FIRST 5 CONTRA COSTA
CHILDREN AND FAMILIES COMMISSION

Memo

To: Commission Members

From: Alexander Khu

Re: Special Meeting of the November 17, 2020 Commission

To slow the spread of COVID-19, the Health Officer's Shelter Order of March 16, 2020, prevents public gatherings (Health Officer Order). In lieu of a public gathering, the First 5 Contra Costa Children's & Families' Commission meeting will be accessible via Zoom Meeting to all members of the public as permitted by the Governor's Executive Order 29-20.

Members of the public may participate in the meeting online, or by telephone but MUST register first (see below).

When: November 17, 2020 06:00 PM Pacific Time (US and Canada)
Topic: Special Commission Meeting on November 17, 2020

Register in advance for this webinar:
https://us02web.zoom.us/webinar/register/WN_KXrB0q5_SvmtGrnpKUmZlA
After registering, you will receive a confirmation email containing information about joining the webinar.

In lieu of making public comments at the meeting, members of the public also may submit public comments before or during the meeting by emailing comments to Brian Kelley at bkelley@first5coco.org. If you have difficulty emailing a public comment, please contact Brian Kelley, First 5 Contra Costa Communications Department, at 925-289-9758.

Please let me know if you have any questions.

Kind Regards,

Alexander Khu, Executive Assistant
First 5 Contra Costa
1485 Civic Court
Concord, CA 94520

FIRST 5 CONTRA COSTA
CHILDREN AND FAMILIES COMMISSION

Special Commission Meeting
AGENDA
November 17 2020, 6:00 pm

To slow the spread of COVID-19, the Health Officer's Shelter Order of March 16, 2020, prevents public gatherings (Health Officer Order). In lieu of a public gathering, the First 5 Contra Costa Children's & Families' Commission meeting will be accessible via Zoom Meeting to all members of the public as permitted by the Governor's Executive Order 29-20.

Members of the public may participate in the meeting online, or by telephone but MUST REGISTER in advance in order to do so (see link below).

When: November 17 2020 06:00 PM Pacific Time (US and Canada)
Topic: Special Meeting of the Commission November 17 2020

Register in advance for this webinar:
https://us02web.zoom.us/webinar/register/WN_KXrB0q5_SvmtGrnpKUmZlA

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All comments submitted by email to the above email address before the conclusion of the meeting will be included in the record of the meeting. When feasible, the Commission Chair, or designated staff, also will read the comments into the record at the meeting, subject to a two-minute time limit per comment.

The Commission Chair may reduce or eliminate the amount of time allotted to read comments at the beginning of each item or public comment period depending on the number of comments and the business of the day. Your patience is appreciated.

1.0 Call to Order and Roll Call

2.0 Public Comment
The public may comment on any item of public interest within the jurisdiction of the First 5 Contra Costa Children and Families Commission. In accordance with the Brown Act, if a member of the public addresses an item not on the posted agenda, no response, discussion, or action on the item may occur.

3.0 Approval of Consent Calendar **Action**
A Commissioner or member of the public may ask that any of the following consent items be removed from the consent calendar for consideration under Item 4.

3.1 **Approve the minutes from the October 28, 2020 Commission meeting.**

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3.2 **Accept the Executive Committee Report from the October 28, 2020 meeting.**

3.3 **Accept the First 5 Contra Costa October 2020 Program Report**

4.0 Consider for discussion any items removed from the consent calendar.

5.0 Consider accepting the Fiscal Year 2019-2020 Financial Audit **Action**

5.1 (a) Public Hearing on First 5 Contra Costa's Annual Financial Audit for Fiscal Year 2019-2020

(b) Adopt the Annual Financial Audit for Fiscal Year 2019-2020

6.0 Annual Report to First 5 California for Fiscal Year 2019-2020.

(a) Public Hearing on the First 5 Contra Costa's Annual Report for FY 2019-2020

(b) Adopt the Annual Report to First 5 California for FY 2019-2020 **Action**

7.0 Commissioner F.Y.I. Updates

8.0 Adjourn

The First 5 Contra Costa Children and Families Commission will provide reasonable accommodations for persons with disabilities planning to participate in Commission meetings who contact the Commission's offices, at least 48 hours before the meeting, at (925) 771-7300.

Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the First 5 Contra Costa Children and Families Commission to a majority of members of the First 5 Contra Costa Children and Families Commission less than 96 hours prior to that meeting are available for public inspection at 1485 Civic Court, Suite 1200, Concord, CA 94520 during normal business hours.

In consideration of those who may suffer from chemical sensitivities or who may have allergic reactions to heavy scents, First 5 Contra Costa requests that staff and visitors refrain from wearing perfume, cologne, or the use of strongly scented products in the work place. We thank you for your consideration of others.

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Tuesday November 17, 2020

Agenda Item 3.1

Approve the minutes from the October 28, 2020 meeting.

FIRST 5 CONTRA COSTA
CHILDREN AND FAMILIES COMMISSION

Special Commission Meeting
MINUTES
Wednesday October 28, 2020, 6:00 pm

1.0 Call to Order and Roll Call

Vice-Chair, John F. Jones opened the meeting at 6:06 PM.
Due to COVID-19, the meeting was held on a web-based platform. The Chair introduced meeting protocols.

Commissioners present during roll call:
District 1: Dr. Rocio Hernandez
District 2: Marilyn Cachola Lucey
District 3: Lee Ross
District 4: Gareth Ashley
District 5: John Jones
EHSD: Kathy Gallagher
Health Services: Daniel Peddycord for Dr. Chris Farnitano
Children & Families Services: Roslyn Gentry for Kathy Marsh

Also present was Deputy Counsel Keiko Kobayashi.

Alternates present on roll call were:
District 1: Genoveva Garcia Calloway
District 4: Matt Regan

Absent were Commissioners Supervisor Diane Burgis, Dr. Chris Farnitano (Health Services Dept.) and Alternate Commissioner Supervisor Candace Andersen.

2.0 Public Comment

No public comment.

3.0 Approval of Consent Calendar

No item removed for discussion

A motion was made by Lee Ross, seconded by Kathy Gallagher to approve the Consent Calendar.

All in favor by roll call:
District 1: Dr. Rocio Hernandez - Aye
District 2: Marilyn Cachola Lucey - Aye
District 3: Lee Ross - Aye
District 4: Gareth Ashley - Aye
District 5: John Jones - Aye
EHSD: Kathy Gallagher - Aye
Health Services: Daniel Peddycord for Dr. Chris Farnitano - Aye
Children & Families Services: Roslyn Gentry for Kathy Marsh- Aye

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NOES: None
ABSTAIN: None
Absent: Supervisor Diane Burgis and Alternate Commissioner Supervisor Candace Andersen.

The Board unanimously **APPROVED** the consent items as presented.

4.0 Consider for discussion any items removed from the consent calendar.
There were no items pulled from the Consent Calendar for further discussion.

5.0 Consider accepting the 2021 health and dental employer-paid premium contribution rates for active employees; and accept the 2021 premium contribution rates for intermittent employees, COBRA participants, retirees and survivors at the same levels as the County
Shawn Garcia, Administrative Manager gave the following report:
The commission has chosen to since 2012 to participate in the County's Health benefit plans for First 5 Employees. Each year the County negotiates premiums with health insurance carriers and provides a rate sheet to First 5 listing the employer and employee contributions based on the negotiated rates. Currently, plan costs for 2020 and projected costs for 2021 are based on positions staffed for the full calendar year. Total employer contributions projected increase of 3.3%.
After the report, the Chair asked if there were any questions.
There were no questions received.

A motion was made by Dan Peddycord and seconded by Gareth Ashley to accept the 2021 health and dental employer-paid premium contribution rates for active employees; and accept the 2021 premium contribution rates for intermittent employees, COBRA participants, retirees and survivors at the same levels as the County.

All in favor by roll call:
District 1: Dr. Rocio Hernandez - Aye
District 2: Marilyn Cachola Lucey - Aye
District 3: Lee Ross - Aye
District 4: Gareth Ashley - Aye
District 5: John Jones - Aye
EHSD: Kathy Gallagher - Aye
Health Services: Dan Peddycord for Dr. Chris Farnitano - Aye
Children & Families Services: Roslyn Gentry for Kathy Marsh - Aye

NOES: None
ABSTAIN: None
Absent: Commissioner Supervisor Diane Burgis and Alternate Commissioner Supervisor Candace Andersen.

The motion was **APPROVED**.

6.0 Consider accepting the final financial report for Fiscal Year 2019-2020
Ruth gave the report:

The enclosed represents the final financial report for FY 19/20 and the last year of approved First 5 investments under the prior Strategic Plan 2015/16-2019/20.

Major Revenue

1. Prop. 10 and Prop. 56 backfill revenue came in higher than last fiscal year.
2. Interest received was also slightly higher than projected.
3. As noted, there was a significant increase in new grants form philanthropic funders including: Sunlight Giving, the East Bay Community Foundation, the San Francisco Foundation, and other COVID related grants from the Y&H Soda Foundation, John Muir Health Foundation, Travis Credit Union, and the California Family Resources Centers Association (CFRA).
4. Due to cost savings associated with multiple vacancies in key roles for the majority of the fiscal year, the impact of the COVID-19 pandemic on direct services spending, and the increase of revenue through other funds – only 9% was drawn down from the fund balance amount projected at the beginning of the fiscal year.

Program

FY 19/20 program expenditures reflect the impact of COVID-19 due to decreased expenditures resulting from limitations of the Shelter in Place Health Order and cancellation/pausing of several direct services, activities, and other supports. Programming changes due to the pandemic include shifts in services through Home Visiting programming, the First 5 Centers, and Community Engagement events. Variances reflect an overall 82% in projected program expenditures.

Strategic Information and Planning (SIP): the variance in this budget category as noted in the budget is due to the vacancy of the SIP Manager, Evaluation Analyst and Program Assistant for the majority of the FY.

Administration: In the administration category, most notably the variance is seen in Professional Services due to an increase in Professional services contracts and legal services; given multiple vacancies the agency contracted with a Search Firm to direct the hiring of key management positions including the Executive Director, Deputy Director, and Finance and Operations Director positions.

Total closing fund balance as of June 30, 2020: $18,201,950.

John mentioned that there were some additional funding that was to go through First 5 Contra Costa Families who were not able to avail of COVID 19 resources that Ruth had forwarded to HAB45 etc. in a swift pivot in order to assist county citizens during pandemic.

There were no further questions.

Motion made by Dan Peddycord and seconded by Kathy Gallagher to accept the final financial report for FY 2019-2020.

All in favor by roll call:
District 1: Dr. Rocio Hernandez - Aye
District 2: Marilyn Cachola Lucey - Aye
District 3: Lee Ross - Aye
District 4: Gareth Ashley - Aye
District 5: John Jones - Aye
EHSD: Kathy Gallagher - Aye
Health Services: Dan Peddycord for Dr. Chris Farnitano - Aye
Children & Families Services: Roslyn Gentry for Kathy Marsh - Aye

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NOES: None
ABSTAIN: None
Absent: Commissioner Supervisor Diane Burgis and Alternate Commissioner Supervisor Candace Andersen.

The final financial report was **APPROVED**.

7.0 Executive Director's Report

Ruth Fernandez gave the following highlights in this month's report:

- Staffing and hiring updates
- Organizational assessment and reflection RFP
- Strategic Plan internal mapping & Work Plan development
- ACES Aware Grants updates
- Ready Kids East County Parent Café Series in November, December and January
- COVID Survey Findings
- Measure X Updates
- Proposal to establish an Office for Racial Equity and Social Justice
- First 5 Association's Virtual Summit on Dec 7 -9. Commissioners and staff invited.

No questions from the panel.
No questions from the floor.

8.0 Communications

Ruth Fernandez wanted the Commissioners to view the three items in the packet:

8.1 First 5 Association Fact Sheet - Proposition 16: Equal Opportunities for All
8.2 First 5 Association Partner Letter on Saving the Child Care System
8.3 California's Early Identification and Intervention System and the Role of Help Me Grow – Executive Summary

9.0 Commissioner F.Y.I. Updates

Gareth Ashley reported that he participated in the Virtual District 2 Candidates Forum coordinated by the Central County Regional group and Monument Impact. The event was well organized and all debates went off very well. Most of the candidates support rent stabilization.

Genoveva Garcia Calloway announced a FREE COVID-19 Testing on November 7, 2020 at the WEST County Health Center at 13601 San Pablo Avenue, San Pablo CA. **United Latino Voices** organized this with the City of San Pablo and the Contra Costa County Health Services Department. Everyone is welcome. No appointment needed. No insurance needed. Testing for all ages. All testing will be confidential. Volunteers are needed.

John Jones commented on the upcoming November election and the importance of remaining calm and promoting civility regardless of who wins. He also congratulated all the group's efforts in getting CENSUS numbers up. Hope for positive outcome for the county.

