

MEETING DATE:  
July 21 2022 1:15PM



Facilitator: Eric Harrold

In conformance with AB 361 and the Public Health Officer order of January 5, 2022, no in person meeting will be held this month and the public and members may participate in the meeting virtually via Zoom.

**Computer Link:**

<https://saccounty-net.zoomgov.com/j/1614891885?pwd=Y3cyTmF0aU1mR3podnVDV0xNcUdVQT09>

Meeting ID: 161 489 1885

Passcode: 797470

**Phone in:** 1-669-900-6833 US (San Jose)  
Using the same meeting id and password as above.

## FINANCIAL PLANNING COMMITTEE MEETING AGENDA

**Commission Members:** Beth Hassett (Chair), Lee Turner-Johnson, Scott Moak  
**Advisory Committee Members:** Walter Wyniarczuk, Silvia Rodriguez (Vice-Chair)

1. Call to Order/Roll Call
2. Public Comments on Off-Agenda Items
3. Approve Draft Action Summary of April 21, 2022
4. Receive Staff Updates
5. Review and Approval of Proposed Adopted Budget for FY 2022-23
6. Review and Comment on Quarterly Financial Statements
7. Committee Member Comment

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

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

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

# FINANCIAL PLANNING COMMITTEE

## DRAFT ACTION SUMMARY

Thursday, April 21, 2022 – 12:30 PM

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**Members Present:** Beth Hassett (Chair), Lee Turner-Johnson, Scott Moak  
**Advisory Committee Members Present:** Walter Wyniarczuk, Silvia Rodriguez (Chair), Rebecca Gross (Alternate)  
**Staff Present:** Eric Harrold, Stephanie Wills, Katie Cline, Troy Coronado  
**Absent:** Robin Blanks-Guster

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1. Welcome/Call to order and Roll Call  
**Action:** The meeting was called to order at 1:04pm. A quorum was established.
2. Public Comments on Off-Agenda Items  
**Action:** None
3. Approve Draft Action Summary of January 20, 2022  
Motion Moved by Walter Wyniarczuk; 2<sup>nd</sup> by Beth Hassett  
**Action:** AYES: Hassett, Turner-Johnson, Moak, Wyniarczuk, Rodriguez
4. Receive Staff Updates  
Eric Harrold updated members, including:
  - MAA is now using the states MOVEIt system to determine Medi-cal eligibility for clients; reimbursement rate is down to 60-65% from 75% due to this change.
  - Staff are working on the FY22/23 recommended budget.
  - No audits are scheduled at this time.
5. Review and Approval of Proposition 10 Revenue Forecasting for 2024 Strategic Plan and Ten Year Financial Plan  
Motion Moved by Silvia Rodriguez; 2<sup>nd</sup> by Walter Wyniarczuk  
**Action:** AYES: Hassett, Turner-Johnson, Moak, Wyniarczuk, Rodriguez
6. Review and Approval of the FY 2022-23 Recommended Budget and Ten Year Financial Plan  
Motion Moved by Beth Hassett; 2<sup>nd</sup> by Lee Turner Johnson  
**Action:** AYES: Hassett, Turner-Johnson, Moak, Wyniarczuk, Rodriguez
7. Review and Comment on Quarterly Financial Statements  
No comments

8. Committee Member Comments

**Action:** Committee gave kudos to Eric for a superb job.

Adjourned: 1:59PM

Respectfully submitted,

Stephanie Wills, Clerk  
First 5 Sacramento Commission

**FIRST 5 SACRAMENTO COMMISSION**  
**Financial Planning Committee Staff Report**  
**July 21, 2022**

**4**

**1. Medical Administrative Activities (MAA):**

The State is now allowing client submissions through the Movelt database for up to 24 months which matches the two year deadline for invoice submission. Movelt was only allowing client submissions for 18 months. The State has also updated the return report to include more information so that possible data entry errors are easier to identify. Staff is working closely with Child Abuse Prevention Center to improve client records in order to increase the reimbursement rate.

