

MEETING DATE:
January 25, 2024 1:30pm



Facilitator: Eric Harrold

Computer Link:

**[https://saccounty-net.zoomgov.com/j/1607991233?](https://saccounty-net.zoomgov.com/j/1607991233?pwd=OFBOekxoaTI5Tkh5bU5RV1EweXVJUT09)
pwd=OFBOekxoaTI5Tkh5bU5RV1EweXVJUT09**

Meeting ID: 160 799 1233

Passcode: 342953

Phone in: 1-669-900-6833 US (San Jose)

Using the same meeting id and password as above.

FINANCIAL PLANNING COMMITTEE MEETING AGENDA

Commission Members: Beth Hassett (Chair), Scott Moak

Advisory Committee Members: Walter Wyniarczuk, Silvia Rodriguez (Vice-Chair)

1. Call to Order/Roll Call
2. Public Comments on Off-Agenda Items
3. Approve Draft Action Summary of October 26, 2023
4. Nominate and Elect Chair and Vice-Chair
5. Receive Staff Updates
6. Review and Comment on Financial Statements
7. Committee Member Comment

Location: 2750 Gateway Oaks Dr., #330, Sacramento, CA 59833
Quarterly/Third Thursday of the month
First 5 Conference Room

If there is a need for an accommodation pursuant to Americans with Disabilities Act (ADA), medical reasons or for other needs, please contact the Clerk of the Board by telephone at (916) 874-5411 (voice) and CA Relay Services 711 (for the hearing impaired) or WillsSt@saccounty.gov prior to the meeting.

FIRST 5 SACRAMENTO COMMISSION
2750 Gateway Oaks Dr., Suite 330
Sacramento, CA 95833

FINANCIAL PLANNING COMMITTEE

DRAFT ACTION SUMMARY

Thursday, October 26, 2023 – 1:30 PM

Members Present: Beth Hassett (Chair)

Advisory Committee Members Present: Robin Blanks-Guster (Alternate) Walter Winiarczuk

Staff Present: Julie, Gallelo, Eric Harrold, Stephanie Wills, Troy Coronado;

Absent: Scott Moak Lee Turner-Johnson Silvia Rodriguez (Vice-Chair)

1. Welcome/Call to order and Roll Call

Action: The meeting was called to order at 1:10pm. Quorum was established at 1:36 when Robin Blanks-Guster arrived.

2. Public Comments on Off-Agenda Items

Action: None

3. Approve Draft Action Summary of March 23, 2023 & July 27, 2023
Motion moved by Walter Winiarczuk; 2nd by Robin Blanks-Guster

Action: AYES: Hassett, Winiarczuk, Blanks-Guster

4. Receive Staff Updates

Eric Harrold updated members, including:

- First 5 Sacramento has 3 vacant Admin positions to be filled.
- CECET (California Electronic Cigarette Excise Tax) of 12.5% began 7/1/22; Sacramento received \$150,000
- 2024 Strategic Plan process is happening now, with contracts slated to start 7/1/24.

5. Approve 2024 Meeting Calendar

Motion moved by Robin Blanks-Guster; 2nd by Walter Winiarczuk

Action: AYES: Hassett, Winiarczuk, Blanks-Guster

6. Review and Approve FY22/23 Audited Financials Report

First 5 Sacramento's FY22/23 Audit report came back with no findings!

Motion Moved by Beth Hassett; 2nd by Walter Winiarczuk

Action: AYES: Hassett, Winiarczuk, Blanks-Guster

7. Review and Comment on Quarterly Financial Statements

Action: Members reviewed Quarterly Financial Statements

8. Committee Member Comments

Action: None

Adjourned: 1:46PM

Respectfully submitted,

Stephanie Wills, Clerk
First 5 Sacramento Commission

FIRST 5 SACRAMENTO COMMISSION
Financial Planning Committee
January 25, 2024

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Analysis of Financials for Period July 1, 2023 to December 31, 2023

Report Period: 6 months
% of Fiscal Year Complete: 50%

▶▶▶ Detail review of selected accounts and accounts greater than 55% expended compared to budget:

20206100 Membership Dues

Budget: \$32,540
Expended: \$31,782 (98%)

Use to pay our annual membership dues to First 5 Association. Occurs one time annually at the beginning of the fiscal year.

