

**IMPERIAL COUNTY CHILDREN
AND FAMILIES FIRST COMMISSION
(A Legal Public Entity Separate from the
County of Imperial, California)
Financial Statements
With Independent Auditor's Report Thereon
June 30, 2022**

**IMPERIAL COUNTY CHILDREN
AND FAMILIES FIRST COMMISSION**
Financial Statements
June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of the
Imperial County Children and Families First Commission
El Centro, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Imperial County Children and Families First Commission (Commission), a legal public entity separate from the County of Imperial, California, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund of the Commission as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management 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 statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Commissioners of the
Imperial County Children and Families First Commission
El Centro, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements; and
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

To the Board of Commissioners of the
Imperial County Children and Families First Commission
El Centro, California

Required Supplementary Information

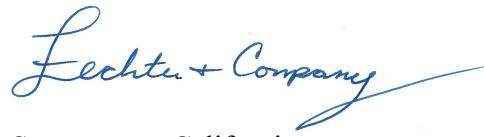
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Budgetary Comparison Information on pages 4 through 9 and 26 be presented to supplement the basic financial statements.

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 inquiries of management about the methods of preparing the information, and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge we obtained during my 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 me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022, 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, 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 the results of that testing, and not to provide an opinion on the effectiveness of the Commission, California's 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.

Fechter & Company
Certified Public Accountants


Fechter & Company

Sacramento, California
October 28, 2022

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

In November 1998, California voters passed a statewide ballot initiative to add a surtax to tobacco products (Proposition 10). The monies collected are to be used to fund programs that promote early childhood development, from prenatal to age five. The intent is for all California children to be healthy, to live in a healthy and supportive environment, and to enter school ready to learn.

The discussion and analysis of the financial performance of the Imperial County Children and Families First Commission (the Commission) provides an overview of the Commission's financial activities for the year ended June 30, 2022. The intent of this discussion and analysis is to look at the Commission's financial performance as a whole. The users of these financial statements should read this discussion.

FINANCIAL HIGHLIGHTS

- The Commission received \$1,805,770 from the State of California from revenues collected under the California Children and Families Act (Proposition 10).
- During the current fiscal year, the Commission allocated \$1,079,146 in grants to various community programs.
- As a result of the extraordinary circumstances created by the COVID-19 pandemic, the Commission created an emergency supply program and distributed PPE supplies in addition to diapers, baby wipes, sanitizers, children's books, and touchless thermometers to the local early childcare community as well as childcare partners. The Commission also made available a fund relief stipend program to support the local childcare providers who kept their childcare facilities open to families during the pandemic. The Commission spent \$12,906 during the fiscal year for this purpose.
- The assets of the Commission exceeded its liabilities at the close of the 2021-2022 fiscal year by \$5,842,676 (net position). Compared to the close of the 2020-2021 fiscal year in which net position was \$5,613,160.
- The Commission's excess revenues over expenses for two years reported in the net position increased by \$229,516 during the current fiscal year. In comparison with the 2020-2021 fiscal year, excess revenues over expenses increased by \$84,873.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The Commission's financial statements, prepared in accordance with generally accepted accounting principles (GAAP), offer key, high-level financial information about the activities during the reporting period.

1. Government-Wide Financial Statements

The Government-Wide Financial Statements are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Commission's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or declining.

The Statement of Activities describes changes to the Commission's net position during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs regardless of when cash is received or paid. Thus, some revenues and expenses are reported in this statement that will only result in cash inflows and outflows in future fiscal years.

The government-wide financial statements are presented on pages 10 and 11 of this report.

2. Fund Financial Statements (General Fund)

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Imperial County Children and Families Commission, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS-continued

The Commission maintains one governmental fund, the General Fund. The Commission adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for this fund to demonstrate compliance with the budget.

The governmental fund financial statements are presented on pages 12 and 14 of this report.

3. Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in both government-wide and fund financial statements. The notes to the financial statements are presented on pages 16 through 24 of this report.