10.0 Adjourn

Meeting adjourned at 6:55 pm.

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FIRST 5 CONTRA COSTA
CHILDREN AND FAMILIES COMMISSION

Tuesday November 17, 2020

Agenda Item 3.2

Accept the Executive Committee Report from the October 28, 2020 meeting.

SPECIAL Meeting of the Executive Committee
MINUTES

Wednesday October 28, 2020
5:00 p.m.

1.0 Call to Order

John Jones, Vice-Chair opened the meeting at 5:20 pm

Executive Committee members present were:
Vice-Chair John Jones, Secretary/Treasurer Dr. Rocio Hernandez, and Non-Voting Additional Member Lee Ross.

Staff present were Ruth Fernández, Camilla Rand, and Shawn Garcia.

2.0 Public Comment

No public comment.

3.0 **CONSIDER** accepting the report on significant program, financial or contracts matters, and on any personnel matters relating to Commission staff.

- Hiring Updates – Shawn
- Program Updates – Camilla
- Organizational Assessment & Reflection RFP –

The goal of the org assessment is to take stock of who we are, where are strengths lie. We envision that the findings from the assessment will help us identify places where we can develop and refine our structures, processes and ultimately optimize our work into the future.

- Mapping Process to Strategic Plan and Development of Work Plan conducted agency-wide with support from consultant Nicole Young.
- Remote Work through December – more assessment to be done and re-evaluate shift in work from home in January (schools are still in distance learning- will support staff on a case by case basis).
- Brighter Beginnings Update –Amendment to the Loan Agreement and Restating of Promissory Note in progress.

4.0 **CONSIDER** accepting the changes to the Conflict of Interest Policy of the Contra Costa Children & Families Commission.

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- Ruth reviewed changes made to the Conflict of Interest Policy with Committee members. Members accepted changes as proposed.
- Ruth also reviewed the protocol to officially amend the Conflict of Interest Policy for approval by the Board of Supervisors. The required steps are as follows:
  - Amendments necessary to the agency's conflict of interest policy need to be submitted to the Clerk of the Board, 2 copies need to be submitted one with tracked changes showing and a clean copy of the revised code.
  - The amended policy/code is not effective until it has been approved by the BOS.

5.0 **CONSIDER** the process for the Executive Director performance review.
Shawn Garcia, administrative manager gave the Executive Committee the process and timeline of the Executive Director performance review for 2021.

6.0 **CONSIDER** accepting the 2021 benefits premium employee contribution rates.
Shawn gave report of the 2021 Benefits premium employee contribution rates that she will present at the Commission meeting.

7.0 **DISCUSS** issues regarding the operation of the Commission.
Ruth gave the following updates:

- Commission meeting calendar
- Staff Recognitions in December
- Commission Vacancies: District V alternate, District II alternate (notified that an application was received, and candidate attended last commission meeting), and vacancy for District III (Lee's former position).
- Would like to consider having a Commission Retreat for next Spring and a mid-point Strategic Plan Update in February.

8.0 **CONSIDER** accepting the report on statewide activities pertaining to children 0-5, including the activities of the First 5 Association of California, First 5 California, and other statewide advocacy groups.

Ruth gave a preview of the following report:

- First 5 Association Summit Dec 7-9, 2020

  Day One: Race. Equity. Diversity. Inclusion (REDI) Breakout Sessions
  Day Two: Looking Forward to 2021
  Day Three: Making Health Connections Across our Network

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9.0 **CONSIDER** agenda items for upcoming Commission meetings.
There were none.

10.0 **Adjourn**
The meeting adjourned at 5:59 pm.

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FIRST 5 CONTRA COSTA
CHILDREN AND FAMILIES COMMISSION

Tuesday November 17, 2020

Agenda Item 3.3

Accept the First 5 Contra Costa October 2020 Program Report

PROGRAM UPDATES
OCTOBER 2020

FIRST 5 CONTRA COSTA

Family Support

Successful Presentation to the Family Justice Center

On October 7, Family Support Program Officer Lisa Korb and Community Advisory Council (CAC) Member Michelle Carpio, presented to approximately 100 people in attendance at the Contra Costa Community Cares meeting hosted by the Family Justice Center. The presentation introduced the work of the Ready Kids East County, First 5 Centers Virtual Programs and Services, and the work of the CAC.

Addressing Challenges and Trends

Engaging new families in the Centers and helping Center staff assess their strengths and evaluate and respond to their challenges has been an ongoing process throughout October. Lisa Korb, with the help of the Master of Social Work (MSW) Intern is preparing a report to help First 5 Contra Costa better understand what the Centers have done to virtually adapt their programs and services and recommendations for how the Centers may need to shift to better meet the needs of their communities.

Holiday Gift Donations Might Not Meet the Need

Centers have heard from their Holiday gift donors to expect a significant decrease or no donation of gifts this year for families. It is anticipated the number of families who will seek out holiday gift programs will be more than in years past. Centers have already been contacted by families looking for information on the Center's holiday distribution events. The issue is not necessarily the lack of donors, but the decreased traffic in the public collection sites.

Zero to Three Virtual Conference

Between October 5–9, Lisa Korb attended the Zero to Three Virtual Conference. Conference sessions included opportunities to learn about universal competencies, resilience in babies, trauma, racial justice, leadership, mindfulness, telepsychology, policy, parent engagement, and other topics.

West County First 5 Center Lends a Helping Hand

West County First 5 Center

A family who attends the West County First 5 Center shared with staff that her 1-year old had become sick with COVID-19. Being 7 months pregnant, her doctor told her to quarantine with her sick child. The mother went on to explain that the family's only source of income was the mother's Supplemental Security Income. The father had been let go at the start of the pandemic and was denied unemployment. The rent had been paid, but there was no money left for food. Reliant on public transportation—which is how the mother suspects her baby contracted the virus—the food bank was not accessible. First 5 was able to immediately respond with gift cards and diapers. The Center staff are working on a plan to sustain the level of support the mom needs to stay safe and healthy in the months to come.

Early Intervention

California Legislative Speakers' Forum

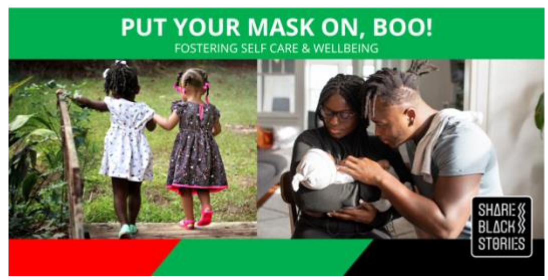
Due to the Early Intervention's ACEs grant work, Program Officer Wanda Davis and Executive Director Ruth Fernandez were speakers during the California Legislative Staff Education Institute's virtual session on October 16, 2020. California Surgeon General Dr. Nadine Burke Harris was the featured speaker and First 5 grant activities were highlighted as "on the ground ACEs' efforts." The session was titled "Mental Health: ACEs and Culturally Competent Services."

PROGRAM UPDATES
OCTOBER 2020

Upcoming ACES Aware Grantee Spotlight
We are thrilled to share that First 5 Contra Costa will be the first Grantee Spotlight on an upcoming Webinar on November 19, 2020. First 5 Contra Costa and three other grantees across the state will be presenting to all ACEs Aware grantees and initiative staff, including Dr. Nadine Burke Harris. Dr. Burke Harris will play a pivotal role during the call by asking each grantee questions after their presentation.

Trauma Informed Leadership Teams (TILTS)
TILTS are peer-to-peer learning groups that are geographically based, one for West/Central and one for East/Central. The two groups are composed of cross sector community organizations committed to implementing a trauma-informed network of care and embedding internal practices within their agencies to promote identification of trauma and healing. The first sessions for each took place on September 16 (East/Central) and October 23, 2020 (West/Central). The evaluations from each session were overwhelmingly positive. Participants appreciated the wellness activities, opportunities to connect with one another in breakout rooms, and the learning shared in the presentation.

Ready Kids Parent Cafes
Help Me Grow (HMG) Coordinator Liliana Gonzales continues to lead the prep process for implementation of the parent cafes. The first one will take place on November 16 and the topic will be Fostering Self Care & Well-Being—taking care of yourself is essential for positively caring for your children.



Challenges and Trends
Providers are appreciating opportunities to reflect, pause, and connect with others in the work. There has been an increase in referrals to HMG for basic needs and developmental concerns. Parents are also experiencing zoom fatigue and providers are seeing a lower number in engaging parents in optional services like developmental playgroups through the First 5 Centers.

Help Me Grow Updates:
First 5 Alameda—in partnership with Contra Costa HMG—launched its Pearls screening outreach activities to engage 5 Contra Costa sites who are currently interested in activity doing ACEs screening.

HMG Advisory Board also met in October and reviewed our HMG report submitted to National. The board also discussed the linkage process from medical providers to the HMG call center feedback loop—a meeting was held with Lifelong medical staff to review referral and feedback pathways.

First 5 staff has been asked to by National HMG to participate in an introductory webinar for new affiliates and to share our experiences and system structure.

Community Engagement

Park Equity
Richmond & Pittsburg Park projects—ALL
We held another successful community park design event in Concord this month.

The Central County Regional Group (CCRG), Community Engagement (CE) team, and the City of Concord hosted a virtual Ellis Lake Park Design Community meeting on October 26, 2020 to engage community members on a concept plan in pursuit of a Prop 68 grant for a renovated park. Over 40 Concord residents attended and shared their dreams and visions for a new Ellis Lake Park. The CE team/CCRG will continue to work with the City of Concord and Monument Impact to summarize the input and inform the final application due in December. Two more community meetings related to the project are scheduled for November 12 and 18, 2020.

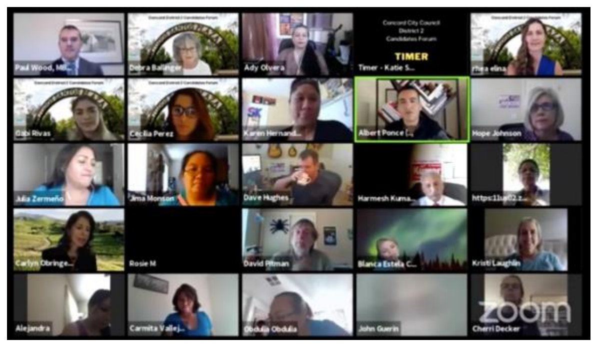
Equitable Representation

Voter Registration and GOTV—ALL

The Regional Groups continued phone banking and text banking this month to Get Out the Vote (GOTV) in Richmond, Concord, and Bay Point. Outreach was increased during October to help potential voters understand the absentee ballot process and importance of voting this election season. The CE Team also send out targeted GOTV mailers to Bay Point neighborhoods with a high concentration of low income families and families with young children. Our GOTV efforts will continue up until election day.

Candidates Forums—CCRG

The CCRG, CE team, and Monument Impact hosted a successful District 2 Candidates Forum in Concord on Saturday, October 17, 2020. Over 75 residents attended to engage in the democratic process and learn about the candidates' positions on housing, racial/immigrant justice, economic security, park equity, city budget priorities and other matters important to Concord families with young children.



Housing Security—ALL

The Regional Groups continued their advocacy for eviction protections and tenant support with the Board of Supervisors (BOS) and local city councils. Recent advocacy is focused on the use of Community Development Block Grant (CDBG) funds for rental assistance and multilingual legal services for all, including undocumented residents. We are grateful to the BOS decision on October 20, 2020 to allocate $600,000 towards these needed services. We hope that the cities of Antioch, Pittsburg, Antioch and Walnut Creek will follow suit.

Volunteer Recognition—ALL

The CE Team is planning our annual Volunteer Leadership Recognition Ceremony, scheduled for Saturday, December 5, 2020. The CE Team is working with Regional Group leaders to ensure the virtual event is dynamic and celebratory to properly honor the Regional Groups' phenomenal leadership, policy victories, and resilience during this extraordinary year.

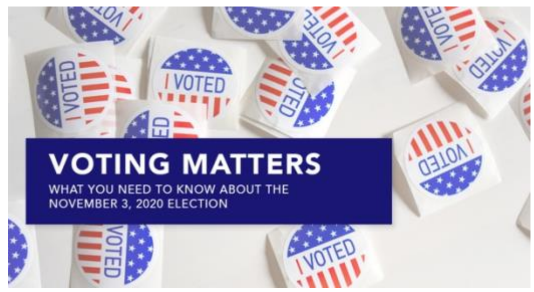
FESP

FESP-related activities

FESP held a successful meeting with over 50 participants on October 1 about the November election. This meeting was co-sponsored by Ensuring Opportunity, the Multi-Faith ACTION Coalition, and the Budget Justice Coalition. The Deputy Registrar of Voters gave a great presentation on the ways to vote (by mail, drop box, early voting sites, in person) and two members of the League of Women Voters Diablo Valley presented the pros and cons of six ballot measures that addressed economic, social, and racial justice issues. FESP members then met in break out groups to discuss what action steps they could take to promote the importance of voting and voting early. Some of the recommendations included: training staff on the "new" election process to better inform clients; posting endorsements in newsletters, blogs, social media; creating Get-Out-the-Vote messaging; discuss ballot measures with staff and choose what to endorse; and creating information on agency website on how to vote. Links to the audio, PowerPoints, and additional resources are on the FESP page: http://www.first5coco.org/funded-programs/family-economic-security/fesp-training-resources-and-materials/

Information was also shared about some of the current events occurring in the county including requests for funds for tenant rental assistance and legal services from the Board of Supervisors (Oct 20 hearing); changes to the census timeline (again!); and continuing efforts for budget transparency with the Budget Justice Coalition.

