



380 Crown Point Circle
Grass Valley, CA 95945

Melody Easton
Executive Director
Phone: (530) 274-5361
Fax: (530) 274-5355
www.first5nevco.com

Regular Meeting
Wednesday, November 20, 2024
Agenda
2:00 – 4:00pm
Location: Eric Rood Administrative Center
Empire Room

- 1. Call to Order**
- 2. Approval of Agenda— ACTION – Attachment 1**
- 3. Introductions**
- 4. Public Comment**
- 5. Commissioner Comment**
- 6. Review and Approve Minutes – ACTION – Attachment 2**
The Commission will review and approve the minutes from the May and August Regular Commission Meetings.
- 7. Fiscal Review – ACTION – Attachment 3**
The Commission will review and approve the fiscal report and credit card statements through September 2024.
- 8. Community Presentation – Dolly Parton’s Imagination Library – DISCUSSION – Attachment 4**
The Commission will receive a presentation about the potential launch of the Dolly Parton Imagination Library in Nevada County.
- 9. PUBLIC HEARING – First 5 Nevada County Annual Audit – ACTION – Attachment 5**
The Commission will hold a public hearing for the adoption of the 2023-2024 Annual Audit.
- 10. PUBLIC HEARING – First 5 Nevada County Annual Report – ACTION – Attachment 6**
The Commission will hold a public hearing for the adoption of the 2023-2024 Annual Report Submission to First 5 California.
- 11. Contractor Presentation – TTUSD Early Childhood and School Readiness**
The Commission will receive a presentation from Cindy Maciel regarding her work with TTUSD’s Early Childhood and School Readiness services.

Sue Hoek
Commission Chair
Nevada County
Supervisor,
District 4

Rachel Peña, LCSW
Vice-Chair
Director, Social Services
Nevada County Health and
Human Services Agency

Ryan Gruver
Director,
Nevada County Health &
Human Services Agency

Scott W. Lay
Nevada County
Superintendent of
Schools

Bobbi Luster
Branch Manager
Nevada County Public
Library
Truckee Branch

12. Executive Director's Report—DISCUSSION - Attachment 7

The Executive Director will share highlights from her written report.

- Small Population County Augmentation Fund
- First 5 Association
- Commission Alternates
- Car Seats
- Outreach Events

Correspondence—

Next meeting: Wednesday, January 15, 2024 – Eric Rood Administrative Building

This agenda was posted on the web at www.first5nevco.com. Posted on November 14, 2024

Upon request, First 5 Nevada County will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. A request should include your name, mailing address, phone number and brief description of the requested materials and preferred alternative format or auxiliary aid or service. We will process your request as quickly as possible. Requests should be sent to: Melody Easton at First 5 Nevada County, 380 Crown Point Circle, Grass Valley, CA 95945, or rosemary@first5nevco.org.



Melody Easton
Executive Director

Mailing Address:
380 Crown Point Circle
Grass Valley, CA 95945

Physical Address
250 Sierra College Dr, Bldg N17
Grass Valley, CA 95945

Phone: (530) 274-5361
Fax: (530) 274-5355
www.first5nevco.com

Regular Meeting
Wednesday, May 23, 2024
Minutes

- 1. Call to Order**
2:05 pm
- 2. Approval of Agenda— ACTION – Attachment 1**
A motion was made to approve Agenda. (Motion, Second, Carry) Scott W. Lay, Ryan Gruver (4-0)
- 3. Introductions**
Bobbi Luster, Scott W. Lay, Rachel Peña, Ryan Gruver, Melody Easton, Rosemary Gonzalez, Alyssa Burke, Nicole McNeely
- 4. Public Comment**
No Public Comment
- 5. Commissioner Comment**
No Commissioner Comment
- 6. Approval of Minutes for March Regular Meeting Minutes – ACTION – Attachment 2**
A motion was made to approve the March Regular Meeting. (Motion, Second, Carry) Ryan Gruver, Scott W. Lay (4-0)
- 7. Commissioner Search – Truckee Representative – DISCUSSION**
Welcome Bobbi Luster as the newest First 5 Nevada County Commissioner representing the Truckee area.
Melody introduced Bobbi as the new Commissioner Representing the Truckee area
- 8. Fiscal Review – ACTION – Attachment 3**
The Commission will review and approve the fiscal report and credit card statements through March 2024.
A motion was made to approve the Fiscal Report and Credit Card statements. (Motion, Second, Carry) Scott W. Lay, Ryan Gruver, (4-0)
- 9. Contractor Report – Community Support Network/Child Abuse Prevention Council of Western Nevada County – DISCUSSION**
Alyssa Burke will share highlights about their First 5 funded Community Support Network and Child Abuse Prevention Council programming.
Alyssa shared highlights for CSN and CAPC Programs.

Sue Hoek
Commission Chair
Nevada County
Supervisor,
District 4

Rachel Peña, LCSW
Vice-Chair
Director, Social Services
Nevada County Health and
Human Services Agency

Ryan Gruver
Director,
Nevada County Health &
Human Services Agency

Scott W. Lay
Nevada County
Superintendent of
Schools

Bobbi Luster
Branch Manager
Nevada County Public
Library
Truckee Branch

10. Contractor Scopes of Work – DISCUSSION – Attachment 4

The Commission will review the Scopes of Work for the 2024-2026 Contracts.
Melody reviewed the Scopes of Work for the 2024-2026 contracts.

11. 2024-2025 Commission Meeting Schedule - ACTION – Attachment 5

The Commission will review and approve the 2024-2025 Commission Meeting Schedule.
The Commissioners reviewed the 2024-2025 Commission Meeting Schedule. The calendar was amended to reflect to meet on August 29th instead of September 18th and tour the Truckee partners sites. Motion was made to amend the Commission Meeting Schedule. (Motion, Second, Carry) Scott W. Lay, Rachel Peña, (4-0)

12. Salary Schedule– ACTION – Attachment 6

The Commission will review and approve the 2024-2025 Salary Schedule.
A motion was made to approve the Salary Schedule. (Motion, Second, Carry) Ryan Gruver, Scott W. Lay, (4-0)

13. DRAFT Preliminary Budget Review – ACTION – Attachment 7

The Commission will review the 2024-2025 Preliminary Budget. If there are no changes, the Commission has the opportunity to approve the budget as-is.
The commissioners reviewed the 2024-2025 Preliminary Budget and a motion was made to approve it as is. (Motion, Second, Carry) Scott W. Lay, Ryan Gruver, (4-0)

14. Executive Director's Report—DISCUSSION - Attachment 8

The Executive Director will share highlights from her written report.
Melody shared highlights from her Executive Director Report

Adjournment

Motion was made to adjourn the meeting at 3:35 pm (Motion, Second, Carry) Ryan Gruver, Scott W. Lay, (4-0)

Correspondence—

- Subpoena received regarding Persimmony International Inc.
- Melody asked to give a Key Note on ACEs/Toxic Stress/Secondary Trauma during the Sierra Nevada Memorial Hospital Boots on the Ground event in April
- Asked to sign onto a letter opposing the Governor's cuts to the CalWORKs Home Visiting Program

Next meeting: Wednesday, August 29, 2024 – Truckee Library



380 Crown Point Circle
Grass Valley, CA 95945

Melody Easton
Executive Director

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Regular Meeting
Wednesday, August 29, 2024
Agenda
2:00 – 4:00pm
Location: Truckee Library

1. Call to Order

2:01pm

2. Approval of Agenda— ACTION – Attachment 1

A motion was made to approve Agenda. (Motion, Second, Carry) Scott W. Lay, Rachel, (5-0)

3. Introductions

Sue Hoek, Rachel Peña, Ryan Gruver, Scott W. Lay, Bobbi Luster, Melody Easton, Rosemary Gonzalez, Nicole McNeely, Alondra Delgadillo, Sharon Silva, and Teresa Crimmens

4. Public Comment

No Public Comment

5. Commissioner Comment

No Commissioner Comment

6. Fiscal Review – ACTION – Attachment 2

The Commission will review and approve the fiscal report and credit card statements through May 2024.

A motion was made to approve the Fiscal Review. (Motion, Second, Carry) Scott W. Lay, Ryan Gruver (5-0)

7. Year-End Contractor Report – DISCUSSION – Attachment 3

The Commission will review the year-end report highlighting the successes of the First 5 Nevada County Funded Partners.

Melody reviewed the Year-End Report with the commissioners

8. Commission Alternates – DISCUSSION – Attachment 4

The Commission will discuss changing policy to allow for Board-appointed alternates who can stand in during a commissioner's absence. This item may be brought back as an action item in November.

Melody had a discussion with the commissioners about commission alternates. Question was asked about alternates voting on funding and thought that maybe it would be a good idea that they don't vote. Melody will draft a plan and will be voted on during the next meeting.

Sue Hoek
Commission Chair
Nevada County
Supervisor, District 4

Rachel Peña, LCSW
Vice-Chair Director,
Social Services
Nevada County
Health & Human
Services Agency

Ryan Gruver
Director, Nevada
County Health &
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Agency

Scott W. Lay
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9. Partnership HealthPlan and First 5 Nevada County - DISCUSSION

The Commission will receive an update regarding discussions with Partnership HealthPlan and ongoing First 5 sustainability.

Melody updated the commissioners on the Partnership HealthPlan and ongoing First 5 Nevada County sustainability.

10. Executive Director's Report—DISCUSSION - Attachment 5 The Executive Director will share highlights from her written report.

Melody highlighted on First 5 Association's Stabilization Fund Request, Kids' Corner 2024 and social media and outreach

Correspondence—

- Asked to sign onto a letter regarding the request to First 5 California for a Stabilization Fund

Next meeting: Wednesday, November 20, 2024 – Eric Rood Administrative Building

Adjourned

3:07pm

Sue Hoek
Commission Chair
Nevada County
Supervisor, District 4

Rachel Peña, LCSW
Vice-Chair Director,
Social Services
Nevada County
Health & Human
Services Agency

Ryan Gruver
Director, Nevada
County Health &
Human Services
Agency

Scott W. Lay
Nevada County
Superintendent of
Schools

Bobbi Luster
Branch Manager
Nevada County Public
Library Truckee

**First 5 Nevada County
September 2024**

REVENUE	September 2024	Y-T-D	Budget	% Budget	% Year
Prop. 10 Tobacco Tax	25,216	25,216	452,765	6%	25%
Contribs.-Foundation/Other	0	0	0	0%	25%
Augmentation(Small Pop. Grant)	0	0	141,415	0%	25%
HV Coodination Funds	0	0	43,100	0%	25%
Collaborative/CAPC	0	7,648	0	0%	25%
Kids Corner	0	500	6,000	8%	25%
IMPACT funding from Placer Cty	0	0	56,850	0%	25%
Other	4,222	6,730	17,086	39%	25%
Interest Income	2,227	2,227	2,940	76%	25%
TOTAL REVENUE:	31,665	42,321	720,156	6%	25%

EXPENDITURES

Contracts: External Programs	7,811	9,927	375,000		25%
Community Programs		0	1,000	0%	25%
Kids' Corner	0	3,900	6,000	65%	25%
Comm. Projects/Other			0		
Impact	0	2,000	56,850	0%	25%
HV Collaborative	0	1,500	43,100	3%	25%
Car Seats	0	0	1,000	0%	25%
Food for IMPACT	0	0	3,000	0%	25%
Evaluation Expenses		0	2,000	0%	25%
Persimmony Databas	0	0	10,500	0%	25%
Salaries & Benefits	0	20,774	172,851	12%	25%
Services & Supplies	20	10,185	48,625	21%	25%
TOTAL EXPENDITURES:	7,831	48,286	719,926	7%	25%

EXCESS (DEFICIT) OF REVENUE TO EXPENDITURES:	23,834	(5,965)	230
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Planned FY 25- Drawdown	0
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Notes:

11:29 AM

10/30/24

Accrual Basis

First 5 Nevada County
Profit & Loss by Class
September 2024

	Program	Sal. Svc. Supl.	TOTAL
Ordinary Income/Expense			
Income			
4501 · Tobacco Tax Revenue	0.00	25,215.73	25,215.73
4550 · Medicafe Admin.Activity MAA	0.00	4,221.95	4,221.95
4900 · Interest Income	0.00	2,227.81	2,227.81
Total Income	0.00	31,665.49	31,665.49
Expense			
6200 · Grants Expense			
6205 · Contracts	7,811.00	0.00	7,811.00
Total 6200 ; Grants Expense	7,811.00	0.00	7,811.00
6660 · Meeting and Event Expenses	0.00	19.56	19.56
Total Expense	7,811.00	19.56	7,830.56
Net Ordinary Income	-7,811.00	31,645.93	23,834.93
Net Income	-7,811.00	31,645.93	23,834.93

