
Regular Meeting
Wednesday, November 15, 2023
Agenda
2:00 – 4:00pm
Location: Eric Rood Administrative Center
950 Maidu Ave Nevada City, CA 95959

- 1. Call to Order**
- 2. Approval of Agenda— ACTION – Attachment 1**
- 3. Introductions**
- 4. Public Comment**
- 5. Commissioner Comment**
- 6. Approval of Minutes** for October Regular Meeting Minutes – **ACTION – Attachment 2**
- 7. Commissioner Search – Truckee Representative – DISCUSSION**
The Commission will receive an update on the search for a new member to represent the Truckee area.
- 8. Fiscal Review – ACTION – Attachment 3**
The Commission will review and approve the fiscal report and credit card statements through September 2023.
- 9. PUBLIC HEARING – Fiscal Year 2022-2023 Annual Audit – ACTION – Attachment 4**
The Commission will hold a public hearing for the approval of the Fiscal Year 2022-2023 Annual Audit.
- 10. PUBLIC HEARING – First 5 CA Annual Report Submission – ACTION – Attachment 5**
The Commission will hold a public hearing for the approval of the Annual Report submitted to First 5 California.
- 11. Contractor Report – Partners FRC – DISCUSSION – Attachment 6**
Sarah Morgan will share highlights about their First 5 funded Family Resource Center programming.

12. Contractor Report – Read Me a Story – DISCUSSION – Attachment 7

Jenni Toedtemeier will share highlights about their First 5 funded early literacy programming.

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

The Executive Director will share highlights from her written report.

- First 5 Association and First 5 CA Updates
- Parent Guardian Advisory Council
- Request for Applications Update
- Car Seats
- Outreach Events –
 - September – Community Baby Shower & Latino Family Festival
 - October – Spooky Boooky event

Correspondence—

- First 5 Nevada County asked to sign onto a letter to the First 5 CA Commission regarding SPCFA

Next meeting: Wednesday, January 17, 2024 – Eric Rood Administrative Center

Regular Meeting
Wednesday, October 4, 2023
Minutes

1. **Call to Order**
2:01 pm
2. **Approval of Agenda— ACTION – Attachment 1**
Laura made a motion to approve the Agenda for the October 4th meeting. (Motion, Second, Carry) Laura Brown, Ryan Gruver (3-0)
3. **Introductions**
Rachel Peña, Ryan Gruver, Laura Brown, Melody Easton, Rosemary Gonzalez, Cindy Maciel, Kristina Kind, Scott W. Lay (arrived at 2:13 pm)
4. **Public Comment**
Cindy thanked commissioners for helping fund TTUSD Early Learning School Readiness Program and talked about the upcoming conference that is being held in Truckee.
5. **Commissioner Comment**
Ryan Gruver thanked Melody and Rosemary for having a booth at the 2nd annual Latino Festival at Condon Park in Grass Valley.
6. **Approval of Minutes for June Regular Meeting Minutes – ACTION – Attachment 2**
Ryan made a motion to approve the June 7th regular commission meeting minutes. (Motion, Second, Carry) Ryan Gruver, Laura Brown (3-0)
7. **Gratitude for Commissioner Laura Brown's 10 years of service to the Commission and children in Nevada County – DISCUSSION**
Flowers and a gift card to Riverside Studios in Truckee were presented to Laura Brown for her 10 years of service as a commissioner and the children of Nevada County.
8. **Commissioner Search – Truckee Representative – DISCUSSION**
The Commission will receive an update on the search for a new member to represent the Truckee area.
Melody, Laura, and Cindy have been brainstorming for a new Truckee representative to serve as a commissioner. Many great people in mind, but they are either funded by first 5 or are very busy. We will need to find a representative soon otherwise only one commissioner can miss to keep a quorum.
9. **Fiscal Review – ACTION – Attachment 3**
The Commission will review and approve the fiscal report and credit card statements through July 2023 – the June report will be presented once the audit has been finalized, to allow for any last journal entries.
Laura asked a question about the fiscal report regarding MAA. Melody explained the MAA payment process. Scott then made a motion to approve the Fiscal Report and credit card statement. (Motion, Second, Carry) Scott W. Lay, Ryan Gruver (4-0)
10. **Contractor Report – Quarter 4 – DISCUSSION – Attachment 4**

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

Laura Brown
Executive Director,
Excellence in Education
Foundation

Scott W. Lay
Nevada County
Superintendent of Schools

The Commission will review the Quarter 4 Persimmony Reports.

Melody reviewed the Persimmony 22/23 FY Quarter 4 Reports.

11. Contractor Reporting - ACTION – Attachment 5

The Commission will consider the reporting frequency for contractors during the 2023-2024 program year.

Scott made a motion to change the reporting schedule from quarterly to twice a year. (Motion, Second, Carry) Scott W. Lay, Rachel Peña (4-0)

12. Strategic Plan — ACTION – Attachment 6

The Commission will review and approve the changes to the 2024-2030 Strategic Plan.

Melody reviewed the changes and updates to the strategic plan. A motion was made to approve the changes. (Motion, Second, Carry) Ryan Gruver, Laura Brown (4-0)

13. 2023-2024 Request of Applications - ACTION - Attachment 7

The Commission will review and approve the draft Request for Applications and associated process/timeline for the 2024-2027 contract period.

The Commission reviewed the draft Request for Applications, a motion was made to approve the Request for Proposals and proposed timeline associated with the RFP and change it to a 2-year cycle instead of a three-year cycle. (Motion, Second, Carry) Laura Brown, Scott W. Lay (4-0)

14. RFP Process – Community Collaboratives - ACTION - Attachment 8

The Commission will consider whether to carve out dedicated dollars for the existing Community Collaboratives for the 2024-2027 contract period, rather than requiring them to compete for funding through the standard RFP Process.

Ryan made a motion that they hold up to \$10,000 for interagency collaborative proposals totaling \$20,000 annually. (Motion, Second, Carry) Ryan Gruver, Rachel Peña (4-0)

15. Executive Director's Report—DISCUSSION - Attachment 9

The Executive Director will share highlights from her written report.

- Kids Corner Recap
 - *Scott W. Lay, Superintendent and First 5 Commissioner, did story time*
 - *Morgan Best, Early Education Director, did a sing along*
 - *CalFresh sent a staff member, and they did a demonstration on a healthy snack*
 - *Book Drive was a success with over 1000 books donated*
- 2022-2023 Audit
 - *Audit was on September 6th everything is going smoothly*
- First 5 Association and First 5 California updates
 - *LA Times had a news article on First 5's and the decline of Tobacco Tax Revenue*
 - *SPCFA one year extension of the Small Population County Funding Augmentation.*
- Leadership Cohort 4 update
 - *Final leadership Cohort 4 was held September 26-28th in Sacramento*
- Social Media
 - *Facebook- 702 Followers*
 - *Instagram- 255 Followers*

Correspondence—**NONE**

Adjourn to Closed Session 3:27pm

16. Executive Director Performance Evaluation – DISCUSSION – Attachment 10

The Commission will review the results of the survey conducted for the Executive Director's performance evaluation and discuss goals for future evaluation periods.