20208500 Printing Services

Budget: \$2,000
Expended: \$1233 (62%)

Used to pay copier rental costs. Budget inadvertently reduced, will be corrected in FY 24/25. Cost in excess of budget will be funded from savings in 20292100 GS Printing costs, currently \$0 charges to a \$3,000 budget.

20250500 Accounting Svc

Budget: \$40,931
Expended: \$43,194 (106%)

Accounting support services during the audit period. Most costs are incurred early in fiscal year. All new staff supporting First 5 required more time to learn the system. Contacted Department of Finance and asked them to correct overcharges, they agreed but have not credited us to date.

20271100 Dtech Labor

Budget: \$10,000
Expended: \$6,089 (61%)

Technology purchases associated with new staff supporting new grants. Purchases should slow down over the course of the year.

2028120200 Software

Budget: \$871
Expended: \$1392 (160%)

Technology purchases associated with new staff supporting new grants. Purchases should slow down over the course of the year.

First 5 Sacramento Revenue by Funding Source

for FY 2023-24

July 1, 2023 through December 31, 2023

BASE STRATEGIC PLAN

	Budget	Actual	Balance	% Collected	Description
<u>Tobacco Taxes</u>					
Prop 10 Monthly	\$ 7,642,808	\$ 2,825,593	\$ 4,817,215	37%	Monthly allocation of the Proposition 10 Revenues.
Prop 56 Backfill	\$ 2,023,632	\$ -	\$ 2,023,632	0%	Annual disbursement of codified backfill resulting from Proposition 56.
Prop 10 SMIF	\$ 8,000	\$ -	\$ 8,000	0%	Surplus Money Investment Fund is paid once annually for interest earned on Prop 10 funds.
CECET	\$ -	\$ -	\$ -	n/a	SB 395 Ca. Electronic Cigarette Excise Tax for other tobacco products such as vaping.
	<u>\$ 9,674,440</u>	<u>\$ 2,825,593</u>	<u>\$ 6,848,847</u>	29%	
<u>Medi-Cal</u>					
B&B Claim Plan	\$ 313,154	\$ 203,061	\$ 110,093	65%	Quarterly reimbursement for eligible activities performed by Family Resource Centers.
First 5 Claim Plan	\$ 92,769	\$ 25,229	\$ 67,540	27%	Quarterly reimbursement for eligible oversight activities performed by First 5 Staff.
	<u>\$ 405,923</u>	<u>\$ 228,290</u>	<u>\$ 177,633</u>	56%	
<u>Child Abuse Prevention</u>					
CAPIT	\$ 444,000	\$ 111,094	\$ 332,907	25%	State grant for child abuse prevention activities performed by Family Resource Centers.
CBCAP	\$ 51,521	\$ 42,548	\$ 8,973	83%	Federal grant for child abuse prevention activities performed by Family Resource Centers.
	<u>\$ 495,521</u>	<u>\$ 153,642</u>	<u>\$ 341,880</u>	31%	
Interest	\$ 163,040	\$ -	\$ 163,040	0%	Investment returns on First 5 reserves kept within the county investment pool.
Total Base SP Revenues	<u>\$ 10,738,924</u>	<u>\$ 3,207,524</u>	<u>\$ 7,531,400</u>	30%	

LEVERAGED STRATEGIC PLAN

	Budget	Actual	Balance	% Remaining	Description
DHA - CalWORKs	\$ 4,688,443	\$ 1,280,220	\$ 3,408,223	27%	Reimbursement Grant for home visiting services.
F5CA - HVC	\$ 1,000,000	\$ -	\$ 1,000,000	0%	Reimbursement Grant for coordinating/collaborating with other home visiting service providers.
F5CA - RFS**	\$ 144,277	\$ 100,794	\$ 43,483	70%	Reimbursement Grant for refugee family support services.
DHS - PLTI	\$ 233,800	\$ 60,115	\$ 173,685	26%	Reimbursement Grant for community activation teaching parents how to engage in civic leadership.
ARPA - BSF	\$ 990,000	\$ 207,449	\$ 782,551	21%	Reimbursement Grant for Family Support Navigators and closed loop referrals.
ARPA - SSB 3.0	\$ 428,895	\$ -	\$ 428,895	0%	Reimbursement Grant to affect systems change in the hospital systems for pregnant women.
Other/Misc Funding	\$ -	\$ 1,750	\$ (1,750)	n/a	Revenues not identified or requested in the budget (eg. Donations, new small grants, etc.)
Total Leveraged Revenues	<u>\$ 7,485,415</u>	<u>\$ 1,650,328</u>	<u>\$ 5,835,087</u>	22%	
TOTAL REVENUES	<u>\$ 18,224,339</u>	<u>\$ 4,857,852</u>	<u>\$ 13,366,487</u>	27%	

