



FIRST 5

NAPA COUNTY

MEETING ADDRESS: 1303 JEFFERSON ST #100A NAPA CA 94559

Zoom Accessible Option: [HERE](#)

AGENDA
April 28, 2025
3:00 PM-5:00 PM

Agenda Item	Facilitator	
1) Call to Order	M. Koenig	
2) Public Comment	M. Koenig	
3) Mission and Vision Moment	A.Walker	
First 5 Napa County Vision		
Napa County is a strong and healthy community because families can set down roots, grow, and thrive.		
First 5 Napa County Mission		
First 5 Napa County convenes and mobilizes the community to use systems- and design-thinking to center and lift up our community's young children, their families, and the providers who serve them.		
4) Approval of Commission Meeting Notes <i>March 24, 2025</i>	M. Koenig	*ACTION
5) Commission Business a) Form 700 Submission & Conflict of Interest Review	M. Koenig	
6) Q3 Financial Statement Review	G. Panganiban	*ACTION



FIRST 5

NAPA COUNTY

7) **Compliance Item:** Budget Hearing FY 2025-2026

A. Walker

- a) *Staff Review*
- b) *Open Public Hearing*
- c) *Receive Testimony*
- d) *Close Public Hearing*

8) Review and possible approval of MOU between California Children and Families Foundation (Fiscal Intermediary) and First 5 Napa County (Grantee)

A. Walker

***ACTION**

9) **Executive Director Report**

A. Walker

- Staff Personnel Updates
- Advocacy Day 2025 Report
- Floreecer 2.0-Summer 2025 planning
- Rainbow Family League Planning for 2025-26
- Napa County Imagination Library Updates
- Impact Grant 2025-2026

10) Items for next commission meeting

M. Koenig

- Possible vote of adoption for FY26 budget

13) Announcements

M. Koenig

Next Commission Meeting: May 19, 2025 from 3-5PM

GENERAL INFORMATION

First 5 Napa County regularly meets the fourth Monday of each month at 3:00 p.m. at 1303 Jefferson St Suite 100A Napa, CA 94559. Requests for disability related modifications or accommodations, aids or services, including assistive listening devices and interpreters, may be made to the office of the Clerk of the Napa County Board of Supervisors no less than 72 hours prior to the meeting date by contacting (707) 253- 4580 or (707) 253-6088 (TDD). All materials relating to an agenda item which are provided to a majority or all of the members of the Commission by Commission members, staff or the public within 72 hours of but prior to the meeting will be available for public inspection, at the time of such distribution, Materials distributed to a majority or all of the members of the Commission at the meeting will be available for public inspection at the public meeting if prepared by the members of the Commission or Commission staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 7924.110, 7927.500, 7928.300, 7924.510, 7927.605, 7927.410, or 7926.205.

ANY MEMBER OF THE AUDIENCE DESIRING TO ADDRESS THE COMMISSION

ON A MATTER NOT ON THE AGENDA may do so under the Public Comment portion of this agenda. Give your name, address, and your comments or questions. As required by the Government Code, no action or discussion will be undertaken on any item raised during the Public Comment period.

ANY MEMBER OF THE AUDIENCE DESIRING TO ADDRESS THE COMMISSION

ON A MATTER ON THE AGENDA may do so after receiving recognition from the Chair at the time the item is considered. Introduce yourself, representing what organization (if any), and your comments or questions. In order that all interested parties have an opportunity to speak, please be brief and limit your comments to the specific subject under discussion.

Time limitations shall be 3 minutes and/or at the discretion of the Commission Chairperson.



****UPDATED MEETING DETAILS****
March 24, 2025 3:00 PM-5:00 PM

MEETING IN PERSON ADDRESS: 1303 Jefferson Street, Suite 100A

Commission Meeting Minutes

1. Call to Order: 3:01 pm. The following were present:

Juan Cisneros	Jennifer Ocon-absent	Monica Koenig
Torence Powell-absent	Joelle Gallagher	Jennifer Yasumoto
Kelsey Petithomme- absent	Vanessa Rubio	Marlena Garcia

Staff present:

Ashley Walker	
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2. Public Comment

1. Free Doula Training Program open for enrollments

3. Mission and Vision Moment

- a) Marlena Garcia presented on ParentsCAN Watch Me Grow playdates, development screenings, and collaborative partnerships to offer ASQs.