**2. America Rescue Plan Act (ARPA):**

The county has hired consultants to provide training to both County staff and contracted entities receiving ARPA funds through the County. Since the funding is emergency federal funds, there are many special provisions and in some cases waivers of standard federal requirements. With the complexity of federal funds and the number of county departments receiving ARPA funding, a standard training will increase consistency among the departments and mitigate against mistakes. There are two courses that will occur in August. First 5 Sacramento will partner with the Dept of Child, Family and Adult Services on two ARPA funded projects: Building Strong Families (family support navigators placed at each FRC and CIL) as well as an expansion of Community Based Child Abuse Prevention (CBCAP) to focus on systems work with hospitals to further reduce sleep related deaths.

**3. Refugee Assistance Program:**

First 5 Sacramento applied for and was awarded \$570 thousand from First 5 California to support refugee families. We will be contracting with five non-profit agencies to hire family support navigators that will link refugees to services available to them. Services are scheduled to begin on September 1, 2022, and will continue for 12 months. Successful programs may be continued with additional funding, pending approval from First 5 California.

**4. Budget:**

Final budget numbers for the revised recommended budget cannot be exactly determined until the final accounting period is closed on July 22, 2022. The budget on the agenda today is based on reports run on July 14, 2022.

**5. Audits:**

Staff is currently working on the fiscal year 2021-22 independent audit. The audit will review the Commission's financial statements as well as test compliance issues. The final report should be issued in October and presented to the Commission in November or December.

**First 5 Sacramento Commission  
Financial Planning Committee (FPC) Meeting  
July 21, 2022**

**5**

**Fiscal Year 2022-23 Revise Recommended Budget Report**

**Budget Background**

The revised recommended budget is a process used to make corrections occurring since the June budget hearings and to capture any recent developments in funding levels. The County Executive's Office (CEO) requests that budget changes be minimal from what was requested in the June hearings. Therefore, this process typically will not include immaterial changes or \$0 net effect adjustments. On May 2, 2022, the Commission approved the recommended budget authorizing \$20 million in expenditures offset by \$19.2 million in revenues, \$852 thousand in carryforward fund balance financing, and a reserve release of \$119 thousand. The revised recommended budget will be submitted to the CEO on July 26, 2022, for review and comment as required by county ordinance. Any comments from the CEO will be reviewed and incorporated in the revised recommended budget, if warranted, to go before the First 5 Commission for consideration in a public hearing on August 1, 2022.

Year end accounting figures will not be final until July 22, 2022, when Period 13 is closed. All financial documents presented to the Financial Planning Committee were developed using reports run on July 14, 2022. Slight adjustments should be expected to the final budget presented to the First 5 Commission based on reports run after the close of Period 13.

Changes incorporated in the revised recommended budget include a budget increase to reflect higher costs based on labor negotiations. There is an increase in revenues to recognize a new grant awarded to First 5 to assist Refugee Families in Sacramento and an increase to services and supplies to reflect the corresponding expenditures. CalWORKs funding was increased as the State has restored funding to the original allocation amount after it was cut in the prior year. Additionally, a reduction to the Home Visiting Collaboration grant is adjusted in the budget request.

**Approved Recommended vs. Revised Recommended Budget Changes**

(Attachment 1 – Budget Changes) Overall, total budget authority requested in the revised recommended budget has increased from \$20 to \$21.6 million (7.6%). Total revenues have also increased from \$19.2 to \$20.6 million (7.5%).

This increase includes an additional \$89 thousand (4.5%) for salary and benefits. Not included in the approved recommended budget was an extra 1% cost of living adjustment, 2.5% pay increase for employees with more than ten years county service, and a 2% increase to the employer match in the 401A retirement savings account. Services and supplies increase by \$1.4 million (8.3%) primarily due to increased contract allocations for community organizations providing direct services for CalWORKs Home Visiting and for the new Refugee Family Assistance programs.

The revenue increases occurred when the State restored the CalWORKs allocation for Sacramento from \$3.7 to \$4.7 million (25.5%). First 5 California awarded Sacramento a new Refugee Family Assistance grant in the amount of \$570 thousand and is offset by a reduction to the Home Visiting Collaboration grant by \$86 thousand.

### **Fund Balance**

The carryforward fund balance is the difference between what is allocated in the budget compared to what is actually spent. This concept also applies to the revenue side as well. Any savings in the current fiscal year creates a positive fund balance for the next fiscal year resulting in less funds being released from the reserve fund.

The carryforward fund balance is estimated to be \$1,467,491 (see Attachment 2 – Budget Highlights). For the FY 2022-23 revised recommended budget, \$941,545 is required in additional financing above the anticipated revenues in the budget. This will allow for a provision for reserves of \$525,946 increasing the reserve balance to \$20.5 million at the end of FY 2022-23.