Next meeting: Wednesday, November 15, 2023 – Eric Rood Administrative Center

First 5 Nevada County
August 2023

REVENUE	August 2023	Y-T-D	Budget	% Budget	% Year	
Prop. 10 Tobacco Tax	42,137	42,137	457,413	9%	17%	(1)
Contribs.-Foundation/Other	0	0	0	0%	17%	
Augmentation(Small Pop. Grant)	0	0	149,033	0%	17%	
HV Coodination Funds	0	0	50,100	0%	17%	
Collaborative/CAPC	5,649	11,298	0	0%	17%	
Kids Corner	3,000	6,000	6,000	100%	17%	
IMPACT funding from Placer Cty	0	2,000	0	0%	17%	
Other	7,040	14,080	11,349	124%	17%	
Interest Income	0	0	2,940	0%	17%	
TOTAL REVENUE:	57,826	75,515	676,835	11%	17%	

EXPENDITURES

Contracts: External Programs						
Community Programs	14,734	14,734	488,000	3%	17%	
Comm. Projects/Other	0	0	1,000	0%	17%	
Kids' Corner	2,853	5,301	7,000	76%	17%	
Impact	0	0	0	0%	17%	
HV Collaborative	0	0	30,100	0%	17%	
Persimmony Databases	0	0	10,500	0%	17%	
Car Seats	0	0	1,000	0%	17%	
Food for IMPACT	0	0	0	0%	17%	
Evaluation Expenses	0	0	2,000	0%	17%	
Salaries & Benefits	0	0	173,256	0%	17%	
Services & Supplies	2,857	6,845	48,113	14%	17%	
TOTAL EXPENDITURES:	20,444	26,880	760,969	4%	17%	

EXCESS (DEFICIT) OF REVENUE TO EXPENDITURES: 37,382 48,635 (84,134)

Planned FY 24- Drawdown 0

Notes:

- (1) Includes Uncategorized income of 6,591 received in August from the state of CA

12:01 PM

10/18/23

Accrual Basis

**First 5 Nevada County
Profit & Loss by Class
August 2023**

	HV Collaborative	Program	Sal. Svc. Supl.	TOTAL
Ordinary Income/Expense				
Income				
4150 · Collaborative/CAPC	5,648.88	0.00	0.00	5,648.88
4300 · Kids Corner Contributions	0.00	3,000.00	0.00	3,000.00
4501 · Tobacco Tax Revenue	0.00	0.00	35,545.85	35,545.85
4550 · Medicafe Admin.Activity MAA	0.00	0.00	7,040.55	7,040.55
4999 · Uncategorized Income	0.00	0.00	6,590.79	6,590.79
Total Income	5,648.88	3,000.00	49,177.19	57,826.07
Expense				
6200 · Grants Expense				
6205 · Contracts	0.00	14,734.00	0.00	14,734.00
Total 6200 · Grants Expense	0.00	14,734.00	0.00	14,734.00
6240 · Community Project				
6241 · Community Events/Kids Corner	0.00	2,852.67	0.00	2,852.67
Total 6240 · Community Project	0.00	2,852.67	0.00	2,852.67
6400 · Computer Expenses	0.00	0.00	665.86	665.86
6520 · Office and Operating Supplies	0.00	0.00	172.21	172.21
6600 · Professional Development	0.00	0.00	1,400.00	1,400.00
6800 · Accounting Fees	0.00	0.00	618.75	618.75
Total Expense	0.00	17,586.67	2,856.82	20,443.49
Net Ordinary Income	5,648.88	-14,586.67	46,320.37	37,382.58
Net Income	5,648.88	-14,586.67	46,320.37	37,382.58

12:01 PM

10/18/23

Accrual Basis

First 5 Nevada County
Profit & Loss by Class
 July through August 2023

	HV Collaborative	Impact	Program	Sal. Svc. Supl.	TOTAL
Ordinary Income/Expense					
Income					
4150 · Collaborative/CAPC	11,297.76	0.00	0.00	0.00	11,297.76
4300 · Kids Corner Contributions	0.00	0.00	6,000.00	0.00	6,000.00
4400 · IMPACT Program	0.00	2,000.00	0.00	0.00	2,000.00
4501 · Tobacco Tax Revenue	0.00	0.00	0.00	35,545.85	35,545.85
4550 · Medicafe Admin.Activity MAA	0.00	0.00	0.00	14,081.10	14,081.10
4999 · Uncategorized Income	0.00	0.00	0.00	6,590.79	6,590.79
Total Income	11,297.76	2,000.00	6,000.00	56,217.74	75,515.50
Expense					
6200 · Grants Expense					
6205 · Contracts	0.00	0.00	14,734.00	0.00	14,734.00
Total 6200 · Grants Expense	0.00	0.00	14,734.00	0.00	14,734.00
6240 · Community Project					
6241 · Community Events/Kids Corner	0.00	0.00	5,300.36	0.00	5,300.36
Total 6240 · Community Project	0.00	0.00	5,300.36	0.00	5,300.36
6400 · Computer Expenses	0.00	0.00	0.00	665.86	665.86
6520 · Office and Operating Supplies	0.00	0.00	0.00	172.21	172.21
6600 · Professional Development	0.00	0.00	0.00	1,400.00	1,400.00
6620 · Memberships and Subscriptions	0.00	0.00	0.00	3,988.00	3,988.00
6800 · Accounting Fees	0.00	0.00	0.00	618.75	618.75
Total Expense	0.00	0.00	20,034.36	6,844.82	26,879.18
Net Ordinary Income	11,297.76	2,000.00	-14,034.36	49,372.92	48,636.32
Net Income	11,297.76	2,000.00	-14,034.36	49,372.92	48,636.32

First 5 Nevada County Expenses by Vendor Detail 2022-2023

August 2023

	Date	Memo	Account	Class	Amount
Adobe					
	08/11/2023	Software renewal	6400 · Computer Expenses	Sal. Svc. Supl.	155.88
Total Adobe					155.88
Amazon					
	08/08/2023	Supplies	6520 · Office and Operating Supplies	Sal. Svc. Supl.	131.97
	08/08/2023	Keto Creamer	6520 · Office and Operating Supplies	Sal. Svc. Supl.	13.94
	08/14/2023	Creamer for teachers	6520 · Office and Operating Supplies	Sal. Svc. Supl.	26.30
Total Amazon					172.21
B & C True Value					
	08/09/2023	2 headed hose valves	6241 · Community Events/Kids Corner	Sal. Svc. Supl.	32.53
Total B & C True Value					32.53
Child Advocates of Nevada County					
	08/16/2023	L107 July payment	6205 · Contracts	Program	14,734.00
Total Child Advocates of Nevada County					14,734.00
First 5 Association					
	08/09/2023	Leadership Cohort 4	6600 · Professional Development	Sal. Svc. Supl.	1,400.00
Total First 5 Association					1,400.00
Julie Austin					
	08/30/2023	7/5/23-8/16/23	6800 · Accounting Fees	Sal. Svc. Supl.	618.75
Total Julie Austin					618.75
Microsoft 365					
	08/12/2023	Renewal	6400 · Computer Expenses	Sal. Svc. Supl.	69.99
Total Microsoft 365					69.99
Office Professional 2021					
	08/16/2023	Microsoft 365	6400 · Computer Expenses	Sal. Svc. Supl.	439.99
Total Office Professional 2021					439.99
Rachel Jasper					
	08/16/2023	Fair Coordinator	6241 · Community Events/Kids Corner	Program	1,700.00
Total Rachel Jasper					1,700.00
Staples					
	08/08/2023	Gift cards for Kids' Corner	6241 · Community Events/Kids Corner	Sal. Svc. Supl.	1,120.14
Total Staples					1,120.14
TOTAL					20,443.49