4. Approval of Commission Minutes, J. Cisneros

- a) Minutes for February 2025

a. (Motion 1st by JG, 2nd by JY)

JC	VR	TP	JO	KP	JG	MK	JY	MG
Y	Y	Abstain	Absent	Absent	1 st	Y	2 nd	Y

5. Commission Business

- a) Form 700 Reminder- all forms have been submitted with the county office

6. Compliance Item: Presentation and Possible Vote of Acceptance for 2023-2024 First 5 California Annual Report.

View online: <https://www.cfc.ca.gov/about/AnnualReports.html>

- a) *Staff Review*
b) *Open Public Hearing*
c) *Receive Testimony*
d) *Close Public Hearing*
e) *Approval 2023-2024 First 5 California Annual Report*

a. (Motion 1st by JG, 2nd by TP)

JC	VR	TP	JO	KP	JG	MK	JY	MG
Y	Y	2 nd	Absent	Absent	1 st	Y	Y	Y

7. Executive Director Report:

- a) Dolly Parton Immigration Library partnership
b) First 5 Association FY26 dues update
c) Upcoming First 5 Advocacy Day



****UPDATED MEETING DETAILS****
March 24, 2025 3:00 PM-5:00 PM

MEETING IN PERSON ADDRESS: 1303 Jefferson Street, Suite 100A

d) Draft FY26 Budget presentation for input

8. Items for next Commission Meeting, J. Cisneros

- a) Form 700 check in and conflict of interest updates
- b) 3rd Quarter Financials
- c) Possible FY26 draft budget updates
- d) Advocacy Day

9. Announcements

- a) Vanessa with Community Schools is excited to be applying for grants to purchase lockers for littles!
- b) Annual Viva Mariachi festival at Napa Valley College April 12, tickets are on sale at the college
- c) Annual Community Health Fair was on Sunday, a great turn out with cross-sector support.

Adjourn: 4 :29 pm.

Juan Cisneros, Chair

ATTEST:

Ashley Walker, Secretary

Commissioners Voting Key

JC = Juan Cisneros; TP= Torrence Powell; VR = Vanessa Rubio
JO = Jennifer Ocon; JY= Jennifer Yasumoto; KP = Kelsey Petithomme;
JG = Joelle Gallagher; MK= Monica Koenig; MG= Marlena Garcia

Notations under Vote: A = Abstained; C = Conflict; I = ineligible to vote (not sworn in)

Y= Vote in Approval; N= Vote Against

Absent = Commissioner Absent

X= arrived after or left before vote

Conflict of Interest Disclosure

Section 4 of Commission Resolution No. 2012 – 2 states:

Because a perception of bias may damage the public's confidence in the impartiality and fairness of the Commission's decisions, Commissioners shall perform their duties in an impartial manner, free from bias caused by financial or personal interest. In order to enhance the public's confidence in the impartiality and fairness of the Commission's decisions, the following practice shall be followed:

A. When assuming office, a Commissioner shall disclose in writing their activities that relate to the 0 – 5 population. For Commissioners in office as of the date of adoption of this resolution, disclosure shall occur on or before September 30, 2012.

B. A Commissioner shall amend the written disclosure described in paragraph A to add or subtract activities from the statement. The amendment shall occur in conjunction with the filing of Form 700 in April.

C. A Commissioner shall explain verbally why they are choosing to participate in the deliberation of an agenda item that involves an interest or activity that has been disclosed pursuant to paragraph A.

D. After a disclosure pursuant to paragraph C, other Commissioners may ask questions or make comments.

Name of Commissioner: _____

Date of Disclosure: _____

Activities relating to the 0-5 population involving personal or financial interest:

Name of Organization

Activity

Signature of Commissioner: _____

First 5 Financials Fiscal Year 2024-25
As of March 31, 2025

		Total Fund	Prop 10		Home Visitation	Quality Counts		Total Fund
		2024-25 Budget	Prog/Eval 2024-25 Actuals	Admin 2024-25 Actuals	2024-25 Actuals	Impact Leagcy 2024-25 Actuals	QCCBG 2024-25 Actuals	2024-25 Actuals
Revenues								
45100	Interest Income	5,000	\$ 8,655	\$ 8,655	\$ -	\$ -	\$ -	\$ 17,310
43605	State: Children & Families First (Prop 10)	664,797	291,266	72,817	-	-	-	364,083
43790	State: Prop 56	-	-	-	-	-	-	-
43790	State: Impact Legacy	1,970,680	-	-	-	557,463	-	557,463
43790	State: Impact Legacy through SCOE	-	-	-	-	11,894	-	11,894
43790	State: HV Coordination Grant	56,926	-	-	50,839	-	-	50,839
43790	State: Other	-	5,716	-	-	-	-	5,716
46800	Charges for Services	-	-	-	-	-	-	-
47150	Other Grants	5,000	-	-	-	-	-	-
47500	Donations and Contributions	-	5,200	-	-	-	-	5,200
47900	Miscellaneous	-	97	-	-	-	-	97
Total Revenues		2,702,403	\$ 310,934	\$ 81,472	\$ 50,839	\$ 569,357	\$ -	\$ 1,012,603
Expenditures								
51100	Salaries/Benes - All	437,333	\$ 175,020	\$ 86,204	\$ 10,042	\$ 18,831	\$ -	\$ 290,097
52125	Accounting and Auditing Services	30,000	-	22,685	-	-	-	22,685
52140	Legal Services	4,000	-	-	-	-	-	-
52150	Temporary Contract Help	-	-	-	-	-	-	-
52305	Training Services	10,850	-	-	-	-	-	-
52310	Consulting Services	265,558	73,287	-	-	-	-	73,287
52320	Interpreting Services	3,000	1,831	-	-	-	-	1,831
52345	Janitorial Services	1,500	-	1,470	-	-	-	1,470
52490	Other Professional Services	28,500	-	8,128	-	-	-	8,128
52600	Rents/Leases - Equipment	6,000	1,904	1,905	-	-	-	3,809
52605	Rents/Leases - Building & Improvements	58,800	22,192	22,192	-	-	-	44,384
52705	Insurance - Premiums	16,800	7,800	7,800	-	-	-	15,600
52800	Communications	4,500	1,786	1,786	-	-	-	3,572
52810	Advertising/Marketing	2,000	1,619	-	-	-	-	1,619
52830	Publications/Legal Notices	250	140	-	-	-	-	140
52900	Training/Conference Expenses	5,000	3,806	-	3,297	-	-	7,103
52905	Business Travel/Mileage	3,500	-	283	-	-	-	283
53100	Office Supplies	2,500	1,041	1,041	-	-	-	2,082
53105	Office Expenses-Furn & Fixture	3,000	220	220	-	-	-	440
53110	Freight/Postage	100	-	-	-	-	-	-
53115	Books/Media/Periodicals/Subcr	60	-	-	-	-	-	-
53120	Memberships/Certifications	8,500	3,063	3,062	-	-	-	6,125
53410	Computer Equipment/Accessories	2,500	876	876	-	-	-	1,752
53415	Computer Software/Licensing Fees	6,600	1,917	1,917	-	-	-	3,834
53600	Special Department Expense	12,750	2,970	-	-	9,644	-	12,614
53650	Business Related Meals & Supplies	4,000	436	-	-	-	-	436
54805	Community Grants: Prop 10	12,000	-	-	-	-	-	-
54805	Community Grants: Impact Legacy	1,791,981	-	-	-	604,991	-	604,991
54805	Community Grants: Impact Legacy through SCOE	-	-	-	-	11,894	-	11,894
54805	Community Grants: HV Coordination Grant	75,000	-	-	37,500	-	-	37,500
Total Expenditures		2,796,582	\$ 299,907	\$ 159,569	\$ 50,839	\$ 645,360	\$ -	\$ 1,155,675
FY24 revenues received in current year		-	1,888	-	-	583,532	-	585,420
Net Surplus (Deficit)		(94,179)	\$ 12,915	(78,097)	\$ -	\$ 507,529	\$ -	\$ 442,347
Beginning Fund Balance		608,294	\$ 1,070,031	\$ (536,892)	\$ (38,921)	\$ (345,898)	\$ 149,823	\$ 298,143
Surplus/(Deficit) current Year		(94,179)	12,915	(78,097)	-	507,529	-	442,347
Ending Fund Balance		514,115	\$ 1,082,946	\$ (614,989)	\$ (38,921)	\$ 161,631	\$ 149,823	\$ 740,490