### **Ten Year Financial Plan**

The Ten Year Financial Plan has been adjusted to incorporate the new figures contained in the revised recommended budget. The provision for reserves enable the 2027 Strategic Plan allocation to be increased by \$215 thousand per year. This reduces the anticipated cut for 2027 by 1% down to 27%. It is hoped that this figure will continue to reduce as more carryforward fund balance is realized in each budget year leading to the 2027 Strategic Plan.

### **Staff Recommendations**

1. Approve Fiscal Year 2022-23 Revised Recommended Budget
2. Approve the Ten Year Financial Plan

### **Attachments**

1. Budget Changes
2. Budget Highlights
3. Ten Year Financial Plan

## Summary of Changes - Approved Recommended vs. Revised Recommended Budgets

Attachment 1

Source	G/L Account	June Budget	Sept Budget	Variance
Total	Expenditures	\$ 20,047,420	\$ 21,574,131	\$ 1,526,711
Total	Revenues	\$ 19,194,737	\$ 20,632,586	\$ 1,437,849
Net	Net Cost to Fund Balance			\$ 88,862
<b><u>Object 10 (Salry &amp; Benefits)</u></b>				
Labor Agrmt	10111000 Salary	\$ 1,445,908	\$ 1,488,483	\$ 42,575
Labor Agrmt	10114100 Premium Pay	\$ 38,990	\$ 40,829	\$ 1,839
Labor Agrmt	10114300 Allowances	\$ 10,008	\$ 5,400	\$ (4,608)
Labor Agrmt	10121000 Retirement	\$ 352,553	\$ 362,963	\$ 10,410
Labor Agrmt	10121400 401A	\$ 12,029	\$ 37,650	\$ 25,621
Labor Agrmt	10122000 FICA	\$ 104,381	\$ 117,406	\$ 13,025
Sub-total	Object 10 (Salry & Benefits)	\$ 1,963,869	\$ 2,052,731	\$ 88,862
<b><u>Object 20 (Services &amp; Supplies)</u></b>				
CalWORKs/Refugee	20259100 Other Professional Srv *	\$ 17,218,626	\$ 18,597,532	\$ 1,378,906
HVCC	20207600 Office Supplies	\$ 6,000	\$ 13,511	\$ 7,511
Refugee	20203500 Ed/Training Srv	\$ 21,800	\$ 26,800	\$ 5,000
Refugee	20203600 Ed/Training Sup	\$ 19,370	\$ 29,370	\$ 10,000
Refugee	20289800 Other Op Exp Sup	\$ 11,000	\$ 47,432	\$ 36,432
Sub-total	Object 20 (Services & Supplies)	\$ 17,276,796	\$ 18,714,645	\$ 1,437,849
* CalWORKs contract \$933,906 + Refugee \$445,000 = \$1,378,906				
<b><u>Object 90 (Revenues)</u></b>				
Refugee/HVCC	95956900 State Aid **	\$ 13,394,665	\$ 13,878,608	\$ 483,943
CalWORKs	95953000 Misc. Intergov Rev	\$ 3,734,537	\$ 4,688,443	\$ 953,906
Total	Object 90 (Revenues)	\$ 17,129,202	\$ 18,567,051	\$ 1,437,849
** Refugee funds \$570,000 - HVCC cut \$86,057 = \$483,943				



## First 5 Sacramento Fiscal Year 2022-23 Budget Highlights

**Recommended Budget Totals**                    **\$            21.57 million**

### ► Overall Expenditure Categorical Breakdown

Administration	5.1%	\$	1.09 million	Personnel	11.0%	\$	2.37 million
Evaluation	1.9%	\$	0.41 million	Contractors	86.2%	\$	18.60 million
Program	93.0%	\$	20.07 million	Services/Supplies	2.8%	\$	0.61 million
100.0%				\$            21.57 million			