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10/18/23

Accrual Basis

First 5 Nevada County
Expenses by Vendor Detail 2022-2023
August 2023

Date	Memo	Account	Class	Amount
Adobe				
08/11/2023	Software renewal	6400 · Computer Expenses	Sal. Svc. Supl.	155.88
	Total Adobe			155.88
Amazon				
08/08/2023	Supplies	6520 · Office and Operating Supplies	Sal. Svc. Supl.	131.97
08/08/2023	Keto Creamer	6520 · Office and Operating Supplies	Sal. Svc. Supl.	13.94
08/14/2023	Creamer for teachers	6520 · Office and Operating Supplies	Sal. Svc. Supl.	26.30
	Total Amazon			172.21
B & C True Value				
08/09/2023	2 headed hose valves	6241 · Community Events/Kids Corner	Program	32.53
	Total B & C True Value			32.53
Child Advocates of Nevada County				
08/16/2023	L107 July payment	6205 · Contracts	Program	14,734.00
	Total Child Advocates of Nevada County			14,734.00
First 5 Association				
08/09/2023	Leadership Cohort 4	6600 · Professional Development	Sal. Svc. Supl.	1,400.00
	Total First 5 Association			1,400.00
Julie Austin				
08/30/2023	7/5/23-8/16/23	6800 · Accounting Fees	Sal. Svc. Supl.	618.75
	Total Julie Austin			618.75
Microsoft 365				
08/12/2023	Renewal	6400 · Computer Expenses	Sal. Svc. Supl.	69.99
	Total Microsoft 365			69.99
Office Professional 2021				
08/16/2023	Microsoft 365	6400 · Computer Expenses	Sal. Svc. Supl.	439.99
	Total Office Professional 2021			439.99
Rachel Jasper				
08/16/2023	Fair Coordinator	6241 · Community Events/Kids Corner	Program	1,700.00
	Total Rachel Jasper			1,700.00

First 5 Nevada County
Expenses by Vendor Detail 2022-2023
August 2023

Date	Memo	Account	Class	Amount
Staples				
08/08/2023	Gift cards for Kids' Corner	6241 · Community Events/Kids Corner	Program	1,120.14
Total Staples				1,120.14
TOTAL				20,443.49

August 2023 Statement

Open Date: 07/06/2023 Closing Date: 08/03/2023

Visa® Community Card

FIRST 5 NEVADA COUNTY (CPN 001129238)

**Elan Financial
Services**

BUS 30 ELN

1-866-552-8855

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New Balance	\$2,887.68
Minimum Payment Due	\$29.00
Payment Due Date	09/01/2023

Activity Summary

Previous Balance	+	\$952.90
Payments	-	\$952.90 ^{CR}
Other Credits		\$0.00
Purchases	+	\$2,887.68
Balance Transfers		\$0.00
Advances		\$0.00
Other Debits		\$0.00
Fees Charged		\$0.00
Interest Charged		\$0.00
New Balance	=	\$2,887.68
Past Due		\$0.00
Minimum Payment Due		\$29.00
Credit Line		\$5,000.00
Available Credit		\$2,112.32
Days in Billing Period		29

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

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	9/01/2023
New Balance	\$2,887.68
Minimum Payment Due	\$29.00

Amount Enclosed \$ _____

Elan Financial Services

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



August 2023 Statement 07/06/2023 - 08/03/2023

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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					
07/12	07/11	3555	Microsoft*Store 800-6427676 WA	\$439.99	
Total for Account				\$439.99	

Transactions GONZALEZ, ROSEMARY Credit Limit \$5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Purchases and Other Debits					
07/21	07/20	1703	ALLIED SHIRTS 800-273-4544 TX	\$390.96	
07/24	07/23	0994	AMZN Mktp US*ZW5146PP3 Amzn.com/bill WA	\$109.29	
07/27	07/26	8408	HALO BRANDED SOLUTIONS 815-548-9198 IL	\$962.25	
07/27	07/26	8424	HALO BRANDED SOLUTIONS 815-548-9198 IL	\$789.92	
07/31	07/29	1811	Amazon.com*T67X82YP1 Amzn.com/bill WA	\$195.27	
Total for Account				\$2,447.69	

Transactions BILLING ACCOUNT ACTIVITY

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Payments and Other Credits					
07/27	07/25	0015	PAYMENT THANK YOU	\$952.90CR	
Total for Account				\$952.90CR	

2023 Totals Year-to-Date

Total Fees Charged in 2023	\$35.00
Total Interest Charged in 2023	\$34.40

August 2023 Statement 07/06/2023 - 08/03/2023
 FIRST 5 NEVADA COUNTY (CPN 001129238)

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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	\$2,887.68	\$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

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.

[REDACTED]

[REDACTED]

**FIRST 5 NEVADA COUNTY
CHILDREN & FAMILIES FIRST COMMISSION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2023**

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

Financial Statements
For the Year Ended June 30, 2023

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

Commission Membership
June 30, 2023

<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
Laura Brown	Truckee representative for the First 5 Nevada County	November 2013

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, 2023, 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, 2023, 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 November 15, 2023, 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
November 15, 2023



Management's Discussion and Analysis – Fiscal Year Ended June 30, 2023

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, 2023.

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, 2023 exceed liabilities by \$352,725 compared to \$441,119 at June 30, 2022. 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 \$98,153 and other receivables of \$46,966. For comparison, at June 30, 2022, the State receivables were \$191,520. Included in the net position are amounts payable to related parties (\$68,682), to other grantees and vendors (\$71,836), and accrued vacation time for staff (\$604) as of June 30, 2023. These compare to the figures at June 30, 2022 as follows: amounts payable to parties (\$60,136), to other grantees and vendors (\$90,240), and accrued vacation time for staff (\$3,642).

Revenues for FY22/23 had the expected annual decline, due to shrinking tax revenue from cigarettes as fewer are sold each year with \$491,730 received from Prop. 10 and Prop. 56 tobacco tax funding as well as the new California Electronic Cigarette Excise Tax as compared to \$560,122 in FY21/22. The First 5 California Commission augmented the regular Prop. 10 funding for the small population counties, including Nevada County, providing an additional \$138,533 in small county augmentation and \$1,801 in surplus money investment funds to bring us to \$632,064 compared to \$709,422 in the prior fiscal year. Overall revenues decreased by \$74,969 from the prior year, from \$863,156 in FY21/22 to \$788,187 in FY22/23. Total expenses for FY22/23 increased by \$15,010 from the prior year. FY22/23 expenses were \$876,581, compared with expenses for FY21/22 of \$861,571.

