380 Crown Point Circle
Grass Valley, CA 95945

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

Regular Meeting
Wednesday, November 19, 2025
Agenda
2pm – 4pm
Eric Rood Administrative Center
Providence Room

1. **Call to Order**

2. **Approval of Agenda— ACTION – Attachment 1**

3. **Introductions**

4. **Public Comment**

5. **Commissioner Comment**

6. **Review and Approve Minutes – ACTION – Attachment 2**
   The Commission will review and approve the minutes from the May and September Regular Commission Meeting.

7. **Fiscal Review – DISCUSSION – Attachment 3**
   Due to getting a new desktop computer and needing to change to Quickbooks online, the Commission will not review the fiscal reports. In January, the Commission will review fiscal reports through December 2025. The credit card statements through October 2025 are attached for review.

8. **Contractor Presentation – PARTNERS Family Resources**
   The Commission will receive a presentation from Sarah Morgan on the First 5 funded PARTNERs Family Resources programming.

9. **PUBLIC HEARING: FY 2024-2025 First 5 Nevada County Audit – ACTION – Attachment 4**
   The Commission will publicly accept the 2024-2025 fiscal audit.

10. **PUBLIC HEARING: FY 2024-2025 Annual Report Submission – ACTION – Attachment 5**
    The Commission will publicly accept the 2024-2025 submission to the First 5 California Annual Report.

11. **Proposed Funding Renewal Amount – ACTION – Attachment 6**

The Commission will determine the dollar amount for external programs for the next contract cycle.

12. Proposed Funding Renewal Amount – ACTION – Attachment 7
The Commission will review and approve the proposed funding renewal process for external programs for the next contract cycle.

13. Executive Director's Report—DISCUSSION – Attachment 8
The Executive Director will share highlights from her written report.

14. Adjourn
Next meeting: Wednesday, January 21, 2026 @ 2pm – Rood Center Providence Room

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Grass Valley, CA 95945

Melody Easton
Executive Director
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Regular Meeting
Wednesday, May 21, 2025
Agenda
2:00 – 4:00pm
Location: Eric Rood Administrative Center
Providence Room

1. **Call to Order**
Rachel called the meeting to order at 2:05pm

2. Approval of Agenda— ACTION – Attachment 1
Scott made a motion to approve the agenda. (Motion, Second, Carry) Scott W. Lay, Robb Tucker (5-0)

3. **Introductions**
Rachel Peña, Robb Tucker, Ryan Gruver, Scott W. Lay, Bobbi Luster, Melody Easton, Rosemary Gonzalez, Susan Duffy Smith, Nataly Zarate

4. **Public Comment**
No public comment

5. Commissioner Comment
Rachel talked about Safety Net Programs and how these programs and organizations work together to create a safety net for individuals and families in Grass Valley, addressing a wide range of needs from basic necessities to more specialized support.
June 29th Food band Fundraiser will take place.

6. Review and Approve Minutes – ACTION – Attachment 2
The Commission will review and approve the minutes from the March Regular Commission Meeting.
Ryan made a motion to approve the minutes from the March regular meeting. (Motion, Second, Carry) Ryan Gruver, Robb Tucker, (4-1) Scott abstained as he was not present at the last meeting.

7. Fiscal Review – ACTION – Attachment 3
The Commission will review and approve the fiscal report and credit card statements through March 2025.
Scott made a motion to approve the fiscal report. (Motion, Second, Carry) Scott W. Lay, Robb Tucker, (5-0)

8. Contractor Presentation – Healthy Babies – DISCUSSION – Attachment 4
The Commission will receive a presentation from Susan Duffey Smith about their First 5 funded Healthy Babies programming.
Susan Duffey gave a presentation on behalf of Healthy Babies

9. Contractor Presentation – KidZone Museum – DISCUSSION – Attachment 4
The Commission will receive a presentation from Nataly Zarate regarding their First 5 funded KidZone programming.
Nataly Zarate gave a presentation on behalf of KidZone.

10. PUBLIC HEARING – First 5 California Annual Report – ACTION – Attachment 5
The Commission will hold a Public Hearing to accept the 2023-2024 First 5 California Annual Report.
Scott made a motion to open the Public Hearing; Robb Seconded it at 2:42pm Robb made a motion to approve the Annual Report. (Motion, Second, Carry) Robb Tucker, Bobbi Luster, (5-0). Scott made a motion to close the Public Hearing; Robb seconded it at 2:45pm.

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11. **PUBLIC HEARING – First 5 Nevada County Strategic Plan– ACTION – Attachment 6**
    The Commission will hold a Public Hearing to accept the 2024-2030 First 5 Nevada County Strategic Plan with minimal revisions.
    Scott made a motion to open the Public Hearing; Robb Seconded it at 2:45pm Ryan made a to approve the Strategic Plan. (Motion, Second, Carry) Ryan Gruver, Robb Tucker, (5-0). Scott made a motion to close the Public Hearing; Bobbi seconded it at 2:48pm

12. **DRAFT 2025-2026 Salary Schedule – ACTION – Attachment 7**
    The Commission will review and approve the proposed salary schedule for FY 25/26, representing a 2% COLA increase for staff.
    Scott made a motion to approve the Salary Schedule with a 2% COLA increase. (Motion, Second, Carry) Scott W. Lay, Robb Tucker, (5-0)

13. **FY 25/26 Preliminary Budget – ACTION – Attachment 8**
    The Commission will review and approve the FY 25/26 Preliminary Budget.
    Scott made a motion to approve FY 25/26 Preliminary Budget. (Motion, Second, Carry) Scott W. Lay, Ryan Gruver, (5-0)

14. **FY 25/26 Meeting Schedule – ACTION – Attachment 9**
    The Commission will review and approve the FY 25/26 Meeting Schedule.
    Robb made a motion to approve the FY 25/26 Meeting Schedule. (Motion, Second, Carry) Rob Tucker, Scott W. Lay, (5-0)

15. **FY 25/26 Long Range Financial Plan – DISCUSSION – Attachment 10**
    The Commission will receive an updated 25/26 Long Range Financial Plan with the most recent projections for Prop 10 funding.
    Highlights about the FY 25/26 Long Range Financial Plan was reviewed by Melody Easton.