### ► Program Expenditures by Result Area

<b>Health</b>	6.9%	\$	1.50 million	Reducing African American Child Death (RAACD): Safe Sleep, Pregnancy Coaches, Home Visiting
<b>Nutrition</b>	2.4%	\$	0.53 million	Lactation consultants and breastfeeding support
<b>Medical, Dental, MH Access</b>	0.2%	\$	0.04 million	Systems work to increase utilization of medical, dental, and mental health services for children and pregnant women
<b>Child Care Access</b>	0.2%	\$	0.04 million	Systems work to improve access to affordable child care
<b>Quality Childcare</b>	3.3%	\$	0.72 million	Increasing quality of early childhood settings to meet social-emotional, physical, and cognitive needs of children
<b>School Readiness</b>	16.7%	\$	3.59 million	Preschool Enhancements, Parent Education, Literacy, Screenings, Play Groups, Transition Camps
<b>Empowered Families</b>	29.5%	\$	6.37 million	Family Resource Centers, Home Visits, Crisis Intervention, Parent Education, Emergency Child Care
<b>CalWORKs</b>	21.7%	\$	4.68 million	Home Visiting for CalWORKs participants
<b>Other Programs</b>	9.3%	\$	2.01 million	Family Support Navigators, Home Visiting Coord, Child Abuse Prevention Services & Refugee Family Assistance
<b>Evaluation</b>	1.9%	\$	0.41 million	Measure program successes and areas for improvement
<b>Program Management</b>	1.4%	\$	0.31 million	Costs that benefit all programs
<b>Systems Optimization</b>	1.3%	\$	0.28 million	Systems improvement and sustainability activities
<b>Administration</b>	5.1%	\$	1.09 million	General administrative costs
100.0%				\$            21.57 million

### ► Revenues; Reserve Fund and Fund Balance

First 5 Reserve Fund	\$ 941,545
Proposition 10	\$ 12,850,665
MAA Claiming	\$ 396,103
CBCAP	\$ 51,521
CAPIT	\$ 444,000
Intergovernmental Revenue	\$ 4,688,443
Interest Income	\$ 199,016
Other Programs	\$ 2,002,838
<b>TOTAL FY 22/23 FUNDING</b>	<b>\$ 21,574,131</b>

RESERVE BALANCE	
Beginning Reserve Balance	\$ 20,020,507
Available for use in FY 22/23	
<i>Fund Balance</i>	\$ 1,467,491
<i>Provision for Reserves</i>	\$ (525,946)
	<b>\$ 941,545</b>
Ending Reserve Balance	<b>\$ 20,546,453</b>

**\$ 20,632,586** Total Revenue



First 5 Sacramento Commission Ten Year Financial Plan  
 Fiscal Year 2022-23 Recommended Budget  
 July 21, 2022 Item 5 - ATTACHMENT 3



\*\*\*Dollars in Thousands\*\*\*

RESERVE FUND	2021 Strategic Plan				2024 Strategic Plan			2027 Strategic Plan		
	2020-21 Actual	2021-22 Estimate	2022-23 Budget	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Reserve Balance	\$ 18,722	\$ 16,477	\$ 20,021	\$ 20,546	\$ 17,976	\$ 14,858	\$ 11,200	\$ 6,760	\$ 5,883	\$ 4,629
Carryforward Fund Balance	\$ 4,808	\$ 5,152	\$ 1,467							
Reserve Release/(Prov for Reserve)	\$ 1,913	\$ (3,544)	\$ (526)	\$ 2,571	\$ 3,118	\$ 3,658	\$ 4,441	\$ 877	\$ 1,254	\$ 1,628
<b>Year End Reserve Balance</b>	<b>\$ 16,808</b>	<b>\$ 20,021</b>	<b>\$ 20,546</b>	<b>\$ 17,976</b>	<b>\$ 14,858</b>	<b>\$ 11,200</b>	<b>\$ 6,760</b>	<b>\$ 5,883</b>	<b>\$ 4,629</b>	<b>\$ 3,000</b>
<b>REVENUE</b>										
Proposition 10	13,785	11,873	12,851	11,317	10,796	10,288	9,541	9,164	8,794	8,430
MAA Claiming	617	423	396	297	297	297	297	297	297	297
B & B CBCAP (Federal)	51	52	52	52	52	52	52	52	52	52
B&B CAPIT (State)	444	444	444	444	444	444	444	444	444	444
Interest Income	158	4	199	199	173	142	106	61	55	44
CalWORKs	3,487	3,577	4,688							
ARPA	0	0	1,419							
HVCC, Refugee	85	100	584							
<b>Total Revenue</b>	<b>\$ 18,628</b>	<b>\$ 16,473</b>	<b>\$ 20,633</b>	<b>\$ 12,309</b>	<b>\$ 11,762</b>	<b>\$ 11,222</b>	<b>\$ 10,439</b>	<b>\$ 10,018</b>	<b>\$ 9,641</b>	<b>\$ 9,267</b>
<b>EXPENSES</b>										
					SP Reduction: 0%		SP Reduction: 27%			
Health	1,142	1,398	1,496							
Nutrition	802	509	528							
Preventive Services Access	154	53	38							
Child Care Access	0	42	45							
Quality Child Care	1,018	650	719							
School Readiness	4,043	3,284	3,594							
Empowered Families (EF)	7,396	5,785	6,374							
EF CalWORKs Funded	3,389	3,549	4,676							
Community Connections	381	0	0							
F5CA - Refugee/HVCC	80	108	584							
ARPA - BSF/CBCAP	0	0	1,422							
Program Management	299	285	313							
Evaluation	427	447	413							
Systems Improvement	165	270	279							
Administration	902	968	1,093							
Future Allocations				14,880	14,880	14,880	14,880	10,895	10,895	10,895
<b>Total Expenses</b>	<b>\$ 20,198</b>	<b>\$ 17,348</b>	<b>\$ 21,574</b>	<b>\$ 14,880</b>	<b>\$ 14,880</b>	<b>\$ 14,880</b>	<b>\$ 14,880</b>	<b>\$ 10,895</b>	<b>\$ 10,895</b>	<b>\$ 10,895</b>