The Commission’s net position decreased overall by \$88,394 during this fiscal year, resulting from expenditures in excess of revenues. The change in net position this year compares to an increase of \$1,585 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 FY22/23 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 decreased to \$757,338 due to timing of the fourth quarter SPCFA funding. The only difference between the government-wide revenues and the governmental fund revenues is the \$30,849 for the fourth quarter SPCFA received more than 90 days after the year end. 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 (\$876,619) compared to last year (\$861,873). The only difference between the general fund statements and government wide statements for FY22/23 is the change in compensated absences payable of \$3,038.

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 \$322,480 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, 2023, the Commission's total expenses for the governmental fund activities were \$879,619 on a final budget of \$764,909. The Commission spent \$29,162 on Evaluation expenses and \$90,229 on Administrative expenses with the remaining \$760,228 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, 2022, 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 FY22/23, total revenues were under budget by \$39,725 due to timing on the receivable from the state, and total expenditures were over budget by \$114,710 mostly due to the additional expenses for the IMPACT program. For FY20/21, total revenues were under budget by \$33,543 while total expenditures were under budget by \$44,748.

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. The Commission adopted an Implementation plan that aligns with these initiatives. This Strategic Plan was updated and revised by the Commission during the 2020-2021 fiscal year for implementation in fiscal year 2021-2022 through 2024.

FY 21/22 was the first year in the new funding cycle and the first year using an electronic database, Persimmony, to capture contractor deliverables. Externally funded projects include: family resource centers, home visiting, behavioral health, school readiness, community collaboratives of family service agencies, and maternal perinatal mood disorder treatment. 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

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 2023, not adjusted for the actual revenues and expenditures in FY 22/23.

The current main assumptions are outlined here. The Commission projects (based on Board of Equalization projections) a two-year increase in tobacco tax revenues, followed by a significant decrease in 2023-2024. Beginning July 2021, a new Small Population County Funding Augmentation agreement

has been signed with First 5 California – in the new agreement, counties receive a set amount of funding based on the 3-year average from the previous agreement. This is a significant change and will provide consistency in forecasting for the new Strategic Plan period. A 3% rate of inflation is assumed for expenditures.

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 May 2023

<i>Fiscal Year ending June 30</i>	Approved 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
REVENUE					
Prop 10 tax revenue	\$481,621	\$457,413	\$425,130	\$465,770	\$433,565
Small County Augmentation	\$149,033	\$149,033	\$149,033	\$149,033	\$149,033
IMPACT 2020	\$18,000				
Donations	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000
HV Collaborative	\$38,629	\$50,100	\$43,100		
Other Income	\$9,605	\$11,349			
Interest earned	\$3,520	\$2,940	\$2,267	\$2,108	\$2,084
Total Revenues	\$706,408	\$676,835	\$624,530	\$621,911	\$589,682

<i>Fiscal Year ending June 30</i>	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
EXPENSES					
Prop 10 Programs	\$552,227	\$570,370	\$610,835	\$614,370	\$617,975
Community Projects	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Evaluation	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Services/Supplies	\$ 50,213	\$ 41,263	\$ 41,263	\$ 41,263	\$ 41,263
Personnel	\$ 170,014	\$ 173,257	\$ 176,722	\$ 180,257	\$ 183,862
Kids Corner at the Fair	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Contracted Program Expenses					
Family Resource Centers	\$ 214,678	\$ 214,678			
Cross Agency Collaboration	\$ 25,000	\$ 25,000	\$ 375,000	\$ 375,000	\$ 375,000
School Readiness (TTUSD, KidZone, RMAS)	\$ 54,627	\$ 54,627			
Ready to Grow	\$ 23,695	\$ 43,695			

SPCFA Programs	\$160,500	\$160,500	\$10,500	\$10,500	\$10,500
Healthy Babies Home Visiting Program	\$ 150,000	\$ 150,000	\$ 0	\$ 0	\$ 0
Persimmony Database	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
HV Collaborative	\$45,149	\$30,100	\$23,100	\$0	\$0
Community Collaborative Coordinator .83 FTE	\$43,749				
Services/Supplies		\$ 100	\$ 100		
Parent Incentives	\$1400	\$ 20,000	\$ 20,000		
Contractual Training		\$ 10,000	\$ 3,000		
IMPACT Programs	\$21,000	\$0	\$0	\$0	\$0
Supplies	\$200				
Food for IMPACT	\$3,000				
Subcontract for Coaching and Mentoring	\$17,800				

<i>Fiscal Year ending June 30</i>	Approved 2022-23	Projected 2023-24	Projected 2023-24	Projected 2023-24	Projected 2023-24
Total Expenditures	\$778,876	\$760,970	\$644,435	\$624,870	\$628,475
Revenues less Expenses	-\$72,468	-\$84,135	-\$19,905	-\$2,959	-\$38,793
Total Fund Balance	\$440,022	\$367,554	\$283,419	\$263,514	\$260,555
Withdrawal from (Addition to) Fund Balance	\$72,468	\$84,135	\$19,905	\$2,959	\$38,793
Ending Fund Balance	\$367,554	\$283,419	\$263,514	\$260,555	\$221,762

FIRST 5 NEVADA COUNTY CHILDREN & FAMILIES FIRST COMMISSION
GOVERNMENTAL FUNDS BALANCE SHEET AND
STATEMENT OF NET POSITION
JUNE 30, 2023

	<u>General Fund</u>	<u>Governmental Funds Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS				
Cash	\$ 348,728	\$ 348,728	\$ -	\$ 348,728
Due From State Commission	67,304	67,304	30,849 ⁽¹⁾	98,153
Related Party Receivable	46,637	46,637	-	46,637
Other Receivables	329	329	-	329
Total Assets	<u>\$ 462,998</u>	<u>\$ 462,998</u>	<u>30,849</u>	<u>493,847</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Related Party Payable	\$ 68,682	\$ 68,682	-	68,682
Other Payables	71,836	71,836	-	71,836
Compensated Absences Payable	-	-	604 ⁽²⁾	604
Total Liabilities	<u>140,518</u>	<u>140,518</u>	<u>604</u>	<u>141,122</u>
Fund Balances				
Non Spendable	-	-	-	-
Restricted	322,480	322,480	(322,480)	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>322,480</u>	<u>322,480</u>	<u>(322,480)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 462,998</u>	<u>\$ 462,998</u>		
Net Position				
Restricted			(352,725)	352,725
Total Net Position			<u>\$ (352,725)</u>	<u>\$ 352,725</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, 2023