11:29 AM

10/30/24

Accrual Basis

First 5 Nevada County
Profit & Loss by Class
 July through September 2024

	HV Collaborative	Impact	Program	Sal. Svc. Supl.	TOTAL
Ordinary Income/Expense					
Income					
4150 · Collaborative/CAPC	7,648.35	0.00	0.00	0.00	7,648.35
4300 · Kids Corner Contributions	0.00	0.00	500.00	0.00	500.00
4501 · Tobacco Tax Revenue	0.00	0.00	0.00	25,215.73	25,215.73
4550 · Medicafe Admin.Activity MAA	0.00	0.00	0.00	6,730.10	6,730.10
4900 · Interest Income	0.00	0.00	0.00	2,227.81	2,227.81
Total Income	7,648.35	0.00	500.00	34,173.64	42,321.99
Expense					
6200 · Grants Expense					
6205 · Contracts	0.00	0.00	9,767.00	0.00	9,767.00
6207 · Grants Supplies	0.00	0.00	159.90	0.00	159.90
Total 6200 · Grants Expense	0.00	0.00	9,926.90	0.00	9,926.90
6240 · Community Project					
6241 · Community Events/Kids Corner	0.00	0.00	3,900.02	0.00	3,900.02
Total 6240 · Community Project	0.00	0.00	3,900.02	0.00	3,900.02
6380 · County Support Services-1/4-ly	0.00	0.00	0.00	1,445.30	1,445.30
6390 · (Indirect) Support to NCSoS-Mo.	0.00	0.00	0.00	1,791.33	1,791.33
6400 · Computer Expenses	0.00	0.00	0.00	1,377.79	1,377.79
6421 · Services & Supplies (Impact)	0.00	2,000.00	0.00	0.00	2,000.00
6501 · Home Visiting	1,500.00	0.00	0.00	0.00	1,500.00
6620 · Memberships and Subscriptions	0.00	0.00	0.00	4,500.00	4,500.00
6660 · Meeting and Event Expenses	0.00	0.00	0.00	151.73	151.73
6700 · Travel and Training	0.00	0.00	0.00	388.53	388.53
6800 · Accounting Fees	0.00	0.00	0.00	495.00	495.00
6900 · Miscellaneous Expenses	0.00	0.00	0.00	35.00	35.00
7000 · Salaries	4,366.27	0.00	0.00	10,380.60	14,746.87
7020 · Fringe Benefits					
7021 · Medical/Health Insurance	1,070.13	0.00	0.00	622.39	1,692.52
7022 · Medicare	54.67	0.00	0.00	144.27	198.94
7023 · Retirement	1,164.92	0.00	0.00	2,769.53	3,934.45
7024 · Unemployment	1.89	0.00	0.00	5.00	6.89
7025 · Worker's Compensation	53.16	0.00	0.00	140.83	193.99
Total 7020 · Fringe Benefits	2,344.77	0.00	0.00	3,682.02	6,026.79
Total Expense	8,211.04	2,000.00	13,826.92	24,247.30	48,285.26
Net Ordinary Income	-562.69	-2,000.00	-13,326.92	9,926.34	-5,963.27
Net Income	-562.69	-2,000.00	-13,326.92	9,926.34	-5,963.27

11:30 AM

10/30/24

Accrual Basis

First 5 Nevada County
Expenses by Vendor Detail 2024-2025
September 2024

Date	Memo	Account	Class	Amount
Child Advocates of Nevada County				
09/11/2024	L113 Qtr 1	6205 · Contracts	Program	7,811.00
Total Child Advocates of Nevada County				7,811.00
Full Belly Deli				
09/03/2024	Commission Meeting	6660 · Meeting and Event Expenses	Sal. Svc. Supl.	19.56
Total Full Belly Deli				19.56
TOTAL				7,830.56

First 5 Nevada County
Expenses by Vendor Detail 2024-2025
September 2024

	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Child Advocates of Nevada County					
	09/11/2024	L113 Qtr 1	6205 · Contracts	Program	<u>7,811.00</u>
Total Child Advocates of Nevada County					7,811.00
Full Belly Deli					
	09/03/2024	Commission Meeting	6660 · Meeting and Event Expenses	Sal. Svc. Supl.	<u>19.56</u>
Total Full Belly Deli					<u>19.56</u>
TOTAL					<u><u>7,830.56</u></u>

**First 5 Nevada County
August 2024**

REVENUE	August 2024	Y-T-D	Budget	% Budget	% Year
Prop. 10 Tobacco Tax	0	0	452,765	0%	17%
Contribs.-Foundation/Other	0	0	0	0%	17%
Augmentation(Small Pop. Grant)	0	0	141,415	0%	17%
HV Coordination Funds	0	0	43,100	0%	17%
Collaborative/CAPC	7,648	7,648	0	0%	17%
Kids Corner	500	500	6,000	8%	17%
IMPACT funding from Placer Cty	0	0	56,850	0%	17%
Other	0	2,508	17,086	15%	17%
Interest Income	0	0	2,940	0%	17%
TOTAL REVENUE:	8,148	10,656	720,156	1%	17%
EXPENDITURES					
Contracts: External Programs	1,956	2,116	375,000		17%
Community Programs		0	1,000	0%	17%
Kids' Corner	1,748	3,900	6,000	65%	17%
Comm. Projects/Other			0	0%	17%
Impact	0	2,000	56,850	0%	17%
HV Collaborative	1,500	1,500	43,100	3%	17%
Car Seats		0	1,000	0%	17%
Food for IMPACT		0	3,000	0%	17%
Evaluation Expenses		0	2,000	0%	17%
Persimmony Database		0	10,500	0%	17%
Salaries & Benefits	0	20,774	172,851	12%	17%
Services & Supplies	1,577	10,165	48,625	21%	17%
TOTAL EXPENDITURES:	6,781	40,455	719,926	6%	17%
EXCESS (DEFICIT) OF REVENUE TO EXPENDITURES:	1,367	(29,799)	230		
Planned FY 25- Drawdown	0				

Notes:

10:27 AM

10/09/24

Accrual Basis

First 5 Nevada County
Profit & Loss by Class
August 2024

	<u>HV Collaborative</u>	<u>Program</u>	<u>Sal. Svc. Supl.</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
4150 · Collaborative/CAPC	7,648.35	0.00	0.00	7,648.35
4300 · Kids Corner Contributions	0.00	500.00	0.00	500.00
Total Income	<u>7,648.35</u>	<u>500.00</u>	<u>0.00</u>	<u>8,148.35</u>
Expense				
6200 · Grants Expense				
6205 · Contracts	0.00	1,956.00	0.00	1,956.00
Total 6200 · Grants Expense	<u>0.00</u>	<u>1,956.00</u>	<u>0.00</u>	<u>1,956.00</u>
6240 · Community Project				
6241 · Community Events/Kids Corner	0.00	1,747.88	0.00	1,747.88
Total 6240 · Community Project	<u>0.00</u>	<u>1,747.88</u>	<u>0.00</u>	<u>1,747.88</u>
6380 · County Support Services-1/4-ly	0.00	0.00	1,445.30	1,445.30
6501 · Home Visiting	1,500.00	0.00	0.00	1,500.00
6660 · Meeting and Event Expenses	0.00	0.00	132.17	132.17
Total Expense	<u>1,500.00</u>	<u>3,703.88</u>	<u>1,577.47</u>	<u>6,781.35</u>
Net Ordinary Income	<u>6,148.35</u>	<u>-3,203.88</u>	<u>-1,577.47</u>	<u>1,367.00</u>
Net Income	<u><u>6,148.35</u></u>	<u><u>-3,203.88</u></u>	<u><u>-1,577.47</u></u>	<u><u>1,367.00</u></u>

10:26 AM

10/09/24

Accrual Basis

**First 5 Nevada County
Profit & Loss by Class
July through August 2024**

	HV Collaborative	Impact	Program	Sal. Svc. Supl.	TOTAL
Ordinary Income/Expense					
Income					
4150 · Collaborative/CAPC	7,648.35	0.00	0.00	0.00	7,648.35
4300 · Kids Corner Contributions	0.00	0.00	500.00	0.00	500.00
4550 · Medicafe Admin.Activity MAA	0.00	0.00	0.00	2,508.15	2,508.15
Total Income	7,648.35	0.00	500.00	2,508.15	10,656.50
Expense					
6200 · Grants Expense					
6205 · Contracts	0.00	0.00	1,956.00	0.00	1,956.00
6207 · Grants Supplies	0.00	0.00	159.90	0.00	159.90
Total 6200 · Grants Expense	0.00	0.00	2,115.90	0.00	2,115.90
6240 · Community Project					
6241 · Community Events/Kids Corner	0.00	0.00	3,900.02	0.00	3,900.02
Total 6240 · Community Project	0.00	0.00	3,900.02	0.00	3,900.02
6380 · County Support Services-1/4-ly	0.00	0.00	0.00	1,445.30	1,445.30
6390 · (Indirect) Support to NCSoS-Mo.	0.00	0.00	0.00	1,791.33	1,791.33
6400 · Computer Expenses	0.00	0.00	0.00	1,377.79	1,377.79
6421 · Services & Supplies (Impact)	0.00	2,000.00	0.00	0.00	2,000.00
6501 · Home Visiting	1,500.00	0.00	0.00	0.00	1,500.00
6620 · Memberships and Subscriptions	0.00	0.00	0.00	4,500.00	4,500.00
6660 · Meeting and Event Expenses	0.00	0.00	0.00	132.17	132.17
6700 · Travel and Training	0.00	0.00	0.00	388.53	388.53
6800 · Accounting Fees	0.00	0.00	0.00	495.00	495.00
6900 · Miscellaneous Expenses	0.00	0.00	0.00	35.00	35.00
7000 · Salaries	4,366.27	0.00	0.00	10,380.60	14,746.87
7020 · Fringe Benefits					
7021 · Medical/Health Insurance	1,070.13	0.00	0.00	622.39	1,692.52
7022 · Medicare	54.67	0.00	0.00	144.27	198.94
7023 · Retirement	1,164.92	0.00	0.00	2,769.53	3,934.45
7024 · Unemployment	1.89	0.00	0.00	5.00	6.89
7025 · Worker's Compensation	53.16	0.00	0.00	140.83	193.99
Total 7020 · Fringe Benefits	2,344.77	0.00	0.00	3,682.02	6,026.79
Total Expense	8,211.04	2,000.00	6,015.92	24,227.74	40,454.70
Net Ordinary Income	-562.69	-2,000.00	-5,515.92	-21,719.59	-29,798.20
Net Income	-562.69	-2,000.00	-5,515.92	-21,719.59	-29,798.20

10:51 AM

10/30/24

Accrual Basis

First 5 Nevada County
Expenses by Vendor Detail
August 2024

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Alyssa Burke								
Bill	08/14/2024	HOPE	HOPE Training	6501 - Home Visiting		2000 - Account...	1,500.00	1,500.00
Total Alyssa Burke							1,500.00	1,500.00
B&C Hardware								
Credit Card Charge	08/08/2024		Supplies	6241 - Community E...		2025 - Cardme...	47.88	47.88
Total B&C Hardware							47.88	47.88
Child Advocates of Nevada County								
Bill	08/19/2024	L113 ...	L113 Qtr 1	6205 - Contracts		2000 - Account...	1,956.00	1,956.00
Total Child Advocates of Nevada County							1,956.00	1,956.00
Full Belly Deli								
Credit Card Charge	08/29/2024		Commission ...	6660 - Meeting and ...		2025 - Cardme...	132.17	132.17
Total Full Belly Deli							132.17	132.17
NCSoS								
Bill	08/02/2024	4th Qt...	April 1 throug...	6380 - County Supp...		2000 - Account...	1,445.30	1,445.30
Total NCSoS							1,445.30	1,445.30
Rachel Jasper								
Bill	08/12/2024	Kids' ...	Coordinator	6241 - Community E...		2000 - Account...	1,700.00	1,700.00
Total Rachel Jasper							1,700.00	1,700.00
TOTAL							6,781.35	6,781.35

10:30 AM

10/09/24

Accrual Basis

First 5 Nevada County
Expenses by Vendor Detail 2024-2025
August 2024

Date	Memo	Account	Class	Amount
Alyssa Burke				
08/14/2024	HOPE Training	6501 · Home Visiting	HV Collaborative	1,500.00
	Total Alyssa Burke			1,500.00
B&C Hardware				
08/08/2024	Supplies	6241 · Community Events/Kids Corner	Program	47.88
	Total B&C Hardware			47.88
Child Advocates of Nevada County				
08/19/2024	L113 Qtr 1	6205 · Contracts	Program	1,956.00
	Total Child Advocates of Nevada County			1,956.00
Full Belly Deli				
08/29/2024	Commission Meeting	6660 · Meeting and Event Expenses	Sal. Svc. Supl.	132.17
	Total Full Belly Deli			132.17
NCSoS				
08/02/2024	April 1 through June 30, 2024	6380 · County Support Services-1/4-ly	Sal. Svc. Supl.	1,445.30
	Total NCSoS			1,445.30
Rachel Jasper				
08/12/2024	Coordinator	6241 · Community Events/Kids Corner	Program	1,700.00
	Total Rachel Jasper			1,700.00
TOTAL				6,781.35