Result Area	IP Adjustments	Note
Cal WORKs HVI	\$ 4,676	Commission approved program not included in strategic planning process
ARPA - BSF/CBCAP	\$ 1,422	Commission approved program not included in strategic planning process
F5CA - Refugee/HVCC	\$ 584	Commission approved program not included in strategic planning process
All Result Areas	\$ 12	Adjustments due to contractors electing to take different amounts in each year to allow for COLAs
<b>Total Adjustments</b>	<b>\$ 6,694</b>	
<b>Adjusted Fiscal 22/23 Budget</b>	<b>\$ 14,880</b>	

**FIRST 5 SACRAMENTO COMMISSION**  
**Financial Planning Committee**  
**July 21, 2022**

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**Analysis of Financials for Period July 1, 2021 to June 30, 2022**

Report Period: 12 months  
% of Fiscal Year Complete: 100%

▶▶▶ Detail review of selected accounts and accounts greater than 105% expended compared to budget:

**20202400 Periodical/Subscriptions**

Budget: \$50  
Expended: \$105 (210%)

These expenses reflect cost associated for our subscription to the online Sacramento Bee. The charges include subscription for 2021 and 2022 fees. Also charged to this account is fees associated with the Dental Website.

**20202900 Bus/Conference Exp**

Budget: \$6,000  
Expended: \$12,943 (216%)

These expenses reflect cost associated with business and conference expenses. First 5 staff attended various webinars/conferences; such as 0-3 webinar, Vital Village webinar, Parent advisory summit; 2 First 5 Staff attended the Women in Business Conference put on by Sac Business Journal; First 5 sponsored 6 Home Visitors registration costs to the annual virtual Home Visiting conference to learn best practices and also sponsored 6 Home Visitors to travel to Ohio for the National Parent Training Institute for a 3 day conference This travel was not anticipated during the budget process and is funded with discretionary System Optimization funds budgeted in 20259100 Other Professional Services.

**20203500/20203600 Ed Training Svc & Sup**

Budget: \$21,800  
Expended: \$35,160 (161%)

This general ledger (G/L) account is where much of the First 5 social media advertising is paid and is similar to account 20203600 Ed/Training Supplies. Both accounts are used for similar concepts but one is for supplies and the other for services. It is not always known during the budget process how much will be needed specific to service or supply. When the accounts are combined, the total budget is \$39,275 and total expenditures are \$47,022 for a rate of 120% expended. Additional expenses were experienced creating a home visiting online presence.

**20222700 Cell Phones**

Budget: \$2,318  
Expended: \$2,633 (114%)

This general ledger item is for cost associated with staff cell phones, due to COVID, staff are using cell phones more than before. Monthly charges are slightly more than originally budgeted for.