	General Programs	Governmental Funds Total	Adjustments	Statement of Activities
Revenues:				
State Funding - Taxes Allocated	\$ 601,215	\$ 601,215	\$ 30,849 ⁽¹⁾	\$ 632,064
Collaborative Funding - CAPC	19,553	19,553	-	19,553
County Funding - IMPACT	115,222	115,222	-	115,222
Interest	7,089	7,089	-	7,089
Other Income	14,259	14,259	-	14,259
Total Revenues	<u>757,338</u>	<u>757,338</u>	<u>30,849</u>	<u>788,187</u>
Expenditures:				
Personnel	163,358	163,358	(160,320) ⁽²⁾	-
Personnel Benefits	60,200	60,200	(60,200)	-
Community Projects	8,298	8,298	(8,298)	-
Computer Expenses	10,815	10,815	(10,815)	-
County Administration Costs	5,884	5,884	(5,884)	-
Grants and Contracts	462,574	462,574	(462,574)	-
Insurance	7,853	7,853	(7,853)	-
Memberships and Subscriptions	3,988	3,988	(3,988)	-
Micellaneous	4,097	4,097	(4,097)	-
Office Supplies	1,522	1,522	(1,522)	-
Postage	120	120	(120)	-
Professional Development	3,055	3,055	(3,055)	-
Professional Fees	28,365	28,365	(28,365)	-
Services and Supplies - IMPACT	94,889	94,889	(94,889)	-
Services and Supplies	1,332	1,332	(1,332)	-
Support to the Superintendent's Office	17,984	17,984	(17,984)	-
Travel and Training	5,285	5,285	(5,285)	-
Total Expenditures	<u>879,619</u>	<u>879,619</u>	<u>(876,581)</u>	
Excess (Deficiency) of Revenues over Expenditures	<u>(122,281)</u>	<u>(122,281)</u>		
Expenses				
Administration Expenses			89,074	89,074
Program Expenses			758,497	758,497
Evaluation Expenses			29,010	29,010
Total Expenses			<u>876,581</u>	<u>876,581</u>
Change in Fund Balances/Net Position	<u>(122,281)</u>	<u>(122,281)</u>	33,887	(88,394)
Fund Balance/Net Position:				
Beginning of the year	444,761	444,761	(3,642)	441,119
End of the year	<u>\$ 322,480</u>	<u>\$ 322,480</u>	<u>\$ 30,245</u>	<u>\$ 352,725</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 \$ (30,849)

⁽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 \$ (3,038)

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, 2023**

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, 2023**

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, 2023**

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, 2023**

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, 2023**

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, 2023**

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, 2023**

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, 2023, 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, 2023 was as follows:

Pooled Investments:	Carrying Amount	Fair Value	Difference
Nevada County	\$ 348,728	\$348,728	\$ -

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, 2023, 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). The total due from the State Commission at June 30, 2023 was \$98,153. Of this amount the SPCFA amount of \$30,849 was not received by September 30, 2023 and is therefore not recorded as income in the governmental fund statements as a receivable. This amount will be reported in the 2023-2024 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, 2023**

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, 2023, Related Party Payable consisted of the following:

NCSoS (related party)	
Personnel	\$ 20,337
Grant funding and programs	48,345
Total NCSoS	<u>\$ 68,682</u>

In addition, the Commission contracts with NCSoS for the IMPACT grant. At June 30, 2023, the Commission had grants receivable for \$46,637 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, 2023, 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, 2023**

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. The only difference between the governmental funds and government-wide expenses was the change in the accrued compensated absences of \$3,038 for the 2022-2023 fiscal year. The expenses were allocated as follows:

	<u>General Fund</u>	<u>Adjustment</u>	<u>Government-Wide</u>
Program	\$ 760,228	\$ (1,731)	\$ 758,497
Administrative	90,229	(1,155)	89,074
Evaluation	29,162	(152)	29,010
Total	<u>\$ 879,619</u>	<u>\$ (3,038)</u>	<u>\$ 861,571</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, 2023.

Salaries	\$ 163,358
Retirement Benefits - CalPERS	39,088
Health Benefits	14,969
Taxes and Workers' Compensation	6,144
Total	<u>\$ 223,559</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, 2023**

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, 2023, the Commission paid the County of Nevada, a related party, \$5,884 for accounting services.

During the fiscal year ended June 30, 2023, the Commission paid NCSoS, a related party, \$17,984 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: 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 14: Uncertainties

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The extent of the impact of COVID-19 on the Commission's future operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Commission's partner agencies, the County offices and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Commission's financial position and changes in net position/fund balances is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2023**

Note 15: Lease Commitments – Implementation of GASB 87

For fiscal year ended June 30, 2023, 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.

Note 16: Subsequent Event

Events subsequent to June 30, 2023 have been evaluated through November 15, 2023, 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, 2023**

	GENERAL PROGRAM ORIG. & FINAL BUDGET	GENERAL PROGRAM ACTUAL	VARIANCE WITH FINAL BUDGET UNDER/(OVER)
REVENUES			
State Funding - Taxes Allocated	\$ 721,960	\$ 601,215	\$ 120,745
Collaborative Funding - CAPC	38,629	19,553	19,076
County Funding - IMPACT	18,000	115,222	(97,222)
Interest	2,869	7,089	(4,220)
Other Income	15,605	14,259	1,346
TOTAL REVENUES	797,063	757,338	39,725
EXPENDITURES			
Personnel	140,658	163,358	(22,700)
Personnel Benefits	54,938	60,200	(5,262)
Community and Other Internal Projects	13,400	8,298	5,102
Computer Expenses	13,750	10,815	2,935
County Administration Costs	5,000	5,884	(884)
Evaluation and Assessment	5,000	17,290	(12,290)
External Grants and Contracts	472,200	462,574	9,626
Insurance	1,700	7,853	(6,153)
Meeting and Event Expenses	250	2,517	(2,267)
Memberships and Subscriptions	3,988	3,988	-
Micellaneous	-	1,580	(1,580)
Office Supplies	750	1,522	(772)
Postage	150	120	30
Printing and Copying	75	-	75
Professional Development	4,200	3,055	1,145
Professional Fees	11,750	11,075	675
IMPACT Program	18,000	94,889	(76,889)
Services and Supplies	-	1,332	(1,332)
Support to the Superintendent's Office	15,000	17,984	(2,984)
Travel and Training	4,100	5,285	(1,185)
TOTAL EXPENDITURES	764,909	879,619	(114,710)
Excess (Deficiency) of Revenues over Expenditures Before Transfers	32,154	(122,281)	(154,435)
Change in Fund Balances	32,154	(122,281)	
Fund Balance/Net Position:			
Beginning of the year	444,761	444,761	
End of the year	<u>\$ 476,915</u>	<u>\$ 322,480</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, 2023**

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, 2023**

		Revenue CCFC Funds	Expenditures	Change in Net Position	Net Position Beginning of Year	Net Position End of Year
Small County Augmentation	CCFC Funds	\$ 107,684	\$ 138,533	\$ (30,849)	\$ --	\$ (30,849)
SMIF	CCFC Funds	\$ 1,810	\$ 1,810	\$ --	\$ --	\$ --

**FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS
JUNE 30, 2023**

NONE – No Audit Findings Noted in June 30, 2022 Audit.

See Accompanying Independent Auditor's Report

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

**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, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated November 15, 2023.

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
November 15, 2023

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

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, 2023.

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, 2023.

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 *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.

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
November 15, 2023

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

November 15, 2023

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, 2023, 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 November 15, 2023. This letter does not affect our report dated November 15, 2023 on the financial statements or internal control of the Commission. During the audit we notes an area that should be evaluated and corrected for better efficiency:

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 2023-2024 fiscal year.