16. **Executive Director's Report—DISCUSSION – Attachment 11**
    Melody shared highlights from her written report.
    - *Small Population County Augmentation*
    - *Kids Corner at the Nevada County Fair*
    - *Alternates*
    - *FY 25/26 In a Glance*

Correspondence—
- *Melody Easton went on KNCO to talk about First 5, declining tobacco tax funds, and Child Abuse Prevention Month*
- *Melody Easton presented to the Nevada County Board of Supervisors in April about Child Abuse Prevention Month*
- *Consider submitting a letter to the First 5 California Commission on behalf of the First 5 Nevada County Commission outlining the challenges we are facing with the uncertainty around SPCFA*

Next meeting: Wednesday, September 17, 2025 – Truckee – Location TBD

Scott made a motion to adjourn the meeting at 3:35 pm.
(Motion, Second, Carry) Scott W. Lay, Robb Tucker, (5-0)

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Grass Valley, CA 95945

Melody Easton
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Regular Meeting
Wednesday, September 17, 2025
Minutes
Commission Meeting - 2:00 – 4:00pm
Location: 10075 Levon Ave, Truckee, CA 96161, USA

1. **Call to Order**
   2:02pm

2. **Approval of Agenda— ACTION – Attachment 1**
   Motion was made by Scott W. Lay to approve the agenda. (Motion, Second, Carry) Scott W. Lay, Bobbi Luster, 4-0.

3. **Introductions**
   Rachel Peña, Ryan Gruver, Scott W. Lay, Bobbi Luster, Melody Easton, Rosemary Gonzalez

4. **Public Comment**
   No Public Comment

5. **Commissioner Comment**
   Rachel commented that it was a delight to go to KidZone and Sierra Community House.

6. **Review and Approve Minutes – ACTION – Attachment 2**
   The Commission was scheduled to review and approve the minutes from the May Regular Commission Meeting, however, this item was postponed because the incorrect set of minutes was attached.

7. **Fiscal Review – ACTION – Attachment 3**
   Scott made a motion to approve the fiscal report and credit card statements through June 2025. (Motion, Second, Carry) Scott W. Lay, Ryan Gruver, 4-0.

8. **Contractor Presentation – Community Collaborative of Tahoe Truckee**
   No contractor presentation was given.

9. **Partnership HealthPlan MOU – ACTION – Attachment 4**
   Ryan Gruver made a motion to approve the MOU with Partnership HealthPlan to authorize the Executive Director to sign it or request additional revisions. (Motion, Second, Carry) Ryan Gruver, Scott W. Lay, 4-0.

10. **Proposed Funding Renewal Process – DISCUSSION – Attachment 5**
    The Commission reviewed and discussed the proposed funding renewal process and dollar amount for external programs for the next contract cycle.

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11. Executive Director's Report—DISCUSSION – Attachment 6

Melody shared highlights from her written report.

- *First 5 Association*
- *Dolly Parton Imagination Library*
- *Kids Corner at the Nevada County Fair*
- *Commission Alternates*
- *Car Seats*
- *Social Media and Outreach*
    - *Facebook (facebook.com/first5nevco) - 705 people following the page*
    - *Instagram (@first5nevadacounty) - 300 followers*
    - *Dolly Parton Imagination Library – 557 Children Enrolled*

Upcoming Outreach Events:

- *9/16/25 – Truckee Community Baby Shower*
- *9/18/25 – Latino Family Festival*
- *9/24/25 – Grass Valley Community Baby Shower*
- *10/31/25 – 6th Annual Spooky Boooky @ Eric Rood Administrative Center*

12. Adjourn

Scott made a motion to adjourn the meeting at 3:01pm. (Motion, Second, Carry) Scott W. Lay, Bobbi Luster, 4-0.

Next meeting: Wednesday, November 19, 2025

WESTAMERICA BANK

November 2025 Statement

Open Date: 10/04/2025 Closing Date: 11/04/2025

Account Ending in: #### #### #### 6250

Visa® Community Card

Elan Financial Services 1-866-552-8855

BUS 30 ELN 1 3 2

FIRST 5 NEVADA COUNTY (CPN 001129238)

New Balance	**$1,144.55**
Minimum Payment Due	**$12.00**
Payment Due Date	**12/01/2025**

Late Payment Warning: If we do not receive your minimum payment by the date listed above, you may have to pay up to a $35.00 Late Fee and your APRs may be increased up to the Penalty APR of 30.99%.