**20250600 Investment Services**

Budget: \$20,100

Expended: \$26,493 (132%)

This general ledger item is for accounting support from Department of Finance. Budget is supposed to be 6% of MAA revenues but formula was mistyped as 3%, this has been corrected in FY 22/23 budget.

**20292100 GS Printing Svc**

Budget: \$1,000

Expended: \$3,087 (309%)

This general ledger item is for cost associated with General Services Printing Services. The Evaluation Program had printed multiple forms that are needed by our contracted partners. It was anticipated to transition to more paperless processes but has not come to fruition at this point.

**20298700 Telecommunication-ACP**

Budget: \$5,109

Expended: \$17,519 (343%)

This general ledger item is for cost associated with land line and external land line phone charges. Charges are set by DTECH and given to First 5 during the budget process based on Sept 2020 charges which have been found to be incorrect; which lead to an inaccurate budget amount for this general ledger account.

**G/L Account variances attributed to costs associated with suite downsize/remodel:**

**20211100 Bldg Maint Svc**

Budget: \$0

Expended: \$515

**20211700 Alarm Services**

Budget: \$0

Expended: \$321

**20226400 Modular Furniture**

Budget: \$0

Expended: \$46

**20259105 Media Services (New messaging and art in renovated space)**

Budget: \$55,000

Expended: \$83,977 (153%)

**20271100 DTECH Desktop Support**

Budget: \$11,780

Expended: \$15,500 (132%)

**20281101 Dtech Fee**

Budget: \$0

Expended: \$793

**20281200 Data Processing Sup**

Budget: \$5,129

Expended: \$18,722 (365%)

**20281202 MS Enterprise Agrmt (EA)**

Budget: \$871

Expended: \$973 (112%)

**20289800 Other Oper. Sup**

Budget: \$0

Expended: \$3,411

**20298900 Telephone Installation**

Budget: \$0

Expended: \$3,481

Cost associated with expenses for alarm installation, disposal of old cubicle furniture, new IT equipment for the office and conference room, new modular cubicle furniture to accommodate new floor plan, re-wiring phones and computers for new office configuration.

Total Costs to date \$54,959 funded by lease savings.

**20294300 Lease Property – ACP**

Budget \$186,785

Expended \$82,001 (44%)

Budget \$186,785 - \$82,003 = \$104,784 savings available for remodel.

▶▶▶ Revenue Variance Compared to Budget

Total Revenues:

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
<b>TOTAL Revenues</b>	\$ 18,153,080	\$ 17,923,153	\$ (229,927)	-1.3%

Total revenues include the following accruals:

\$815k for Prop 10 (one month). Estimated by average monthly receipts for FY 2021-22.

\$8k for SMIF (full year). Estimated same as prior year amount.

\$35k for HVCC (six months). Estimated based on remaining grant balance.

\$28k for Interest (one quarter). Estimated same as previous quarter.

Significant Revenues:

<b>State - Prop 10</b>	\$ 11,850,663	\$ 13,068,772	\$ 1,218,109	10.3%
Larger than anticipated Proposition 64 backfill.				

<b>CalWORKs</b>	\$ 4,688,443	\$ 3,724,594	\$ (963,849)	-20.6%
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State reduced allocation to \$3.7 million for FY 2021-22, only to restore the allocation late in the year.

<b>Interest</b>	\$ 348,974	\$ 90,032	\$ (258,942)	-74.2%
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Declining U.S. economy and high inflation has led to poor performance by investment instruments.

First 5 Sacramento Commission  
Results of Operations  
For the Fiscal Year Through June 30, 2022