FESP has also created and disseminated materials and information about the importance of voting in the November election—a Voting Fact sheet in English and Spanish. Fran presented to the Central/East County CARES Coalition on October 7 about voting (how, where, when), provided material for the First 5 Voting Matters landing page, and supported and attended the community-focused Vote for Equity event on October 13. On October 27, Fran will be presenting to the Contra Costa Health Services/Health Career Pathways family medicine residents on voting and on some of the work of First 5.



Census 2020

It is finally over, maybe! After back and forth date changes and legal challenges, the census—as of now—officially ended on October 15. There is an appeal in a lower court, which could reverse that decision, but we do not know if or when that might occur. Congress has also not acted on an extension to the December 31, 2020 deadline for processing all the data, which will affect the overall re-districting process. In addition, the Supreme Court will consider whether to include or exclude undocumented immigrants based on a request by the President to exclude them.

Despite all that, overall, Contra Costa did extraordinarily well at 77.4%—the third highest county in the state—and with the greatest growth from the 2010 census. The County Census Steering Committee, of which Fran is a member, met on October 19 to review progress as well as to consider recommendations for 2030. Overall, 23 communities in Contra Costa surpassed their 2010 counts and 10 communities did not. Census staff and partners did a fantastic job with outreach using mobile centers, phone banks (made 15,000 calls!), car caravans, and also distributed 4000 backpacks and 5000 bilingual grocery bags. A presentation will be made to the Board of Supervisors on November 10 on success and lessons learned and Steering Committee members will be acknowledged for their contribution to this important work.

Tax-revenue Measure

A number of events have occurred in support for Measure X, the ½ cents sales tax that could bring in $80 million. The campaign has been making presentations and seeking endorsements. A survey was conducted to solicit input on the composition and responsibilities of an Oversight Committee (OC). A meeting was held on October 23 to review and discuss the survey results: how many people, term length, and overall responsibilities of the OC. Only 30 people filled out the survey so it will be sent out to a broader audience with input due November 6 by 5 pm. There was no discussion as to how or who will be recruited; the survey just revealed which groups or service areas were thought to be important to have representation on the OC. Housing and homeless services was the top vote getter with 89% followed by

Public Health at 86%; children received 54%. There was some concern about mixing "population groups" (e.g. children, youth) with "services" (e.g. housing, mental health) so the survey may be reworded for clarity before it is sent back out. If Measure X passes, there will be a second community meeting to review survey results and then the Working Group (of which First 5 is a member) will reconvene to make a formal recommendation to the BOS for Oversight Committee membership and responsibilities. To learn more: https://www.healthyandsafecontracosta.com/.

Budget Justice Coalition (BJC)

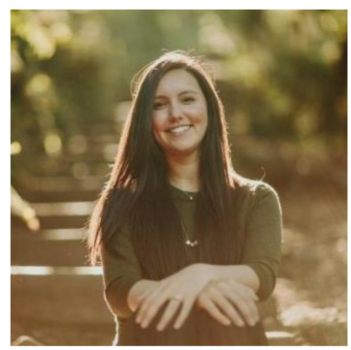
The BJC Steering Committee met on October 8 to discuss next steps. Efforts continue to focus on ways to increase transparency in the county budget. Dan is also working on some metrics related to public safety expenditures. Fran participates on the BJC Steering Committee.

FESP Partnerships

FESP continues to participate on numerous coalitions/partnerships responding to the current COVID-19 and racial justice crises as well as continuing existing work. FESP participated on the Ensuring Opportunity Leadership Team meeting October 14, which reviewed a number of important happenings around the county (census, Measure X, eviction moratorium, etc.) and shared what First 5 and FESP have been working on. Fran also participated on the Cal Fresh Working Group on October 14, which seeks to increase CalFresh participation rates for eligible residents.

Early Childhood Education

New Early Childhood Education (ECE) Program Officer



We are pleased to announce Melissa Cunningham as First 5's new Program Officer overseeing the Early Childhood Education Initiative. Melissa brings a wealth of experience, having worked with Teach for America as a pre-K teacher, teacher leadership development manager, program strategy director, and elementary design director. She has volunteer experience as a facilitator with Team Up in the Netherlands working with children in a refugee center, and as an education director with Together10 developing parent-led activities to increase child engagement. Melissa has an Ed.D. in Organizational Change and Leadership, with an emphasis on Teacher Diversity training. We are excited to have Melissa on board.

Ready Kids

As we work to set the stage for centering parent voices within the initiative—beginning with the Parent Café—our Ready Kids Steering Committee has been diligently working to map out the next year of this initiative. This includes closely aligning and planning with initiative partners such as Tandem, COPE Family Center and Pittsburg Unified School District. The Ready Kids Initiative Design Team has been busy meeting and planning the different logistics and elements required curating a culturally relevant and family centered virtual café.

Our very first Parent Café, "Put Your Mask on Boo! Fostering Self Care and Well-Being" will be held November 16 from 6-8 pm. The Design team is working diligently on the finishing touches to ensure a successful and fulfilling Café. Participants will receive childcare and meal vouchers and a "Well-Being Kit" filled with supplies to help remind them to practice self-care. The remaining Cafés have been scheduled and are the following dates:

- November 30: We are Our Ancestors' Wildest Dreams
- December 14: Building Power with Knowledge
- January 4, 2021: Mapping the K-Ready Game
- January 18, 2021: Making Your K-Ready Plan

Dual Language Learner (DLL) Grant:

First Five California held an informational session on the status of the DLL Grant that we expected in October. We learned that we will now expect the grant in mid-December. We are planning the DLL course for 50 Contra Costa providers with San Mateo and San Francisco Counties that will begin in February. First 5's coaches will receive the training alongside the participants so they can provide support through a Contra Costa Coaching cohort. Since the grant is delayed, we will have the opportunity to extend the terms through June 2022.

Quality Matters:

We continue outreach and recruitment for new programs. So far, 25 programs are interested in participating in the 20-21 Quality Matters. Some centers are still closed and others are opening and closing intermittently and feel that participation might be too difficult at this time.

FIRST 5 CONTRA COSTA
CHILDREN AND FAMILIES COMMISSION

Tuesday November 17, 2020

Agenda Item 5.0

Consider accepting the Fiscal Year 2019-2020 Financial Audit

November 6, 2020

To the Board of Commissioners
First 5 Contra Costa Children and Families Commission
Concord, California

We have audited the financial statements of the First 5 Contra Costa Children and Families Commission (Commission), a component unit of the County of Contra Costa (County), as of and for the year ended June 30, 2020, and have issued our report thereon dated November 6, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards*

As communicated in our letter dated May 14, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Commission solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Commission is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are related to the net pension liability and the net other post-employment benefits (OPEB) liability.

Management's estimate of the net pension liability and related deferred inflows and outflows are based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the estimates, including but not limited to, the investment rate of return, the discount rate, and the Commission's proportionate share of the Plan's collective net pension liability, and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the net OPEB liability and related deferred inflows and outflows are based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the estimates, including but not limited to, the investment rate of return, the discount rate, and the healthcare cost trend rate, and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Commission's financial statements relate to the sensitivity of the Commission's net pension liability to the discount rate and the sensitivity of the Commission's net OPEB liability to the discount rate and the healthcare cost trend rate.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected or corrected missstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Commission's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated November 6, 2020.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Commission, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Commission's auditors.

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

Eide Bailly LLP

Sacramento, California
November 6, 2020

Financial Statements
For the Year Ended June 30, 2020

First 5 Contra Costa Children and Families Commission

(a Component Unit of the County of Contra Costa)

eidebailly.com

Independent Auditor's Report

To the Board of Commissioners
First 5 Contra Costa Children and Families Commission
Concord, California

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities and the general fund of the First 5 Contra Costa Children and Families Commission (Commission), a component unit of the County of Contra Costa, California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement 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.

Opinions
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Commission, 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, budgetary comparison information, pension schedules, and OPEB schedules as listed 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 inquires of management about the methods or preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The schedule of expenses by fund source and net position of Commission funds for First 5 programs and activities (Schedule) is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2020, on our consideration of the Commission'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and that results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Eide Bailly LLP

Sacramento, California
November 6, 2020

This Management's Discussion and Analysis is intended to serve as a narrative overview of the financial activities of First 5 Contra Costa Children and Families Commission (Commission) for the year ended June 30, 2020. This information should be read in conjunction with the financial statements and the notes to the financial statements (beginning on page 9).

Fiscal 2020 Financial Highlights

Financial highlights of the year include the following:

At the close of fiscal year 2019-2020, the Commission's assets plus deferred outflows exceeded its liabilities plus deferred inflows by $20,665,723 (net position), a decrease of 2% from the previous year. Of this amount, $4,117,262 was the net investment in capital assets and $361,763 was restricted for the Dean and Margaret Lesher Foundation – ReadyKids Grant. The remaining net position, $16,186,698 is available to meet the Commission's ongoing obligations. The change in net position is due to the planned use of resources for the remodeling of the East County First 5 Center located in Pittsburg, California purchased for use as a family resource center and the budgeted use of net position to sustain consistent program funding.

Total Commission revenues for fiscal year 2019-2020 equaled $11,462,064, an increase of $776,352 from the prior year. The revenue consisted of Contra Costa's Propositions 10 and 56 tax allocations, project-specific funding from First 5 California and the California Department of Education, other foundation grants, and interest income.

Contra Costa's 2019-20 Proposition 10 tax revenue of $6,259,636 decreased 9% from the previous year's total of $6,883,812. Statewide, Prop 10 income decreased $30,118,042.63 due to the ongoing decrease in tobacco use and Prop 56, the two dollar per pack tobacco tax. When Proposition 56 passed, it included an annual backfill to Prop 10 to make up for the anticipated loss of cigarette tax revenue. First 5 Contra Costa received a Prop 56 backfill payment in FY 2019-20 of $1,884,302.

Total expenses for fiscal year 2020 were $11,943,318, a decrease of $782,848 from the previous year. The Commission invested an additional $72,315 in the renovation, fixtures and furniture for the new East County First 5 Center located in Pittsburg, California.

Overview of the Financial Statements

The Commission's financial report includes:

1. The basic financial statements, which include the government-wide financial statements and the fund financial statements
2. Notes to the financial statements
3. Required supplementary information
4. Other supplementary information

Government-Wide Financial Statements

The government-wide financial statements provide a broad overview of the Commission's activities as a whole, and are comprised of the statement of net position and the statement of activities. The statement of net position provides information about the financial position of the Commission on the full accrual basis, similar to that used in the private sector. It shows the Commission's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. The statement of activities provides information about the Commission's revenues and all its expenses, also on the full accrual basis, and explains in detail the change in net position for the 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.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the Commission's activities are accounted for in the general fund.

The fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, the fund financial statements report the Commission's operations in more detail and focus primarily on the short-term activities of the Commission. The fund financial statements are prepared on the modified accrual basis and measure only current revenues, expenditures and fund balances; they exclude capital assets and long-term liabilities.

Notes to the Finance Statement

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain other information concerning the Commission's finances.

The following is a summary of the Commission's Statement of Net Position comparing balances at June 30, 2020 and June 30, 2019.

	Governmental Activities		
	2020	2019	Change
Assets			
Current and other assets	$ 19,135,300	$ 20,069,636	$ (934,336)
Capital assets, net of depreciation	4,117,262	4,185,669	(68,407)
Total Assets	23,252,562	24,255,305	(1,002,743)
Deferred outflows of resources	931,115	1,873,173	(942,058)
Liabilities			
Current liabilities	940,406	1,384,929	(444,523)
Noncurrent liabilities	1,763,737	3,376,037	(1,612,300)
Total Liabilities	2,704,143	4,760,966	(2,056,823)
Deferred inflows of resources	813,811	220,535	593,276
Net Position			
Invested in Capital Assets	4,117,262	4,185,669	(68,407)
Restricted for:			
Thomas J. Long Foundation	-	554,742	(192,979)
Dean & Margaret Lesher Foundation	361,763	-	
Unrestricted	16,186,698	16,406,566	(219,868)
Total Net Position	$ 20,665,723	$ 21,146,977	$ (481,254)

The Commission's net position from governmental activities decreased from $21,146,977 in 2019 to $20,665,723 in 2020. The $481,254 decrease in Net Position was due to the budgeted use of net position to sustain consistent program funding.