August 2024 Statement

Open Date: 07/04/2024 Closing Date: 08/02/2024



Visa® Community Card

FIRST 5 NEVADA COUNTY (CPN 001129238)

New Balance	\$2,814.57
Minimum Payment Due	\$29.00
Payment Due Date	09/01/2024

Page 1 of 3

Account:

Elan Financial
Services

BUS 30 ELN

8

2

1-866-552-8855

Activity Summary

Previous Balance	+	\$5,257.58
Payments	-	\$5,257.58 ^{CR}
Other Credits		\$0.00
Purchases	+	\$2,814.57
Balance Transfers		\$0.00
Advances		\$0.00
Other Debits		\$0.00
Fees Charged		\$0.00
Interest Charged		\$0.00

New Balance	=	\$2,814.57
Past Due		\$0.00
Minimum Payment Due		\$29.00
Credit Line		\$5,000.00
Available Credit		\$2,185.43
Days in Billing Period		30

Payment Options:



Mail payment coupon
with a check



Pay online at
myaccountaccess.com



Pay by phone
1-866-552-8855

Please detach and send coupon with check payable to: Elan Financial Services CPN 001129238



0047985100479662500000029000002814571

24-Hour Elan Financial Services: 1-866-552-8855

to pay by phone
to change your address

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FIRST 5 NEVADA COUNTY
ACCOUNTS PAYABLE
380 CROWN POINT CIR
GRASS VALLEY CA 95945-9089



Account Number	
Payment Due Date	9/01/2024
New Balance	\$2,814.57
Minimum Payment Due	\$29.00

Amount Enclosed \$

Elan Financial Services

P.O. Box 790408
St. Louis, MO 63179-0408



What To Do If You Think You Find A Mistake On Your Statement

If you think there is an error on your statement, please call us at the telephone number on the front of this statement, or write to us at: Elan Financial Services, P.O. Box 6335, Fargo, ND 58125-6335.

In your letter or call, give us the following information:

- ▶ Account information: Your name and account number.
- ▶ Dollar amount: The dollar amount of the suspected error.
- ▶ Description of Problem: If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake. You must contact us within 60 days after the error appeared on your statement. While we investigate whether or not there has been an error, the following are true:
 - ▶ We cannot try to collect the amount in question, or report you as delinquent on that amount.
 - ▶ The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
 - ▶ While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
 - ▶ We can apply any unpaid amount against your credit limit.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase.

To use this right, all of the following must be true:

1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
2. You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
3. You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing at: Elan Financial Services, P.O. Box 6335, Fargo, ND 58125-6335. While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay we may report you as delinquent.

Important Information Regarding Your Account

1. INTEREST CHARGE: Method of Computing Balance Subject to Interest Rate: We calculate the periodic rate or interest portion of the **INTEREST CHARGE** by multiplying the applicable Daily Periodic Rate ("**DPR**") by the Average Daily Balance ("**ADB**") (including new transactions) of the Purchase, Advance and Balance Transfer categories subject to interest, and then adding together the resulting interest from each category. We determine the **ADB** separately for the Purchases, Advances and Balance Transfer categories. To get the **ADB** in each category, we add together the daily balances in those categories for the billing cycle and divide the result by the number of days in the billing cycle. We determine the daily balances each day by taking the beginning balance of those Account categories (including any billed but unpaid interest, fees, credit insurance and other charges), adding any new interest, fees, and charges, and subtracting any payments or credits applied against your Account balances that day. We add a Purchase, Advance or Balance Transfer to the appropriate balances for those categories on the later of the transaction date or the first day of the statement period. Billed but unpaid interest on Purchases, Advances and Balance Transfers is added to the appropriate balances for those categories each month on the statement date. Billed but unpaid Advance Transaction Fees are added to the Advance balance of your Account on the date they are charged to your Account. Any billed but unpaid fees on Purchases, credit insurance charges, and other charges are added to the Purchase balance of the Account on the date they are charged to the Account. Billed but unpaid fees on Balance Transfers are added to the Balance Transfer balance of the Account on the date they are charged to the Account. In other words, billed and unpaid interest, fees, and charges will be included in the **ADB** of your Account that accrues interest and will reduce the amount of credit available to you. To the extent credit insurance charges, overlimit fees, Annual Fees, and/or Travel Membership Fees may be applied to your Account, such charges and/or fees are not included in the **ADB** calculation for Purchases until the first day of the billing cycle following the date the credit insurance charges, overlimit fees, Annual Fees and/or Travel Membership Fees (as applicable) are charged to the Account. Prior statement balances subject to an interest-free period that have been paid on or before the payment due date in the current billing cycle are not included in the **ADB** calculation.

2. Payment Information: We will accept payment via check, money order, the internet (including mobile and online) or phone or previously established automatic payment transaction. You must pay us in U.S. Dollars. If you make a payment from a foreign financial institution, you will be charged and agree to pay any collection fees added in connection with that transaction. The date you mail a payment is different than the date we receive the payment. The payment date is the day we receive your check or money order at Elan Financial Services, P.O. Box 790408, St. Louis, MO 63179-0408 or the day we receive your internet or phone payment. All payments by check or money order accompanied by a payment coupon and received at this payment address will be credited to your Account on the day of receipt if received by 5:00 p.m. CT on any banking day. Payments sent without the payment coupon or to an incorrect address will be processed and credited to your Account within 5 banking days of receipt. Payments sent without a payment coupon or to an incorrect address may result in a delayed credit to your Account, additional **INTEREST CHARGES**, fees, and/or Account suspension. The deadline for on-time internet and phone payments varies, but generally must be made before 5:00 p.m. CT to 8 p.m. CT depending on what day and how the payment is made. Please contact Elan Financial Services for internet, phone, and mobile crediting times specific to your Account and your payment option. Banking days are all calendar days except Saturday, Sunday and federal holidays. Payments due on a Saturday, Sunday or federal holiday and received on those days will be credited on the day of receipt. There is no prepayment penalty if you pay your balance at any time prior to your payment due date.

3. Credit Reporting: We may report information on your Account to Credit Bureaus. Late payments, missed payments or other defaults on your Account may be reflected in your credit report.

August 2024 Statement 07/04/2024 - 08/02/2024

Page 2 of 3

FIRST 5 NEVADA COUNTY (CPN 001129238)

Elan Financial Services

1-866-552-8855


Important Messages

Paying Interest: You have a 24 to 30 day interest-free period for Purchases provided you have paid your previous balance in full by the Payment Due Date shown on your monthly Account statement. In order to avoid additional INTEREST CHARGES on Purchases, you must pay your new balance in full by the Payment Due Date shown on the front of your monthly Account statement.

There is no interest-free period for transactions that post to the Account as Advances or Balance Transfers except as provided in any Offer Materials. Those transactions are subject to interest from the date they post to the Account until the date they are paid in full.

Transactions	EASTON, MELODY C	Credit Limit \$5000
---------------------	------------------	---------------------

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Purchases and Other Debits					
07/31	07/30	6693	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$159.90	_____
Total for Account				\$159.90	

Transactions	GONZALEZ, ROSEMARY	Credit Limit \$5000
---------------------	--------------------	---------------------

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Purchases and Other Debits					
07/30	07/29	8963	4IMPRINT, INC 4IMPRINT.COM WI	\$952.39	_____
08/02	07/31	1711	STAPLES 00110973 GRASS VALLEY CA	\$1,117.00	_____
08/02	07/31	1729	STAPLES 00110973 GRASS VALLEY CA	\$585.28	_____
Total for Account				\$2,654.67	

Transactions	BILLING ACCOUNT ACTIVITY	
---------------------	--------------------------	--

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Payments and Other Credits					
07/25	07/23	0026	PAYMENT THANK YOU	\$5,257.58CR	_____
Total for Account				\$5,257.58CR	

2024 Totals Year-to-Date	
Total Fees Charged in 2024	\$70.00
Total Interest Charged in 2024	\$37.29

August 2024 Statement 07/04/2024 - 08/02/2024
FIRST 5 NEVADA COUNTY (CPN 001129238)

Page 3 of 3
Elan Financial Services  1-866-552-8855

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

**APR for current and future transactions.

Balance Type	Balance By Type	Balance Subject to Interest Rate	Variable	Interest Charge	Annual Percentage Rate	Expires with Statement
**BALANCE TRANSFER	\$0.00	\$0.00	YES	\$0.00	19.24%	
**PURCHASES	\$2,814.57	\$0.00	YES	\$0.00	19.24%	
**ADVANCES	\$0.00	\$0.00	YES	\$0.00	29.24%	

Contact Us



Phone

Voice: 1-866-552-8855
TDD: 1-888-352-6455
Fax: 1-866-807-9053



Questions

Elan Financial Services
P.O. Box 6353
Fargo, ND 58125-6353



Mail payment coupon
with a check

Elan Financial Services
P.O. Box 790408
St. Louis, MO 63179-0408



Online

myaccountaccess.com



September 2024 Statement

Open Date: 08/03/2024 Closing Date: 09/04/2024



Visa® Community Card

FIRST 5 NEVADA COUNTY (CPN 001129238)

New Balance	\$199.61
Minimum Payment Due	\$10.00
Payment Due Date	10/01/2024

Page 1 of 3

Elan Financial
Services

BUS 30 ELN

8

2

1-866-552-8855

Activity Summary

Previous Balance	+	\$2,814.57
Payments	-	\$2,814.57 ^{CR}
Other Credits		\$0.00
Purchases	+	\$199.61
Balance Transfers		\$0.00
Advances		\$0.00
Other Debits		\$0.00
Fees Charged		\$0.00
Interest Charged		\$0.00

New Balance	=	\$199.61
Past Due		\$0.00
Minimum Payment Due		\$10.00
Credit Line		\$5,000.00
Available Credit		\$4,800.39
Days in Billing Period		33

Payment Options:



Mail payment coupon
with a check



Pay online at
myaccountaccess.com



Pay by phone
1-866-552-8855

Please detach and send coupon with check payable to: Elan Financial Services CPN 001129238



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24-Hour Elan Financial Services: 1-866-552-8855

to pay by phone
to change your address

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FIRST 5 NEVADA COUNTY
ACCOUNTS PAYABLE
380 CROWN POINT CIR
GRASS VALLEY CA 95945-9089



Account Number	
Payment Due Date	10/01/2024
New Balance	\$199.61
Minimum Payment Due	\$10.00

Amount Enclosed \$

Elan Financial Services

P.O. Box 790408
St. Louis, MO 63179-0408



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September 2024 Statement 08/03/2024 - 09/04/2024

Page 2 of 3

FIRST 5 NEVADA COUNTY (CPN 001129238)

Elan Financial Services

1-866-552-8855


Important Messages

Paying Interest: You have a 24 to 30 day interest-free period for Purchases provided you have paid your previous balance in full by the Payment Due Date shown on your monthly Account statement. In order to avoid additional INTEREST CHARGES on Purchases, you must pay your new balance in full by the Payment Due Date shown on the front of your monthly Account statement.

There is no interest-free period for transactions that post to the Account as Advances or Balance Transfers except as provided in any Offer Materials. Those transactions are subject to interest from the date they post to the Account until the date they are paid in full.