**On 10/2/23 the Commission approved an additional \$381,000 funded by DHS Public Health for Refugee Family Support Services. This is not included in the "Budgeted" column as an appropriations adjustment request is not needed at this time.

First 5 Sacramento Commission
Results of Operations
For the Fiscal Year Through December 31, 2023

Account Description	Budget	Total Actual	% of Budget
Salaries	\$1,748,586	\$765,493	44%
Benefits	913,454	428,386	47%
Total Salaries & Benefits	\$2,662,040	\$1,193,879	45%
20202400 Periodical/Suscripts	55	-	0%
20202900 Bus/Conference Exp	12,000	1,639	14%
20203100 Business Travel	3,000	-	0%
20203500 Ed/Training Svc	26,800	585	2%
20203600 Ed/Training Sup	29,370	6,537	22%
20203800 Employee Recogn	100	-	0%
20203900 Emp Transportation	1,000	224	22%
20205200 Ins Premium	40,325	-	0%
20206100 Membership Dues	32,540	31,782	98%
20207600 Office Supplies	4,000	1,629	41%
20208100 Postal Svc	100	-	0%
20208500 Printing Svc	2,000	1,233	62%
20222700 Cell Phones	4,200	1,864	44%
20226100 DTECH Equipment Maintenance	609	186	31%
20250500 Accounting Svc	40,931	43,194	106%
20250600 Investment Svc	31,546	13,697	43%
20253100 Legal Svc	13,000	-	0%
20259100 Other Prof Svc	19,290,520	5,453,537	28%
20259105 Media Svc	55,000	18,237	33%
20271100 DTECH Desktop Support	10,000	6,089	61%
20281100 DTECH Process	3,000	782	26%
20281200 Data Processing Sup	6,000	2,592.67	43%
20281202 MS Enterprise Agrmt (EA)	871	1,392	160%
20289800 Other Oper. Sup	42,609	13,301	31%
20289900 Other Oper. Svc	700	296	42%
20291000 Countywide IT Services - ACP	11,662	5,830	50%
20291100 DTECH Labor - ACP	5,824	2,914	50%
20291200 DTECH Fee - ACP	13,798	7,138	52%
20291300 Auditor Svcs	38,100	9,227	24%
20291301 Finance General Accounting - ACP	1,410	705	50%
20291302 Finance Payroll Services - ACP	653	327	50%
20291303 Finance Payment Services - ACP	3,025	1,512	50%
20291305 Finance Internal Audits - ACP	460	230	50%
20291306 Finance System Control & Recon - ACP	1,075	537	50%
20291400 Co Exec Cab Svc	8,524	4,262	50%
20291600 Wan Allocation	19,574	9,782	50%
20291700 Alarm Svcs - ACP	3,275	1,638	50%
20292100 GS PRINTING SVC	3,000	-	0%
20292200 GS MAIL/POSTAGE	100	44	44%
20292300 Messenger Services - ACP	5,457	2,662	49%
20292500 Purchasing Services - ACP	3,259	1,629	50%
20294200 Facility Use - ACP	714	357	50%
20294300 Lease Property - ACP	90,694	36,543	40%
20295102 Benefit Admin Svcs - ACP	2,016	1,008	50%
20295103 Employment Services - ACP	6,898	3,449	50%
20295104 Training Svcs - ACP	1,812	906	50%
20295105 DPS Dept Svcs Teams - ACP	3,425	1,712	50%
20295106 401A Plan Admin Svcs - ACP	415	207	50%
20295107 Labor Relations - ACP	1,715	858	50%
20296200 GS PARKING CHGS	2,000	453	23%
20298300 Surplus Property - ACP	568	284	50%
20298700 Telecommunication - ACP	16,843	7,942	47%
30348000 CW Cost Plan - ACP	3,327	-	0%
Total Services & Supplies	19,899,899	5,700,951	29%
Total Expenditures	\$22,561,939	\$6,894,830	31%
94941000 Interest Income	163,040	-	0%
95953000 Miscellaneous Intergovernmental	4,688,443	1,340,335	29%
95955500 Medi-Cal Admin State	405,923	228,290	56%
95956900 State Aid Other Misc Programs	11,262,717	3,037,480	27%
95959900 Federal Aid - Other Misc Program	1,704,216	249,997	15%
97979000 Miscellaneous Other Revenues	-	1,750	n/a
Total Revenue	\$18,224,339	4,857,852	27%