Sincerely,

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California



Annual Report AR-1

Nevada Revenue and Expenditure Summary

July 1, 2022 - June 30, 2023

Revenue Detail

Category	Amount
Tobacco Tax Funds	\$431,554
First 5 IMPACT 2020 Funds	\$115,222
Small Population County Augmentation Funds	\$138,533
Home Visiting Coordination Funds	\$31,128
Refugee Family Support Funds	\$0
Other First 5 California Funds	\$0
Other First 5 California Funds Description	
Other Public Funds	\$19,553
Other Public Funds Description	
Reimbursement from local CAPC for staff time	
Donations	\$0
Revenue From Interest Earned	\$7,089
Grants	\$0
Grants Description	
Other Funds	\$14,259
Other Funds	
MediCal Administrative Activities	
Total Revenue	\$757,338

Improved Family Functioning

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable (2-1-1 Connecting Point Ready to Grow program) 	20	0	0	\$16,766
General Family Support	Family Resource Center	<ul style="list-style-type: none"> Playgroups 	630	1012	0	\$214,678
Family Literacy and Book Programs	Hospital/Health Plan	<ul style="list-style-type: none"> Not Applicable (Read Me a Story program) 	1087	0	8	\$3,000
Family Literacy and Book Programs	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Kids Corner at the Fair) 	500	0	0	\$7,343
Family Literacy and Book Programs	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Staff time participating in early literacy outreach events with schools and community partners) 	0	0	0	\$12,250

Reason for no population served: Community outreach events - staff didn't tally how many children were served

Total \$254,037

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning Supports	County Office of Education/School District	<ul style="list-style-type: none"> Quality Counts California 	0	0	340	\$94,889
Early Learning Program Direct Costs	County Office of Education/School District	<ul style="list-style-type: none"> Not Applicable (School readiness, early learning supports, connection to resources such as local library system) 	422	0	41	\$42,652
Early Learning Program Direct Costs	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable (Children's Museum - child socialization and resources for families) 	1664	200	58	\$10,000
Total						\$147,541

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique	Amount
						Families	
General Health Education and Promotion	First 5 County Commission	<ul style="list-style-type: none"> Safety Education 	10	0	0	0	\$10,955
Perinatal and Early Childhood Home Visiting	CBO/Non-Profit	<ul style="list-style-type: none"> Healthy Families America 	81	165	0	0	\$150,000
						Total	\$160,955

Improved Systems Of Care

Service	Grantee	Program(s)	Amount
Policy and Public Advocacy	First 5 County Commission	<ul style="list-style-type: none"> Child Health 	\$22,052
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 	\$6,124
Systems Building	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable (2 regional community collaboratives of family service agencies that meet monthly to share resources, identify collaborative opportunities, address gaps and identify community needs) 	\$25,000
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (First 5 Commission staff time participating in professional development, trainings, and systems building activities related to REDI work) 	\$8,340
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Family Resiliency 	\$31,128
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) 	\$25,013
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) 	\$24,908
Total			\$197,695

Expenditure Details

Category	Amount
Program Expenditures	\$760,228
Administrative Expenditures	\$90,229
Evaluation Expenditures	\$29,162
Total Expenditures	\$879,619
Excess (Deficiency) Of Revenues Over (Under) Expenses	(\$122,281)

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	\$444,761
Fund Balance - Ending	\$322,480
Net Change In Fund Balance	(\$122,281)

Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$0
Restricted	\$322,480
Committed	\$0
Assigned	\$0
Unassigned	\$0
Total Fund Balance	\$322,480



Annual Report AR-2
Nevada Demographic Worksheet
July 1, 2022 - June 30, 2023

Population Served

Category	Number
Children Less than 3 Years Old	483
Children from 3rd to 6th Birthday	408
Children – Ages Unknown (birth to 6th Birthday)	956
Providers	220
Primary Caregivers	1,857
Total Population Served	3,924

Primary Languages Spoken in the Home

Category	Number of Children	Number of Primary Caregivers
English	640	403
Spanish	509	681
Unknown	698	773
Totals	1,847	1,857

Duplication Assessment

Category	Data
Degree of Duplication	25%
Confidence in Data	Moderately confident
Additional Details (Optional)	



Annual Report AR-3

Nevada County Evaluation Summary and Highlights

July 1, 2022 - June 30, 2023

County Evaluation Summary

Evaluation Activities Completed, Findings, and Policy Impact

During FY 22/23, staff at First 5 Nevada County completed a Community Input Process to help guide revisions to our 2024-2030 Strategic Plan. This process included an online survey and a series of listening sessions with parents and caregivers. The online survey was disseminated via social media, currently funded partners, and other community partners. We received over 170 responses. The listening sessions were conducted, in English and Spanish, at community-based organizations including FRCs and the Nevada County Library, with child care support provided by a local children's museum. More than 50 parents/guardians/caregivers were given the opportunity to share their experiences with parenting young children in Nevada County. The responses highlighted many strengths for families with young children in our County and many areas for ongoing improvement and future partnerships. Survey questions were similar to those in the Protective Factors Survey. The majority of families responded that they have someone to count on to listen to them, know where to seek advice when needed, and know how to help their children learn. However, many also reported having difficulty meeting their families basic needs, such as affording rent/mortgage, healthy food options, and transportation. Families surveyed responded that they talk, read, and sing to their children more than 5 days a week. During the listening sessions, families were asked the above questions, as well as some open-ended questions about parenting in Nevada County. When asked what the BEST part about raising children here was, they shared that Nevada County is family-friendly, small-town feel, has easy access to outdoor spaces and activities, many resources for families, and good schools. When asked what parents in Nevada County worry about, they responded with childcare, lack of specialized services, bullying/child safety, activities for their family during the snowy winter or hot summer heat, Covid, and drugs. We asked families why they, or others, drop out of (or stop participating in) local services offered by community-based organizations. Their responses included time/scheduling/too much on their plate, programs that do not reflect their cultural values, their child aging out, or not feeling connected to the staff or curricula. This process served as a valuable tool in making revisions to our Strategic Plan. It has also been used by our partners to support their ongoing quality improvement and goals of sustainability outside of First 5 funding. We are happy to have the voices of families directly reflected in our work.

County Highlights

County Highlight

First 5 Nevada County staff have been involved in several Systems-Change efforts this fiscal year. Most notably, staff has been participating in the Families First Prevention Services Act (FFPSA) Comprehensive Prevention Planning process for over 2 years. Throughout this process, we have been able to focus not only on the data (which is a crucial element of the planning process) but also lifting up the voices of families and community members to ensure that the process is reflective of their lived experience and ongoing needs. The report was completed in FY 22/23 and approved by the State in FY 23/24. Staff looks forward to reporting on plan implementation in the new fiscal year. First 5 Nevada County staff have also been involved in planning processes with Nevada County Public Health, which will lead to ongoing improvements to health equity for families in our county. The two community collaboratives supported by First 5 Nevada were also heavily involved in these processes. Above all else, the First 5 Nevada County Commission celebrates the work being done by our funded partners. The Commission had the opportunity to tour three partner sites located in the, geographically isolated, town of Truckee. Service providers in the Truckee area exemplify the collaborative spirit; truly taking a whole-child, whole-family approach to serving families. Additionally, with Truckee being such a small town, service providers work together across agencies to ensure that families' needs are met. Unfortunately, another of our funded programs, the Partners Family Resource Center, had to close its doors at one of its three locations. However, as a result, their staff was able to exercise their creativity to find ways to continue serving families in the community. This included "playgroup in the park" and building partnerships with other organizations that opened their doors to staff for ESL classes, one-on-one and group parenting support, and other supportive services.