Activity Summary

Previous Balance	+	$1,356.49
Payments	-	$1,356.49CR
Other Credits		$0.00
Purchases	+	$1,144.55
Balance Transfers		$0.00
Advances		$0.00
Other Debits		$0.00
Fees Charged		$0.00
Interest Charged		$0.00
New Balance	=	**$1,144.55**
Past Due		**$0.00**
Minimum Payment Due		**$12.00**
Credit Line		$5,000.00
Available Credit		$3,855.45
Days in Billing Period		32

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*

004798510047966250000000120000001144557

WESTAMERICA BANK

Account Ending in	#### #### #### 6250
Payment Due Date	12/01/2025
New Balance	$1,144.55
Minimum Payment Due	$12.00

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

. to pay by phone
. to change your address

Amount Enclosed $____________

00000015426 000638066367598 P 1 3

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

Elan Financial Services

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

What To Do If You Think You Find A Mistake On Your Statement
If you think there is an error on your statement, please call us at the telephone number on the front of this statement, or write to us at: Elan Financial Services, P.O. Box 6335, Fargo, ND 58125-6335.
In your letter or call, give us the following information:
- ▶ Account information: Your name and account number.
- ▶ Dollar amount: The dollar amount of the suspected error.
- ▶ Description of Problem: If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement. While we investigate whether or not there has been an error, the following are true:
- ▶ We cannot try to collect the amount in question, or report you as delinquent on that amount.
- ▶ The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- ▶ While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- ▶ We can apply any unpaid amount against your credit limit.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases
If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase.
To use this right, all of the following must be true:
1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than $50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
2. You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
3. You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing at: Elan Financial Services, P.O. Box 6335, Fargo, ND 58125-6335. While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay we may report you as delinquent.
Important Information Regarding Your Account
1. **INTEREST CHARGE:** Method of Computing Balance Subject to Interest Rate: We calculate the periodic rate or interest portion of the **INTEREST CHARGE** by multiplying the applicable Daily Periodic Rate (**"DPR"**) by the Average Daily Balance (**"ADB"**) (including new transactions) of the Purchase, Advance and Balance Transfer categories subject to interest, and then adding together the resulting interest from each category. We determine the **ADB** separately for the Purchases, Advances and Balance Transfer categories. To get the **ADB** in each category, we add together the daily balances in those categories for the billing cycle and divide the result by the number of days in the billing cycle. We determine the daily balances each day by taking the beginning balance of those Account categories (including any billed but unpaid interest, fees, credit insurance and other charges), adding any new interest, fees, and charges, and subtracting any payments or credits applied against your Account balances that day. We add a Purchase, Advance or Balance Transfer to the appropriate balances for those categories on the later of the transaction date or the first day of the statement period. Billed but unpaid interest on Purchases, Advances and Balance Transfers is added to the appropriate balances for those categories each month on the statement date. Billed but unpaid Advance Transaction Fees are added to the Advance balance of your Account on the date they are charged to your Account. Any billed but unpaid fees on Purchases, credit insurance charges, and other charges are added to the Purchase balance of the Account on the date they are charged to the Account. Billed but unpaid fees on Balance Transfers are added to the Balance Transfer balance of the Account on the date they are charged to the Account. In other words, billed and unpaid interest, fees, and charges will be included in the **ADB** of your Account that accrues interest and will reduce the amount of credit available to you. To the extent credit insurance charges, overlimit fees, Annual Fees, and/or Travel Membership Fees may be applied to your Account, such charges and/or fees are not included in the ADB calculation for Purchases until the first day of the billing cycle following the date the credit insurance charges, overlimit fees, Annual Fees and/or Travel Membership Fees (as applicable) are charged to the Account. Prior statement balances subject to an interest-free period that have been paid on or before the payment due date in the current billing cycle are not included in the **ADB** calculation. If you do not pay your New Balance in full by the Payment Due Date, you will not get an interest-free period on Purchases again until you pay the New Balance in full by the Payment Due Date for two billing cycles in a row.
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.

WESTAMERICA BANK

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.

*IMPORTANT NOTICE: Please see the enclosed insert for changes being made to your cardmember agreement.

Transactions EASTON,MELODY C Credit Limit $5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Purchases and Other Debits		
10/17	10/16	8780	Scholastic, Inc. 573-632-1834 MO	$538.57	
10/23	10/22	8135	OPENAI *CHATGPT SUBSCR OPENAI.COM CA	$20.00	
			Total for Account #### #### #### 6938	**$558.57**	

Transactions GONZALEZ,ROSEMARY Credit Limit $5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Purchases and Other Debits		
10/14	10/10	8488	AMAZON MKTPL*NF2HM7ZB2 Amzn.com/bill WA	$31.99	
10/14	10/13	6084	Amazon.com*NM3CY6LJ1 Amzn.com/bill WA	$43.99	
10/30	10/28	6718	SAFEWAY #2842 GRASS VALLEY CA	$480.00	
11/04	11/03	8728	Amazon.com*NK74P3SU1 Amzn.com/bill WA	$30.00	
			Total for Account #### #### #### 0426	**$585.98**	

Transactions BILLING ACCOUNT ACTIVITY

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Payments and Other Credits		
10/22	10/19	0005	PAYMENT THANK YOU	$1,356.49CR	
			Total for Account #### #### #### 6250	**$1,356.49CR**	

2025 Totals Year-to-Date	
Total Fees Charged in 2025	$0.00
Total Interest Charged in 2025	$0.89CR

Continued on Next Page

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	17.74%	
**PURCHASES	$1,144.55	$0.00	YES	$0.00	17.74%	
**ADVANCES	$0.00	$0.00	YES	$0.00	27.74%	

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

End of Statement

WESTAMERICA BANK

October 2025 Statement
Open Date: 09/04/2025 Closing Date: 10/03/2025

Account: #### #### #### 6250

Visa® Community Card

FIRST 5 NEVADA COUNTY (CPN 001129238)