<u>Account Description</u>	<u>Budget</u>	<u>Total Actual</u>	<u>% of Budget</u>
Salaries	\$1,423,424	\$1,415,930	99%
Benefits	752,760	756,891	101%
<b>Total Salaries &amp; Benefits</b>	<b>\$2,176,184</b>	<b>\$2,172,821</b>	<b>100%</b>
20202400 Periodical/Suscripts	50	105	210%
20202900 Bus/Conference Exp	6,000	12,943	216%
20203100 Business Travel	1,200	-	0%
20203500 Ed/Training Svc	21,800	35,160	161%
20203600 Ed/Training Sup	17,475	11,862	68%
20203800 Employee Recogn	100	-	0%
20203900 Emp Transportation	3,000	32	1%
20205200 Ins Premium	40,325	32,600	81%
20206100 Membership Dues	32,540	69	0%
20207600 Office Supplies	6,000	845	14%
20208100 Postal Svc	100	-	0%
20208500 Printing Svc	3,000	2,391	80%
20211700 Alarm Svc	-	321	
20222700 Cell Phones	2,318	2,633	114%
20226100 DTECH Equipment Maintenance	609	609	100%
20226400 Modular Furnature	-	46	
20250500 Accounting Svc	35,345	30,206	85%
20250600 Investment Svc	20,100	26,493	132%
20253100 Legal Svc	13,000	-	0%
<b>20259100 Other Prof Svc</b>	<b>16,960,783</b>	<b>15,325,495</b>	<b>90%</b>
20259105 Media Svc	55,000	83,977	153%
20271100 DTECH Deskitor Support	11,780	15,500	132%
20281101 DTECH Fee	-	793	
20281200 Data Processing Sup	5,129	18,722	365%
20281202 MS Enterprise Agrmt (EA)	871	973	112%
20289800 Other Oper. Sup	-	3,411	
20289900 Other Oper. Svc	700	588	84%
20291000 Countywide IT Services - ACP	12,030	12,030	100%
20291100 DTech Labor - ACP	5,824	5,824	100%
20291200 DTech Fee - ACP	11,392	11,392	100%
20291300 Auditor Svcs	38,100	27,345	72%
20291301 Finance General Accounting - ACP	1,306	1,306	100%
20291302 Finance Payroll Services - ACP	581	581	100%
20291303 Finance Payment Services - ACP	2,549	2,549	100%
20291305 Finance Internal Audits - ACP	479	479	100%
20291306 Finance System Control & Recon - ACP	807	807	100%
20291400 Co Exec Cab Svc	8,314	5,901	71%
20291600 Wan Allocation	22,140	22,140	100%
20291700 Alarm Svcs - ACP	2,998	2,998	100%
20292100 GS PRINTING SVC	1,000	3,087	309%
20292200 GS MAIL/POSTAGE	200	65	33%
20292300 Messenger Services - ACP	3,680	3,680	100%
20292500 Purchasing Services - ACP	1,815	1,742	96%
20294200 Facility Use - ACP	662	662	100%
20294300 Lease Property - ACP	186,785	82,001	44%
20295102 Benefit Admin Svcs - ACP	1,862	1,862	100%
20295103 Employment Services - ACP	4,475	4,475	100%
20295104 Training Svcs - ACP	927	927	100%
20295105 DPS Dept Svcs Teams - ACP	12,347	12,347	100%
20295106 401A Plan Admin Svcs - ACP	217	217	100%
20295107 Labor Relations - ACP	1,699	1,238	73%
20296200 GS PARKING CHGS	2,000	201	10%
20298300 Surplus Property - ACP	473	473	100%
20298700 Telecommunication - ACP	5,109	17,519	343%
20298900 Telephone Installation	-	3,481	
30348000 CW Cost Plan - ACP	18,520	18,520	100%
<b>Total Services &amp; Supplies</b>	<b>17,585,516</b>	<b>15,851,623</b>	<b>90%</b>
<b>Total Expenditures</b>	<b>\$19,761,700</b>	<b>\$18,024,443</b>	<b>91%</b>
94941000 Interest	\$348,974	90,032	26%
95953000 CalWORKs	\$4,688,443	3,724,594	79%
95955500 Medi-Cal State Aid	670,000	441,551	66%
95956900 State - Prop 10	11,819,281	13,060,534	111%
95956900 State - CAPIT	444,000	444,374	100%
95956900 State - SMIF	31,382	8,238	26%
95956900 State - HVCC	100,000	100,693	101%
95959900 Federal Aid - CBCAP	51,000	53,138	104%
<b>Total Revenue</b>	<b>\$18,153,080</b>	<b>17,923,153</b>	<b>99%</b>