Percent of admin calculation:

Current

Total Admin	\$	159,569
Total Expenditures	\$	1,155,675
Percentage of admin		14%

Without Impact Legacy- Napa Lead

Total Admin	\$	159,569
Total Expenditures	\$	550,684
Percentage of admin		29%

First 5 Financials Fiscal Year 2024-25
Budget to Actuals as of March 31, 2025

Target %
75%

		Total Fund	Total Fund	Total Fund	Total Fund	Variance	
		2024-25	2024-25	2024-25	2024-25	2024-25	
		Adopted Budget	Budget Adjustments	Revised Budget	Actuals	Budget vs Actuals	
Revenues							
45100	Interest Income	\$ 5,000		\$ 5,000	\$ 17,310	\$ 12,310	346%
43605	State: Children & Families First (Prop 10)	664,797		664,797	\$ 364,083	(300,714)	55%
43790	State: Impact Legacy	1,543,369	427,311	1,970,680	\$ 557,463	(1,413,217)	28%
43790	State: Impact Legacy through SCOE	-		-	\$ 11,894	11,894	100%
43790	State: HV Coordination Grant	56,926		56,926	\$ 50,839	(6,087)	89%
43790	State: Other	-		-	\$ 5,716	5,716	100%
47150	Other Grants	5,000		5,000	\$ -	(5,000)	0%
47500	Donations and Contributions	-		-	\$ 5,200	5,200	100%
47900	Miscellaneous	-		-	\$ 97	97	100%
Total Revenues		\$ 2,275,092	\$ 427,311	\$ 2,702,403	\$ 1,012,603	\$ (1,689,800)	37%
Expenditures							
51100	Salaries/Benes - All	\$ 437,333		\$ 437,333	\$ 290,097	\$ 147,236	66%
52125	Accounting and Auditing Services	30,000		30,000	\$ 22,685	7,315	76%
52140	Legal Services	4,000		4,000	\$ -	4,000	0%
52305	Training Services	10,850		10,850	\$ -	10,850	0%
52310	Consulting Services	255,458	10,100	265,558	\$ 73,287	192,271	28%
52320	Interpreting Services	3,000		3,000	\$ 1,831	1,169	61%
52345	Janitorial Services	1,500		1,500	\$ 1,470	30	98%
52490	Other Professional Services	28,500		28,500	\$ 8,128	20,372	29%
52600	Rents/Leases - Equipment	6,000		6,000	\$ 3,809	2,191	63%
52605	Rents/Leases - Building & Improvements	58,800		58,800	\$ 44,384	14,416	75%
52705	Insurance - Premiums	16,800		16,800	\$ 15,600	1,200	93%
52800	Communications	4,500		4,500	\$ 3,572	928	79%
52810	Advertising/Marketing	2,000		2,000	\$ 1,619	381	81%
52830	Publications/Legal Notices	250		250	\$ 140	110	56%
52900	Training/Conference Expenses	5,000		5,000	\$ 7,103	(2,103)	142%
52905	Business Travel/Mileage	3,500		3,500	\$ 283	3,217	8%
53100	Office Supplies	2,500		2,500	\$ 2,082	418	83%
53105	Office Supplies-Furn & Fixture	3,000		3,000	\$ 440	2,560	15%
53110	Freight/Postage	100		100	\$ -	100	0%
53115	Books/Media/Periodicals/Subcr	60		60	\$ -	60	0%
53120	Memberships/Certifications	8,500		8,500	\$ 6,125	2,376	72%
53410	Computer Equipment/Accessories	2,500		2,500	\$ 1,752	748	70%
53415	Computer Software/Licensing Fees	6,600		6,600	\$ 3,834	2,766	58%
53600	Special Department Expense	12,750		12,750	\$ 12,614	136	99%
53635	Service Awards	-		-	\$ -	-	0%
53650	Business Related Meals & Supplies	4,000		4,000	\$ 436	3,564	11%
54805	Community Grants: Prop 10	12,000		12,000	\$ -	12,000	0%
54805	Community Grants: Impact Legacy	1,374,770	417,211	1,791,981	\$ 604,991	1,186,990	34%
54805	Community Grants: Impact Legacy through SCOE	-		-	\$ 11,894	(11,894)	100%
54805	Community Grants: HV Coordination Grant	75,000		75,000	\$ 37,500	37,500	50%
54810	Sponsorship Grants	-		-	\$ -	-	0%
Total Expenditures		\$ 2,369,271	\$ 427,311	\$ 2,796,582	\$ 1,155,675	\$ 1,640,907	41%
FY24 revenues received in current year				\$ -	\$ 585,420		
Net Surplus (Deficit)		\$ (94,179)	\$ -	\$ (94,179)	\$ 442,347		
Beginning Fund Balance				\$ 608,294	\$ 298,143		
Surplus/(Deficit) current year				\$ (94,179)	\$ 442,347		
Ending Fund Balance				\$ 514,115	\$ 740,490		
				Cash Balance	\$ 388,445		