Elan Financial Services 1-866-552-8855
BUS 30 ELN 1 2

New Balance	**$1,356.49**
Minimum Payment Due	**$14.00**
Payment Due Date	**11/01/2025**

Activity Summary

Previous Balance	+	$1,943.80
Payments	-	$1,943.80CR
Other Credits	-	$359.29CR
Purchases	+	$1,715.78
Balance Transfers		$0.00
Advances		$0.00
Other Debits		$0.00
Fees Charged		$0.00
Interest Charged		$0.00
New Balance	**=**	**$1,356.49**
Past Due		**$0.00**
Minimum Payment Due		**$14.00**
Credit Line		$5,000.00
Available Credit		$3,643.51
Days in Billing Period		30

Payment Options:

POST 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*

WESTAMERICA BANK

004798510047966250000000140000001356498

Account Number	#### #### #### 6250
Payment Due Date	11/01/2025
New Balance	$1,356.49
Minimum Payment Due	$14.00

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

. to pay by phone
. to change your address

Amount Enclosed $________________

00000015370 000638049045618 P 1

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

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

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- ▶ Dollar amount: The dollar amount of the suspected error.
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- ▶ 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. If you do not pay your New Balance in full by the Payment Due Date, you will not get an interest-free period on Purchases again until you pay the New Balance in full by the Payment Due Date for two billing cycles in a row.
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.

WESTAMERICA BANK

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		
09/22	09/18	2012	TRACTOR SUPPLY #2276 GRASS VALLEY CA	$18.99	
09/23	09/22	5203	OPENAI *CHATGPT SUBSCR OPENAI.COM CA	$20.00	
09/25	09/24	2692	CRB*CARBONITE BACKUP 877-6654466 MA	$95.99	
			Total for Account #### #### #### 6938	**$134.98**	

Transactions GONZALEZ,ROSEMARY Credit Limit $5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Other Credits		
09/15	09/12	6023	Staples Inc FRAMINGHAM MA MERCHANDISE/SERVICE RETURN	$359.29CR	
			Purchases and Other Debits		
09/04	09/03	1801	TARGET.COM * 800-591-3869 MN	$435.48	
09/10	09/09	1113	TARGET.COM * 800-591-3869 MN	$217.74	
09/11	09/10	8731	Staples Inc staples.com MA	$359.29	
09/12	09/11	6303	CANVA* I04636-63239219 CANVA.COM DE	$210.00	
09/15	09/12	4353	TARGET.COM * 800-591-3869 MN	$118.24	
09/18	09/16	4840	FULL BELLY DELI - TRUC 530-5509516 CA	$128.01	
09/23	09/22	3263	TARGET 00028910 GRASS VALLEY CA	$64.07	
09/24	09/23	7330	DOLLAR GENERAL #15010 GRASS VALLEY CA	$17.17	
09/24	09/23	7413	DOLLAR TREE GRASS VALLEY CA	$9.80	
09/24	09/23	6220	CLEANTALK.ORG CLEANTALK.ORG NV	$21.00	
			Total for Account #### #### #### 0426	**$1,221.51**	

Transactions BILLING ACCOUNT ACTIVITY

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Payments and Other Credits		
09/25	09/21	0012	PAYMENT THANK YOU	$1,943.80CR	
			Total for Account #### #### #### 6250	**$1,943.80CR**	

Continued on Next Page

WESTAMERICA BANK

2025 Totals Year-to-Date	
Total Fees Charged in 2025	$0.00
Total Interest Charged in 2025	$0.89CR

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	17.99%	
**PURCHASES	$1,356.49	$0.00	YES	$0.00	17.99%	
**ADVANCES	$0.00	$0.00	YES	$0.00	27.99%	

Contact Us

Phone	Questions	Mail payment coupon with a check	Online
Voice: 1-866-552-8855	Elan Financial Services	Elan Financial Services	myaccountaccess.com
TDD: 1-888-352-6455	P.O. Box 6353	P.O. Box 790408	
Fax: 1-866-807-9053	Fargo, ND 58125-6353	St. Louis, MO 63179-0408	

End of Statement

P.A.R.T.N.E.R.S. Family Resources

Sarah Morgan, Ed.S.

Nevada County Superintendent of Schools

The Team

- **Sarah Morgan**
  Coordinator
- **Renee Renoir**
  Family and Playgroup Liaison
- **Honey Ortuzar**
  Latino Family Outreach Specialist
- **Angelly Figarella**
  Latino Family Outreach Specialist
- **Jinnae Anderson**
  Parenting Specialist

Project Overview

The PARTNERS Family Resource team provides safe and comfortable spaces for children and their families. We **engage families, educators, and the community to support children's development, create connections,** and increase access to local **resources.**

Opportunities

Fun and connection

- Playgroups
- Holiday activities and summer camps
- Adult and parenting workshops
- Book club for parents
- Community events

Concrete services

- Clothes closet
- Diapers
- Food pantry
- Computer, fax and printing
- Ages and Stages Questionnaire and toy library
- Health supplies (COVID tests, Narcan)
- Laundry vouchers

- **Wellness Support**
  - Child and family resource navigation and warm hand (
  - Differential F
    non-Child W
  - Wellness Pla
  - Yoga classes
  - Dance classe
  - One-on-one