The most significant portion of the Commission's current assets is its cash balances. Current and other assets decreased $1,002,743 from the prior year due to the use of cash for operations in the current period, and the construction and improvements of the East County First 5 Center in Pittsburg. Cash is maintained in the Contra Costa County's cash and investment pool where interest earned on the Commission's balance is apportioned to the Commission.

Another component of current assets is the due from other governments balance in the amount of $2,133,669 at June 30, 2020. These receivables are due from the State for the May and June 2020 Proposition 10 tax revenues ($969,247), the First 5 California Improve and Maximize Programs so All Children Thrive (IMPACT) grant ($907,605), California Quality Block Grant expenditures ($69,379), California State Preschool Program grant ($134,799), First 5 San Francisco for IMPACT regional training and technical assistance activities ($27,202), and the First 5 California Dual Language Learners (DLL) Grant ($25,437).

Noncurrent assets decreased a total of $68,407. This change consisted of the building construction and renovation costs of $72,315 less capital asset depreciation of $140,722.

Current liabilities for the year ending June 30, 2020 decreased $444,523 from the prior year due to increased 4th quarter contract payments and accounts payable. Current liabilities include vendor accounts payable of $137,262, 4th quarter contract payments of $563,063 payable to service providers and related parties at June 30, 2020, and accrued wages and benefits of $241,867.

Noncurrent liabilities consist of the long-term portion of accrued vacation in the amount of $226,927, the net OPEB liability of $56,794 and the net pension liability of $1,480,016 totaling $1,763,737.

In 2020, the Commission reported deferred outflows of resource and deferred inflows of resources in the amounts of $931,115 and $813,811 respectively. The deferred outflows (inflows) of resources represent amounts that will increase (decrease) pension and OPEB expenses in subsequent periods.

The following is a summary of the Commission's revenue, expense and change in net position comparing fiscal year 2019-2020 with fiscal year 2018-2019:

	Governmental Activities		
	2020	2019	Change
Program Revenues			
Prop 10 Tax	$ 6,259,636	$ 6,883,812	$ (624,176)
Property 56	1,884,302	751,042	1,133,260
Grant income	2,713,115	2,354,327	358,788
Total Program Revenues	10,857,053	9,989,181	867,872
General Revenues			
Interest income	319,315	561,581	(242,266)
Other revenue	285,696	134,950	150,746
Total Revenues	11,462,064	10,685,712	776,352
Expenses			
Child development	11,943,318	12,726,166	(782,848)
Change in net position	(481,254)	(2,040,454)	1,559,200
Net position, beginning of year	21,146,977	23,187,431	(2,040,454)
Net position, end of year	$ 20,665,723	$ 21,146,977	$ (481,254)

Proposition 10 tax revenues decreased $624,176 compared to the prior year due to falling cigarette sales. The Prop 10 decrease was offset by the $1,133,260 increase in Prop 56 revenue. Grant income increased by $358,788 that included First 5 receiving the second payment of a five-year grant from the Dean & Margaret Lesher Foundation for the Ready Kids East County Initiative. The Community Engagement program continued receiving grant support from local foundations.

The Commission's total expenses decreased $776,352 (7%) from the prior year. Expenses aligned with the Commission's 2016-2020 Strategic Plan as Prop 10 revenue declined. The Early Intervention Initiative, with Dean & Margaret Lesher Foundation grant funding, continued training early intervention providers, pediatricians and parents on developmental screenings. Foundation grant funds allowed the Community Engagement program, with support from families and local governments, to initiate park improvements throughout the County. The Early Care and Education program continued providing training for preschool providers and site assessments at childcare locations.

Financial Analysis of the Governmental Fund

The fluctuations in the Commission's General Fund revenues and expenditures from the year ended June 30, 2020 year are similar to those in the government wide statement of activities. Differences between the General Fund and the governmental activities arise primarily due to differences in accounting treatment for compensated absences, retirement and other post-employment benefits, and capital assets resulting from the governmental fund financial statements being reported on a modified accrual basis of accounting.

General Fund balance decreased $488,102 due to the East County First 5 Center building renovation and the Commission's planned use of resources to keep program-funding stable.

General Fund Budgetary Highlights

Revenues came in $1,539,572 above the budgeted amount (16%). Expenditures were under budget by $2,641,724 (18%). Grant and interest revenues were higher than budgeted, offsetting the Prop 10 and Prop 56 revenues, which came in lower than anticipated. Total expenditures were less than budgeted due to under-spending in program areas due to staff vacancies and the COVID-19 pandemic.

Capital Assets and Debt Administration

Capital Assets

The Commission's capital assets consist of land, buildings and improvements, and furniture and fixtures. The change in capital assets over the current year is attributable to the First 5 Center building construction and renovations equaling $72,315 and $140,722 in accumulated depreciation.

Long Term Obligations

The Commission's long-term obligations are the net pension liability, the OPEB liability and the long-term portion of compensated absences at year-end. These liabilities decreased $1,612,300 from the previous year, consisting of a $1,401,743 decrease of the net pension liability, a $17,108 increase in compensated absences, and a $225,954 decrease in the net OPEB liability.

Economic Outlook and Major Initiatives

California Proposition 10 tobacco tax revenues decreased in FY2020 as tobacco sales continued its downward trajectory. Prop 10 income will continue to drop in FY2021 but will be offset by Prop 56 backfill. It is anticipated that revenue will then continue to decline each year thereafter as tobacco consumption declines in California.

The Commission concluded activities approved in the 2016-2020 strategic plan, which entails using reserves to sustain program funding levels.

Contacting the Commission's Financial Management

This annual report is intended to provide the community with a general overview of the Commission's finances. Questions about this report should be directed to the Commission's Executive Director at 1485 Civic Court, Suite 1200, Concord, California 94520.

	Governmental Activities
Assets	
Current Assets	
Cash and investments	$ 15,942,602
Accounts receivable	635,016
Due from other governments	2,133,669
Grants Receivable	74,135
Prepaid expense	135,878
Total Current Assets	18,921,300
Noncurrent Assets	
Note receivable	214,000
Capital assets, net of accumulated depreciation	4,117,262
Total Noncurrent Assets	4,331,262
Total Assets	23,252,562
Deferred outflows of resources	
Deferred outflows related to pensions	854,475
Deferred outflows related to OPEB	76,640
Total Deferred Outflows of Resources	931,115
Liabilities	
Current Liabilities	
Accounts payable	137,262
Grants and contracts payable	493,400
Grants and contracts payable to related parties	42,663
Accrued wages and benefits	241,867
Compensated absences	25,214
Total Current Liabilities	940,406
Noncurrent Liabilities	
Compensated absences	226,927
Net OPEB liability	56,794
Net pension liability	1,480,016
Total Noncurrent Liabilities	1,763,737
Total Liabilities	2,704,143
Deferred inflows of resources	
Deferred inflows related to pensions	631,244
Deferred inflows related to OPEB	182,567
Total Deferred Inflows of Resources	813,811
Net position	
Investment in capital assets	4,117,262
Restricted for	
Dean & Margaret Lesher Foundation - ReadyKids	361,763
Unrestricted	16,186,698
Total Net Position	$ 20,665,723

		Program Revenues	Net (Expense) Revenue and Changes in Net Position
Governmental Activities	Expenses	Operating Grants And Contributions	Governmental Activities
Child development	$ 11,943,318	$ 10,857,053	$ (1,086,265)
General Revenues			
Investment income			319,315
Miscellaneous			285,696
Total General Revenues			605,011
Change in Net Position			(481,254)
Net Position, July 1			21,146,977
Net Position, June 30			$ 20,665,723

	General Fund
Assets	
Cash and investments	$ 15,942,602
Accounts receivable	635,016
Due from other governments	2,133,669
Grants Receivable	74,135
Prepaid expense	135,878
Note receivable	214,000
Total Assets	$ 19,135,300
Liabilities and Fund Balances	
Liabilities	
Accounts payable	$ 137,262
Grants and contracts payable	493,400
Grants and contracts payable to related parties	42,663
Accrued wages and benefits	241,867
Total Liabilities	915,192
Fund Balances	
Nonspendable	349,878
Restricted	361,763
Committed	841,227
Assigned	4,077,160
Unassigned	12,590,080
Total Fund Balances	18,220,108
Total Liabilities and Fund Balances	$ 19,135,300

Fund balance of governmental fund	$ 18,220,108
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the funds.	4,117,262
Deferred outflows of resources related to pensions	854,475
Deferred outflows of resources related to OPEB	76,640
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Net pension liability	(1,480,016)
Net OPEB liability	(56,794)
Compensated absences	(252,141)
Deferred inflows of resources related to pensions	(631,244)
Deferred inflows of resources related to OPEB	(182,567)
Net Position of Governmental Activities	$ 20,665,723

	General Fund
Revenues	
Prop 10 Tobacco Tax	$ 6,259,636
Prop 56 Tobacco Revenue	1,884,302
Grant income	2,713,115
Interest income	319,315
Other revenue	285,696
Total Revenues	11,462,064
Expenditures	
Current	
Program Expenditures:	
Early care and education	2,030,451
Family support	2,992,941
Early intervention	1,746,287
Community information and education	243,413
Salaries and employee benefits	2,836,304
Other program expenditures	228,547
Strategic Information & Planning:	
Salaries and employee benefits	152,313
Other evaluation expenditures	237,170
Administrative:	
Salaries and employee benefits	1,012,564
Other administrative expenditures	397,861
Capital outlay	72,315
Total Expenditures	11,950,166
Net change in fund balance	(488,102)
Fund balance, July 1	18,708,210
Fund balance, June 30	$ 18,220,108

Net change in fund balance - total governmental fund	$ (488,102)
Amounts reported for governmental activities in the Statement of Activities differs from the amounts reported in the Statement of Revenues, Expenditures and Changes in Fund Balance because:	
Governmental funds report capital outlays as expenditures. However, in the over their estimated useful lives as depreciation expense.	
Capital outlays	72,315
Depreciation expense	(140,722)
Compensated absences expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This amount represents the net change in the compensated absences liability.	(17,108)
Governmental funds report OPEB plan contributions as expenditures. However, in the Statement of Activities, OPEB expense is measured as the change in net OPEB liability and the amortization of deferred outflows and inflows related to OPEB. The following amounts reflect changes in the OPEB related balances.	
Change in deferred outflows related to OPEB	41,196
Change in deferred inflows related to OPEB	(182,414)
Change in net OPEB liability	225,954
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows related to pensions. The following amounts reflect changes in the pension related balances.	
Change in deferred outflows related to pensions	(983,254)
Change in deferred inflows related to pensions	(410,862)
Change in net pension liability	1,401,743
Change in net position of governmental activities	$ (481,254)

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

First 5 Contra Costa Children and Families Commission (Commission) was established by the Contra Costa County Board of Supervisors. The Commission was established to implement the provisions of Proposition 10 adopted on November 3, 1998. The Board of Supervisors originally appointed nine Commission members and nine Alternate members on September 1, 1999. One of the Commissioner positions will be occupied by a member of the County Board of Supervisors and will serve a one-year term, three of the Commissioner positions will be occupied by employees of Contra Costa County and will serve without term limit, and the remaining five Commissioner positions will consist of representatives from various organizations or recipients of services and will be appointed for three-year terms. The mission of the Commission is, in partnership with parents, caregivers, communities, public and private organizations, advocates and county government, to foster optimal development of children, prenatally to five years of age. The Contra Costa County Board of Supervisors appoints members of the Commission and may remove any Commission member at any time. The Commission is considered a component unit of the County of Contra Costa.

Basis of Accounting and Measurement Focus

The basic financial statements of the Commission are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

Government-Wide Financial Statements

Government-wide financial statements consist of the statement of net position and the statement of activities. These statements are presented on an economic resources measurement focus. All economic resources and obligations of the reporting government are reported in the financial statements.

The government-wide financial statements have been prepared on the accrual basis of accounting. Under the accrual basis of accounting all assets, liabilities and deferred outflows and inflows of the Commission are included on the statement of net position. The difference between the Commission's assets, liabilities, deferred outflows of resources and deferred inflows of resources is net position. Net position represents the resources the Commission has available for use in providing services. The Commission's spending priority is to spend restricted resources first, followed by unrestricted. The Commission's net position is classified as follows:

Investment in Capital Assets – This amount represents the Commission's capital assets, net of accumulated depreciation.