A Tradition of Stewardship
A Commitment to Service

Auditor-Controller

1195 Third Street · Room B10
Napa, CA 94559
www.countyofnapa.org

Main: (707) 253-4551
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Tracy A. Schulze
Auditor-Controller

Date: April 24, 2025

To: Executive Director and Commissioners
First 5 Napa County - Napa County Children and Families Commission

From: Georgina Panganiban on behalf of Tracy A. Schulze, Auditor-Controller

Subject: Financial information through March 2025

9-Month Financial Report through March 2025

Attached is the financial report covering the period of July 1, 2024 – March 31, 2025

- ✓ The cash balance as of March 31, 2025 was \$388,445. Cash balance quickly recovers in the first week of April when several deposits are made, including payment of Impact Legacy 2nd
- ✓ Due to the timing of payment of State Prop 10 revenues, we only have eight months of actual revenues. To provide a more accurate picture for 9 months, I have estimated the March payment to be \$33,000.
- ✓ The targeted goal is 9/12^{ths} of the annual budget, or 75%. The report shows a “bottom line” effect of financial activity recorded year to date and in comparison, with budget. Total expenditure comes to 41%, considerably below target, this is mostly due to Impact Legacy 3rd quarter claims. Impact Legacy claims for this quarter are due May 15th, and we do not have enough data right now to provide an estimate. However, we have no concerns about exceeding budget in this program, as all partners are well under budget.
- ✓ We have expanded the administration percentage calculation. The first calculation shows you the percentage using current actuals. The second calculation shows you the percentage not including Impact Legacy expenses passed onto the partners. This second calculation percentage of 29% exceeds the approved amount allowed.
- ✓ Entering the 4th quarter and closing out the year, we will see the payment of Prop 56 funds, in the amount of \$200,923, accruals for Legacy Impact 3rd quarter, and final claims for Home Visitation. We are projecting to see savings in the areas of salary and benefits and consulting services. Legacy Impact 4th quarter claims will not be due until August 15th. If we do not receive this last payment before September 30th, those revenues are deferred. In an effort to conserve cash, we will not payout the last 4th quarter claims to our partners, until we receive payment from the State.

Requested Action:

Approve the financial report through March 2025

**First 5 Napa County
Projected Actuals 2024-25**

		As of 3/14/25	2024-25	2024-25	2024-25	
			Final Budget	Actual YTD (rounded)	Projected Year End Actuals	
Revenues						
45100	Intererest Income		5,000	15,310	21,000	Add estimated Q3 & Q4 (low due to current economic uncertainty)
43605	State - Prop 10		664,797.00	297,778.00	450,000	Add estimate Feb-June (low as revenue has declined annually)
43790	State: Prop 56		-	-	190,000	Not posted yet; based on 2 prior years
43790	State: Impact Grant		-	-		
43790	State: Impact Legacy (incl 350,000 BA)		1,893,369.00	557,463.00	1,893,369	Actuals includes Q1 and Q2 claims, projected at budget.
43790	State: QCC/QRIS Block Grant		-	-		Zero budgeted
43790	State: HV Coordination Grant		56,926.00	-	56,926	Projected at budget.
43790	State: PDGR Grant		-	-		Did not receive last year; discontinued?
43790	State: Other (CECET, SMIF)		-	5,716	13,000	PY was \$16,786
46800	Charges for Services		-	1,896	1,896	HV Tech Assist to F5 Sonoma County (PY \$39,465)
47150	Other Grants		5,000	-	5,000	Expected NCOE for Floreecer
47500	Donations and Contributions		-	5,200	5,200	
47900	Miscellaneous		-	97	97	PY SCIF dividend
Total Revenues			2,625,092	883,460	2,636,488	
Expenditures						
51100	Salaries and Wages		437,333	227,561	363,905	8.6 pay cycles remain; used 2/28 payroll for amounts
51105	Extended Hours		-	-		(3/28, 4/11, 4/25, 5/9, 5/23, 6/6, 6/20, 7/4-pp through 6/20, 7/18-pp
51110	Extra Help		-	-		through 7/4-6 days are FY2025)
51130	Vacation Payout		-	262	262	
51200	401A Employer Contribution		-	1,670	4,542	
51205	Cell Phone Allowance		-	2,600	4,320	
51300	Medicare		-	3,596	5,737	
51305	FICA		-	15,375	24,525	
51400	Employee Insurance-Premiums		-	19,275	31,040	
51405	Workers Compensation		-	219	894	Actual is 1 quarter; projection is 3 add'l quarters
51410	Unemployment Compensation		-	685	900	PY was \$806; some salaries higher this year - so increased a bit.
Total for: Salaries and Benefits			437,333	271,243	436,126	
52125	Accounting/Auditing Services		30,000	18,994	27,000	Have Q1, Q2, and audit
52140	Legal Services		4,000	-	2,000	Seems reasonable
52305	Training Services		10,850	-	1,000	Very little historically here
52310	Consulting Services		255,458	66,220	180,000	Includes \$78,000 unspent encumbered plus cushion
52320	Translation/Interpreting Services		3,000	1,427	3,000	Likely to spend to budget
52345	Janitorial Services		1,500	1,260	2,100	Add Mar-Jun at \$210/mo
52490	Other Professional Services		28,500	6,578	12,000	Mostly IT related
52600	Rents and Leases - Equipment		6,000	3,207	5,307	Add 4 months plus 2 qtrs overages
52605	Rents and Leases - Bldg/Land		58,800	44,384	58,394	Add Apr-Jun at \$4,670/mo
52705	Insurance - Premiums		16,800	15,600	15,600	Paid annually
52800	Communications/Telephone		4,500	3,572	4,322	Add Apr-Jun at \$250/mo
52810	Advertising/Marketing		2,000	1,524	2,000	Likely to spend to budget
52830	Publications & Legal Notices		250	140	140	Fairpay report
52900	Training/Conference Expenses		5,000	7,103	7,103	Summit expenses
52905	Business Travel/Mileage		3,500	188	200	Seems reasonable

First 5 Napa County
Projected Actuals 2024-25

		As of 3/14/25	2024-25	2024-25	2024-25	
			Final Budget	Actual YTD (rounded)	Projected Year End Actuals	
53100	Office Supplies		2,500	1,612	2,500	Likely to spend to budget
53105	Office Supplies-Furn & Fixture		3,000	440	650	Seems reasonable
53110	Freight/Postage		100	-	20	Seems reasonable
53115	Books/Media/Periodicals/Subscr		60	-	-	
53120	Memberships/Certifications		8,500	6,125	6,125	Annual membership, not expecting any others
53410	Computer Equipment/Accessories		2,500	1,752	1,800	Not expecting any significant purchases
53415	Computer Software/Licensing Fees		6,600	2,834	3,500	Most annual subscriptions already paid
53600	Special Dept Expense		12,750	9,326	12,750	Expect to spend to budget
53635	Service Awards		-	-	-	
53650	Business Related Meal/Supplies		4,000	418	800	Seems reasonable
Total for: Services and Supplies			470,168	192,704	348,311	
54805	Community Grants:					
	-Prop10		12,000	-	12,000	Expect to spend to budget
	-Impact/QCC		138,711	-	138,711	2 CRC contracts - \$101,500 and \$37,211
	-Impact Legacy (incl \$350,000 BA)		1,586,059	232,278	1,586,059	Expect to spend to budget
	-HV Expenditures		75,000	37,500	75,000	Contract with Cope for Ready, Set, Grow!
54810	Sponsorship Grants		-	-	-	
Total for: Other Expenses			1,811,770	269,778	1,811,770	
Total Expenditures			2,719,271	733,725	2,596,207	
FY24 deferred revenues received in FY25			-	585,421	585,421	FY2024 Q4 Impact Hub & CECET
FY25 deferred revenues expected in FY26					(630,582)	FY2025 Q4 Impact Legacy
Net Surplus (Deficit)			(94,179)	735,156	(4,880)	
33100 - Available Fund Balance plus imprest cash				298,143	298,143	
Net Surplus (Deficit)				735,156	(4,880)	
33100 - Ending Fund Balance				1,033,299	293,263	