WELLNESS RECOVERY ACTION PLAN
Your Wellness Your Way

NEVADA COUNTY CALIFORNIA | Public Health

CALIFORNIA INSTITUTE *for* BEHAVIORAL HEALTH SOLUTIONS

NEVADA COUNTY CALIFORNIA | Health & Human Services Agency

Nevada County
Superintendent of Schools

onal Connections
- st 5 Nevada County
- Superintendent of Schools
- cal school districts
- ild Development Center
- blic Health
- havioral Health
- ild Welfare Services
- rra Nevada Children Services
- ght Futures for Youth
- althy Babies
- 211 Connecting Point
- Interfaith Food Ministries (diapers)

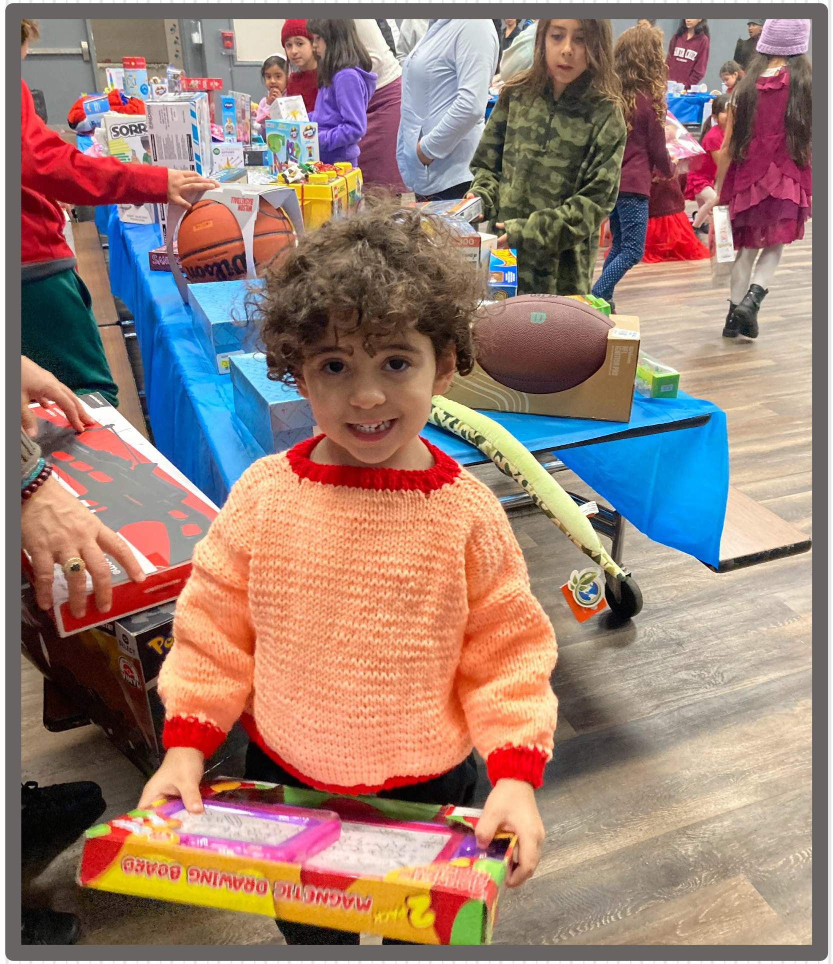
Community Outreach

Community Baby Shower

Latino Family Festival

Back to School Night

Three Kings Day



Raise Them Up Fair

Tree Planting

Spooky Booky

Nevada County Fair

Successes

At playgroup, parents socialize and build a community that goes beyond our playgroup sessions. Ms. Angelly and Ms. Renee see friendships developing so that parents and children are given support in informal settings in an outside of playgroup.

Successes (cont.)

- **School Collaboration**

Little Acorn Preschool and Grizzly Hill Elementary School in North San Juan

Students
Staff
Families

Williams Ranch Elementary School in Penn Valley

Students
Staff
Families

Grass Valley School District

Students
Staff
Families

Preschool Summer Camp

Results

- **Playgroups**

Last year = 242 sessions

- **Playgroup data for this quarter**

Quarter 1 - 2025:

19 consistent children

3-10 children per playgroup

41 unique playgroups in
3 locations:

Penn Valley FRC
North San Juan FRC
Grass Valley Methodist Church

Families attended anywhere from
1 playgroup to 12 times.

Early Childhood Development Objectives met

- Safe, nurturing relationships formed and modeled
- Healthy partnerships (public health department)
- Supportive friendships (children & caregivers)
- Literacy skill building
- School readiness

Playgroup Evaluation results from parents

- I have learned more about parenting
- My child has learned to feel more comfortable around other children
- I have met new friends
- I have learned about more play activities I can do with my child