REQUIRED SUPPLEMENTARY INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Commission's finances. The Required Supplementary Information, which consists of the "budgetary comparison schedule," can be found on page 25 and 26 of this report.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS NET POSITION AND FUND FINANCIAL STATEMENTS

The Commission's fund balance is comprised of \$2,702,844 in Assigned Funds, \$2,088,743 in Committed Funds, and \$1,084,377 in Unassigned funds. A portion of the Commission's Assigned Funds, \$652,844, represents encumbrances. The Commission uses encumbrances to keep track of pending contract obligations, so prior year expenditures/contracts will be properly charged to these budgeted amounts. The balance of the Commission's Assigned Funds of \$2,702,844 is designated for Local Initiatives and Program Sustainability

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. The Commission's assets exceeded liabilities by \$5,842,676 at the close of the current fiscal year. In the prior period, assets exceeded liabilities by \$5,613,160. See Imperial County Children and Families First Commission's net position on page 10.

The following is a summary of the Commission's Statement of Net Position comparing balances at June 30, 2021, and June 30, 2022.

Imperial County Children and Families First Commission's Net Position

	June 30, 2021	June 30, 2022	Dollar Increase/ (Decrease)	Percent Increase/ (Decrease)
Assets				
Cash and cash equivalents	\$ 5,415,988	\$ 5,654,910	\$ 238,922	4.41%
Receivables	260,298	253,816	(6,482)	(2.49%)
Total Assets	<u>5,676,286</u>	<u>5,908,726</u>	<u>232,440</u>	<u>4.09%</u>
Liabilities				
Accounts payable	3,553	3,890	337	9.48%
Accrued payroll	28,881	28,872	(9)	(0.03%)
Compensated absences	30,692	33,288	2,596	8.46%
Total Liabilities	<u>63,126</u>	<u>66,050</u>	<u>2,924</u>	<u>4.63%</u>
Net Position				
Unrestricted	5,613,160	5,842,676	229,516	4.09%
Total Net Position	<u>\$ 5,613,160</u>	<u>\$ 5,842,676</u>	<u>\$ 229,516</u>	<u>4.09%</u>

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS NET POSITION AND FUND FINANCIAL STATEMENTS-continued

The following is a summary of the Commission's Statements of Activities comparing revenues, expenses, and changes in net position for the fiscal years ended June 30, 2021 and June 30, 2022.

Imperial County Children and Families First Commission's Statement of Activities

	June 30, 2021	June 30, 2022	Dollar Increase/ (Decrease)	Percent Increase/ (Decrease)
Revenues				
Program revenues	\$ 2,239,206	\$ 2,200,653	\$ (38,553)	(1.72%)
General revenues	71,162	44,674	(26,488)	(37.22%)
Total Revenues	<u>2,310,368</u>	<u>2,245,327</u>	<u>(65,041)</u>	<u>(2.82%)</u>
Expenses				
Program costs	1,803,434	1,569,617	(233,817)	(12.97%)
Evaluation costs	256,054	268,326	12,272	4.79%
Administrative costs	166,007	177,868	11,861	7.14%
Total Expenses	<u>2,225,495</u>	<u>2,015,811</u>	<u>(209,684)</u>	<u>(9.42%)</u>
Change in Net Position	84,873	229,516	144,643	170.42%
Net Position, beginning of year	5,528,287	5,613,160	84,873	1.54%
Net Position, end of year	<u>\$ 5,613,160</u>	<u>\$ 5,842,676</u>	<u>\$ 229,516</u>	<u>4.09%</u>

BUDGETARY ANALYSIS

Budget to actual analysis provides the reader with useful information regarding the Commission's use of budgets and a sense of what management was attempting to achieve during the year. Budget to actual comparisons can be found on page 26.

General Fund Budgetary Highlights

Final Revenue Budget vs Actual Revenues

The following information provides a summary of the primary factors that caused the variances in the final budgeted revenues compared to actual revenues:

- Proposition 10 Apportionment revenue is more than the budgeted amounts by \$97,722.
- Interest revenue is less than the budgeted amount by \$38,712.
- Miscellaneous revenue was not budgeted, therefore, is more than the budgeted amount by \$5,962.
- There is a favorable increase of Total Revenues above the budgeted amount by \$142,396.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Final Expenditure Budget vs. Actual Expenditures

The following information provides a summary of the primary factors that caused the variance in the final budgeted expenditures compared to actual expenditures:

- Program costs were less than the budgeted amount by \$664,990.
- Evaluation and administrative costs were less than the budgeted amount by \$29,945.
- There is a favorable decrease of Total Expenditures below the budgeted amount by \$694,935.