**First 5 Commission Sacramento  
Results of Operations  
For the Period Ending June 30, 2022**

Descriptions	Budget	Actual	(Over) Under Budget	% Remaining Budget
<b>A. REVENUE</b>				
Tobacco Tax Allocation	11,850,663	13,068,772	(1,218,109)	
MAA - Federal Funding	670,000	441,551	228,449	
CBCAP/CAPIT	495,000	497,512	(2,512)	
Interest Earnings	348,974	90,032	258,942	
CalWORKs HVP	4,688,443	3,724,594	963,849	
HVCC	100,000	100,693	(693)	
Fund Balance		-	-	
Reserve Release		-	-	
<b>TOTAL SOURCES OF FUNDS</b>	<b>18,153,080</b>	<b>17,923,153</b>	<b>229,927</b>	<b>1%</b>
<b>B. FUNDED PROGRAMS</b>				
<b>Health</b>	<b>1,469,522</b>	<b>1,221,901</b>	<b>247,621</b>	<b>17%</b>
Personnel	168,330	171,299	(2,968)	
Professional Svcs	1,269,643	1,024,376	245,267	
Media & Program Support	31,549	26,226	5,322	
<b>Nutrition</b>	<b>525,049</b>	<b>528,160</b>	<b>(3,111)</b>	<b>-1%</b>
Personnel	38,127	39,311	(1,184)	
Professional Svcs	477,134	475,634	1,500	
Media & Program Support	9,789	13,215	(3,426)	
<b>Medical, Dental &amp; Mental Health Access</b>	<b>59,394</b>	<b>56,613</b>	<b>2,781</b>	<b>5%</b>
Personnel	48,158	48,433	(275)	
Professional Svcs	-	-	-	
Media & Program Support	11,236	8,180	3,056	
<b>Child Care Access</b>	<b>44,341</b>	<b>42,194</b>	<b>2,147</b>	<b>5%</b>
Personnel	38,552	38,663	(111)	
Professional Svcs	-	-	-	
Media & Program Support	5,789	3,531	2,257	
<b>Quality Childcare</b>	<b>705,978</b>	<b>703,398</b>	<b>2,580</b>	<b>0%</b>
Personnel	38,552	38,663	(111)	
Professional Svcs	642,013	652,933	(10,920)	
Media & Program Support	25,414	11,802	13,611	
<b>School Readiness</b>	<b>3,591,659</b>	<b>3,381,800</b>	<b>209,859</b>	<b>6%</b>
Personnel	133,772	134,419	(647)	
Professional Svcs	3,418,002	3,211,345	206,657	
Media & Program Support	39,885	36,036	3,849	
<b>Empowered Families</b>	<b>6,367,875</b>	<b>6,154,916</b>	<b>212,959</b>	<b>3%</b>
Personnel	144,373	145,373	(1,000)	
Professional Svcs	6,140,998	5,937,124	203,874	
MAA Fees	20,100	26,493	(6,393)	
Media & Program Support	62,404	45,927	16,478	
<b>CalWORKs</b>	<b>4,668,443</b>	<b>3,795,792</b>	<b>872,651</b>	<b>19%</b>
Personnel	176,295	177,750	(1,455)	
Professional Svcs	4,465,810	3,601,974	863,836	
Media & Program Support	26,338	16,067	10,271	
<b>Home Visiting Collaboration</b>	<b>141,645</b>	<b>104,280</b>	<b>37,365</b>	<b>26%</b>
Personnel	121,280	91,217	30,063	
Professional Svcs	-	-	-	
Media & Program Support	20,365	13,063	7,302	
<b>Systems Optimization &amp; Sustainability</b>	<b>274,690</b>	<b>269,305</b>	<b>5,385</b>	<b>2%</b>
<b>Program Management</b>	<b>298,448</b>	<b>287,890</b>	<b>10,558</b>	<b>4%</b>
<b>Total Funded Programs</b>	<b>18,147,044</b>	<b>16,546,249</b>	<b>1,563,430</b>	<b>9%</b>
<b>C. OPERATING EXPENSES</b>	<b>1,043,942</b>	<b>1,011,568</b>	<b>32,374</b>	<b>3%</b>
Personnel	704,671	733,406	(28,735)	
Contracts	50,000	27,706	22,294	
Direct Operating Expenses	162,211	169,466	(7,255)	
Allocated Operating Expenses	127,060	80,990	46,070	
<b>D. PROGRAM EVALUATION</b>	<b>570,713</b>	<b>466,626</b>	<b>104,087</b>	<b>18%</b>
<b>TOTAL EXPENDITURES</b>	<b>19,761,700</b>	<b>18,024,443</b>	<b>1,699,891</b>	<b>9%</b>