First 5 Commission Sacramento
Results of Operations by Program
For the Period Ending December 31, 2023

Descriptions	Budget	Actual w/Accruals	(Over) Under Budget	% Remaining Budget
A. REVENUE				
Total Base Strategic Plan Revenues	10,738,924	5,768,520	4,970,404	
Total Leveraged Revenues	7,485,415	2,374,938	5,110,477	
TOTAL SOURCES OF FUNDS	18,224,339	8,143,457	10,080,882	55%
B. BASE FUNDED PROGRAMS				
Health	1,498,619	639,042	859,577	57%
Personnel	176,315	92,898	83,417	
Professional Svcs	1,301,823	534,755	767,068	
Media & Program Support	20,481	11,390	9,091	
Nutrition	526,644	130,625	396,019	75%
Personnel	41,986	22,619	19,366	
Professional Svcs	477,133	104,825	372,308	
Media & Program Support	7,525	3,180	4,345	
Medical, Dental & Mental Health Access	38,311	20,996	17,315	45%
Personnel	31,667	15,620	16,047	
Media & Program Support	6,644	5,376	1,268	
Childcare Access	45,079	22,149	22,930	51%
Personnel	41,554	20,822	20,732	
Media & Program Support	3,525	1,327	2,198	
Quality Childcare	732,921	180,255	552,666	75%
Personnel	41,554	20,822	20,732	
Professional Svcs	668,217	155,488	512,729	
Media & Program Support	23,150	3,944	19,206	
School Readiness	3,594,944	1,094,089	2,500,855	70%
Personnel	144,981	357,316	(212,335)	
Professional Svcs	3,418,000	730,275	2,687,725	
Media & Program Support	31,962	6,498	25,464	
Empowered Families	6,354,785	2,877,819	3,476,965	55%
Personnel	137,147	68,612	68,535	
Professional Svcs	6,140,998	2,784,400	3,356,598	
Media & Program Support	51,587	11,110	40,478	
MAA Fees	25,052	13,697	11,355	
Program Management	321,385	157,710	163,675	51%
Personnel	299,354	149,016	150,338	
Media & Program Support	22,031	8,695	13,337	
Systems Optimization & Sustainability	282,173	110,060	172,113	61%
Personnel	168,073	83,712	84,360	
Professional Svcs	100,000	20,359	79,641	
Media & Program Support	14,100	5,988	8,112	
Evaluation	468,243	183,497	284,746	61%
Personnel	197,060	76,489	120,571	
Professional Svcs	250,033	99,047	150,986	
Media & Program Support	21,150	7,962	13,188	
Administration	1,209,061	530,393	672,173	56%
Personnel	869,729	358,805	510,924	
Professional Svcs	50,000	30,745	19,255	
Media & Program Support	282,838	140,844	141,994	
MAA Fees	6,494	-	6,494	
TOTAL BASE EXPENDITURES	15,072,165	5,946,636	9,119,034	61%
B. LEVERAGED FUNDED PROGRAMS				
CalWORKS	4,680,163	1,682,235	2,997,928	64%
Home Visiting Collaboration	1,000,365	186,594	813,772	81%
Building Strong Families (ARPA)	993,368	327,658	665,709	67%
Safe Sleep Baby 3.0 (ARPA)	430,915	48,726	382,188	89%
Refugee Family Support	147,353	138,329	9,023	6%
PLTI	237,611	72,156	165,455	70%
TOTAL LEVERAGED EXPENDITURES	7,489,775	2,455,698	5,034,076	67%
TOTAL EXPENDITURES	22,561,939	8,402,334	14,153,110	63%