Transactions	EASTON, MELODY C	Credit Limit \$5000
---------------------	------------------	---------------------

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Purchases and Other Debits					
08/08	08/07	4322	B & C HOME & GARDEN CE GRASS VALLEY CA	\$47.88	_____
Total for Account [REDACTED]				\$47.88	

Transactions	GONZALEZ, ROSEMARY	Credit Limit \$5000
---------------------	--------------------	---------------------

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Purchases and Other Debits					
09/03	08/29	7513	FULL BELLY DELI - TRUC 530-5509516 CA	\$19.56	_____
09/03	08/29	7349	FULL BELLY DELI - TRUC 530-5509516 CA	\$132.17	_____
Total for Account [REDACTED]				\$151.73	

Transactions	BILLING ACCOUNT ACTIVITY	
---------------------	--------------------------	--

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Payments and Other Credits					
09/03	08/31	0037	PAYMENT THANK YOU	\$2,814.57CR	_____
Total for Account [REDACTED]				\$2,814.57CR	

2024 Totals Year-to-Date	
Total Fees Charged in 2024	\$70.00
Total Interest Charged in 2024	\$37.29

September 2024 Statement 08/03/2024 - 09/04/2024
 FIRST 5 NEVADA COUNTY (CPN 001129238)

Page 3 of 3
Elan Financial Services  1-866-552-8855

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

**APR for current and future transactions.

Balance Type	Balance By Type	Balance Subject to Interest Rate	Variable	Interest Charge	Annual Percentage Rate	Expires with Statement
**BALANCE TRANSFER	\$0.00	\$0.00	YES	\$0.00	19.24%	
**PURCHASES	\$199.61	\$0.00	YES	\$0.00	19.24%	
**ADVANCES	\$0.00	\$0.00	YES	\$0.00	29.24%	

Contact Us



Phone

Voice: 1-866-552-8855
 TDD: 1-888-352-6455
 Fax: 1-866-807-9053



Questions

Elan Financial Services
 P.O. Box 6353
 Fargo, ND 58125-6353



Mail payment coupon
 with a check

Elan Financial Services
 P.O. Box 790408
 St. Louis, MO 63179-0408



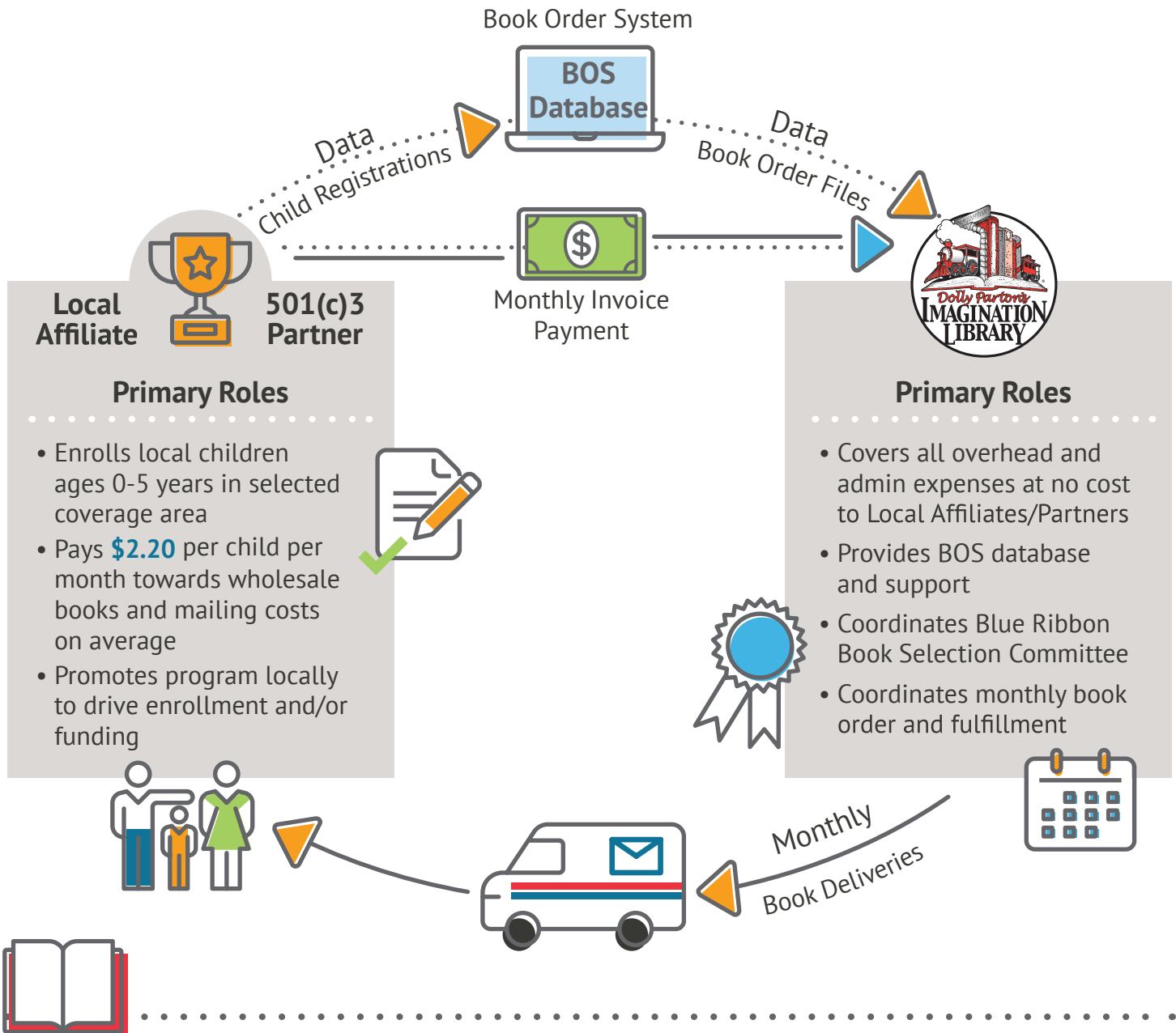
Online

myaccountaccess.com



How It Works

In the United States



▶ Local Affiliate may be a business, school district, solo, etc.
Need 501(c)3 non-profit partner to get non-profit mailing rates

▶ Books arrive at child's home with name on the mailing label

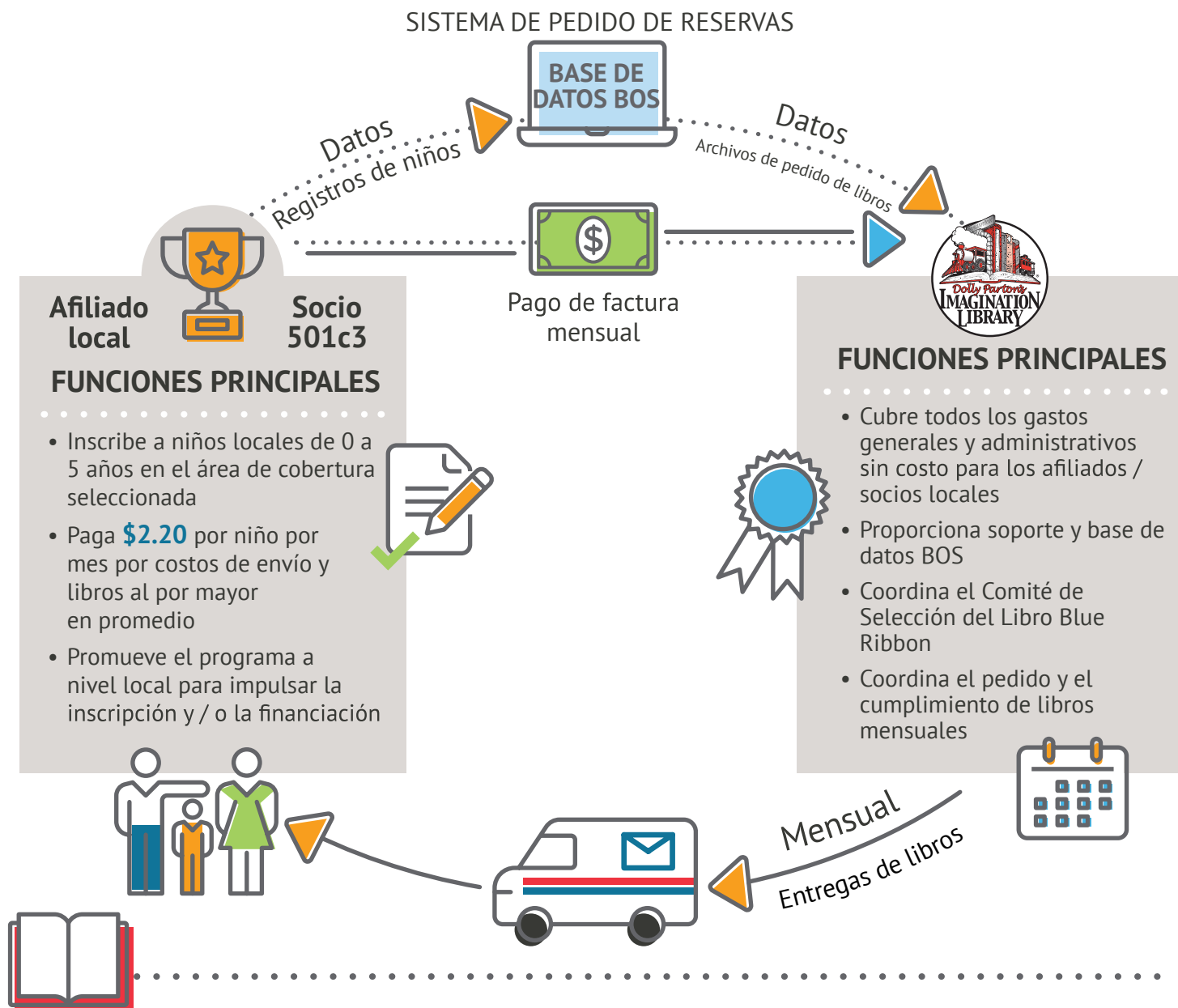
▶ At no cost to the family, books are delivered monthly to children from birth to age 5 in a designated coverage area



Cómo funciona



En los Estados Unidos



- ▶ El campeón local puede ser un negocio, un distrito escolar, un solo, etc; Necesita un socio sin fines de lucro 501 (c) 3 para obtener tarifas de correo sin fines de lucro
- ▶ Los libros llegan a la casa del niño con el nombre en la etiqueta de envío.
- ▶ Sin costo para la familia, los libros se entregan mensualmente a los niños desde el nacimiento hasta los 5 años en un área de cobertura designada.



	Registered Population		year 1	Registered Population		year 2	Registered Population		year 3	Registered Population		year 4	Registered Population		year 5
Mth 1		5%	\$301		20%	\$1,203		40%	\$2,407		60%	\$3,610		80%	\$4,814
Mth 2		6%	\$383		22%	\$1,313		42%	\$2,516		62%	\$3,720		82%	\$4,923
Mth 3		8%	\$465		24%	\$1,422		44%	\$2,626		64%	\$3,829		84%	\$5,033
Mth 4		9%	\$546		25%	\$1,532		45%	\$2,735		65%	\$3,939		85%	\$5,142
Mth 5		10%	\$628		27%	\$1,641		47%	\$2,845		67%	\$4,048		87%	\$5,252
Mth 6		12%	\$710		29%	\$1,751		49%	\$2,954		69%	\$4,158		89%	\$5,361
Mth 7		13%	\$792		31%	\$1,860		51%	\$3,064		71%	\$4,267		91%	\$5,471
Mth 8		15%	\$874		33%	\$1,970		53%	\$3,173		73%	\$4,377		93%	\$5,580
Mth 9		16%	\$955		35%	\$2,079		55%	\$3,283		75%	\$4,486		95%	\$5,690
Mth 10		17%	\$1,037		36%	\$2,189		56%	\$3,392		76%	\$4,596		96%	\$5,799
Mth 11		19%	\$1,119		38%	\$2,298		58%	\$3,502		78%	\$4,705		98%	\$5,909
Mth 12		20%	\$1,201		40%	\$2,408		60%	\$3,611		80%	\$4,815		100%	\$6,018
			\$9,011			\$21,666			\$36,108			\$50,550			\$64,992

**FIRST 5 NEVADA COUNTY
CHILDREN & FAMILIES FIRST COMMISSION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2024**

**FIRST 5 NEVADA COUNTY
CHILDREN & FAMILIES FIRST COMMISSION**

Financial Statements
For the Year Ended June 30, 2024

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**FIRST 5 NEVADA COUNTY
CHILDREN & FAMILIES FIRST COMMISSION**

Commission Membership
June 30, 2024

<u>Name</u>	<u>Position</u>	<u>Date of Original Appt.</u>
Sue Hoek Chair	Nevada County Supervisor	January 2020 (reappointed annually)
Rachel Peña, LCSW Vice Chair	Nevada County Department of Social Services Director	January 2023
Ryan Gruver	Nevada County Health and Human Services Director	Ex Officio
Scott W Lay	Nevada County Superintendent of Schools	February 2020
Bobbi Luster	Truckee Representative Nevada County Public Library	March 2024

P.O. Box 160
Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
First 5 Nevada County
Children and Families First Commission
Grass Valley, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of First 5 Nevada County Children and Families First Commission (The Commission) as of and for the year ended June 30, 2024, 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 and each major fund of the Commission, as of June 30, 2024, and the respective changes in financial 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 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 generally accepted auditing standards 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 generally accepted auditing standards 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's 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.

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 4-10 and 24-25 be presented to supplement the basic financial statements. Such information is

the responsibility of management and, 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The supplemental information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2024, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission'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 Commission's internal control over financial reporting and compliance.



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
October 29, 2024



Management's Discussion and Analysis – Fiscal Year Ended June 30, 2024

On November 3, 1998, the voters of California approved Proposition 10, which placed a new tax on tobacco products. The California Children and Families Trust Fund was created with the tax revenue. The trust funds are for purposes of enhancing early childhood development. Proposition 10 was codified into the Children and Families Act, which prescribes a system to administer the fund. The Nevada County Children and Families First Commission was created by an ordinance of the Board of Supervisors on December 15, 1998.

Five appointed Commissioners first met on May 10, 1999 and began creating an infrastructure for the commission. An Executive Director began work on November 1, 1999, and the first grants were awarded on April 1, 2000.

Beginning in November of 1999, the Nevada County Children and Families First Commission grew into a complex, multi-task, public entity focused on improving the childcare and preschool system, supporting parents as a child's first teacher, and working to improve the overall health of children. The Commission's statutory mandate is to create a comprehensive system of services for young children and their families. Each step the Commission takes includes intensive community involvement. Since its inception, the Commission has invested over \$10 million in Nevada County for improved early childhood development, over a quarter of which has been leveraged with Proposition 10 dollars.