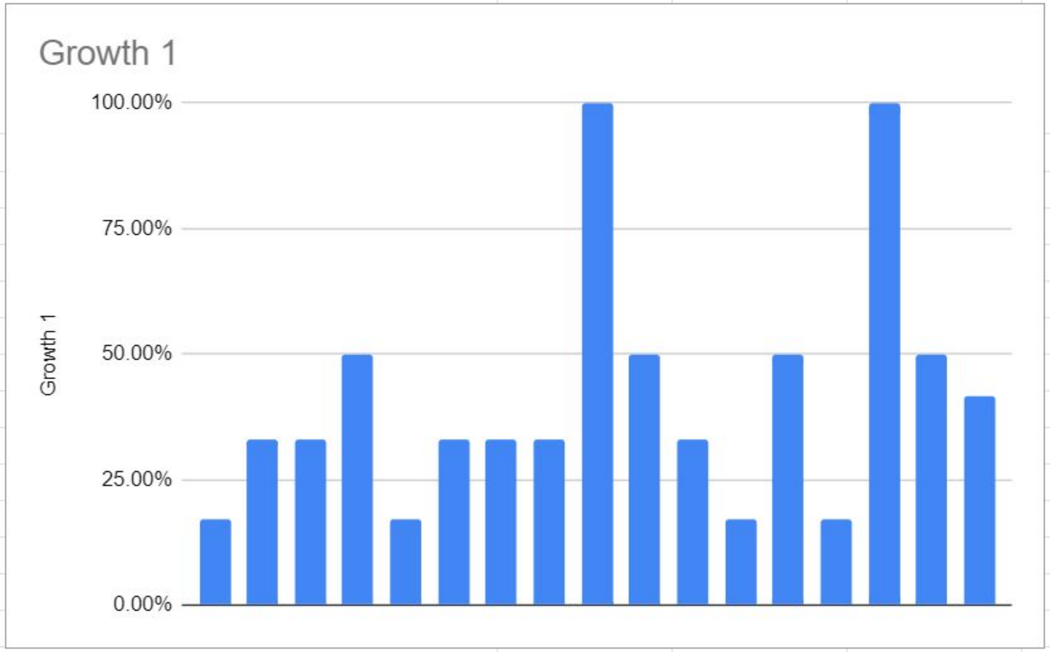
Parenting Classes

upcoming:

1. Wed 12/3/25: Destination: Regulation! William's Ranch 8:20-10:20 am
2. Fri 12/5/25: Setting Loving Limits and Effective Consequences, Union Hill 5:30-7:30 pm
3. Tues 1/13/26: Emotional Lives of Teens and Tweens, Ready Springs 1:00-3:00 pm
4. **Starting Tues 1/20/26: Love & Logic Magic for Early Childhood, CDC (8 week series)**
5. Tues 3/17/26: Managing Stress in Parents and Children, Union Hill 5:30-7:30 pm
6. **Starting Thurs 3/26/26 Parenting Teens and Tweens the Love & Logic Way, GV Methodist Church (8-week series)**

Parenting class evaluations

- Knowledge about child behavior increased (ex: chart - 100%)
- Parenting confidence increased
- Child development knowledge increased
- Listening and understanding skills increased
- Knowledge of local resources increased



We are proud to be a part of First 5’s “*community-wide systems change; supporting direct services programming in serving the community…*”

Thank you for your support!

FIRST 5 NEVADA COUNTY
CHILDREN & FAMILIES FIRST COMMISSION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2025

FIRST 5 NEVADA COUNTY
CHILDREN & FAMILIES FIRST COMMISSION

Financial Statements
For the Year Ended June 30, 2025

TABLE OF CONTENTS

FIRST 5 NEVADA COUNTY
CHILDREN & FAMILIES FIRST COMMISSION

Commission Membership
June 30, 2025

Name	Position	Date of Original Appt.
Rachel Peña, LCSW Chair	Nevada County Department of Social Services Director	January 2025
Robb Tucker Vice Chair	Nevada County Supervisory	January 2025
Ryan Gruver	Nevada County Health and Human Services Director	Ex Officio
Scott W Lay	Nevada County Superintendent of Schools	February 2020
Bobbi Luster	Truckee Representative Nevada County Public Library	March 2025

Jensen Smith
CERTIFIED PUBLIC ACCOUNTANTS, INC.

Making a Lasting Contribution
To our Clients, To our Community, To our Profession

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, 2025, 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, 2025, and the respective changes in financial for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on 4-10 and 24-25 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2025, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Commission's internal control over financial reporting and compliance.

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
October 30, 2025

FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION

Management's Discussion and Analysis – Fiscal Year Ended June 30, 2025

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, 2025.

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 S*tatement 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, 2025 exceed liabilities by $219,675 compared to $293,085 at June 30, 2024. 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 $110,776 and other receivables of $62,544. For comparison, at June 30, 2024, the State receivables were $74,899 and other receivables were $124,401. Included in the net position are amounts payable to related parties ($95,770), to other grantees and vendors ($86,162), and accrued vacation time for staff ($2,580) as of June 30, 2025. These compare to the figures at June 30, 2024 as follows: amounts payable to parties ($65,563), to other grantees and vendors ($70,479), and accrued vacation time for staff ($604).

Revenues for FY24/25 had the expected annual decline, due to shrinking tax revenue from cigarettes as fewer are sold each year with $399,594 received from Prop. 10 and Prop. 56 tobacco tax funding as well as the new California Electronic Cigarette Excise Tax as compared to $461,196 in FY23/24. The First 5 California Commission augmented the regular Prop. 10 funding for the small population counties, including Nevada County, providing an additional $141,415 in small county augmentation and $2,863 in surplus money investment funds to bring us to $543,872 compared to $613,033 in the prior fiscal year. Overall revenues decreased by $105,577 from the prior year, from $815,447 in FY23/24 to $709,870 in FY24/25 – this is mostly due to the decrease in the state funding and then ending of some of the other grant funding. Total expenses for FY24/25 decreased by $93,783 from the prior year. FY24/25 expenses were $783,280, compared with expenses for FY23/24 of $875,087.

The Commission's net position decreased overall by $73,410 during this fiscal year, resulting from expenditures in excess of revenues. The change in net position this year compares to a decrease of $59,640 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 FY24/25 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 $710,612 due to the decreases in the state Prop. 10 funds noted earlier. The only difference between the government-wide revenues and the governmental fund revenues is the $1,832 for the fourth quarter CECET funds received more than 90 days after the year end in 23/24 and $1,090 fourth quarter CECET funds not received within the 90 day window in 24/25. Interest revenues were up from last year ($7,244 this year compared to $7,089 last year). Expenditures were down about 11% this year ($781,304) compared to last year ($875,087). The only difference in the expenses between the general fund statements and government wide statements for FY24/25 was the change in the compensated absences payable of $1,976.