Memorandum of Understanding

This Memorandum of Understanding ("MOU") is made on May 1, 2025 (the "Effective Date"), between California Children and Families Foundation ("Fiscal Intermediary") and First 5 Napa County ("Grantee").

RECITALS

WHEREAS, Grantee is in pursuit of grant and donor funding (the "Award," copies for which will be submitted to the Fiscal Intermediary) from new funders and donors ("Donor"); and

WHEREAS, Grantee wishes to engage Fiscal Intermediary to act as the fiscal liaison to Grantee by accepting and disbursing grant funds from Donor(s); and

WHEREAS, Grantee wishes to engage Fiscal Intermediary to act as the fiscal liaison to Grantee by accepting and individual donations from Donor(s); and

WHEREAS, acting as a Fiscal Intermediary as contemplated herein is consistent with and in furtherance of Fiscal Intermediary's mission, as a tax-exempt non-profit corporation, to promote, support, and improve the health and early development of children from the prenatal stage to five years of age; and

WHEREAS, Fiscal Intermediary is willing to act as the Fiscal Intermediary to sponsor the Grantee by accepting and disbursing grant funds from Donor, all in accordance with the terms and conditions specified below;

NOW, THEREFORE, Fiscal Intermediary and Grantee agree as follows:

1. **Fiscal Intermediary's Obligations.**

- 1.1 After evaluation of each unique grant project's Scope of Work and financial requirements, and upon agreement of both Grantee and Fiscal Intermediary, Fiscal Intermediary hereby agrees to sponsor project(s) on behalf of Grantee and to assume responsibility as Fiscal Intermediary for purposes of complying with the Donor's requirements set forth in the Grant Award.
- 1.2 Fiscal Intermediary agrees to support Grantee's philanthropic outreach by acting as a recipient for fiscal donations. Fiscal Intermediary will directly accept and

process all individual donations made on behalf of Grantee.

- 1.3 Fiscal Intermediary's services hereunder shall consist of bookkeeping, auditing, record keeping, and other usual and customary activities associated with this MOU. Grantee understands and agrees that Fiscal Intermediary will not be required to (and will not) perform services related to any grant projects, monitor, evaluate, or otherwise assess the performance of Grantee in relation to a grant Scope of Work.
- 1.4 If at any time Fiscal Intermediary's status changes such that it is no longer a non-profit organization qualified as tax-exempt by the Internal Revenue Service under Internal Revenue Code section 501(c) (3) and as a 509(a) (1) organization as referred to in Section 170(b) of the Code, Fiscal Intermediary will notify Grantee in writing within five (5) business days of learning of such change.
- 1.5 Fiscal Intermediary will provide Grantee an invoice reflecting the associated administrative fee each time funds are distributed to Grantee.

2. Grantee's Obligations.

- 2.1 Grantee agrees to meet and confer with Fiscal Intermediary before applying for all unique grants to ensure Fiscal Intermediary is able to perform the duties as specified in the unique grant.
- 2.2 Grantee will not engage in activities or use funds in any way that might tend to jeopardize Fiscal Intermediary's tax-exempt status.
- 2.3 Grantee will not use (or permit to be used) any grant funds to attempt to influence legislation or to participate or intervene in any political campaign on behalf of (or in opposition to) any candidate for public office, or otherwise engage in the carrying on of propaganda (within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986).
- 2.4 Grantee will provide all information and prepare all reports required by the terms of a Grant Award and will provide Fiscal Intermediary with copies of all reports and information submitted to the Donor.

