Office Supplies	19510-5193	10,000	(2,000)	8,000	80%		
Photocopy Lease & Usage	19510-5196	5,000		5,000	100%		
Computer Supplies	19510-5211	10,000		10,000	100%	Software licenses and Place holder for emergency IT equipment	
County Memberships - (e.g. F5 Assn Dues)	19510-5331	15,000		15,000	100%		
Auto Allowance	19510-5712	11,000		11,000	100%		
Meetings & Conference Expense	19510-5721	15,000	(5,000)	10,000	67%		
Commissioners Meetings & Conference Exp	19510-5723	5,000		5,000	100%		
Other Business Travel Expense	19510-5724	9,000	(3,000)	6,000	67%		
Dept. Employee Training Expense	19510-5731	7,000		7,000	100%		
Wellness grant	19510-5856			0			
Other Professional Services	19510-5858	30,000		30,000	100%		
Sub Total - Services & Supplies		119,000	-	(10,000)	109,000	92%	
II. Other Charges							
Telephone Service Charges	19510-6712	4,500		4,500	100%	Include direct Communication Services	
Automation Services - ISD	19510-6713	48,000		48,000	100%		
Annual Facilities Lease	19510-6716	97,000		97,000	100%		
General Liability Insurance	19510-6725	9,800		9,800	100%	Liability Insurance increase	
Official Bond Insurance	19510-6727	600		600	100%		
Human Resources Services	19510-6733	2,000		2,000	100%	County Human Resources training	
Countywide Security Services	19510-6738	600		600	100%		
All Other Service Charges	19510-6739	60,000		60,000	100%		
A-87 Expense	19510-6821	47,000	10,000	57,000	121%	County increases A-87 allocation associated with underfunded pension liability	
Sub Total - Other Charges		269,500	10,000	-	279,500	104%	
Total Operating Budget		388,500	10,000	(10,000)	388,500	100%	
Program Shared Operating Budget		194,250	5,000	(5,000)	194,250	100%	Allocation rate 50%
Admin Shared Operating Budget		194,250	5,000	(5,000)	194,250	100%	Allocation rate 50%

Schedule 2 - FY 2020-21 REVISED SALARIES & BENEFITS BUDGET

Program Staff & Shared Admin Staff	844,055			844,055	100%	27% Admin staff time allocated to Program
Evaluation Staff	178,728			178,728	100%	
Admin Staff	579,239			579,239	100%	
Total Salaries and Benefits	\$ 1,602,022	\$ -	\$ -	\$ 1,602,022	100%	

Color Coding

- Shared Budget/Shared Cost
- Revenue ; Fund Balance
- Appropriations
- Salaries & Benefits

Date: February 8, 2021

To: First 5 San Mateo County Finance and Administration Committee

From: Kitty Lopez, Executive Director

Re: Review and Recommend Approval of Second Amendment No Cost Extensions for Amended Term from January 1, 2021 to June 30, 2021 for Agreement 19500-19-D012 with San Mateo Office of Education for the EQ+IP program and Agreement 19500-19-D010 with AbilityPath for the Watch Me Grow program; Direct staff to Execute the Second Amendments Regarding Same.

ACTION REQUESTED

Review and Recommend Approval of Second Amendment No Cost Extensions for Amended Term from January 1, 2021 to June 30, 2021 for Agreement 19500-19-D012 with San Mateo Office of Education for the EQ+IP program and Agreement 19500-19-D010 with AbilityPath for the Watch Me Grow program; Direct staff to Execute the Second Amendments Regarding Same.

BACKGROUND

On June 22, 2020, the Commission approved amendments to Grant Contracts FYs 18-20 for six agencies that were set to expire on June 30, 2020. Due to the COVID-19 pandemic and other CA state and local policy shifts affecting service delivery, F5SMC staff recommended the First Amendment no-cost extensions to amend the term (the length) of contracts with no changes in the total amount of the contract for grantees needing additional time to complete their project's Scope of Work (SOW). F5SMC staff and grantees worked together to develop a plan and budget that meets the objectives and activities delineated in the scope of work for the amended term.

RECOMMENDATION

Staff recommend the Second Amendment to extend the Contract Terms from January 1, 2021 to June 30, 2021 for the following Grant Contracts.

- Agreement 19500-19-D012 with San Mateo County Office of Education for the Early Learning Quality and Inclusion (EQ+IP).
- Agreement 19500-19-D10 with AbilityPath for the Watch Me Grow- F5SMC Special Needs Initiatives.