Read Me a Story Program

Sierra Nevada Memorial Hospital Foundation/
Jenni Toedtemeier, Development Director



Sierra Nevada Memorial
Hospital Foundation



The Team

- Sandra Barrington, SNMH Foundation Executive Director
- Jenni Toedtemeier, SNMH Foundation Development Director
- Dr. Sarah Woerner, Pediatrician; Program Co-Founder
- Judi McKeehan, Retired School Principal; Co-Founder
- Other RMAS Committee members: Nevada County Librarian Terri Alton, Pam Auld, Susan Forga.



SNMHF Volunteer Liz Meyers taking inventory on a new order of books

Project Overview

- Read Me a Story provides books in English and Spanish to children at their healthy child medical appointments for children age 6 months- age 8 in Nevada and Placer Counties.
- 3 clinics at 8 locations currently participate in Grass Valley, Penn Valley, Auburn, and Kings Beach, with a 4th clinic expressing interest.
- Each book includes an age-appropriate information card for parents with tips for encouraging your child to read, and tips for reducing their exposure to screen time.
- In collaboration with Nevada Co. Library, we are providing books to families of newborns at SNMH.
- Since 1999, over 65,723 books have been given to children.

Sample program information card



READ ME A STORY

When children are exposed to reading at a very young age, it opens up the world to them. They do better in school, bond with family, engage their imagination and so much more!

Since 2000, Sierra Nevada Memorial Hospital Foundation's Read Me A Story program has provided free books at pediatric offices throughout western Nevada County for children through eight years of age. Read Me A Story encourages families to read together so your child will reach their full potential when entering kindergarten. Over 61,000 books have been distributed since the program started, averaging 3,000 a year!

It's easy! Just ask your pediatrician! At each well child visit, your child is given a book. Parents also receive age-appropriate information with tips on reading together, book lists and other types of activities. Start today! Give your child a foundation for success!



Sierra Nevada Memorial
Hospital Foundation



Online Storytelling

<https://supportsierranevada.org/readmeastory>

JOIN US ONLINE ANY TIME!

What happens during the first few years set the stage for the rest of a child's life!

Your generous donation can give a child the gift that will light their path toward a successful future. You can touch the life of one child for \$5, five children for \$25, 10 children for \$50, etc.! Plus, your name will go on a book plate that is given to a child. All donations are greatly appreciated- 100% of your donation goes to books and educational cards.

Thank you for your kind donation.


Make checks payable to:
SNMH Foundation, PO Box 1810
Grass Valley, CA 95945
530-477-9700

Or visit www.supportsierranevada.org/donate and select "Read Me a Story"



Sierra Nevada Memorial
Hospital Foundation

Sample informational card for parents

	
3 Year	
Getting your child ready to read is easy! The five early literacy practices are read, write, talk, sing, and play.	
Read: Audiobooks count as reading! Check out or download some book CDs to listen to in the car or at home.	
Write: Practice writing everywhere – in window steam, in soap suds, in sand. Point out the signs and letters all around them.	
Talk: Try reading a book together without reading the words. Let your child tell you the story they see.	
Sing: Check out a book you can sing – like The Wheels on the Bus. Point to the words as you sing along!	
Play: Child-directed play is important – when the children are playing what they want to play, without adults telling them what to do. Let your child call the shots sometimes!	
<hr/>	
Read Me a Story relies on community support. To donate to this important program, please cut off this portion of the card, fill out your information on the reverse side, and mail to:	
Sierra Nevada Memorial Hospital Foundation PO Box 1810 Grass Valley, CA 95945 530-477-9700/supportsierranevada.org	
<hr/>	
Screentime Suggestions: There's a big difference between active and passive screentime!	
Passive screentime, like watching TV, can be introduced in small doses or for special occasions (such as a flight or medical procedure). It's important when introducing screentime to make guidelines and stick to them. Think about when, where, and how your children (and you!) are using your devices. Keep TVs and tablets out of their room and off during meals.	
Active screentime, such as video chatting with family, can help build early literacy skills and support important relationships!	
At this age, you can add so do educational apps together. Think about the three C's one: content (what's in the game? What is the educational goal? Does it have a lot of ads? Is it scary?). context (what are you doing before or after the screentime? How are you presenting it: as a reward? Where are they using the app?) and child (what sensitivities does your child have?).	
Some alternatives to screentime:	
<ul style="list-style-type: none">• In the kitchen: give your child some "food" (ie blocks) and some kitchen implements and let them "cook" alongside you.• When you just need a moment: fold up some scratch paper and staple it together. Let your child write their very own book.• Outside: let them "paint" with water.	
<hr/>	
Name: _____	
Address: _____	
City: _____	
State: _____ Zip code: _____	
Phone: () _____	
Email: _____	

Opportunities

- Sierra Family Health Center is merging with Western Sierra Medical Health Clinic in the near future. We hope to reach out to them and see if they would like books to give to children at their clinic locations.

Successes

- Since our last presentation in 11/30/22, we have applied for grant funding from: The Lisa Libraries, Soroptimists Int'l of the Sierra Foothills, Kars 4 Kids Grants, Welz Family Children's Foundation, and Friends of the Nevada County Libraries. We were awarded \$987 worth of books from Lisa Libraries, \$2,000 from the Soroptimists, and \$500 from the Friends of the Nevada County Libraries. We have not yet had a reply from Welz Family Children's Foundation, but we only recently applied.
- We also received donations to RMAS from: First Five Nevada County, Rotary Club of Grass Valley, Nevada County Republican Women Federated, Blacksmith Creations LLC, as well as a number of hospital employees and other community members.

Successes

- We attended the Children's Health and Safety Fair in May (which we unfortunately had to leave early due to the rain ruining our books) and the Spooky Boooky Halloween event this October, and gave approximately 100 gently used books to children.
- On 6/22/23, we completed our yearly training for clinics, via Zoom this time. 6 People from 4 Clinics attended the training.

Challenges

- As the program founders age out, we will eventually need to find new champions who are willing to take over their duties, including order fulfillment. We would like to find a younger stay at home parent who may have time during the day to deliver orders, etc.
- We reached out to the Tahoe Forest Pediatric Clinic and offer books to them. They showed an interest, but have not placed an order yet. They did participate in our Zoom training in June.

Results

- **Grant Year 1 (7/1/21-6/30/22):** We provided a total of 3,162 books to medical clinics in Nevada and Placer County, for children age 6 months-age 8, in English and Spanish. Of those 3,162 books, 2,821 books were for children age 0-5 in Nevada County. That equates to approximately 1,410 families (goal was 1,000).
- **Grant Year 2 (7/1/22-6/30/23):** We provided a total of 2,622 books to medical clinics in Nevada and Placer County, for children age 6 months-8 years, in English and Spanish. Of those 2,622 books, 2,170 books were for children age 0-5 in Nevada County. That equates to approximately 1,087 families (goal was 1,000).