The Commission was renamed the First 5 Nevada County Children and Families First Commission in 2003. First 5 Nevada County is a legal public entity, separate and apart from the County; however, the Auditor-Controller of the County of Nevada set up and maintains a separate interest-bearing trust fund for the Commission. The Commission also has an interagency agreement with the Nevada County Superintendent of Schools, which acts as the employer of record for Commission staff.

Because it is based on tobacco tax, a declining revenue source, the Commission planned for the future by contributing to a sustainability fund by using a portion of revenues and all interest each year through FY 2006-07. Per the long range financial plan, the Commission began to draw down on those funds beginning in FY 2007-08. As the draw-down of funds has progressed, the Commission has also significantly reduced its infrastructure, shrinking from a staff of 8 to a staff of 2 between 2006 and 2014. The one exception to the draw-down was in FY 2012-13 when, because of a combination of higher-than-anticipated revenues and lower-than-anticipated expenses, the sustainability fund was added to by \$11,537.

This document offers readers of the financial statements of the Commission a narrative overview and analysis of the financial activities for the year ended June 30, 2024.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements include three components: government-wide financial statements, fund financial statements and notes to the financial statements. This report also

contains other required supplementary information in addition to the basic financial statements themselves.

Governmental Funds Balance Sheet and Statement of Net Position:

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, in accordance with government auditing standards. The *Statement of Net Position* presents information on all of the Commission's assets and liabilities; the difference between the two is *net position*. The *Statement of Activities* presents information on changes in the Commission's net position during the most recent fiscal year. These statements are prepared on a full-accrual basis; changes in net position are reported for the period when the underlying event giving rise to a change occurs, *regardless of the timing of related cash flows*. Therefore, revenues and expenses are reported in this statement for some items that will only affect cash flows in future fiscal periods (e.g., earned but unused vacation leave). The Governmental Funds financial statements can be found on pages 11 and 12 of this report.

Statement of Revenues, Expenditures and Changes in Fund Balance and Statement of Activities:

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements are prepared on a modified-accrual basis. Thus, they focus on *near-term inflows and outflows of spendable resources* (occurring within 90 days of the end of the fiscal year) as well as on balances of spendable resources available at the end of the fiscal year. The fund financial statements appear on pages 11 and 12.

Notes to the Financial Statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes also include information required by the First 5 California Children and Families Commission regarding restricted, committed and uncommitted funds. Notes to the Financial Statements are provided on pages 13 through 22.

Required Supplementary Information:

Before the beginning of any fiscal year, the Commission adopts an annual appropriated budget, which it revises mid-year and at year-end. This section compares the original to final budget and provides budget-to-actual comparisons as required by the Governmental Accounting Standards Board. This Supplementary Information appears on page 23.

Government-wide Financial Analysis

The Commission has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34 (GASB 34), Basic Financial Statements – and Management’s Discussion and Analysis (MD&A) – for State and Local Governments.

The net position may serve over time as a useful indicator of financial position (net position is not to be confused with restricted funds as described in Note 2 on page 16.) The Commission’s assets at June 30, 2024 exceed liabilities by \$293,085 compared to \$352,725 at June 30, 2023. Currently, all of this is considered restricted (contracted amounts or pre-paid revenue from the State). Cash is maintained in the County’s investment pool where interest earned on the Commission’s balance is apportioned to the Commission. The net position also includes receivables due from the State \$74,889 and other receivables of \$124,401. For comparison, at June 30, 2023, the State receivables were \$98,153. Included in the net position are amounts payable to related parties (\$65,563), to other grantees and vendors (\$70,479), and accrued vacation time for staff (\$604) as of June 30, 2024. These compare to the figures at June 30, 2023 as follows: amounts payable to parties (\$68,682), to other grantees and vendors (\$71,836), and accrued vacation time for staff (\$604).

Revenues for FY23/24 had the expected annual decline, due to shrinking tax revenue from cigarettes as fewer are sold each year with \$461,196 received from Prop. 10 and Prop. 56 tobacco tax funding as well as the new California Electronic Cigarette Excise Tax as compared to \$491,730 in FY22/23. The First 5 California Commission augmented the regular Prop. 10 funding for the small population counties, including Nevada County, providing an additional \$127,116 in small county augmentation and \$3,144 in surplus money investment funds to bring us to \$613,033 compared to \$632,064 in the prior fiscal year. Overall revenues increased by \$27,260 from the prior year, from \$788,187 in FY22/23 to \$815,447 in FY23/24 – this is mostly due to IMPACT funding through the County and other outside contracts. Total expenses for FY23/24 decrease by \$1,494 from the prior year. FY23/24 expenses were \$875,087, compared with expenses for FY22/23 of \$876,581.

The Commission’s net position decreased overall by \$59,640 during this fiscal year, resulting from expenditures in excess of revenues. The change in net position this year compares to a decrease of \$88,394 last fiscal year and reflects the planned draw-down in the Long Range Financial Plan.

Governmental Activities

The Commission does not have business-type activities, so the analysis presented above for the government-wide financial statements also represents an analysis of the Commission’s governmental activities. First 5 Nevada County did not have matching funds from First 5 California, so the sole fund used in FY23/24 was the General Program fund.

Governmental Funds

The Commission has invested over \$10 million since April of 2000 in programs benefiting children under age 6 and their families, expanding the number and types of services that support early childhood development in Nevada County, in accordance with the goals of the Strategic Plan. Each contractor reports on the measurable outcomes of the funded project and documents all expenditures. Additionally, First 5 has used tobacco tax revenue to leverage over \$2 million in additional funds for the community through grant writing and through contracting for program provision and has assisted other agencies in obtaining federal grants of more than \$7 million.

General Program:

Activity in the General Fund, the only fund currently in use, results largely from the unrestricted monthly tobacco tax allocation and the small population county funding augmentation. This fund includes both programmatic funding as well as staff support toward programs, evaluation, capacity building and systems integration efforts. Overhead (accounting, occupancy, etc.) is also included. The major programmatic funding in the General Program Fund includes funding for family-functioning support, early learning, behavioral health, and systems integration. Contracts are awarded to community.

State revenues increased to \$844,464 due to timing of the fourth quarter SPCFA funding from fiscal year 22/23 and the CECET fourth quarter funding for fiscal year 23/24. The only difference between the government-wide revenues and the governmental fund revenues is the \$29,017 for the fourth quarter SPCFA received more than 90 days after the year end in 22/23 and \$1,832 fourth quarter CECET funds not received within the 90 day window in 23/24. Interest revenues were up from last year (\$7,089 this year compared to \$4,179 last year). Expenditures were up about 1.7% this year (\$875,087) compared to last year (\$876,619). There was no difference in the expenses between the general fund statements and government wide statements for FY23/24.

Fund balances:

In FY 01/02, the Commission adopted a Long Range Financial Plan (LRFP), which involved setting up a sustainability fund and budget guidelines to assure a continued level of commitment to the community. This plan is updated annually after the audit; assumptions are revisited every two years. The most current approved version of this plan appears below in “Economic Factors and Next Year’s Budget” (this does not incorporate the figures reported in these financial statements, which are subject to Commission review).

From the General Fund, the full fund balance of \$291,857 has been restricted for future programs through contracts that are in place through June 30, 2024.

Administrative and Evaluation Costs:

Pursuant to the Commission’s Cost Allocation Policy, shared costs are divided between Program, Evaluation and Administrative expenses. For the fiscal year ended June 30, 2024, the Commission’s total expenses for the governmental fund activities were \$875,087 on a final budget of \$760,969. The Commission spent \$12,486 on Evaluation expenses and \$94,894 on Administrative expenses with the remaining \$767,707 spent on Program. Administrative costs were 10% of the total expenditures and 12% of the total budget, which was within the Commission’s 20% limit on administrative expenses. See Note 9 to the financial statements for more information on the allocations.

For the fiscal year ended June 30, 2023, the Commission’s total expenses for the governmental fund activities were \$861,873 on a final budget of \$817,125. The Commission spent \$16,365 on Evaluation expenses and \$86,260 on Administrative expenses with the remaining \$759,248 spent on Program. Administrative costs were 10% of the total expenditures and 11% of the total budget, which was within the Commission’s 20% limit on administrative expenses. See Note 9 to the financial statements for more information on the allocations.

Fund Budgetary Highlights

General Program:

For FY23/24, total revenues were over budget by \$167,629 due to timing on the receivable from the state and outside funding for CAPC and IMPACT programs, and total expenditures were over budget by \$114,118 mostly due to the additional expenses for the IMPACT program. For FY22/23, total revenues were under budget by \$39,725 while total expenditures were over budget by \$114,710.

Capital Assets and Debt Administration

At the end of the current fiscal year, the Commission did not have any capital assets or any long-term obligations outstanding.

Economic Factors and Next Year's Budget

The First 5 Nevada County Children and Families First Commission is committed to focusing Proposition 10 funds on the purposes for which it is intended: to promote the importance of early childhood by investing in complex systems of care, empowering families, and strengthening the community.

The First 5 Nevada County 2021-2024 Strategic Plan is organized around four initiatives: Family Strengthening; Early Learning; Communications and Outreach; and Capacity Building and Systems Change. In FY 2023-2024, the Commission reviewed, revised, and adopted a new Strategic Plan to cover the period of 2024-2030. While the Commission chose to extend the timeframe for the Strategic Plan, they ultimately decided to shorten the contract period for external partners to two years. This change was prompted due to the steady decline in revenue across all funding sources. Externally funded projects include: family resource centers, home visiting, school readiness, community collaboratives of family service agencies, and early literacy programs. Internally funded programs include: a car seat safety program, a home visiting collaborative, and IMPACT (a program of the First 5 California commission that First 5 Nevada County subcontracts with Nevada County Superintendent of Schools to collaborate in delivering locally). The Commission has delineated a Target Population and set investment strategies.

The Commission also has a Long-Range Financial Plan that is adopted every year (see following page). The purpose of the Financial Plan is to provide a framework for investing Commission resources in the community over at least two granting cycles; the current LRFP runs through FY 2026-2027. Every year after the audit, as part of the Strategic Planning Process, the Long-Range Financial Plan is updated to reflect actual expenditures and revenues for the Commission's consideration. At least every two years, the Plan's underlying assumptions are revisited and, if necessary, revised (revenue projections, inflation, and interest rate). The Plan herein is reproduced as approved in 2024, not adjusted for the actual revenues and expenditures in FY 23/24.

The current main assumptions are outlined here. The Commission projects (based on Board of Equalization projections) a pattern of increasing and decreasing slightly over the next 3-year period. The Commission reviews the Long Range Financial Plan, Annual Budget, and Strategic Plan annually to determine necessary contractual changes. Additionally, in FY 24/25, First 5 California will be taking into

consideration the future of the Small Population County Funding Allocation. The shift to 2-year contracts allows the Commission to make necessary changes to programmatic funding based on funding available.

Requests for Information

This financial report is designed to provide a general overview of the First 5 Nevada County Children and Families First Commission's finances for all interested. Questions concerning any information provided in this report or requests for additional information should be addressed to First 5 Nevada County, Melody Easton, Executive Director, 380 Crown Point Circle, Grass Valley, CA 95945.