Overall Final Budget vs Revenues and Expenditures

- Overall, there is a favorable increase in the Actual Revenues less Expenditures compared to the Final Budget of \$837,331. This is a result of a favorable increase in Total Revenues above the budgeted amount by \$142,396 and the favorable decrease in Total Expenditures below the budgeted amount by \$694,935.

Next Year's Budget

The Commission has adopted a budget of \$2,654,208 for the 2022-2023 fiscal year. The Commission anticipates funding to be approximately \$1,224,719 for major grant projects, \$376,589 for First 5 Impact, \$126,770 for the School Readiness Initiative, \$60,000 for the PACES Early Care Stipend Program, \$15,000 for Community Outreach Support, \$15,000 for the Professional Development Grant, \$139,408 for Mini-Grants, \$81,257 for the Home Visiting Coordination Program, \$20,000 for the HUB Region 9 grant, and \$30,000 for COVID-19 Relief Support. Evaluation and administrative costs are preliminarily budgeted at \$565,465.

REQUESTS FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, creditors, and investors with a general overview of the Commission's finances and to show the Commission's accountability for the money it receives. If you have any questions about this report or need additional financial information, you may reach Julio Rodriguez at (760) 482-2991.

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2022**

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 5,654,910
Due from other governments	241,387
Interest receivable	<u>12,429</u>
Total Assets	<u>5,908,726</u>
LIABILITIES	
Accounts payable	3,890
Accrued payroll	28,872
Compensated absences	<u>33,288</u>
Total Liabilities	<u>66,050</u>
NET POSITION	
Unrestricted	<u>5,842,676</u>
Total Net Position	<u>\$ 5,842,676</u>

The accompanying notes are an integral part of these financial statements.

IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2022

Functions/Programs	Expenses	Operating Contributions and Grants	Net (Expense), Revenue, and Change in Net Position
Governmental Activities:			
Program costs	\$ 1,569,617	\$ 2,200,653	\$ 631,036
Evaluation costs	268,326	-	(268,326)
Administrative costs	177,868	-	(177,868)
Total	2,015,811	2,200,653	184,842
 General Revenues:			
Interest income			38,712
Miscellaneous			<u>5,962</u>
 Total general revenues			 <u>44,674</u>
 Change in net position			 229,516
 Net position at beginning of year			 <u>5,613,160</u>
 Net position at end of year			 <u>\$ 5,842,676</u>

The accompanying notes are an integral part of these financial statements.

**BASIC
FUND FINANCIAL STATEMENTS**

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
GENERAL FUND BALANCE SHEET
JUNE 30, 2022**

ASSETS

Cash and investments	\$ 5,654,910
Due from other governments	241,387
Interest receivable	<u>12,429</u>
Total Assets	<u>\$ 5,908,726</u>

LIABILITIES

Accounts payable	\$ 3,890
Accrued payroll	<u>28,872</u>
Total Liabilities	<u>32,762</u>

FUND BALANCES

Committed fund balance	2,088,743
Assigned fund balance	2,702,844
Unassigned fund balance	<u>1,084,377</u>
Total Fund Balances	<u>5,875,964</u>
Total Liabilities and Fund Balances	<u>\$ 5,908,726</u>

The accompanying notes are an integral part of these financial statements.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE
SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2022**

Total fund balances - general fund balance sheet \$ 5,875,964

In government funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities related to the governmental activities consists of:

Compensated absences (33,288)

Net position of governmental activities-statement of net position \$ 5,842,676

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-GENERAL FUND
FOR THE YEAR ENDED
JUNE 30, 2022**

Revenues:

State aid	\$ 2,200,653
Interest income	38,712
Miscellaneous	<u>5,962</u>
Total revenues	<u>2,245,327</u>

Expenditures:

Program grants to outside agencies	1,079,146
First 5 Impact program	325,623
Home Visitation Coordination	48,269
Community Outreach Support	3,000
School Readiness Initiative	7,897
Impact HUB technical assistance program	19,992
Early Care and Education stipends	22,410
COVID-19 ECE Child Care Stipend	17,295
Other program services	43,389
Evaluation costs	268,326
Administrative costs	<u>177,868</u>
Total expenditures	<u>2,013,215</u>