Restricted Net Position – This category represents restrictions imposed on the use of the Commission's resources by parties outside of the government or by law through constitutional provisions or enabling legislation. The Commission's net position of $361,763 at June 30 was restricted for the Dean & Margaret Lesher Foundation.

Unrestricted – This category represents neither restrictions nor investment in capital assets and may be used by the Commission for any purpose though they may not be necessarily liquid.

Fund Financial Statements

The fund financial statements consist of the balance sheet and the statement of revenues, expenditures and changes in fund balance of the Commission’s general fund. These statements are presented on a current financial resources measurement focus. Generally, only current assets and current liabilities are included on the balance sheet. The statement of revenues, expenditures and changes in fund balance for the governmental fund generally presents increases (revenues) and decreases (expenditures) in current resources. All operations of the Commission are accounted for in the general fund.

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Prop 10 Tobacco Tax revenue, interest and certain grant payments are accrued when their receipt occurs within ninety (90) days after the end of the accounting period so as to be both measurable and available. Expenditure-driven grant revenues are accrued when their receipt occurs within one year.

Capital assets, net of accumulated depreciation

Capital assets are not considered to be financial resources and therefore, are not reported as an asset in the fund financial statements. Capital assets are capitalized and reported at cost, net of accumulated depreciation in the government-wide financial statements.

The Commission capitalizes assets with a cost in excess of $5,000 and a useful life greater than one year. The Commission depreciates capital assets using a straight-line method over the estimated useful life of each asset. The estimated useful life used for the depreciable capital assets, ranges from 5 to 10 years.

Compensated Absences

Compensated absence obligations are considered long-term in nature and are reported in the fund financial statements as expenditures in the period paid or when due and payable at year-end under the modified accrual basis of accounting. The compensated absences have been accrued in the government-wide financial statements and are included in long-term liabilities.

Compensated absences consist of employee earned vacation time and personal holiday time and are accrued by the Commission when earned by the employee. Unused vacation time and personal holiday may be accumulated up to a specified maximum and are paid at the time of termination from Commission employment.

Grants and Contracts Payable

The grants and contracts payable account represents amounts due to the contracted services providers implementing programs as part of the four initiatives established in the strategic plan approved by the Commission. The payable balance consists of the fiscal year’s fourth quarter payments due to the service providers.

Post-Employment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the First 5 Contra Costa Retiree Benefits Plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Pensions

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

Cash

The Commission maintains all of its cash in the Contra Costa Treasury. The County’s investment pool operates in accordance with appropriate state laws and regulations. The method used to determine the value of the participant’s equity withdrawn is based on the book value, amortized cost plus accrued interest, multiplied by the Commission’s percentage at the date of such withdrawal, which approximates fair value.

The Commission categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant to other observable inputs; Level 3 inputs are significant unobservable inputs. The Commission does not have any investments that are measured using Level 3 inputs. Money market investments that have remaining maturity at the time of purchase of one-year or less and guaranteed investment contracts are measured at amortized cost.

The Commission is a participant in the Contra Costa Treasurer’s Pool (County Pool). The County Pool was rated by Standard & Poor’s (S&P) on December 13, 2017. The County Pool was assigned a fund credit quality rating of “AAAf” and a fund volatility rating of “S1”+. The Contra Costa County Treasury Oversight Committee conducts County Pool oversight. Cash on deposit in the County Pool at June 30, 23020, is stated at fair value. The County Pool values participant shares on an amortized cost basis during the year and adjusts to fair value at year-end. For further information regarding the County Pool, refer to the County of Contra Costa Annual Financial Report.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Fund Balance

Fund balance is classified based on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The Commission has established the following classifications and definitions of fund balance for the year ended June 30, 2020:

Nonspendable – Resources that cannot be spent because they are not in an expendable form (e.g. prepaid expense) or must be maintained intact (e.g. endowment principal).

Restricted – Resources that are constrained to specific purposes by an external provider (e.g. grantors, contributors, governmental laws and regulations) or by constitutional provisions or enabling legislation.

Committed – Resources with self-imposed limitations and require both a formal action of the highest level of decision-making authority (Board of Commissioners) and the same formal action to remove or modify the limitations. The formal action for the Board of Commissioners is a vote to commit funds for a specific purpose.

Assigned – The assigned portion of fund balance reflects the Commission's intended use of resources, which can be established either by the Commission Board or the Executive Director. The "assigned" fund balance is similar to the "committed" fund balance, with the difference that Commission formal action is not necessary to assign funds or later modify or remove them. Assigned funds may include the appropriation of a portion of existing fund balance sufficient to eliminate a projected deficit in the subsequent year's budget or funding that has been set aside for previously executed legally enforceable contracts, such as a multi-year lease.

Unassigned – Resources that cannot be reported in any other classification.

The Commission's spending priority is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position also reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The Commission reports deferred outflows related to pensions and OPEB.

In addition to liabilities, the statement of net position also reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The Commission reports deferred inflows related to pensions and OPEB.

Effect of New Governmental Accounting Standards Board (GASB) Pronouncements

GASB Statement No. 95– In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authority Guidance*. The objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. The requirements of this Statement are effective immediately as they delayed the effective dates of several GASB Statements. The effective dates listed in the Future Governmental Accounting Standards Board (GASB) Pronouncement section have been updated to reflect the postponed effective dates.

Future Governmental Accounting Standards Board (GASB) Pronouncements

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement is effective for reporting periods beginning after December 15, 2019. The Commission has not determined the effect on the financial statements.

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments. This Statement is effective for reporting periods beginning after June 15, 2021. The Commission has not determined the effect on the financial statements.

GASB Statement No. 89 – In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for certain interest costs. This Statement is effective for reporting periods beginning after December 15, 2020. The Commission has not determined the effect on the financial statements.

GASB Statement No. 90 – In September 2018, the GASB issued Statement No. 90*, Majority Equity Interests, An Amendment of GASB Statements No. 14 and No. 61*. The objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The Statement is effective for reporting periods beginning after December 15, 2019. The Commission has not determined the effect on the financial statements.

GASB Statement No. 91 – In May 2019, the GASB issued Statement No. 91*, Conduit Debt Obligations*. The objective of this Statement is to provide a single method of reporting conduit debt obligations by issues and eliminate diversity in practice. The Statement is effective for reporting periods beginning after December 15, 2021. The Commission has not determined the effect on the financial statements.

GASB Statement No. 92 – In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practices issues that have been identified during implementation and application of certain GASB Statements. The Statement is effective for reporting periods beginning after June 15, 2021. The Commission has not determined the effect on the financial statements.

GASB Statement No. 93– In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address the accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). The Statement is effective for reporting periods beginning after June 15, 2021. The Commission has not determined the effect on the financial statements.

GASB Statement No. 94– In March 2020, the GASB issued Statement No. 94*, Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement is improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The Statement is effective for reporting periods beginning after June 15, 2022. The Commission has not determined the effect on the financial statements.

GASB Statement No. 96– In May 2020, the GASB issued Statement No. 96*, Subscription-based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The Statement is effective for reporting periods beginning after June 15, 2022. The Commission has not determined the effect on the financial statements.

GASB Statement No. 97– In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting For Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statement No.14 and No.84 and A Supersession of GASB Statement No.32*. The objective of this Statement is (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The Statement is effective for reporting periods beginning after June 15, 2021. The Commission has not determined the effect on the financial statements.

Note 2 - Cash and Investments

Cash and investments consisted of the following at June 30, 2020:

Cash in Contra Costa County Pool	$ 15,941,102
Imprest cash	1,500
Total Cash and Investments	$ 15,942,602

Investment Policy

The Commission adopted a resolution in February 2001 delegating investment authority to the Contra Costa County Treasurer and specifying that the Commission "will continue to advise how the Children and Families Trust Funds are to be invested". The Executive Director is authorized by the Commission's Board approved Consolidated Financial Policies to invest in securities of varying maturity according to cash flow and long-term needs. Investments not specifically directed by the Commission to be invested separately are maintained with the County Treasurer in the County investment pool (Pool). On a quarterly basis, the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the classification of investments and other deposit and investment risk disclosures can be found in the County's Comprehensive Annual Financial Report (CAFR). The County's financial statements may be obtained by contacting the County of Contra Costa's Auditor-Controller's office at 625 Court Street, Martinez, California 94553. The Contra Costa County Treasury Oversight Committee oversees the Treasurer's investments and policies. Investments held in the Pool are available on demand and are stated at their fair value.

Interest Rate Risk

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. The County manages its exposure to declines in fair value of Pool investments by investing in securities that have a term remaining to maturity in less than five years, unless the legislative body has granted express authority to make that investment either specifically or as part of an investment program approved by the legislative body no less than three months prior to the investment. Information about the sensitivity of the fair value of the Commission investments to market interest rate fluctuations is provided in the following table.

As of June 30, 2020, the Commission had the following investments:

Investment	Fair Value	WAM Years
County Investment Pool	$ 15,941,102	0.77
Total Investments	$ 15,941,102	

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization the Commission's investment in the County Investment Pool is not rated.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a failure of the counterparty to a transaction, the Commission will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party.

Required disclosure information regarding the categorization of invests and other deposit and investment risk disclosures can be found in the County's Comprehensive Annual Financial Report which may be obtained by contacting the County of Contra Costa's Auditor-Controller's office at 625 Court Street, Martinez, California 94553.

Fair Value Measurements

The Commission 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 and Level 3 inputs are significant unobservable inputs. As of June 30, 2020, the Commission's funds were invested in the Contra Costa County Investment Pool.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation.

Deposits and withdrawals are made on the basis of $1 and not fair value, accordingly, the Commission's proportionate share of investments in the Contra Costa County Investment Pool at June 30, 2020 of $15,941,102 is an uncategorized input, not defined as a level 1, level 2 or level 3 input and approximates fair value. The carrying amount of deposits held with the County Pool was $15,926,943.

Note 3 - Compensated Absences

Changes in the compensated absences liability for the fiscal year ended June 30, 2020, are summarized as follows:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year	Amount Due within one year
Compensated Absences	$ 235,033	$ 188,514	$ 171,406	$ 252,141	$ 25,214

Note 4 - Due from Other Governments

The due from other governments account represents amounts due to the Commission from the California Children and Families Commission ("State Commission") for Prop 10 related revenues and other governmental agencies. The amounts due to the Commission at June 30, 2020, were as follows:

Due from State Commission		
Prop 10 revenue for		
May 2019	$	400,388
June 2019		568,859
First 5 CA IMPACT		907,605
First 5 San Francisco - HUB IMPACT		27,202
First 5 CSPP		134,799
First 5 QCC		69,379
First 5 CA Dual Language Learner (DLL)		25,437
Total due from other governments	$	2,133,669

Note 5 - Notes Receivable

In November 2005, the Commission entered into a forgivable loan agreement with the Perinatal Council (now known as Brighter Beginnings) to acquire and renovate a property in Antioch, California to operate a First 5 Center on site. The Commission loaned to the Perinatal Council $428,000 for a period of twenty years. The Commission agreed to forgive 25 percent of the loan on the 5th anniversary date of the issuance of the Certificate of Completion, 25 percent on the 10th anniversary, 25 percent on the 15th anniversary and 25 percent at the end of the loan term. The loan is secured by a Deed of Trust and recorded as a lien against the property. The loan does not bear interest unless there is a default by the Borrower, such as an unauthorized transfer of the property or change in the use of the site. The Commission does not anticipate receiving any cash payments from the borrower. The loan had an outstanding balance of $214,000 as of June 30, 2020.

Note 6 - Capital Assets

Governmental activities	June 30, 2019	Additions	Deletions	June 30, 2020
Capital assets, not being depreciated				
Land	$ 331,538	$ -	$ -	$ 331,538
Total capital assets, not being depreciated	331,538	-	-	331,538
Capital assets, being depreciated:				
Buildings and improvements	4,145,416	52,998	-	4,198,414
Furniture and fixtures	176,402	19,317	-	195,719
Total capital assets, being depreciated	4,321,818	72,315	-	4,394,133
Less accumulated depreciation for:				
Buildings and improvements	(335,471)	(128,512)	-	(463,983)
Furniture and fixtures	(132,216)	(12,210)	-	(144,426)
Total accumulated depreciation	(467,687)	(140,722)	-	(608,409)
Governmental activities capital assets, net	$ 4,185,669	$ (68,407)	$ -	$ 4,117,262

Depreciation expense for the year ended June 30, 2020 amounted to $140,722 and is included in the child development function in the statement of activities.

Note 7 - Commitments

The Commission leases office space from third parties under long-term operating leases for the local First 5 centers and the administration office. All of the Commission's leases are non-cancellable leases except the First 5 Contra Costa office lease which can be terminated after June 30, 2020, with a minimum of 6 months' notice to the lessor. The future minimum rental payments due under the leases are as follows.