First 5 Nevada County - Long Range Financial Plan

Financial Planning for Sustainability

Approved: March 2024

<i>Fiscal Year ending June 30</i>	Approved 2023-24	Preliminary 2024-2025	Projected 25-26	Projected 26-27
REVENUE				
Prop 10 tax revenue	\$ 468,291	\$ 452,765	\$ 457,645	\$ 476,237
Small County Augmentation	\$ 149,033	\$ 141,415	\$ 149,033	\$ 149,033
Donations	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,000
HV Collaborative	\$ 50,100	\$ 43,100		
Other Income	\$ 11,349	\$ 17,086		
Interest earned	\$ 2,580	\$ 1,991	\$ 1,998	\$ 1,909
Total Revenues	\$ 687,353	\$ 662,357	\$ 613,676	\$ 632,179
<i>Fiscal Year ending June 30</i>	Approved 2023-24	Preliminary 2024-2025	Projected 25-26	Projected 26-27
EXPENSES				
Prop 10 Programs	\$570,370	\$513,835	\$497,370	\$617,975
Community Projects	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Evaluation	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Services/Supplies	\$ 48,113	\$ 48,113	\$ 48,113	\$ 48,113
Kids Corner at the Fair	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
First 5 Director Wages/Benefits .95 FTE	\$ 130,586	\$ 133,198	\$ 135,862	\$ 138,579
Service Support Secretary .45 FTE	\$ 42,671	\$ 43,524	\$ 44,395	\$ 45,283
Contracted Program Expenses				
Family Resource Centers	\$ 214,678	\$ 183,373	\$ 183,373	\$375,000
Cross Agency Collaboration (CCTT, CSN)	\$ 25,000	\$ 20,000	\$ 20,000	
School Readiness (TTUSD, KidZone, RMAS)	\$ 54,627	\$ 54,627	\$ 54,627	
Ready to Grow	\$ 43,695	\$ 20,000		
Healthy Babies Home Visiting Program	\$ 150,000	\$ 117,000	\$ 117,000	
Persimmony Database	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
HV Collaborative	\$ 30,100	\$ 20,100		
Services/Supplies	\$ 100	\$ 100		
Parent/Workfoce Incentives	\$ 20,000	\$ 20,000		
Contractual/Trainings	\$ 10,000			
<i>Fiscal Year ending June 30</i>	Approved 2023-24	Preliminary 2024-2025	Projected 25-26	Projected 26-27
Total Expenditures	\$760,970	\$661,435	\$624,870	\$617,975
Revenues less Expenses	-\$73,617	\$922	-\$11,193	\$14,204
Total Fund Balance	\$322,480	\$248,863	\$249,785	\$238,591
Withdrawal from Fund Balance	\$73,617	-\$922	\$11,193	-\$14,204
Ending Fund Balance	\$248,863	\$249,785	\$238,591	\$252,795

FIRST 5 NEVADA COUNTY CHILDREN & FAMILIES FIRST COMMISSION
GOVERNMENTAL FUNDS BALANCE SHEET AND
STATEMENT OF NET POSITION
JUNE 30, 2024

	<u>General Fund</u>	<u>Governmental Funds Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS				
Cash	\$ 230,441	\$ 230,441	\$ -	\$ 230,441
Due From State Commission	73,057	73,057	1,832 ⁽¹⁾	74,889
Other Receivables	124,401	124,401	-	124,401
Total Assets	<u>\$ 427,899</u>	<u>\$ 427,899</u>	<u>1,832</u>	<u>429,731</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Related Party Payable	\$ 65,563	\$ 65,563	-	65,563
Other Payables	70,479	70,479	-	70,479
Compensated Absences Payable	-	-	604 ⁽²⁾	604
Total Liabilities	<u>136,042</u>	<u>136,042</u>	<u>604</u>	<u>136,646</u>
Fund Balances				
Non Spendable	-	-	-	-
Restricted	291,857	291,857	(291,857)	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>291,857</u>	<u>291,857</u>	<u>(291,857)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 427,899</u>	<u>\$ 427,899</u>		
Net Position				
Restricted			(293,085)	293,085
Total Net Position			<u>\$ (293,085)</u>	<u>\$ 293,085</u>

⁽¹⁾ Revenue Receivables received after ninety days after the fiscal year end are not considered currently available and therefore are not reported in the governmental fund activities.

⁽²⁾ Compensated absences payable applicable to the Commission's governmental activities are not due and payable in the current period and accordingly are not reported as a fund liability.

FIRST 5 NEVADA COUNTY CHILDREN & FAMILIES FIRST COMMISSION
GOVERNMENTAL FUNDS BALANCE SHEET AND
STATEMENT OF NET POSITION
JUNE 30, 2024

	General Programs	Governmental Funds Total	Adjustments	Statement of Activities
Revenues:				
State Funding - Taxes Allocated	\$ 642,050	\$ 642,050	\$ (29,017) ⁽¹⁾	\$ 613,033
Collaborative Funding - CAPC	91,461	91,461	-	91,461
County Funding - IMPACT	62,776	62,776	-	62,776
Interest	11,086	11,086	-	11,086
Other Income	37,091	37,091	-	37,091
Total Revenues	<u>844,464</u>	<u>844,464</u>	<u>(29,017)</u>	<u>815,447</u>
Expenditures:				
Personnel	176,963	176,963	(176,963) ⁽²⁾	-
Personnel Benefits	73,229	73,229	(73,229)	-
Community Projects	8,914	8,914	(8,914)	-
Computer Expenses	12,780	12,780	(12,780)	-
County Administration Costs	5,376	5,376	(5,376)	-
Grants and Contracts	486,543	486,543	(486,543)	-
Insurance	8,291	8,291	(8,291)	-
Memberships and Subscriptions	4,148	4,148	(4,148)	-
Micellaneous	4,254	4,254	(4,254)	-
Office Supplies	720	720	(720)	-
Postage	9	9	(9)	-
Professional Development	2,020	2,020	(2,020)	-
Professional Fees	10,982	10,982	(10,982)	-
Services and Supplies - IMPACT	48,396	48,396	(48,396)	-
Services and Supplies	7,628	7,628	(7,628)	-
Support to the Superintendent's Office	22,076	22,076	(22,076)	-
Travel and Training	2,758	2,758	(2,758)	-
Total Expenditures	<u>875,087</u>	<u>875,087</u>	<u>(875,087)</u>	
Excess (Deficiency) of Revenues over Expenditures	<u>(30,623)</u>	<u>(30,623)</u>		
Expenses				
Administration Expenses			94,894	94,894
Program Expenses			767,707	767,707
Evaluation Expenses			12,486	12,486
Total Expenses			<u>875,087</u>	<u>875,087</u>
Change in Fund Balances/Net Position	<u>(30,623)</u>	<u>(30,623)</u>	<u>(29,017)</u>	<u>(59,640)</u>
Fund Balance/Net Position:				
Beginning of the year	322,480	322,480	30,245	352,725
End of the year	<u>\$ 291,857</u>	<u>\$ 291,857</u>	<u>\$ 1,228</u>	<u>\$ 293,085</u>

⁽¹⁾ Revenue Receivables received after ninety days after the fiscal year end are not considered currently available and therefore are not reported in the governmental fund activities.

Receivables from State Commission for SPCFA \$ 29,017

⁽²⁾ Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore are not reported in the governmental funds:

Change in Compensated Absences (no change for fiscal year ended June 30, 2024) \$ -

SMIF = Surplus Money Investment Fund

SPCFA = Small Population County Funding Augmentation

See Accompanying Notes

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 1: Nature of the Organization

Reporting Entity

First 5 Nevada County Children and Families First Commission (Commission), was established on December 15, 1998 pursuant to authority granted under the California Children and Families Act of 1998 (Proposition 10), adopted by the voters of the State of California on November 3, 1998. The Commission's programs are funded by taxes levied by the State of California on tobacco products. The Commission is a public entity legally separate and apart from the County of Nevada, State of California.

The Commission has a specific purpose to promote, support and improve the early development of children from the prenatal state to five (5) years of age, consistent with the goals and objectives of Proposition 10. This purpose shall be accomplished through the establishment, institution and coordination of appropriate standards, resources, and integrated and comprehensive programs emphasizing community awareness, education, nurturing, childcare, social services, health care and research.

The Commission is an independent public legal entity, consisting of five members as follows: A. The Director of Health and Human Services; B. One member from among the following Nevada County Department Heads: Public Health Department Director, Behavioral Health Department Director, Social Services Department Director; C. One member from the Board of Supervisors; D. One member from Greater Truckee Area, representing the interests of children, as referenced in the Act; and E. One member representing the interests of local school districts.

The Board of Supervisors appoints the members to the Commission with the exception of the Director of the Health and Human Services Agency, who serves ex-officio. The member from the Public Health, Behavioral Health or Social Services Department Head position is selected by the County Chief Executive Officer and appointed by the Board of Supervisors. Appointed members serve two year terms; there are no limits as to consecutive terms served.

The Commission includes all activities (operations of its administrative staff and Commission officers) considered to be part of the Commission. The Commission reviewed the criteria developed by the Governmental Accounting Standards Board (GASB) in its issuance of Statement No.14, relating to the financial reporting entity to determine whether the Commission is financially accountable for other entities. The Commission has determined that no other outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the financial statements. In addition, the Commission is not aware of any entity that would be financially accountable for the Commission that would result in the Commission being considered a component unit of that entity.

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 2: Summary of Significant Accounting Policies

Basis of Presentation and Accounting

Government-Wide Statements

The statements of net position and statements of activities display information about the primary government (Commission). These statements include the financial activities of the overall Commission.

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 grants and contributions that are restricted to meeting the operational or capital requirements of the Commission. Revenues that are not classified as program revenues, including investment income, are presented instead as general revenues.

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 at the time liabilities are incurred, regardless of when related cash flows take place.

Fund Financial Statements

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available to finance expenditures of the current period. Proposition 10 taxes and investment income are accrued when their receipt occurs within ninety days after the end of the accounting period so as to be both measurable and available. All receivables are expected to be collected within the current year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) value in exchange, include sales taxes, grants, entitlements and donations. On a modified accrual basis, revenues from sales taxes are recognized when the underlying transactions take place and have met the availability criteria. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The Commission reports one major governmental fund, the General Fund. The General Fund is the Commission's primary operating fund. It accounts for all financial resources of the general government.

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 2: Summary of Significant Accounting Policies (continued)

Basis of Presentation and Accounting – Continued

Fund Accounting

The Commission uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Commission only uses governmental funds.

Governmental Funds

Governmental funds are those through which most governmental functions typically are transacted. Governmental funds reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as invested in capital assets (net of related debt), restricted and unrestricted.

- *Invested in Capital Assets, Net of Related Debt* – This category groups all the capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category represents the portion of net position with external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents the net position of the Commission, not restricted for any project or other purpose.

Fund Balances

The *Governmental Accounting Standards Board* (GASB) has issued Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories as noted below.

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 2: Summary of Significant Accounting Policies (continued)

Fund Balances (continued)

• **Nonspendable –**

This category includes elements of the fund balance that cannot be spent because of their form, or because they must be maintained intact. For example

- Assets that will never convert to cash, such as prepaid items and inventories of supplies;
- Assets that will not convert to cash soon enough to affect the current period, such as non-financial assets held for resale; or
- Resources that must be held intact pursuant to legal or contractual requirements, such as revolving loan fund capital or the principal of an endowment.

• **Restricted –**

This category includes resources that are subject to constraints that are externally enforceable legal restrictions. Examples include:

- Funding from the State Commission or foundations that are legally restricted to specific uses. For example, funds advanced by First 5 CA under specific agreements for services, or matching funds for specific initiatives.
- Funds legally restricted by County, state, or federal legislature, or a government's charter or constitution.
- Amounts collected from non-spendable items, such as the long term portion of loan outstanding, if those amounts are also subject to legal constraints.
- Funding that has been designated for legally enforceable contracts but not yet spent. This includes multi-year contracts.

• **Committed –**

Two criteria determine the Committed fund balance:

1. Use of funds is constrained by limits imposed by the government's highest level of decision making. The highest level of decision making for Proposition 10 funds is the First 5 Nevada County Commission.
2. Removal or modification of use of funds can be accomplished only by formal action of the authority (i.e., Commission) that established the constraints.

Both commitments and modifications or removal must occur prior to the end of reporting period; that is, the fiscal year being reported upon. For First 5 organizations, resources in this category would include:

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 2: Summary of Significant Accounting Policies (continued)

Fund Balances (continued)

• **Committed – (continued)**

- Resources committed for a future initiative as long as commission action is also required to remove this commitment.
- Resources that have been committed by a commission for specific agreements that have not yet been executed, where commission action is also required to remove this commitment.
- Resources committed as the local match for a State Commission initiative.

• **Assigned –**

The assigned portion of the fund balance reflects a commission’s intended use of resources, which is established either by the county First 5 Commission, a body created by the commission, such as a commission finance committee, or an official designated by the commission (e.g., an Executive Director). The “assigned” component is similar to the “committed” component, with two essential differences, shown in the following table:

Key Differences Between Committed and Assigned Fund Balance		
	Committed	Assigned
A decision to use funds for a specific purpose requires action of First 5 Commission	Yes	No
Formal action of Commission is necessary to impose, remove or modify this constraint and formal action has taken place before end of reporting period.	Yes	No

Another key difference is that the purpose of the assignment must be narrower than the fund itself. Consequently, tobacco tax revenues would not automatically be placed in the “committed” component. Resources that fit into this category include:

- Appropriation of a portion of existing fund balance sufficient to eliminate a projected deficit in the subsequent year’s budget, where the Executive Director may decide whether to use the entire amount.
- Resources assigned to a specific program or project or organization for which the commission has approved a plan or budget
- Resources approved by a commission for a long range financial plan where formal approval is not required to modify the amount.

First 5 Nevada can assign amounts under this category, and may also authorize the Executive Director to assign amounts under this category when that decision is consistent with the approved long term financial plan.

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 2: Summary of Significant Accounting Policies (continued)

- **Unassigned –**

This category includes the fund balance that cannot be classified into any of the other categories.

If situations arise where there is a possibility of assignment into more than one category, the committed amount will be reduced first, followed by assigned amounts and then unassigned amounts.

Use of Estimates

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

Cash

The Commission deposits money with the County of Nevada. The County pools cash and investments with the County Treasurer. The pooled funds are invested in accordance with the County of Nevada's Investment Policy established pursuant to State law. Interest is allocated quarterly based on the average daily balance in the Commission's fund.