3. Modifications and Amendments. This MOU may be modified or amended only by a written document executed by Fiscal Intermediary and Grantee.

4. Funds.

- 4.1 On behalf of Grantee, Fiscal Intermediary will segregate funds it receives from

Donor(s) (the "Grantee Funds") in Fiscal Intermediary's existing books.

- 4.2** Fiscal Intermediary will disburse Grantee Funds to Grantee on a bi-annual basis, unless otherwise agreed by the parties.

- 5. Administrative Fee.** Grantee agrees to pay the Fiscal Intermediary a onetime administrative fee of ten percent (10%) of the total value of Grantee Funds received and processed. The administrative fee will be deducted from the Grantee Funds distributed to Grantee, unless otherwise agreed to by the parties.

- 6. Records.** Fiscal Intermediary and Grantee will: (i) maintain all financial records relating to grant awards and donor receipts according to generally accepted accounting principles; (ii) retain records as long as required by law; and (iii) make records available to auditors as required by law.

- 7. Term and Termination.** The term of this MOU will begin on the Effective Date and will remain in effect; provided, that this MOU will terminate if any of the following events occur:

- 7.1** Upon expiration of fifteen (15) business days after either Grantee or Fiscal Intermediary has given written notice to the other party of its intent to terminate the MOU for any reason, or for no reason;
- 7.2** Fiscal Intermediary requests that Grantee cease activities that Fiscal Intermediary deems might jeopardize its tax-exempt status, and Grantee fails to do so within ten (10) days after the date of such request;
- 7.3** Grantee fails to perform or observe any other term or condition of this MOU, and this failure remains unremedied fifteen (15) days after the date of Fiscal Intermediary's written notice thereof;
- 7.4** Immediately if Fiscal Intermediary no longer qualifies as tax-exempt under Internal Revenue Code section 501(c)(3) and as a 509 (a)(l) organization as referred to in Section 170(b) of the Internal Revenue Code.

In the event this MOU is terminated in accordance with the foregoing, Fiscal Intermediary and Grantee will comply with any termination conditions specified in any current Grant Award(s).

- 8. Time of the Essence.** Time is of the essence in this MOU. No extension or variation of this MOU will operate as a waiver of this provision.

- 9. Assignment.** Grantee will not voluntarily, or by operation of law, assign or otherwise

transfer its obligations under this MOU without prior consent of Fiscal Intermediary.

10. **Compliance with Laws.** Fiscal Intermediary and Grantee will comply with all applicable financial reporting laws and regulations, including without limitation those laws and regulations relating to taxes, financial reporting and/or auditing. All disbursements from the Fiscal Intermediary's segregated funds will be treated as payments made to, or on behalf of, Grantee to accomplish the purposes of the Project. Grantee will provide Fiscal Intermediary with any and all documentation reasonably requested by Fiscal Intermediary for this purpose.
11. **Indemnification.** Except to the extent paid in settlement from any applicable insurance policies, and to the extent permitted by applicable law, Grantee and Fiscal Intermediary agree to indemnify and hold harmless the other Party, and its respective affiliates, officers, directors, agents, employees and permitted successors and assigns against any and all claims, losses, damages, liabilities, penalties, punitive damages, expenses, reasonable legal fees and costs of any kind or amount whatsoever, which result from or arise out of any act or omission of the indemnifying party, its respective affiliates, officers, agents, employees, and permitted successors and assigns that occurs in connection with this MOU. This indemnification will survive the termination of this MOU.
12. **Venue.** This MOU will be governed by and construed in accordance with the laws of the State of California, without giving effect to that state's choice of law rules.
13. **Severability.** In the event that any of the provisions of this MOU are held to be invalid or unenforceable in whole or in part, all other provisions will continue to be valid and enforceable with the invalid or unenforceable part(s) severed from the remainder of the MOU.

IN WITNESS WHEREOF, the parties hereto have executed this MOU effective as of the Effective Date specified above.

Accepted for California Children and Families Foundation:

Avo Makdessian, Executive Director

Date

Accepted for First 5 Napa County:

Ashley Westhaver, Executive Director

Date