Excess of revenues over expenditures	232,112
Fund balance - Beginning	<u>5,643,852</u>
Fund balance - Ending	<u>\$ 5,875,964</u>

The accompanying notes are an integral part of these financial statements.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2022**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

Net Change in General Fund Balances	\$ 232,112
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Compensated absences: In government funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and the compensated absences earned was:

(2,596)

Change in Net Position of Governmental Activities-statement of activities	<u>\$ 229,516</u>
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**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Imperial County Children and Families First Commission (the Commission) was established by the Imperial County Board of Supervisors pursuant to Proposition 10, the California Children and Families First Act of 1998, through adoption of Ordinance Number 1213 on December 8, 1998, and amended by Ordinance No. 1301 on September 3, 1999. The purpose of the Commission is to promote, support, and improve the early development of children from the prenatal stage through five years of age. The Commission is funded by taxes levied by the State of California on tobacco products. The Commission consists of nine voting members.

A Legal Public Entity Separate from the County

On June 18, 2013, the Board of Supervisors of the County of Imperial approved ordinance 1489 which supplemented ordinances 1213 and 1301 with two changes. The first change clarified the status of the Commission to be a legal public entity separate from the County. The second change acknowledged the expanded audit guidelines established by the Health & Safety Code section 130151 and require that the audits and reports provided under these guidelines shall be transmitted to the Imperial County Auditor-Controller.

B. Basis of Presentation and Accounting

***Government-Wide Financial Statements
(Statement of Net Position and Statement of Activities)***

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

The statement of activities presents a comparison between direct expenses and program revenues for the Commission's governmental activity. Direct expenses are those that are specifically associated with the Commission. Program revenues include proposition 10 apportionments that are restricted to meeting the operational requirements of the Commission. Revenues that are not classified as program revenues, such as investment earnings, refunds, and reimbursements, are presented instead as general revenues.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-continued

B. Basis of Presentation and Accounting (continued)

***Government-Wide Financial Statements (continued)
(Statement of Net Position and Statement of Activities)***

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

***Fund Financial Statements
(General Fund)***

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. The fund financial statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. The statement of revenues, expenditures, and changes in fund balance for the governmental fund generally presents increases (revenues) and decreases (expenditures) in net current resources. All operations of the Commission are accounted for in the general fund.

The fund financial statements have been prepared on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues susceptible to accrual include grants and investment income. Expenditures are recognized in the accounting period in which the fund liability is incurred except for compensated absences which are recorded only when payment is due.

The General Fund is the Commission's primary operating fund and its only major fund. The General Fund accounts for all financial resources of the Commission.

Net Position

The government-wide financial statements utilize a net position presentation. The Commission's net position is classified as follows:

Unrestricted: This category represents the net position of the Commission, not restricted for any project or other purpose.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

B. Basis of Presentation and Accounting (continued)

Fund Balance Classification

In accordance with generally accepted accounting principles, the Commission implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are Non-spendable, Restricted, Committed, Assigned, and Unassigned.

Non-spendable: portion of net resources that cannot be spent because they are not in an expendable form (e.g., prepaid expenditure or inventory), or portion of net resources that cannot be spent because they must be maintained intact (e.g., revolving fund or the principal of an endowment).

Restricted: amounts or limitations constrained to specific purposes by their providers (such as creditors, grantors, contributors, or laws and regulations of other governments – e.g., funds granted by First 5 California under specific agreements for services such as matching funds for specific initiatives).

Committed: limitation imposed at the highest level of decision-making that require the same formal action to remove or modify. The highest level of decision-making authority is the appointed Commissioners and the agenda item is the formal action used to commit fund balance, which would include a vote to commit the funds for a specified purpose.

Assigned: amounts or limitations are constrained by the Commission's intent to be used for a specific purpose. The Commission's Board is responsible for assigning fund balance through a formal action by an agenda item, however; the Executive Director has the authority to remove the assignment.