Note 3: Credit Risk, Carrying Value and Market Value of Investments

The Commission maintains all of its cash and investments with the Nevada County Treasurer in an investment pool. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County of Nevada's financial statements may be obtained by contacting the County of Nevada's Auditor-Controller's office at 950 Maidu Ave., Nevada City, CA 95959. The County established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer is accountable to the County Treasury Oversight Committee. The Commission's fair value portion in the pool is the same as the Commission's pool share. The difference between the carrying amount and the fair value of cash and investments was not available at the time of the report and has historically not been material; therefore, an adjustment to fair value was not required for GASB 31 compliance.

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 3: Credit Risk, Carrying Value and Market Value of Investments (continued)

Required disclosures for the Commission's deposit and investment risks at June 30, 2024, were as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

The Commission's carrying amount of investments as of June 30, 2024 was as follows:

Pooled Investments:	Carrying Amount	Fair Value	Difference
Nevada County	\$ 230,441	\$230,441	\$ -

The State law and County's Investment Policy limit investments in commercial paper to the rating of A1 by Standards & Poor's or P1 by Moody's Investors Services. State Law and the County's Investment Policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Services.

State law and the County's Investment Policy limit the investment concentrations as follows:

Commercial Paper	40% of pool	10% issuer
Mutual Funds	20% of pool	10% issuer

Note 4: Due From State Commission

At June 30, 2024, due from State Commission consisted of California Tobacco Tax Revenue granted through the State of California First 5 Children and Families Commission for the monthly allocations, the Surplus Money Investment Fund income, the Small Population County Funding Agreement (SPCFA) and the California Electronic Cigarette Excise Tax (CECET). The total due from the State Commission at June 30, 2024 was \$74,889. Of this amount, the CECET amount of \$1,832 was not received by September 30, 2024 and is therefore not recorded as income in the governmental fund statements as a receivable. This amount will be reported in the 2024-2025 fiscal year.

Note 5: Related Party Transactions

The Commission has contracted with Nevada County Superintendent of Schools (NCSoS), a related party, to be the employer of record for the Commission. The Commission pays NCSoS a fee for this service and other indirect costs. Other costs are for direct expenses paid on behalf of the Commission and then reimbursed by the Commission.

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 5: Related Party Transactions (continued)

NCSoS is the employer of record for all personnel of the Commission, therefore, all benefits and participation in retirement packages would be disclosed in NCSoS' financial statements. NCSoS also receives and distributes the funds for some of the Commission's grantees.

At June 30, 2024, Related Party Payable consisted of the following:

NCSoS (related party)	
Personnel	\$ 24,331
Grant funding and programs	41,232
Total NCSoS	<u>\$ 65,563</u>

In addition, the Commission contracts with NCSoS for the IMPACT grant. At June 30, 2024, the Commission had grants receivable for \$45,976 for the IMPACT grant from NCSoS.

Note 6: Concentrations

The Commission receives most of its funding from the State of California. If these funds were unavailable, the Commission's ability to continue its programs would be threatened.

Note 7: Capital Assets

The Commission's policy is that capital assets are capitalized at cost and updated for additions and retirements during the year. The Commission maintains a capitalization threshold of \$5,000. The Commission does not possess any infrastructure assets. Improvements are capitalized if over the threshold. The cost of normal maintenance and repairs, that do not add to the value of the asset or materially extend the asset's life, are not. At June 30, 2024, the commission did not have any capitalized assets.

Note 8: Budgets and Sustainability

Budgets are set by the Commission for each of the major funds by June of each year. The budget is periodically amended when significant new information becomes available. The Commission developed a Long Range Financial Plan to provide a framework for investing the Commission's resources in the community over 6 years. This plan is updated each year after the completion of the audit with the actual revenues and expenditures of the year. The Commission revisits the underlying assumptions every two years. Management has provided the Long Range Financial Plan in the Management's Discussion and Analysis on page 10.

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 9: Program Evaluation – Cost Allocations

The Commission allocated costs between administrative, program and evaluation activities. Direct costs are expensed directly to the category. Indirect costs are allocated based on the amount of time staff spends on each activity. Personnel costs are allocated based on the amount of time spent on those activities. There was no difference between the governmental funds and government-wide expenses for the 2023-2024 fiscal year. The expenses were allocated as follows:

	<u>General Fund</u>	<u>Adjustment</u>	<u>Government-Wide</u>
Program	\$ 767,707	\$ --	\$ 767,707
Administrative	94,894	--	94,894
Evaluation	<u>12,486</u>	<u>--</u>	<u>12,486</u>
Total	<u>\$ 875,087</u>	<u>\$ --</u>	<u>\$ 875,087</u>

Note 10: Employees

The Commission has contracted with the Nevada County Superintendent of Schools (NCSoS) for Human Resources and Personnel Services for the Commission. As such, NCSoS acts as the employer of the employees working at the Commission. The contract with NCSoS allows the employees to receive the rights and benefits of all other County Office of Education employees. The Commission reimburses NCSoS for costs associated with the employees in the Commission. The Commission incurred the following amounts for personnel costs for the year ended June 30, 2024.

Salaries	\$ 176,962
Retirement Benefits - CalPERS	47,213
Health Benefits	21,262
Taxes and Workers' Compensation	<u>4,754</u>
Total	<u>\$ 250,191</u>

As employees of NCSoS, the Commission employees participate in the retirement benefits of the County Office of Education as follows:

Plan Description -

The Commission reimburses the County Office of Education for contributions to the California Public Employees Retirement System (PERS), a cost-sharing multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute. PERS issues a separate comprehensive financial report. Copies of PERS' annual financial report may be obtained from their Executive Office, 400 P Street, Sacramento, California 95814.

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 10: Employees (continued)

Funding Policy -

Active plan members in the PERS are required to contribute 7% of their annual covered salary. The Commission reimburses NCSoS for the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration.

The Commission reimburses NCSoS for 100% of the employees' annual covered salary. The Commission reimburses NCSoS for both the employee and employer portion paid directly to PERS.

Note 11: Related Party Transactions

During the fiscal year ended June 30, 2024, the Commission paid the County of Nevada, a related party, \$5,376 for accounting services.

During the fiscal year ended June 30, 2024, the Commission paid NCSoS, a related party, \$22,077 for indirect costs to provide administrative and payroll services to the Commission.

Note 12: Risk Management

The Commission is exposed to various risks of loss related to general liability and workers' compensation. Insurance for the Commission is secured through commercial lines for general liability coverage. Workers' compensation coverage is secured through NCSoS.

Note 13: Lease Commitments – Implementation of GASB 87

For fiscal year ended June 30, 2024, the Commission implemented Governmental Accounting Standards (GASB) Statement No. 87, Leases. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the Commission's financial statements and had no impact on the financial statements. Currently the Commission does not have any arrangements/agreements that would be considered leases.

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2024**

Note 14: Section 30131.4 of the California Tax & Revenue Code Certification

The Commission has certified that the supplant requirement stated in Section 30131.4 of the California Tax & Revenue Code has been met.

Note 15: Subsequent Event

Events subsequent to June 30, 2024 have been evaluated through October 29, 2024, the date at which the Commission's audited financial statements were available to be issued. There were no events that required disclosure through this date.

REQUIRED SUPPLEMENTARY INFORMATION

**FIRST 5 NEVADA COUNTY CHILDREN & FAMILIES FIRST COMMISSION
GOVERNMENTAL FUNDS BALANCE SHEET AND
STATEMENT OF NET POSITION
JUNE 30, 2024**

	GENERAL PROGRAM ORIG. & FINAL BUDGET	GENERAL PROGRAM ACTUAL	VARIANCE WITH FINAL BUDGET UNDER/(OVER)
REVENUES			
State Funding - Taxes Allocated	\$ 606,446	\$ 642,050	\$ (35,604)
Collaborative Funding - CAPC	-	91,461	(91,461)
County Funding - IMPACT	-	62,776	(62,776)
Interest	2,940	11,086	(8,146)
Other Income	67,449	37,091	30,358
TOTAL REVENUES	676,835	844,464	(167,629)
EXPENDITURES			
Personnel	127,379	176,963	(49,584)
Personnel Benefits	45,877	73,229	(27,352)
Community and Other Internal Projects	39,100	8,914	30,186
Computer Expenses	3,250	12,780	(9,530)
County Administration Costs	5,000	5,376	(376)
Evaluation and Assessment	2,000	-	2,000
External Grants and Contracts	488,000	486,543	1,457
Insurance	1,700	8,291	(6,591)
Meeting and Event Expenses	250	2,517	(2,267)
Memberships and Subscriptions	3,988	4,148	(160)
Micellaneous	-	1,737	(1,737)
Office Supplies	750	720	30
Postage	150	9	141
Printing and Copying	75	-	75
Professional Development	2,500	2,020	480
Professional Fees	12,450	10,982	1,468
IMPACT Program	-	48,396	(48,396)
Services and Supplies	10,500	7,628	2,872
Support to the Superintendent's Office	15,000	22,076	(7,076)
Travel and Training	3,000	2,758	242
TOTAL EXPENDITURES	760,969	875,087	(114,118)
Excess (Deficiency) of Revenues over Expenditures Before Transfers	(84,134)	(30,623)	53,511
Change in Fund Balances	(84,134)	(30,623)	
Fund Balance/Net Position:			
Beginning of the year	322,480	322,480	
End of the year	<u>\$ 238,346</u>	<u>\$ 291,857</u>	

See Accompanying Notes

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

BUDGET AND BUDGETARY ACCOUNTING

The Commission prepares and legally adopts a final budget on or before June 30th of each fiscal year. The Commission operation, commencing July 1st, is governed by the proposed budget, adopted by the Board of Commissioners in May or June of the prior fiscal year.

An operating budget is adopted each fiscal year in the modified accrual basis of accounting. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year-end are completed or purchase commitments satisfied. Such year-end encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent years and included in the subsequent years' budgets. Unencumbered appropriations lapse at year-end.

OTHER SUPPLEMENTARY INFORMATION

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
SCHEDULE OF EXPENDITURES BY FUND SOURCE AND
NET POSITION OF CALIFORNIA CHILDREN AND FAMILIES COMMISSION
FUNDS FOR FIRST 5 PROGRAMS AND ACTIVITIES
JUNE 30, 2024**

		Revenue CCFC Funds	Expenditures	Change in Net Position	Net Position Beginning of Year	Net Position End of Year
Small County Augmentation	CCFC Funds	\$ 190,882	\$ 160,033	\$ 30,849	\$(30,849)	\$ --
SMIF	CCFC Funds	\$ 3,144	\$ 3,144	\$ --	\$ --	\$ --

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS
JUNE 30, 2024**

NONE – No Audit Findings Noted in June 30, 2023 Audit.

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**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
INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners
First 5 Nevada County
Children and Families First Commission
Nevada City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of First 5 Nevada County Children and Families First Commission (the Commission), as of and for the year ended June 30, 2024, 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 29, 2024.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
October 29, 2024

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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Commissioners
First 5 Nevada County Children and Families First Commission
Nevada City, California

Report on Compliance

Opinion

We have audited the First 5 Nevada County Children and Families First Commission's (the 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, 2024.

In our opinion, First 5 Nevada County Children and Families Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the California Children and Families Program for the year ended June 30, 2024.

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.

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 State of California's *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:

<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

We are required to communicate with those charged with governance regarding, amount other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

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

A handwritten signature in black ink that reads "Jensen Smith". The signature is written in a cursive, flowing style.

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
October 29, 2024

P.O. Box 160
Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

October 29, 2024

Board of Commissioners
First 5 Nevada County Children and Families First Commission
Nevada City, California

Dear Ladies and Gentlemen,

Thank you for your confidence in choosing us for your auditing needs. The audit went very smoothly this year.

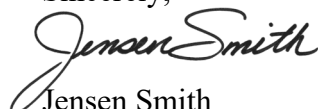
In planning and performing our audit of the financial statements of First 5 Nevada County Children and Families First Commission (the Commission) for the year ended June 30, 2024, we considered the Commission's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

We previously reported on the Commission's internal control in our report dated October 29, 2024. This letter does not affect our report dated October 29, 2024 on the financial statements or internal control of the Commission. During the audit we noted an area that should be evaluated and corrected for better efficiency:

- We noted that there were a number of duplicate invoices entered that were not corrected during the year. This created an overstatement of the Commissions net income of \$21,338 by the end of the fiscal year. There were some other errors in classifications related to the posting of revenues – specifically the CECET funding. We recommend that the receivables and payments on those receivables be reconciled monthly and when a payment appears to not have been received, it should be followed up on regularly.

We want to thank your staff for their assistance in completing this audit and commend you for your continued services for children ages 0 to 5. We wish you success for the 2024-2025 fiscal year.