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 $221,165 has been committed for future programs through contracts that are in place through June 30, 2025.

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, 2025, the Commission's total expenses for the governmental fund activities were $781,304 on a final budget of $713,613. The Commission spent $26,310 on Evaluation expenses and $84,416 on

Administrative expenses with the remaining $672,578 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, 2024, the Commission's total expenses for the governmental fund activities were $875,087 on a final budget of $760,969. The Commission spent $12,486 on Evaluation expenses and $94,894 on Administrative expenses with the remaining $767,707 spent on Program. Administrative costs were 10% of the total expenditures and 12% of the total budget, which was within the Commission's 20% limit on administrative expenses. See Note 9 to the financial statements for more information on the allocations.

Fund Budgetary Highlights

General Program:

For FY24/25, total revenues were under budget by $39,599 due to the lower than expected state funding and outside contract revenues, and total expenditures were over budget by $67,691 mostly due to the additional expenses for the IMPACT program. For FY23/24, total revenues were over budget by $167,629 and total expenditures were over budget by $114,118.

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 2024-2030 Strategic Plan is organized around four initiatives: Family Strengthening; Early Learning; Communications and Outreach; and Capacity Building and Systems Change. FY 2024-2025 marked the first year in a 2-year contract cycle - which was shortened from previous 3-year contracts. This change was prompted due to the steady decline in revenue across all funding sources. Externally funded projects include: family resource centers, home visiting, school readiness, community collaboratives of family service agencies, and early literacy programs. Internally funded programs include: a car seat safety program, a home visiting collaborative, and IMPACT (a program of the First 5 California commission that First 5 Nevada County subcontracts with Nevada County Superintendent of Schools to collaborate in delivering locally). The Commission has delineated a Target Population and set investment strategies.

The Commission also has a Long-Range Financial Plan that is adopted every year (see following page). The purpose of the Financial Plan is to provide a framework for investing Commission resources in the community over at least two granting cycles; the current LRFP runs through FY 2028-2029. 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 2025, not adjusted for the actual revenues and expenditures in FY 24/25. The current main assumptions are outlined here. The Commission projects (based on Board of Equalization projections) a pattern of steadily decreasing funds over the next 3 years. The Commission reviews the Long Range Financial Plan, Annual Budget, and Strategic Plan annually to determine necessary contractual changes. In FY 24/25, the First 5 California State Commission approved funding for the Small Population County Funding Augmentation for an additional 3 years, though only the funding amount in year 1 of the new contract has been established. The shift to 2-year contracts allows the Commission to make necessary changes to programmatic funding based on funding available.

Requests for Information

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

First 5 Nevada County - Long Range Financial Plan

Financial Planning for Sustainability

Approved: March 2025

Fiscal Year ending June 30	Approved 2025	Preliminary 2026	Projected 2027	Projected 2028	Projected 2029
REVENUE					
Prop 10 tax revenue	$ 411,890	$ 376,092	$ 368,147	$ 351,432	$ 364,899
Small County Augmentation	$ 149,033	$ 149,033	$ 141,415	$ 141,415	$ 141,415
Donations	$ 6,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
HV Collaborative & IMPACT 2020	$ 117,550	$ -	$ -	$ -	$ -
Other Income	$ 17,086	$ 15,072	$ -	$ -	$ -
Interest earned	$ 2,335	$ 1,987	$ 1,290	$ 1,128	$ 799
Total Revenues	**$ 703,894**	**$ 547,184**	**$ 515,852**	**$ 498,975**	**$ 512,113**

Fiscal Year ending June 30	Approved 2025	Preliminary 2026	Projected 2027	Projected 2028	Projected 2029
EXPENSES					
Prop 10 Programs	**$499,163**	**$505,013**	**$525,713**	**$529,488**	**$533,337**
Community Projects	$ 3,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Evaluation	$ 2,000	$ -	$ -	$ -	$ -
Services/Supplies	$ 48,625	$ 55,000	$ 55,000	$ 55,000	$ 55,000
Kids Corner at the Fair	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Salaries and Benefits	$ 181,538	$ 185,013	$ 188,713	$ 192,488	$ 196,337
Contracted Program Expenses					
Family Resource Centers	$ 183,373	$ 183,373			
Cross Agency Collaboration (CCTT, CSN)	$ 20,000	$ 20,000	$275,000	$275,000	$275,000
School Readiness (TTUSD, KidZone, RMAS)	$ 54,627	$ 54,627			
Healthy Babies Home Visiting Program	$ 117,000	$ 117,000			
Persimmony Database	$ 10,500	$ 10,500	$ 10,500	$ 10,500	$ 10,500
HV Collaborative	**$ 60,700**	$ -			
Services/Supplies	$ 2,700	Funding ends June 2025			
Parent/Workfoce Incentives	$ 18,000				
Ready to Grow	$ 20,000				
Contractual/Trainings	$ 20,000				
IMPACT Programs	**$ 60,050**	**$ 1,700**	**$ -**	**$ -**	**$ -**
Supplies	$ 200	$ 200			
Food for IMPACT	$ 3,000	$ 1,500			
Subcontract for Coaching and Mentoring	$56,850	$ -			