Unassigned: resources in the fund balance that cannot be reported in any other classification or negative fund balance.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, followed by the committed, assigned, and unassigned resources as they are needed.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

B. Basis of Presentation and Accounting (continued)

Fund Balance Classification (continued)

The Commission has evaluated the composition of its fund balance and has reported in the following categories:

- Restricted:
The restricted fund balance is \$0.
- Committed for Budgeted Program and Awarded Grantees:
The Commission has set aside certain spendable fund balances for programs that have been approved and awarded funding. At year end, the committed fund balance is \$2,147,446 of which \$1,253,691 is for Major Grants; \$134,720 is for Community Development Mini-Grants; \$20,776 is for Parent Support Mini-Grants; \$354,285 is for the First 5 IMPACT Program; \$126,770 is for the School Readiness Incentive Program; \$20,000 is for the Impact Region 9 HUB Program; \$97,204 is for the Home Visitation Coordination Program; \$15,000 is for Community Outreach Support grants; \$15,000 is for Professional Development grants; \$60,000 is for the Early Childhood Education PACES Stipends; and \$50,000 is for COVID-10 Relief Support.
- Assigned for Encumbrances, Local Initiatives, and Program Sustainability:
Assigned Funds include Encumbrances of \$652,844 which represent amounts pending on contracts and other commitments. These encumbrances are reported on the balance sheet as a reservation of fund balance at year end since they do not constitute expenditures or liabilities. An additional amount of \$2,050,000 is designated as Assigned Funds to be used for Local Initiatives and Program Sustainability. Total assigned fund balance is \$2,702,844.

C. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

D. Fair Value Measurement

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 other observable inputs; Level 3 inputs are significant unobservable inputs. The Commission does not have any investments that are measured using Level 3 inputs.

The Commission is a participant in the County of Imperial Treasurer's Pool (County Pool). The County Pool is an external investment pool, is not rated, and is not registered with the Securities Exchange Commission (SEC). Cash on deposit in the County Pool at June 30, 2022, is stated at fair value. Information regarding categorization of investments and risk can be found in the County's financial statements. The financial statements for the County of Imperial may be obtained by contacting the Auditor-Controller's office in El Centro, CA.

E. Capital Assets

Capital assets purchased or acquired with an original cost of \$7,500 or more are reported at historical cost or estimated historical cost. Additions, improvements, and other capital outlays that significantly extend the useful life of the asset are capitalized.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2: FAIR VALUES

At June 30, 2022, the Commission reported the following fair value balances:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Reported Amount</u>
Cash in Bank	\$ 106,764	\$ -	\$ -	\$ 106,764
Cash in county treasury-pooled				
Investments	-	5,548,146	-	5,548,146
Total	<u>\$ 106,764</u>	<u>\$5,548,146</u>	<u>\$ -</u>	<u>\$5,654,910</u>

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3: COMPLIANCE AND ACCOUNTABILITY

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, Certain Financial Statement Note Disclosures, violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

Violation Action Taken

None reported

2. Deficit Fund Balance or Net Position

The following are funds having deficit fund balances or net position at year end, if any, along with remarks which address such deficits:

Fund Name Deficit Amount Remarks

None reported

NOTE 4: CASH AND INVESTMENTS

The Commission's cash is deposited with the Imperial County Treasurer and in a bank account separate from the Imperial County Treasurer. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost, which approximates fair value, in accordance with the requirements of GASB Statement No. 31.

The portion of the County treasury attributed to the Commission's cash was \$5,548,146 as of June 30, 2022. The fair value of the Commission's portion of this pool as of June 30, 2022, was \$5,548,146.

The Commission benefits from the Treasurer's practice of pooling cash and investing certain funds. Interest earned on these pooled investments is allocated and apportioned quarterly to the Commission, based on the average daily balance for each quarter.

The cash reported in the separate bank account was \$106,764 as of June 30, 2022, with a fair market value of \$106,764. Cash balance in the bank include the payroll account fund, which is insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the bank is fully insured or collateralized.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5: DUE FROM OTHER GOVERNMENTS

Due from other governments represents amounts due to the Commission from the California Children and Families Commission (State Commission) for Proposition 10 related revenues and interest receivable due to the Commission from the County of Imperial. The amounts due at June 30, 2022, were as follows:

Proposition 10 grant revenue	\$ 117,435
First 5 Impact grant revenue	108,114
Home Visit Coordination revenue	14,978
SMIF (Interest)	<u>860</u>
Total from State Commission	<u>\$ 241,387</u>

NOTE 6: COMPENSATED ABSENCES

Commission policy permits employees to accumulate earned but unused vacation pay benefits. Vacation and holiday pay are accrued when incurred. Governmental funds record amounts that are due and payable at year-end as a liability in the government-wide financial statements. At June 30, 2022, the amount of accrued vacation reported in the government-wide statement of net position was \$33,288.