Attachment 7A includes Scope of Work activities for the Extension Recommendation.

No Cost Extension Considerations and Reporting

The criterion used to determine recommendations for approvals are:

- Serving families, children 0-5
- Original SOW activity no longer possible because of COVID-19
- Redirecting funding and activities to meet immediate COVID-19 needs
- Policy landscape changes have impacted service delivery
- Contract/Budget must be spent by June 30, 2021
- Prior performance standards and deliverables have been met
- Must have underspend remaining in current contract
- Detailed explanation of the cause of unspent funds provided
- Have been consistently billing in the past (potential ap of one quarter's worth of funding)

F5SMC staff will monitor the grantees progress toward meeting objectives and activities delineated in their Scope of Work (SOW) as well as budget expenditures and data collection. Reporting requirements remain the same: quarterly invoicing, year reporting and contract closeout requirements & procedures.

FISCAL IMPACT

None. These contract extensions are funded from contract underspending amounts at the end of fiscal year 6.30.2020 and shall not exceed the original contract amount approved by the Commission.

RECOMMENDATION

Review and Recommend Approval of Second Amendment No Cost Extensions for Amended Term from January 1, 2021 to June 30, 2021 for Agreement 19500-19-D012 with San Mateo Office of Education for the EQ+IP program and Agreement 19500-19-D010 with AbilityPath for the Watch Me Grow program; Direct staff to Execute the Second Amendments Regarding Same.

TABLE 7A - Recommendations for Second Amendment No-Cost Extension for Amended Term from January 1, 2021 to June 30, 2021.

(Commission Recusals Needed: Nancy Magee)

	Grantee/Agency	Explanation/Description
7A.1	<p>San Mateo County Office of Education SMCOE</p> <p>Program: EQ+IP</p> <p>2nd Extension Recommended</p>	<p>Resources and support specific to COVID-19 response in early learning settings as they reopen (may include but are not limited to: guidance on updating policies and procedures, online resource portal, supplies, coaching, technical assistance from health providers, training and mental health support related to trauma, isolation, stress, and anxiety); Incentives for providers who attend COVID-19 - related trainings Incentives for parents who attend advocacy trainings and engage in advocacy around community needs related to the educational, health, and economic fallout of the pandemic Stipends that enable early learning providers to reopen and/or remain open in the current economic environment Consultation to SMCOE regarding budgetary and programmatic shifts at State and local levels due to COVID-19; how to direct available resources most efficiently in the current economic environment. Unallocated dollars to allow for flexibility and a nimble response to emerging COVID-19 related issues over the next 6 months.</p> <ul style="list-style-type: none"> • SOW/Budget Mostly Completed. Some of the coaching supports have been delayed or canceled due to center-based programs closing and re-opening due to COVID; Second extension request for early child hood mental health supports for Family Child Care Providers. • Extension Recommendation: <ol style="list-style-type: none"> a) COVID Response Support by the Child Care Partnership Council (CCPC) Funding for CCPC to assist with the coordination of resources and leadership to support the early learning field through COVID-19. b) Mental health support for family child care (FCC) providers (group & 1:1 support). In partnership with StarVista, monthly 10-person group sessions and as-needed 1:1 sessions offered in Spanish and English – serving approximately 20 providers. <i>*SMCOE is currently in conversation with 4Cs to partner in FCC outreach</i> c) Literacy Support Bags - Books to support literacy with families at home Families will receive an enhanced Raising a Reader Family Pack book bag to support hands-on literacy activities at home and distance learning. Literacy bags will be targeted for families whose child is participating in a Quality Counts San Mateo sites.
7A.2	<p>Abilitypath</p> <p>Program: Help Me Grow</p> <p>2nd Extension Recommended</p>	<p>Covered the cost of the proposed relocation of staff and office from SSFUSD school district portable, delayed outreach/ marketing activities, and the postponed development of updated case management and resource databases. Subcontractor request due to cost associated with developing an electronic consent form and postponed conference/ travel. Activities were postponed due increased staff time needed to pivot to accommodate new strategies and to respond to and coordinate Integrated Systems for Children with Special Needs ITN submission.</p> <ul style="list-style-type: none"> • SOW/Budget Mostly Completed • Extension Recommendation: Additional time for the build-out of the new HMG case management database (HMG Utah) and for enhanced targeted social media outreach to parents/families for HMG SMC through June with COVID still impacting traditional mechanisms for outreach.