Year Ended June 30,	Antioch First 5 Center	Brentwood First 5 Center	Concord First 5 Center	First 5 Contra Costa Office	Total
2021	$ 31,821	$ 75,600	$ 15,120	$ 234,068	$ 356,609
2022	-	80,550	15,720	117,531	213,801
2023	-	6,750	-	-	6,750
	$ 31,821	$ 162,900	$ 30,840	$ 351,599	$ 577,160

Rent expense was $333,370 for the year ended June 30, 2020.

Note 8 - Fund Balance

Fund balance is classified using a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance at June 30, 2020 consisted of the following:

Fund Balance	General Fund
Nonspendable	
Prepaid Expense	$ 135,878
Note Receivable - Perinatal	214,000
Restricted	
D&M Lesher Foundation - ReadyKids	361,763
Committed	
Capital Asset Replacement	841,227
Assigned	
Elimination of FY19/20 budget deficit	3,500,000
Operating Leases	577,160
Unassigned	
Contingency Fund	7,500,000
Unassigned	5,090,080
Total Fund Balance	$ 18,220,108

The Commission Board approved a contingency fund of $7,500,000 which is classified as part of the unassigned fund balance as of June 30, 2020. The fund balance will be used to mitigate the impact of unanticipated circumstances. Such events would include, but are not be limited to, legislation, lawsuits, ballot initiatives or other measures that would reduce, eliminate or otherwise threaten Commission revenues or reserves. In such circumstances, the Commission could elect to use the contingency fund to meet or extend contracts or meet other emergent expenses.

Note 9 - Contingencies

The Commission is involved in various legal proceedings from time to time in the normal course of business. In management's opinion, the Commission is not involved in any legal proceeding that will have a material adverse effect on financial position or changes in financial position of the Commission.

Note 10 - Related Party Transactions

The legally required composition of the Children and Families Commission includes a County Supervisor, Directors of County agencies and representatives of agencies and constituencies concerned with children. Some of the programs funded by the Commission are operated by organizations represented by Commissioners and Alternate Commissioners. Commissioners and Alternate Commissioners must abstain from voting on issues and participating in discussions directly related to their respective organizations.

The following table shows expenses with agencies represented by Commissioners and Alternate Commissioners for the fiscal year ended June 30, 2020:

Related Party	Fiscal Year 2019-20 Expenses
CoCoKids Inc.	$ 448,899
Contra Costa County	149,705
Total	$ 598,604

The following table shows balances due to agencies represented by Commissioners and Alternate Commissioners:

Related Party	Balances Due June 30, 2020
CoCoKids Inc.	$ 23,787

The following table shows revenue with agencies represented by Commissioners and Alternate Commissioners for the fiscal year ended June 30, 2020:

Related Party	Fiscal Year 2019-20 Revenue
Contra Costa County	$ 84,214

The Commission earned revenue totaling $84,214 from Contra Costa County during the year ended June 30, 2020. This revenue was solely for Health Services, which includes Public Health and Behavioral Health Services Division/Mental Health.

The Commission incurred expenses totaling $149,705 for County services provided during the year ended June 30, 2020 for administrative and general services. The County provides banking, investment and legal services, payroll and benefits administration, computer hardware and technical support, facility maintenance, and other administrative services to the Commission. The Commission participates in the County's risk management programs (commercial and self-insurance programs) for general and automobile liability insurance and personal property. In addition, the County purchases worker's compensation and crime insurance on behalf of the Commission.

Note 11 - Program Evaluation

In accordance with the *Standards and Procedures for Audits of California Counties Participating in the California Children and Families Program*, issued by the California State Controller, the Commission is required to disclose the amounts expended during the fiscal year on program evaluation. Program evaluation costs pertain to those activities undertaken to support the collection, production, analysis and presentation of evaluation information for Commission management, Commissioners and other interested parties.

For the year ended June 30, 2020, the Commission expended $389,485 for program evaluation.

Note 12 - Defined Benefit Pension Plan

Plan Description

Plan Administration

The Contra Costa County Employees' Retirement Association (CCCERA) was established by the County of Contra Costa in 1945. CCCERA is governed by the County Employees' Retirement Law of 1937 (California Government Code Section 31450 et. seq), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures, and policies adopted by CCCERA's Board of Retirement. CCCERA is a cost-sharing multiple employer public employee retirement association whose main function is to provide service retirement, disability, death and survivor benefits to the General and Safety members employed by the County of Contra Costa. CCCERA also provides retirement benefits to the employee members for 16 other participating agencies which are members of CCCERA, including the First 5 Contra Costa Children and Families Commission. CCCERA issues a publicly available financial report that can be obtained at www.cccera.org.

The management of CCCERA is vested with the CCCERA Board of Retirement. The Board consists of twelve trustees. Of the twelve members, three are alternates. Four trustees are appointed by the County Board of Supervisors; four trustees (including the Safety alternate) are elected by CCCERA's active members; two trustees (including one alternate) are elected by the retired membership. Board members serve three-year terms, except for the County Treasurer who is elected by the general public and serves during his tenure in office.

Benefits Provided

CCCERA provides service retirement, disability, death and survivor benefits to eligible employees. All regular full-time employees of the County of Contra Costa or participating agencies become members of CCCERA effective on the first day of the first full pay period after employment. Part-time employees in permanent positions must work at least 20 hours a week in order to become a member of CCCERA. Commission employees are classified as General Tier 1 (Enhanced). New Commission employees who become a General Member on or after January 1, 2013 are designated as PEPRA General Tier 4 and are subject to the provisions of California Government Code 7522 et seq.

General members hired prior to January 1, 2013, are eligible to retire once they attain the age of 70 regardless of service or at age 50 and have acquired 10 or more years of retirement service credit. A member with 30 years of service is eligible to retire regardless of age. General members who are first hired on or after January 1, 2013, are eligible to retire once they have attained the age of 70 regardless of service or at age 52 and have acquired five years of retirement service credit.

The retirement benefits the member will receive is based upon age at retirement, final average compensation, years of retirement service credit and retirement plan and tier. General Tier 1 benefits are calculated pursuant to the provisions of Sections §31676.16. The monthly allowance is equal to 1/50th of final compensation multiplied by years of accrued retirement service credit multiplied by the age factor from §31676.16. General members with membership dates on or after January 1, 2013 (PEPRA General Tier 4) are calculated pursuant to the provisions found in California Government Code Section §7522.20(a). The monthly allowance is equal to the final compensation multiplied by years of accrued retirement credit multiplied by the age factor from Section §7522.20(a).

For members with membership dates before January 1, 2013, the maximum monthly retirement allowance is 100 percent of final compensation. There is no final compensation limit on the maximum retirement benefit for members with membership dates on or after January 1, 2013.

Final average compensation consists of the highest 12 consecutive months for General Tier 1, and the highest 36 consecutive months for PEPRA General Tier 4.

The member may elect an unmodified retirement allowance, or choose an optional retirement allowance. The unmodified retirement allowance provides the highest monthly benefit and a 60 percent continuance to an eligible surviving spouse or domestic partner. An eligible surviving spouse or domestic partner is one married to or registered with the member one year prior to the effective retirement date or at least two years prior to the date of death and has attained age 55 on or prior to the date of death. There are four optional retirement allowances the member may choose. Each of the optional retirement allowances requires a reduction in the unmodified retirement allowance in order to allow the member the ability to provide certain benefits to a surviving spouse, domestic partner, or named beneficiary having an insurable interest in the life of the member.

CCCERA provides an annual cost-of-living benefit to all retirees. The cost-of-living adjustment, based upon the Consumer Price Index for the San Francisco-Oakland-San Jose Area, is capped at 3.0 percent for General Tier 1 and PEPRA General Tier 4. The plan also provides a post retirement lump sum death benefit of $5,000 to the member's beneficiary (§31789.5) paid from the Post Retirement Death Benefit Reserve.

The County of Contra Costa and participating agencies contribute to the retirement plan based upon actuarially determined contribution rates adopted by the Board of Retirement. Employer contribution rates are adopted annually based upon recommendations received from CCCERA's actuary after the completion of the annual actuarial valuation. Members are required to make contributions to CCCERA regardless of the retirement plan or tier in which they are included.

The Plan's provisions and benefits in effect at June 30, 2020 are summarized as follows:

	General	
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Formula	2.0% @ 55	2.5% @ 67
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	70 (1)	70 (2)
Monthly benefits, as a % of annual salary	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8.10% - 15.23%	8.95% - 11.96%
Required employer contribution rates	28.60%	24.28%

(1) Or 50 with ten years of service credit
(2) Or 52 with five years of service credit

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by Contra Costa County Employees' Retirement Association. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Commission is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2020, contributions to the plan were as follows:

	General
Contributions - employer	$ 615,504

Plan's Collective Net Pension Liability

As of June 30, 2020, the Commission reported a liability of $1,480,016 for its proportionate share of the Plan's collective net pension liability.

The Commission's net pension liability for the Plan is measured as the proportionate share of the total net pension liability. The net pension liability of the Plan is measured as of December 31, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, rolled forward using standard update procedures. The Commission's proportion of the net pension liability is based on the Commission's actual 2019 compensation relative to the actual compensation of all participating employers. The Commission's proportionate share of the net pension liability, measured at December 31, 2018 and 2019 was as follows:

	General
Proportion - December 31, 2018	0.202%
Proportion - December 31, 2019	0.171%
Change in Proportion	-0.031%

For the year ended June 30, 2020, the Commission recognized pension expense of $622,946. At June 30, 2020, the Commission 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
Commission contributions subsequent to measurement date	$ 342,411	$ -
Changes in proportion and differences between the Commission's contributions and proportionate share of contributions	300,603	176,074
Changes in assumptions or other inputs	-	89,785
Net difference between projected and actual earnings on plan investments	-	343,309
Difference between expected and actual experience	211,461	22,076
Total	$ 854,475	$ 631,244

The $342,411 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended June 30		
2020	$	(6,500)
2021		(17,601)
2022		112,236
2023		(207,315)
Total	$	(119,180)

Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	December 31, 2018
Measurement Date	December 31, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions	
Discount Rate	7.00%
Inflation	2.75%
Payroll Growth	3.25% (1)
Projected Salary Increase	3.75% - 15.25%
Investment Rate of Return	7.00% (2)
Mortality	Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (3)

(1) Inflation of 2.75% per year plus "across the board" real salary increases of 0.5% per year
(2) Net of pension plan investment expenses
(3) Projected 30 years generationally with the two-dimensional MP-2018 projection scale

The underlying mortality assumptions and all other actuarial assumption used in the December 31, 2019 valuation were based on the results of an experience study for the period January 1, 2015 through December 31, 2017.

Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent for the Plan. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the Commission's contributions will be made at the current contribution rates and that employer contributions will be made at rates equal to the actuarially determined contribution rates. For this purpose, only employee and employer contributions that are intended to fund benefits for current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of December 31, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation but before deducting investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

Asset Class	Target	Long-Term
Large Cap U.S. Equity	5.00%	5.44%
Developed International Equity	13.00%	6.54%
Emerging Markets Equity	11.00%	8.73%
Short-Term Govt/Credit	23.00%	0.84%
U.S. Treasury	3.00%	1.05%
Private Equity	8.00%	9.27%
Risk Diversifying Strategies	7.00%	3.53%
Global Infrastructure	3.00%	7.90%
Private Credit	12.00%	5.80%
REIT	1.00%	6.80%
Value Add Real Estate	5.00%	8.80%
Opportunistic Real Estate	4.00%	12.00%
Risk Parity	5.00%	5.80%
Total	100%	

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

The following presents the Commission's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Commission'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	Current Discount Rate	1% Increase
Discount Rate	6.00%	7.00%	8.00%
Commission's Net Pension Liability (Asset)	$ 4,276,546	$ 1,480,016	$ (811,770)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CCCERA financial reports.

Note 13 - Other Postemployment Healthcare Benefits

General Information about the OPEB Plan

Plan Description

The Commission’s defined benefit OPEB plan provides OPEB for employees hired prior to January 1, 2007 and who retire directly from the Commission on or after age 50 with at least 10 years of service. Part-time employees receive pro-rated service. The Commission’s OPEB plan is an agent multiple-employer defined benefit OPEB plan administered by California Employees Retirement Benefit Trust (CERBT). CERBT issues a publicly available financial report that can be obtained at CERBT4U@CalPERS.GOV.

Benefits Provided

Eligible retirees and their dependents are offered a choice of medical and dental plans through the Contra Costa County Employee Benefits Health Plan. The Commission provides a contribution towards the cost of medical and dental coverage. These contributions are fixed based on the employer subsidies in place in 2011 which varies based on the plan and family coverage category elected by the retiree.