NOTE 7: RELATED PARTY TRANSACTIONS

Imperial County Children and Families First Commission board membership includes members of the County and local community-based organizations which serve children in Imperial County. At times, programs funded through the Commission may be operated by organizations that are represented by members of the Commission's board. Those Commission members abstain from voting on issues involving their respective organizations.

NOTE 8: RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, employee's health, and natural disasters. The Commission manages these various risks of loss by purchasing commercial insurance coverage.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8: RISK MANAGEMENT – continued

Their insurance includes coverage for bodily injury, property damage, personal injury, directors' and officers' liability, public officials' errors and omissions, and non-owned and hired autos. In addition, the Commission maintains a workers' compensation package for its employees.

NOTE 9: CONTINGENCIES

The Commission receives funding from the State of California Proposition 10, the Children and Families First Act, to fund programs that promote, support, and improve the early development of children from prenatal through age five. These programs must be in compliance with applicable laws and may be subject to financial and compliance audits by the State. The amount, if any, of expenditures which may be disallowed by the State cannot be determined at this time, although the Commission's management does not expect such amounts, if any, to be material.

NOTE 10: PROGRAM EVALUATION

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. The Commission spent \$268,326 on program evaluation during the fiscal year ending June 30, 2022.

NOTE 11: COMMITMENTS

On July 1, 2021, the Commission entered into a new lease for office space. Two leases for office space were approved. These leases require payments of \$2,250 per month for the Commission's office rent and \$2,000 per month for the Commission's First Five Impact office rent. Both of these leases expire on June 30, 2024. Rent expense for the year ended June 30, 2022, was \$24,000 for administrative office rent and \$24,000 for First 5 Impact office rent.

The Commission has an operating lease for a copier with a term of 60 months. This lease was signed on August 2, 2018. Copier lease expense for the year ended June 30, 2022, was \$919.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11: COMMITMENTS – continued

Total lease payments for the year ended June 30, 2022, were \$51,919.

Future minimum lease payments are as follows:

Year Ended June 30,

2023	\$ 53,449
2024	53,449
2025	53,449
2026	--
2027	--
Total	<u>\$ 160,347</u>

NOTE 12: ENDING FUND BALANCE

Ending fund balance in the general fund consists of the following:

Committed Fund Balance

2021-2022 program services	
Total committed fund balance	<u>\$ 2,088,743</u>

Assigned Fund Balance

Encumbrances	652,844
Long-term financial plan	2,050,000
Total assigned fund balance	<u>2,702,844</u>

Unassigned fund balance

1,084,377

Total Fund Balance

\$ 5,875,964

NOTE 13: SUBSEQUENT EVENTS

The Commission has evaluated subsequent events through October 28, 2022 which is the date these financial statements were available to be issued. There were no material subsequent events reported.

REQUIRED SUPPLEMENTARY INFORMATION

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
GENERAL FUND**
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND-GENERAL FUND
BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED
JUNE 30, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
State Aid	\$ 2,102,931	\$ 2,102,931	\$ 2,200,653	\$ 97,722
Interest income	-	-	38,712	38,712
Miscellaneous	-	-	5,962	5,962
Total revenues	<u>\$ 2,102,931</u>	<u>\$ 2,102,931</u>	<u>2,245,327</u>	<u>\$ 142,396</u>
Expenditures:				
Current expenses				
Program costs	\$ 2,234,607	\$ 2,234,607	1,569,617	\$ 664,990
Evaluation costs	270,468	270,468	268,326	2,142
Administrative costs	<u>205,671</u>	<u>205,671</u>	<u>177,868</u>	<u>27,803</u>
Total expenditures	<u>\$ 2,710,746</u>	<u>\$ 2,710,746</u>	<u>2,015,811</u>	<u>\$ 694,935</u>
Net Change in Fund Balances			229,516	
Fund balances - July 1, 2021			<u>5,613,160</u>	
Fund balances - June 30, 2022			<u>\$ 5,842,676</u>	

See accompanying footnote.