Results

- **Grant Year 3 (7/1/23-6/30/24), Q1-Q2, as of 10/25/23:** we provided a total of 583 books to medical clinics in Nevada County, for children age 6 months-8, in English and Spanish. Of those 583 books, 553 books were for children age 0-5 in Nevada County. That equates to approximately 277 families so far.

Thank you for your support!

Spooky Boooky Book Giveaway, 10/31/23





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 15, 2023
Re: Executive Director's Report

First 5 California & First 5 Association

Association Board:

Earlier this month, I was selected to represent our region on the First 5 Association Board. Our region is made up of small counties and it is important to ensure that our unique experiences and perspectives are shared in that leadership group.

SPCFA:

We submitted our Budget Change Request to First 5 California, the first step towards the completion of a one-year extension to the SPCFA funding. First 5 Nevada, along with the other 20 small counties, was asked to sign onto a letter from the First 5 Association to First 5 California outlining some of the many challenges we have experienced. A copy of that letter follows this report.

First 5 Association Budget Ask & Advocacy:

The First 5 Association has begun preliminary discussions with members of the legislature regarding our upcoming budget ask. Currently, the Association is gearing up for a one-time \$100 million request. However, there is some concern across the Association membership that this is just a band-aid, rather than a long-term solution.

Parent/Guardian Advisory Council

One of the initiatives that has come out of the Comprehensive Prevention Plan, developed through the Families First Prevention Services Act planning team, is the desire to establish a Parent/Guardian Advisory Council. The purpose of this council is to form a group of adults who are actively parenting children and youth in Nevada County, convene them regularly for discussion on important issues, provide them additional training, and foster opportunities for them to meet with local decision-makers (such as the First 5 Nevada County Commission) to discuss challenges and opportunities. We're able to leverage our regional First 5 California Home Visiting Collaborative funding to support stipends for parents and guardians who participate in this Council - \$50 per meeting or training opportunity. We are also able to use this opportunity to provide training opportunities to parents as well as local home visitors in order to strengthen the workforce.

Sue Hoek
Commission Chair
Nevada County
Supervisor,
District 4

Rachel Peña, LCSW
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

Request for Applications Update

The Request for Applications for the 2024-2026 funding was released to the community on October 16th. So far, we have not received any completed applications.

Car Seats

We finally received the car seat shipment that Rosemary was awarded in October 2022! We have roughly 120 car seats (high back boosters and convertible) available for families in our community. Rosemary is letting partners know and scheduling appointments for car seat checks and installations.

Social Media and Outreach

Facebook (facebook.com/first5nevco) - 705 people following the page
Instagram ([@first5nevadacounty](https://instagram.com/first5nevadacounty)) - 264 followers

October 25, 2023

California Children and Families Commission
Ms. Katie Albright, J.D., Chair
First 5 California (F5CA)
2389 Gateway Oaks Drive
Sacramento, CA 95833

RE: Small Population Counties Funding Augmentation (SPCFA)

Dear Chair Albright and Members of the Commission:

Immediately recognizing inequities in the Proposition 10 funding formula for the smallest California counties, over 20 years ago the First 5 California Commission (F5CA) began the SPCFA program to provide a financial floor of support in order for these counties to participate in the First 5 program. The purpose of SPCFA, according to a January 2021 Commission staff report, was "to augment revenue in the 20 (now 21) smallest population counties (to support) capacity-building around selection and implementation of evidence-based and evidence-informed programs, evaluation of effectiveness, and fiscal sustainability planning."

The impact those State SPCFA funds have had on the programs of small counties over the last two decades cannot be understated. Simply put, several counties would not have a First 5 program and associated local services if not for SPCFA. Counties continue to be appreciative of the F5CA's ongoing SPCFA support and are delivering outsized impact to California children and families as **recognized by F5CA staff in their XYZ report.**

The attached document entitled "SPCFA History, Evolution, and Program Operations" is the small counties' perspective on how the program works, what works well, what challenges F5CA and small counties collectively face, and recommendations for changes in the program. Also attached is a PowerPoint referenced in the "History" document that was presented to the F5CA Commission in October of 2020.

The History, Evolution and Program Operations document was presented to F5CA staff nearly a year ago and its contents have been reviewed and discussed. However, in our perspective, concerns and recommended changes have not been addressed and the program, in fact, has become more burdensome in the last year with unexpected financial reporting, unexpected financial reconciliation at a "program" level, and new agreement modification requirements.

The current administration of the SPCFA program is antithetical to its purpose. A grant program meant to recognize inequities in funding formulas, local capacity, and community need is creating more inequities in its administration – taking precious time and resources away from focusing on the neediest families in California's rural communities.

It is in the context of reducing the administrative burden of this program on the staffs of F5CA and the SPCFA counties that we bring to your attention our concerns and offer the following common-sense recommendations for your consideration:

- **Recommendation 1:** Utilize provisions of the Proposition 10 enabling legislation to provide SPCFA funds to counties as an *allocation* augmentation rather than a contractual/grant allocation. We are happy to provide resources to conduct a legal review of this recommendation.

If recommendation 1 is deemed not possible after an exhaustive review of this option, we recommend the following:

- **Recommendation 2:** SPCFA grants be treated as general operating support that aligns with the purpose of the grant – to be used for overall operations and services of local First 5 Commissions.
- **Recommendation 3:** As with most general operating grants, provide grant funding in advance of expenditures rather than in arrears. As writing of this letter, most small counties have not been paid for their Q4 invoices causing significant cash flow issues for these counties. This continues to be a challenge that can be resolved by advance grant payments, rather than being treated as paying fees for a service which is not why this program was created.
- **Recommendation 4:** Instead of separate, time consuming, redundant reporting, F5CA should accept existing annual reporting from the counties to fulfill any programmatic reporting requirements of SPCFA grant and accept copies of existing annual independent financial audits to fulfill any financial reporting requirements of SPCFA.
- **Recommendation 5:** Execute SPCFA agreements for multiple years to ensure a predictable floor of funding for small counties. This also avoids unnecessary agreement and budget modifications every quarter/year.

As previously mentioned, the SPCFA program is existential for small counties. The program has permitted Proposition 10 to be a statewide effort working to serve all children. But the latest program design, which was predicated on incorrect information regarding state contracting requirements, is more than offsetting the very capacity building SPCFA was attempting to provide. SPCFA is at a crossroads. The First 5 Association and the SPCFA small counties stand ready to work with F5CA to fulfill the purpose of SPCFA, and we believe there are several common-sense, efficient, effective, and equitable ways to do so. We look forward to your thoughts, questions, and partnership.

Sincerely,

Avo Makdessian
Executive Director
First 5 Association of California
CA Children & Families Foundation

Add signature blocks for the ED's of the 21 SPCFA counties.

Cc: Jackie Wong

Attachments:

- SPCFA History, Evolution, and Program Operations
- Power Point Presented to State Commission on 10/15/20