Employees covered by benefit terms

At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	3
Inactive employees entitled to but not yet receiving benefits	-
Active employees	9
Total	12

Contributions

Generally, contribution requirements of the Commission are established and may be amended by the Board of Commissioners. The Plan and its contribution requirements are established by the Board of Supervisors of Contra Costa County. The annual contribution is based on the actuarially determined contribution. Employees are not required to contribute to the plan. For the year ended June 30, 2020, the Commission contributed $66,965 directly to the plan and recognized $9,675 in implicit contributions.

Net OPEB Liability

The Commission's net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018.

Actuarial assumptions

The total OPEB liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	3%, average including inflation
Investment Rate of Return	6.5% percent, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	6.5% for 2019 decreasing 0.5% per year to an ultimate rate of 5% for 2022 and later years

Mortality rates were based on the Society of Actuaries Pub-0010 General Headcount Weighted Mortality Table fully generational using Scape MP-2019. The rates have been updated from the 2014 CalPERS experience study for the pension plan.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term
Global Equity	59.00%	5.50%
REITS	8.00%	3.65%
Global Debt Securities	25.00%	2.35%
Commodities	3.00%	1.75%
Inflation Assets	5.00%	1.50%
Total	100.00%	

Discount Rate

The discount rate used to measure the total OPEB liability was 6.5 percent. The projection of cash flows used to determine the discount rate assumed that the Commission contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB	Plan Fiduciary	Net OPEB
Balance at June 30, 2018 measurement date	$ 1,109,444	$ 826,696	$ 282,748
Changes in the year			
Service cost	35,770	-	35,770
Interest on the total pension liability	73,368	-	73,368
Differences between Expected and Actual Experience	(158,097)	-	(158,097)
Changes of Assumptions	(52,714)	-	(52,714)
Contribution - employer	-	67,165	(67,165)
Contribution - employee	-	-	-
Net investment income	-	57,293	(57,293)
Benefit payments, including refunds of			-
employee contributions	(32,954)	(32,954)	-
Administrative expense	-	(177)	177
Net changes	(134,627)	91,327	(225,954)
Balance at June 30, 2019 measurement date	$ 974,817	$ 918,023	$ 56,794

Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates

The following presents the net OPEB liability of the Commission, as well as what the Commission's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.5 percent) or 1-percentage- point higher (7.5 percent) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Discount rate	5.50%	6.50%	7.50%
Commission's net OPEB liability/(asset)	$ 153,052	$ 56,794	$ (26,553)

The following presents the net OPEB liability of the Commission, as well as what the Commission's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Healthcare cost trend rates	(5.50% HMO/6.00% PPO decreasing to 3.50% HMO/3.50% PPO)	(6.50% HMO/7.00% PPO decreasing to 4.50% HMO/4.50% PPO)	(7.50% HMO/8.00% PPO decreasing to 5.50% HMO/5.50% PPO)
Commission's net OPEB liability/(asset)	$ (45,053)	$ 56,794	$ 177,322

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CERBT report.

For the year ended June 30, 2020, the Commission recognized OPEB expense of $84,736. At June 30, 2020, the Commission 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
Commission contributions subsequent to measurement date	$ 76,640	$ -
Net difference between projected and actual earnings on plan investments	-	1,872
Difference between expected and actual experience	-	135,512
Changes of assumptions	-	45,183
Total	$ 76,640	$ 182,567

The $76,640 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30	
2020	$ (30,849)
2021	(30,851)
2022	(30,028)
2023	(30,608)
2024	(30,116)
Thereafter	(30,115)
Total	$ (182,567)

Note 14 - Risk Management

The Commission is exposed to various risks of loss related to the loss of, damage to and destruction of assets caused by accidents, forces of nature, and the requirements of the California Labor Code.

The Commission mitigates its exposure to loss through multiple risk treatment mechanisms. The Commission participates in the County of Contra Costa's self-insurance program for public and automobile liability, and property losses, where excess insurance has been purchased through California State Association of Counties Excess Insurance Authority (CSAC-EIA), a joint powers authority. The Commission participates in a joint power authority, separate from the County's, effected through CSAC-EIA for its workers' compensation exposure. Crime insurance is covered through the purchase of commercial insurance.

During the year ending June 30, 2020, the Commission had no settlements exceeding insurance coverage for these categories of risk. For the past three years, settlements or judgment amounts have not exceeded insurance provided for the Commission.

Required Supplementary Information
For the Year Ended June 30, 2020

First 5 Contra Costa Children and Families Commission

(a Component Unit of the County of Contra Costa)

	Budgeted amounts			Variance with Final budget - Positive (negative)
	Original	Final	Actual Amounts	
Revenues				
Prop 10 & 56 - Tax Apportionment	$ 7,566,443	$ 7,566,443	$ 8,143,938	$ 577,495
First 5 California IMPACT	1,183,179	1,183,179	1,360,368	177,189
CSPP-COE/Preschool QRIS Block Grant	380,764	380,764	319,855	(60,909)
QCC-Quality Counts California	225,106	225,106	184,691	(40,415)
Lesher Ready Kids	235,000	235,000	250,000	15,000
MHSA Grant/Triple P	82,000	82,000	84,214	2,214
Community Engagement Grants	50,000	50,000	513,987	463,987
Interest income	200,000	200,000	319,315	119,315
Other revenue	-	-	285,696	285,696
Total Revenues	9,922,492	9,922,492	11,462,064	1,539,572
Expenditures				
Current:				
Program expenditures:				
Early care and education	2,058,207	2,058,207	2,030,451	27,756
Family support	3,895,326	3,895,326	2,992,941	902,385
Early intervention	1,896,680	1,896,680	1,746,287	150,393
Community Information and Education	736,500	736,500	243,413	493,087
Salaries and employee benefits	3,019,601	3,019,601	2,836,304	183,297
Other program expenditures	635,658	635,658	228,547	407,111
Strategic Information & Planning:				
Salaries and employee benefits	475,368	475,368	152,313	323,055
Other evaluation expenditures	418,903	418,903	237,170	181,733
Administrative:				
Salaries and employee benefits	1,045,549	1,045,549	1,012,564	32,985
Other administrative expenditures	410,098	410,098	397,861	12,237
Capital Outlay	-	-	72,315	(72,315)
Total Expenditures	14,591,890	14,591,890	11,950,166	2,641,724
Excess (deficiency) of revenues over (under) expenditures	(4,669,398)	(4,669,398)	(488,102)	4,181,296
Net Change in Fund Balance	$ (4,669,398)	$ (4,669,398)	(488,102)	$ 4,181,296
Fund Balance, Beginning of Year			18,708,210	
Fund Balance, End of Year			$ 18,220,108	

	2015	2016	2017	2018	2019	2020
Proportion of the net pension liability	0.141%	0.164%	0.173%	0.159%	0.202%	0.171%
Proportionate share of the net pension liability	$ 1,683,167	$ 2,465,341	$ 2,423,899	$ 1,289,083	$ 2,881,759	$ 1,480,016
Covered payroll	$ 1,735,009	$ 1,962,961	$ 2,140,380	$ 2,405,397	$ 2,525,004	$ 2,511,538
Proportionate share of the net pension liability as a percentage of covered payroll	97.01%	125.59%	113.25%	53.59%	114.13%	58.93%
Plan fiduciary net position as a percentage of the total pension liability	85.25%	82.24%	84.16%	91.18%	85.09%	91.46%
Measurement date	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019

*Fiscal year 2015 was the first year of implementation, therefore, only six years are shown.

	2015	2016	2017	2018	2019	2020
Actuarially determined contributions	$ 594,757	$ 604,348	$ 636,711	$ 660,452	$ 659,815	$ 615,504
Contributions in relation to the acturially determined contribution	594,757	604,348	636,711	660,452	659,815	615,504
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 1,852,141	$ 2,025,525	$ 2,204,354	$ 2,488,297	$ 2,747,667	$ 2,607,465
Contributions as a percentage of covered payroll	32.11%	29.84%	28.88%	26.54%	24.01%	23.61%

*Fiscal year 2015 was the first year of implementation, therefore, only six years are shown.

	2017	2018	2019
Total OPEB Liability			
Service cost	$ 32,608	$ 34,728	$ 35,770
Interest on the total OPEB liability	64,455	68,828	73,368
Changes in assumptions	-	-	(52,714)
Differences between expected and actual experience	-	-	(158,097)
Benefit payments, including refunds of employee contributions	(27,243)	(36,565)	(32,954)
Net change in total OPEB liability	69,820	66,991	(134,627)
Total OPEB liability - beginning	972,633	1,042,453	1,109,444
Total OPEB liability - ending (a)	$ 1,042,453	$ 1,109,444	$ 974,817
Plan fiduciary net position			
Contributions - employer	$ 52,344	$ 45,720	$ 67,165
Net investment income	50,176	47,514	57,293
Administrative expenses	(367)	(403)	(177)
Other expense	-	(1,021)	-
Benefit payments	(27,243)	(36,565)	(32,954)
Net change in plan fiduciary net position	74,910	55,245	91,327
Plan fiduciary net position - beginning	696,541	771,451	826,696
Plan fiduciary net position - ending (b)	771,451	826,696	918,023
Net OPEB liability - ending (a)-(b)	$ 271,002	$ 282,748	$ 56,794
Plan fiduciary net position as a percentage of the total OPEB liability	74.00%	74.51%	94.17%
Covered employee payroll	$ 1,855,831	$ 1,087,232	$ 1,085,000
Net OPEB liability as percentage of covered employee payroll	14.60%	26.01%	5.23%

*Fiscal year 2018 was the first year of implementation, therefore, only three years are shown.

	2018	2019	2020
Actuarially determined contributions	$ 30,875	$ 35,444	$ 76,640
Contributions in relation to the actuarially determined contribution	30,875	35,444	76,640
Contribution deficiency (excess)	$ -	$ -	$ -
Covered employee payroll	$ 1,087,232	$ 1,085,000	$ 827,457
Contributions as a percentage of covered employee payroll	2.84%	3.27%	9.26%

*Fiscal year 2018 was the first year of implementation, therefore, only three years are shown.

Note 1 – Budget

The Commission prepares and legally adopts a final budget on or before June 30th of each fiscal year. The Commission operations, commencing July 1st, are governed by the proposed budget, adopted by the Commission by June of the prior fiscal year.

An operating budget is adopted each fiscal year in accordance with generally accepted accounting principles based on estimates of revenues and anticipated expenditures. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if the unpaid contracts in process at year-end are fully performed by year-end or purchase commitments satisfied. Unencumbered appropriations lapse at year-end and encumbrance balances that will not be honored are liquidated.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is at the total fund level. The Commission does not establish a budget for capital outlay.

Supplementary Information
For the Year Ended June 30, 2020

First 5 Contra Costa Children and Families Commission

(a Component Unit of the County of Contra Costa)

Program	Source	Revenue CCFC Funds	Expenses	Change in Net Position	Net Position Beginning of Year	Net Position End of Year
IMPACT	CCFC Program Funds*	$ 1,404,582	$ 1,393,368	$ 11,214	$ 33,000	$ 44,214
	County, Local Funds	782,376	782,376	-	-	-

* Includes $44,214 HUB funding received from First 5 San Francisco.

Compliance Reports
For the Year Ended June 30, 2020

First 5 Contra Costa Children and Families Commission

(a Component Unit of the County of Contra Costa)

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Commissioners
First 5 Contra Costa Children and Families Commission
Auburn, California

We have audited, 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, the financial statements of the governmental activities and the general fund of the First 5 Contra Costa Children and Families Commission, a component unit of the County of Contra Costa, California (County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the commission's basic financial statements and have issued our report thereon dated November 6, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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 the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

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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.

Eide Bailly LLP

Sacramento, California
November 6, 2020

Independent Auditor's Report on State Compliance

To the Board of Commissioners
First 5 Contra Costa Children and Families Commission
Concord, California

Report on Compliance
We have audited the First 5 Contra Costa Children and Families Commission's (Commission), a component unit of the County of Contra Costa, California (County), compliance with the requirements specified in the *State of California's Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office, applicable to the Commission's statutory requirements identified below for the year ended June 30, 2020.

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

Auditor's Responsibility
Our responsibility is to express an opinion on the Commission's compliance with the requirements referred to above based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller 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 the 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 could have a direct and material effect on the statutory requirements listed below. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

Opinion
In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the California Children and Families Program for the year ended June 30, 2020.

Purpose of Report
The purpose of this report on compliance is solely to describe the scope of our testing over compliance and the results of that testing based on the State of California's Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act, issued by the Controller's Office. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Sacramento, California
November 6, 2020

FIRST 5 CONTRA COSTA
CHILDREN AND FAMILIES COMMISSION

Tuesday November 17, 2020

Agenda Item 6.0

Annual Report to First 5 California for Fiscal Year 2019-2020

FY19-20 State Annual Report Documents

FY19-20 First 5 California Result Areas and First 5 Contra Costa Categories

AR1: Contra Costa Revenue and Expenditure Summary

AR2: Contra Costa Demographic Worksheet

AR3: Contra Costa Evaluation Summary and Highlights

FY19-20 First 5 California Result Areas and First 5 Contra Costa Categories

This table aligns the First 5 California Result Areas and Service Categories with First 5 Contra Costa Initiatives and Programs.