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1: BUDGET AND BUDGETARY REPORTING

The Commission is required to prepare a budget each year based on estimated revenues and expenditures. The budget is adopted by the Commission Board on or before July 1 on a basis consistent with generally accepted accounting principles. The legal level of budgetary control is exercised at the fund level. All changes to the budget during the year are reflected in these financial statements and require the approval of the Board of Commissioners. All unencumbered annual appropriations lapse at the end of each fiscal year.

The original budget was approved by the Commission on June 3, 2022, for the fiscal year 2022-2023.

OTHER INFORMATION

**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 of the
Imperial County Children and Families First Commission
El Centro, California

We have audited, in accordance with the auditing standard 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 each major fund of Imperial County Children and Families First Commission (the Commission) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated October 28, 2022.

Report on 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) to determine 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 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.

To the Board of Commissioners of the
Imperial County Children and Families First Commission
El Centro, California

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 determination of financial statement amounts. 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*.

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 result of that testing, and not to provide an opinion on the effectiveness of the Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fechter & Company
Certified Public Accountants

A handwritten-style signature of "Fechter & Company" in blue ink, with a horizontal line extending from the end of the "Company" portion.

Sacramento, California
October 28, 2022

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Board of Commissioners of the
Imperial County Children and Families First Commission
El Centro, California

Report on Compliance

Opinion

We have audited the Imperial County Children and Families First Commission's (Commission) 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, 2022.

In our opinion, Imperial County Children and Families First Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct material effect on the California Children and Families Program for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the California Children and Families Program.

To the Board of Commissioners of the
Imperial County Children and Families First Commission
El Centro, California

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission's compliance with the requirements of the California Children and Families Program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Commission's compliance with the state laws and regulations applicable to the following items:

To the Board of Commissioners
Imperial County Children and Families First Commission
El Centro, California

Auditor's Responsibilities for the Audit of Compliance-continued

<u>Description</u>	<u>Audit Guide Procedures</u>	<u>Procedures Performed</u>
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 benefit policies	2	Yes

Internal Control over Compliance

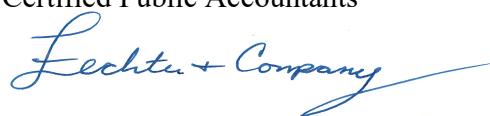
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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*. Accordingly, this report is not suitable for any other purpose.

Fechter & Company
Certified Public Accountants



Sacramento, California
October 28, 2022

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2022**

1. Financial Statements

	Unmodified		
Type of auditor's report issued:			
Internal control over financial reporting:			
One or more material weaknesses identified?	Yes	X	No
One or more significant deficiencies identified that are not considered to be material weaknesses?	Yes	X	No
Noncompliance material to financial statements noted?	Yes	X	No

2. State Compliance

Any audit findings disclosed that are required to be reported in accordance with the <i>Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5)</i> ?	Yes	X	No
Type of auditor's report issued on compliance for state programs:	Unmodified		

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
SUMMARY OF FINDINGS AND RESPONSES
JUNE 30, 2022**

Financial Statement Findings

None Reported

State Compliance Findings

None Reported

**IMPERIAL COUNTY CHILDREN AND FAMILIES FIRST COMMISSION
ROSTER OF COMMISSION MEMBERS
JUNE 30, 2022**

At June 30, 2022, the Commission consisted of the following members:

Yuri Camacho
Educator
Holtville Unified School District

Ray Castillo
Supervisor, County Board of Supervisors
County of Imperial

Barbara J. Deol, Vice Chairperson
Professor of Nursing
Arizona Western College

Becky Green
Director of Child, Family & Consumer Science
Imperial Valley College

Joong S. Kim
Business Owner

Fred Miramontes
Undersheriff, Imperial County Sheriff's Office
County of Imperial

Veronica E. Rodriguez
Director of Social Services
County of Imperial

Karla A. Sigmond,
Chairperson
Educator/Administrator (retired)

Danila Vargas
Deputy Director of Public Health
County of Imperial