Sincerely,



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California



Annual Report AR-3

Nevada County Evaluation Summary and Highlights

July 1, 2023 - June 30, 2024

County Evaluation Summary

Evaluation Activities Completed, Findings, and Policy Impact

This year, the First 5 Nevada County Commission used data from the 2022/2023 Community Input Process to inform revisions to the Strategic Plan. The Commission also received ongoing programmatic reports from staff based on information entered into the Persimmony Database. Additionally, each funded program provides a presentation to the Commission at least once annually. In FY 24/25, the Commission will conduct site visits with all funded partners. Through a partnership with the Nevada County Comprehensive Prevention Planning team, First 5 Nevada County supported the development and implementation of the Parent Guardian Advisory Council. This Council is made up of parents across Nevada County, with the purpose of informing positive changes to supportive services such as Medi-Cal, CalFresh, and CalWORKs enrollment, access to concrete supports, and resource sharing. The group meets monthly, and is facilitated in English and Spanish. During meetings, parents are encouraged to share their positive and negative experiences with local service providers (community-based and County) and share their ideas for system improvement efforts. Following the meeting, the facilitators meet with leadership from those services to share the feedback. Leadership representing those service providers are then invited to come present to the Parent Guardian Advisory Council to share their reaction to the feedback and how that will inform positive changes to those services. The Council has been meeting since March, and parents are provided monetary incentives for their participation. Parents are also incentivized to participate in other leadership opportunities outside of the monthly meetings. This is a collaborative effort between First 5 Nevada County, the two Child Abuse Prevention Councils in our county, and Nevada County Child Welfare Services.

County Highlights

County Highlight

This year, First 5 Nevada County had several highlights both with internal/operational activities and with our external funded partners. The First 5 Nevada County Commission revised and approved a new Strategic Plan for the period of 2024-2030, released a community-wide Request for Applications, and awarded funding to 8 organizations who serve families with children ages 0-5 and community service providers. The recent, drastic decline of Proposition 10 revenue has had a significant impact to our community services, staffing, and systems change efforts. We continue to make hard choices about community investments while seeking additional revenue streams to ensure the well-being of our children, families, and providers. As a result of the decline of Proposition 10 revenue, First 5 Nevada County made the decision to reduce the amount of funding available for community-based programs by about 20%. This led to fewer programs receiving grant awards, and those that did receive awards receiving less than they applied for. Even with declining funds, First 5 Nevada County's funded partners continue to work diligently to meet the needs of families with children ages 0-5. Programs continue to find creative solutions to serving families and meeting their unique needs. Local family resource centers have adopted a "mobile" model, meeting families in parks, libraries, churches, and coffee shops to share positive parenting information, concrete supports (such as diapers and laundry vouchers), and bilingual support in accessing additional services. Across the county, the Promotora model continues to give staff the opportunity to connect individually with families and break down language barriers. Home visiting in Nevada County continues to grow, with funded partners conducting outreach in partnership with local hospitals, pediatricians, and prenatal care providers. Across the county, all First 5 Nevada County partners continue to promote the importance of early literacy.

SPCFA Performance Report

Summarize SPCFA Specific Program Accomplishments

First 5 Nevada County uses SPCFA funding to support the evidence-based Healthy Families America home visiting program offered by our partners Healthy Babies. This year also saw the program implement the Parents As Teachers model to better support the families that fall outside of HFA's narrow eligibility requirements. Additionally, the Healthy Babies program expanded into Sierra County for the first time; providing much-needed support in one of California's most geographically isolated areas. Healthy Babies has shown an incredible capacity for flexibility depending on the needs of the families that they're serving. We also use this funding towards our Persimmony database. The database allows us to track our funded partners' deliverables and allows partners to enter client-level data. Programs use the database to support continuous quality improvement, include data in reports for First 5 Nevada County and their other funders, and work towards sustainability through grant writing and applying for additional funds.

How SPCFA Funding Was Used To Assist With Recovery From The Effects Of COVID-19

While the funds were not specifically used to assist with recovery from the effects of Covid-19, the nature of home visiting services is to provide support to families with young children in many areas of their life. Families are still feeling the impacts of Covid-19 in various ways, Most notably, the cost of living in Nevada County has gone up exponentially in the last 4 years. As such, families are experiencing challenges with their housing costs, groceries, and child care costs. Healthy Babies provides concrete supports in the form of diapers, gently used clothes and baby supplies, and will try to provide gas and grocery cards whenever possible. When they cannot provide a direct support, they work with the families to connect directly with programs who are able to meet their needs (such as paying for utilities).

How SPCFA Funded Projects Align With Other State And Locally Funded Efforts

First 5 Nevada County primarily uses the SPCFA funds to support the Healthy Babies home visiting program. The program has been involved in our local Home Visiting Coordination efforts towards mental health support and workforce development. Staff and Supervisors from the program participated in the stakeholder interviews, surveys, and focus groups to provide insight into the strengths and challenges of home visiting.



Annual Report AR-2
Nevada Demographic Worksheet
July 1, 2023 - June 30, 2024

Population Served

Category	Number
Children Less than 3 Years Old	265
Children from 3rd to 6th Birthday	169
Children – Ages Unknown (birth to 6th Birthday)	739
Primary Caregivers	1,389
Providers	436
Total Population Served	2,998

Primary Languages Spoken in the Home

Category	Number of Children	Number of Primary Caregivers
English	402	508
Other - Specify with text box other	11	8
Unknown	425	469
Spanish	335	404
Totals	1,173	1,389

Race/Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Alaska Native/American Indian	2	4
Black/African-American	8	1
Two or more races	15	12
White	218	258
Hispanic/Latino	371	419
Asian	2	5
Unknown	557	690
Totals	1,173	1,389

Duplication Assessment

Category	Data
Degree of Duplication	25%
Confidence in Data	Somewhat confident
Additional Details (Optional)	<p>As a small county, Nevada recognizes that many families access several of our programs in order to have their needs met and support the development of their small children. Nevada County service providers pride themselves in the ability to collaborate with each other, and provide well-rounded services, rather than reinventing the wheel or trying to meet all of a family's needs.</p>



Annual Report AR-1

Nevada Revenue and Expenditure Summary

July 1, 2023 - June 30, 2024

Revenue Detail

Category	Amount
Tobacco Tax Funds	\$451,168
IMPACT Legacy	\$62,776
Small Population County Augmentation Funds	\$190,882
Home Visiting Coordination Funds	\$37,091
Refugee Family Support Funds	\$0
Other First 5 California Funds	\$0
Other First 5 California Funds Description	
Other Public Funds	\$91,461
Other Public Funds Description	
Donations	\$0
Revenue From Interest Earned	\$11,086
Grants	\$0
Grants Description	
Other Funds	\$0
Other Funds	
Total Revenue	\$844,464

Improved Family Functioning

Service	Grantee	Program(s)	Children	Caregivers	Providers	SPCFA Funding	Amount
General Family Support	Family Resource Center	<ul style="list-style-type: none"> Playgroups 	165	316	0		\$159,678
General Family Support	Family Resource Center	<ul style="list-style-type: none"> Playgroups 	269	302	134		\$55,000
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable (Children's Museum - Developmentally Appropriate Activities) 	1264	949	0		\$10,000
General Family Support	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Car seat safety education and installation) 	100	100	0		\$27,500
Family Literacy and Book Programs	Hospital/Health Plan	<ul style="list-style-type: none"> Local Model 	1034	0	0		\$3,000
Family Literacy and Book Programs	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Community Literacy Events) 	600	400	0		\$11,061
Total							\$266,239

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	SPCFA Funding	Amount
Quality Early Learning and Care Supports	County Office of Education/School District	<ul style="list-style-type: none">Quality Counts California	0	0	325		\$62,776
Early Learning and Care Program Direct Costs	County Office of Education/School District	<ul style="list-style-type: none">Not Applicable ()	44	65	0		\$41,627
Total							\$104,403

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	SPCFA Funding	Amount
Early Intervention	CBO/Non-Profit	<ul style="list-style-type: none">Care Coordination and Linkage	55	1248	0	0		\$43,695
Perinatal and Early Childhood Home Visiting	CBO/Non-Profit	<ul style="list-style-type: none">Healthy Families America	40	56	0	0	Fully	\$150,000
Total								\$193,695

Improved Systems Of Care

Service	Grantee	Program(s)	SPCFA Funding	Amount
Policy and Public Advocacy	First 5 County Commission	<ul style="list-style-type: none"> Resilient Families and Communities 		\$55,130
Policy and Public Advocacy	First 5 County Commission	<ul style="list-style-type: none"> Revenue Sustainability 		\$8,848
Systems Building	CBO/Non-Profit	<ul style="list-style-type: none"> Family Resiliency 		\$25,000
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Health Systems 		\$13,524
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Staff time dedicated to community outreach and education, social media outreach, website maintenance, and Commission planning) 		\$27,482
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Family Resiliency 		\$42,672
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Misc staff time dedicated to programs and community efforts on systems change) 		\$30,714
			Total	\$203,370

Expenditure Details

Category	Amount
Program Expenditures	\$767,707
Administrative Expenditures	\$94,894
Evaluation Expenditures	\$12,486
Total Expenditures	\$875,087
Excess (Deficiency) Of Revenues Over (Under) Expenses	(\$30,623)

Other Financing Details

Category	Amount
Sale(s) of Capital Assets	\$0
Other	\$0
Total Other Financing Sources	\$0

Net Change in Fund Balance

Category	Amount
Fund Balance - Beginning	\$322,480
Fund Balance - Ending	\$291,857
Net Change In Fund Balance	(\$30,623)

Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$0
Restricted	\$291,857
Committed	\$0
Assigned	\$0
Unassigned	\$0
Total Fund Balance	\$291,857

Expenditure Note

No data entered for this section as of 11/13/2024 9:54:51 AM.



380 Crown Point Circle
Grass Valley, CA 95945

Melody Easton
Executive Director
Phone: (530) 274-5361
Fax: (530) 274-5355
www.first5nevco.com

To: Commission
From: Melody Easton
Date: November 20, 2024
Re: Executive Director's Report

First 5 California & First 5 Association

First 5 Association

- The First 5 Association Board met in LA on November 18th and 19th to workshop potential revisions to the Association Strategic Plan.
- \$25m Stabilization Fund request – The First 5 Association has been meeting with First 5 California staff to discuss the request for a \$25m Stabilization Fund to support counties with high levels of need. These conversations started several months ago, with the hope that the item would be up for approval at the October First 5 CA Commission meeting. However, it was not included in the agenda. We have received confirmation that it will be on the agenda in January. In the meantime, staff from the Association will continue to meet with the First 5 California Fiscal Committee to further map out the details of what the Stabilization Fund could look like (determining need, application process, administrative responsibilities etc.)

First 5 California

- Small Population County Funding Augmentation – First 5 California is in the process of reevaluating the processes for the disbursement of the Small Population County Funding Augmentation. At this time, we are unclear about what that means for the future of the funding. Requests have been made to allow small counties to hold a collaborative role in the development of these new processes. There have been two listening sessions between First 5 California staff and executive directors of the 21 Small Counties. First 5 California has committed to continuing to provide additional funding to the small counties; but the format of distribution and administrative responsibilities have not yet been decided.
- Raise CA Strong Campaign – First 5 California recently approved a campaign to bring awareness to the ongoing childcare crisis. Staff will utilize this resource to support the Nevada County Public Health Community Health Improvement Plan's claim that inadequate access to childcare is a public health crisis. Both of these

Sue Hoek
Commission Chair
Nevada County
Supervisor,
District 4

Rachel Peña, LCSW
Vice-Chair
Director, Social Services
Nevada County Health and
Human Services Agency

Ryan Gruver
Director,
Nevada County Health &
Human Services Agency

Scott W. Lay
Nevada County Superintendent
of Schools

Bobbi Luster
Nevada County Library
Truckee Branch

efforts will provide advocacy opportunities with “unlikely allies” such as business owners and the faith community.

Commission Alternates

Following the August Commission meeting, staff reached out to the Clerk of the Board of Supervisors to discuss the next steps for revising the Commission bylaws to allow for meeting alternates. The Clerk has looped in County Council and we are determining the scope of changes that need to be made to the bylaws, which would need to be approved by the Board of Supervisors. Staff is hoping to bring a recommendation for approval at the January Commission meeting.

Car Seats

During the November 2024 Child Death Review Team meeting, the team discussed the first of 3 separate incidents of small children being struck by moving vehicles. The team discussed incorporating more education about driveway/vehicle awareness into the car seat safety educational materials. Staff is working with Public Health to pull together a meeting of all certified car seat installation professionals (or those who regularly interact with families with small children) in the county to share this information and make a request that it be included in future safety demonstrations. These partners include First 5 Nevada County, Public Health, Chapa de, Sierra Community House, Partners Family Resources, Sierra Nevada Children's Services, and the Local Planning Council.

Social Media and Outreach

Facebook (facebook.com/first5nevco) - 709 people following the page
Instagram ([@first5nevadacounty](https://instagram.com/@first5nevadacounty)) - 289 followers

Recent Outreach Events:

Latino Family Festival
Community Baby Shower
Spooky Boooky