First 5 Initiatives: Early Childhood Education (ECE), Early Intervention (EI), Family Support (FS), Community Information and Engagement (CE).

First 5 CA Result Area	First 5 CA Service Types	F5CC Initiative	F5CC Program Name
Result Area 1: **Improved Family Functioning**	General Family Support	EI	Crisis Center 211 Line
		ECE	Tandem StoryCycles
		FS	First 5 Centers
			First 5 Center Community Advisory Council
			First 5 Center Staff Training and Support
		CE	Community Engagement Regional Groups
			New Parent Kit Distribution
			COVID-19 Family Support
	Intensive Family Support	EI	Triple P
			Mental Health Therapeutic Services
Result Area 2: **Improved Child Development**	Early Learning Programs	ECE	Mt. Diablo Adult Education Literacy Preschool
	Quality Early Learning Supports	ECE	Professional Development Program: Contra Costa College, Diablo Valley College, and Los Medanos College
			IMPACT Stipends
			California Infant/Toddler Block Grant stipends
			CSPP-State Preschool Program site stipends
			CoCoKids Quality Improvement (Coaching for QRIS)
			Contra Costa County Office of Education (QRIS Support)
			First 5 Contra Costa Coaching for QRIS
			Workshops/Trainings for early childhood educators
			QCC Quality Counts CA
			Dual Language Learners Grants
Result Area 3: **Improved Child Health**	General Health Education and Promotion	CE	Community Engagement Sports Classes, Bike Rodeo, and Parks Improvement
		FS	First 5 Centers Special Projects
	Perinatal and Early Childhood Home Visiting	FS	Home Visiting: ASPIRAnet Welcome Home Baby
			Home Visiting Training and Support
	Early Intervention	EI	HMG Developmental Playgroups
			HMG 211 Line
			Help Me Grow Cafés
			Trauma-Informed Care trainings
			All ASQ-3 screenings
			Help Me Grow Pediatric Provider Outreach
			Care Parent Network Parent Mentoring Program
			We Care: Child Care Services
			CoCoKids: Inclusion Program
			Early Childhood Mental Health Community Forum
Result Area 4: **Improved Systems of Care**	Policy and Public Advocacy	CE	Family Economic Security Partnership (FESP)
			Equitable Housing and Parks Advocacy
			Census and Voter Registration Outreach
	Program and Systems Improvement Efforts	EI	Trauma-Informed Systems of Care
		ALL	Public Information/Communications

Annual Report AR-1

Contra Costa Revenue and Expenditure Summary

July 1, 2019 - June 30, 2020

Revenue Detail

Category	Amount
Tobacco Tax Funds	$8,143,938
First 5 Impact Funds	$1,360,367
Small Population County Augmentation Funds	$0
DLL Pilot Funds	$55,447
Other First 5 California Funds	$44,214
Other First 5 California Funds Description IMPACT HUB - $44,214.19	
Other Public Funds	$746,056
Other Public Funds Description Quality Counts CA - $184,690.78; California State Preschool - $319,855.36; Equitable Learning Opportunities - $109,060.00; Workforce Study - CCCOE, CCC-CSB $25,000.00; CCC MHSA - $84,214.00; CCC ECMH Forum - $23,236.00	
Donations	$0
Revenue From Interest Earned	$319,316
Grants	$748,540
Grants Description Lesher Foundation East County School Readiness - $250,000.00; Sunlight Giving General Support $200,000.00; Community Engagement Grants - $50,000.00; Kaiser Permanente Financial Services - $20,000.00; East Bay Community Foundation - $112,000.00; Other grants received - $9,000; COVID-19 grants from CFRA, John Muir Health, East Bay Community Foundation, Travis Credit Union, and Y&H Soda Foundation - $107,540	
Other Funds	$44,186
Other Funds Refunds, workforce study	
Total Revenue	**$11,462,064**

Improved Family Functioning

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Family Support	CBO/Non-Profit	• FRCs Core Support	7154	6102	235	$2,271,791
General Family Support	First 5 County Commission	• FRCs Core Support • Not Applicable	432	4987	52	$1,670,549
Intensive Family Support	CBO/Non-Profit	• Triple P 4-5	0	191	13	$170,417
Intensive Family Support	County Health & Human Services	• Not Applicable	66	0	0	$91,518
					Total	**$4,204,275**

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning Supports	County Office of Education/School District	• Quality Counts California	1	0	0	$392,163
Quality Early Learning Supports	Higher Education	• Quality Counts California	0	0	592	$782,376
Quality Early Learning Supports	First 5 County Commission	• Quality Counts California	34	34	1323	$991,917
Quality Early Learning Supports	CBO/Non-Profit	• Not Applicable	1	0	0	$101,763
Early Learning Programs	Higher Education	• Preschool/Childcare	105	97	0	$109,262
Early Learning Programs	First 5 County Commission	• Not Applicable	1	0	0	$650
					Total	**$2,378,131**

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Health Education and Promotion	First 5 County Commission	• Not Applicable	224	0	0	$785,911
Early Intervention	CBO/Non-Profit	• Not Applicable	338	0	156	$1,036,904
Early Intervention	First 5 County Commission	• Not Applicable	2787	660	353	$385,796
Perinatal and Early Childhood Home Visiting	CBO/Non-Profit	• Local Model	406	677	0	$784,480
Perinatal and Early Childhood Home Visiting	First 5 County Commission	• Not Applicable	0	0	4	$28,416
					Total	**$3,021,507**

Improved Systems Of Care

Service	Grantee	Program(s)	Amount
Policy and Public Advocacy	First 5 County Commission	• Not Applicable	$434,340
Programs and Systems Improvement Efforts	First 5 County Commission	• Not Applicable	$39,690
Programs and Systems Improvement Efforts	First 5 County Commission	• Family Strengthening Systems	$72,314
		Total	**$546,344**

Expenditure Details

Category	Amount
Program Expenditures	$10,150,257
Administrative Expenditures	$1,410,425
Evaluation Expenditures	$389,484
Total Expenditures	$11,950,166
Excess (Deficiency) Of Revenues Over (Under) Expenses	($488,102)

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	$18,708,210
Fund Balance - Ending	$18,220,108
Net Change In Fund Balance	($488,102)

Fiscal Year Fund Balance

Category	Amount
Nonspendable	$349,878
Restricted	$361,763
Committed	$841,227
Assigned	$4,077,160
Unassigned	$12,590,080
Total Fund Balance	$18,220,108

Expenditure Note

No data entered for this section as of 11/12/2020 12:22:59 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

Contra Costa Demographic Worksheet

July 1, 2019 - June 30, 2020

Population Served

Category	Number
Children Less than 3 Years Old	5,475
Children from 3rd to 6th Birthday	3,866
Children – Ages Unknown (birth to 6th Birthday)	2,205
Primary Caregivers	12,748
Providers	2,786
Total Population Served	**27,080**

Primary Languages Spoken in the Home

Category	Number of Children	Number of Primary Caregivers
English	751	3,515
Spanish	1,381	3,590
Cantonese	5	74
Mandarin	49	118
Vietnamese	7	39
Korean	2	43
Other - Specify with text box	154	260
Unknown	9,197	5,109
Totals	**11,546**	**12,748**

Race/Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Alaska Native/American Indian	13	12
Asian	339	379
Black/African-American	268	298
Hispanic/Latino	2,348	1,912
Native Hawaiian or Other Pacific Islander	22	28
Other – Specify with text box	207	156
Two or more races	292	66
White	377	382
Unknown	7,680	9,515
Totals	**11,546**	**12,748**

Duplication Assessment

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

Annual Report AR-3: Contra Costa Evaluation Summary and Highlights

EVALUATION SUMMARY

In 2019-20, First 5 Contra Costa developed a new Strategic Plan with goals of strengthening integration of early childhood systems and deepening impact and sustainability. A key strategy for deepening impact is leveraging research data at the families and systems level. For evaluations, programs report quarterly on performance measures of units of service (i.e. # clients served, # referrals to services, ASQ screenings, degree attainment, exit information), assessments (i.e. Parenting Scale, DASS-21, EBCI, training surveys) as well as narrative information on positive outcomes and lessons learned for service provision.

CASE STUDIES

Viva Social Impact Partners conducted case studies on 4 county school districts in running preschool programs (http://www.first5coco.org/wp-content/uploads/2020/01/F5-Contra-Costa-Supporting-Kindergarten-Readiness-01222020.pdf). Highlights of successful preschool programs included integrated pre-K programs on school campuses to better support pre-k to grade 3 alignment, family engagement, and investment in school readiness. Funding and advocacy at the school, district, and state levels emerged as vital for success. Contractors administer surveys of demographics and home environment to new families. Most surveyed families (n=1,680) were low-income, with 49% making under $60k annually compared to Census county median income of $93k. Moreover, only 27% of parents reported reading to their child daily.

FIRST 5 CENTERS & WELCOME HOME BABY HOME VISITING

Centers continued to support diverse families with the highest need. In response to COVID-19, Centers provided gift cards and diapers directly to 550 parents. The Centers' Triple P program was linked to improved parental practices and psychological adjustment. Parents exceeding Parenting Scale cutoff for Laxness, Hostility, and Overreactivity decreased from beginning to end of Triple P (~19%, 7%, and 15% decrease). Children who surpassed ECBI cutoff for Intensity and Problem Behavior scores also decreased (~17% and 21% decrease).

QUALITY MATTERS

1208 staff received individual and team coaching at 196 Quality Matters sites. PROFESSIONAL

DEVELOPMENT AND TRAINING

Early childhood educators (n = 592; 36% Hispanic/Latino, 13% Asian, 12% Black) received professional development at local community colleges, resulting in 14 educators meeting requirements for an academic degree and 58 meeting requirements for a higher permit level. First 5 conducts professional trainings for parents, educators, and providers. 41 evaluated trainings (692 forms) met 85% of learning objectives across all professional trainings. A majority (66%) of attendees reported that they will change their practice as a result of a training.

HELP ME GROW

2,274 children had ASQ screenings (1645 first time). 25% scored in monitoring zone, and 23% needed referral based on highest risk score across domains. 146 children attended 4+ developmental playgroups, and 37% (n = 51 with valid screening information) demonstrated lower risk from pre to post playgroup. HMG held 10 pediatric outreach trainings in linkage, referral, or both attended by 102 providers. HMG-211 call center clients (360 children): 25% received referrals and were connected to at least 1 service; 18% received support from call center with no service referrals; and 33% received referrals and are pending service connection. Remaining calls have unknown outcome or no service connection.

MENTAL HEALTH CONSULTATION & INCLUSION

Based on exit surveys completed when children’s cases closed, 72% consultants/facilitators strongly agreed/agreed that child improved in identified areas. 45% of children with placement information (n=205) moved to new setting, and 85% of those children went to more beneficial setting.

COMMUNITY ENGAGEMENT

During COVID-19, regional groups strongly advocated for eviction moratorium ordinances at Board of Supervisors meetings, which ensured that hundreds of thousands of renters in the county could remain in their homes.

HIGHLIGHTS

READY KIDS EAST COUNTY: In partnership with the Dean & Margaret Lesher Foundation, First 5 Contra Costa began planning Ready Kids East County, a collective action initiative that aims to address the root causes underpinning the opportunity gap for Black and African American children when it comes to being ready for kindergarten. First 5 serves as the backbone agency, defining the short- and long-term outcomes in the initiative. The agency established a Parent Advisory Group and Design Team of parents, First 5 staff, and community partners. The Design Team will facilitate and plan the parent cafes, a component of the initiative that create spaces for Black and African American parents to connect and discuss school readiness.

OUR COVID-19 RESPONSE: Following the shelter in place order, we conducted a COVID-19 survey to assess the state of mental health and financial standing of the families with young children in the County (http://www.first5coco.org/wp-content/uploads/2020/09/F5-ContraCosta-Covid19-Brief-PrinterFriendly.pdf). Over 400 families responded, providing critical information about their and their children's needs and concerns. First 5 has met these needs with swift efforts to supply aid to over 4,000 families with diapers, wipes and PPE supplies from First 5 California. In partnership with Healthy and Active Before 5 and Community Financial Resources, First 5 made it possible for Regional Group families suffering from financial hardship to access cash assistance funds from philanthropic partners. And our partners are adapting and connecting with families virtually. First 5 Centers rolled out an evidenced based online, distance learning program known as “Ready Rosie,” which seeks to increase family engagement via live videos and text messages. Help Me Grow hosted the first Virtual Café of its kind, in which guest speaker Jamie Nunez from Common Sense Media gave a presentation on Distance Learning Strategies and Tools for Early Childhood Providers.