Fiscal Year ending June 30	Approved 2025	Preliminary 2026	Projected 2027	Projected 2028	Projected 2029
Total Expenditures	**$747,413**	**$634,213**	**$536,213**	**$539,988**	**$543,837**
Revenues less Expenses	-$43,519	-$87,029	-$20,361	-$41,013	-$31,724
Total Fund Balance	$291,857	$248,338	$161,309	$140,948	$99,935
Withdrawl from Fund Balance	$43,519	$87,029	$20,361	$41,013	$31,724
Ending Fund Balance	**$248,338**	**$161,309**	**$140,948**	**$99,935**	**$68,211**

FIRST 5 NEVADA COUNTY CHILDREN & FAMILIES FIRST COMMISSION
GOVERNMENTAL FUNDS BALANCE SHEET AND
STATEMENT OF NET POSITION
JUNE 30, 2025

	General Fund	Governmental Funds Total	Adjustments		Statement of Net Position
ASSETS					
Cash	$ 229,777	$ 229,777	$ -		$ 229,777
Due From State Commission	110,776	110,776	1,090	(1)	111,866
Other Receivables	62,544	62,544	-		62,544
Total Assets	$ 403,097	$ 403,097	1,090		404,187
LIABILITIES AND FUND BALANCES					
Liabilities					
Related Party Payable	$ 95,770	$ 95,770	-		95,770
Other Payables	86,162	86,162	-		86,162
Compensated Absences Payable	-	-	2,580	(2)	2,580
Total Liabilities	181,932	181,932	2,580		184,512
Fund Balances					
Non Spendable	-	-	-		-
Restricted	-	-	-		-
Committed	221,165	221,165	(221,165)		-
Assigned	-	-	-		-
Unassigned	-	-	-		-
Total Fund Balances	221,165	221,165	(221,165)		-
Total Liabilities and Fund Balances	$ 403,097	$ 403,097			
Net Position					
Restricted			(219,675)		219,675
Total Net Position			$ (219,675)		$ 219,675

(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, 2025

	General Programs	Governmental Funds Total	Adjustments	Statement of Activities
Revenues:				
State Funding - Taxes Allocated	$ 544,614	$ 544,614	$ (742) [1]	$ 543,872
Collaborative Funding - CAPC	80,789	80,789	-	80,789
County Funding - IMPACT	54,420	54,420	-	54,420
Interest	7,244	7,244	-	7,244
Other Income	23,545	23,545	-	23,545
Total Revenues	710,612	710,612	(742)	709,870
Expenditures:				
Personnel	150,693	150,693	(152,669) [2]	-
Personnel Benefits	57,341	57,341	(57,341)	-
Community Projects	3,927	3,927	(3,927)	-
Computer Expenses	1,019	1,019	(1,019)	-
County Administration Costs	7,933	7,933	(7,933)	-
Evaluation Costs	10,500	10,500	(10,500)	
Grants and Contracts	394,156	394,156	(394,156)	-
Insurance	2,671	2,671	(2,671)	-
Memberships and Subscriptions	4,500	4,500	(4,500)	-
Micellaneous	2,144	2,144	(2,144)	-
Office Supplies	332	332	(332)	-
Professional Fees	9,900	9,900	(9,900)	-
Services and Supplies - IMPACT	81,722	81,722	(81,722)	-
Services and Supplies - HVC	31,613	31,613	(31,613)	-
Support to the Superintendent's Office	17,350	17,350	(17,350)	-
Travel and Training	5,503	5,503	(5,503)	-
Total Expenditures	781,304	781,304	(783,280)	
Excess (Deficiency) of Revenues over Expenditures	(70,692)	(70,692)		
Expenses				
Administration Expenses			83,167	83,167
Program Expenses			673,645	673,645
Evaluation Expenses			26,468	26,468
Total Expenses			783,280	783,280
Change in Fund Balances/Net Position	(70,692)	(70,692)	(2,718)	(73,410)
Fund Balance/Net Position:				
Beginning of the year	291,857	291,857	1,228	293,085
End of the year	$ 221,165	$ 221,165	$ (1,490)	$ 219,675

[1] Revenue Receivables received after ninety days after the fiscal year end are not considered currently
Receivables from State Commission for CECET PY to CY difference $ 742

[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 $ 1,976

FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR JUNE 30, 2025

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.

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.

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.

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:

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.

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.

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, 2025, 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, 2025 was as follows:

Pooled Investments:	Carrying Amount	Fair Value	Difference
Nevada County	$ 229,777	$229,777	$ -

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, 2025, due from State Commission consisted of California Tobacco Tax Revenue granted through the State of California First 5 Children and Families Commission for the monthly allocations, the Surplus Money Investment Fund income, the Small Population County Funding Agreement (SPCFA) and the California Electronic Cigarette Excise Tax (CECET). The total due from the State Commission at June 30, 2025 was $110,776. Of this amount, the CECET amount of $1,090 was not received by September 30, 2025 and is therefore not recorded as income in the governmental fund statements as a receivable. This amount will be reported in the 2025-2026 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.

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, 2025, Related Party Payable consisted of the following:

NCSoS (related party)	
Personnel	$ 56,893
Grant funding and programs	38,877
Total NCSoS	$ 95,770

In addition, the Commission contracts with NCSoS for the IMPACT grant. At June 30, 2025, the Commission had grants receivable for $52,600 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, 2025, 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.

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 for the 2025-2025 fiscal year was the change in accrued vacation time. The expenses were allocated as follows:

	General Fund	Adjustment	Government-Wide
Program	$ 672,578	$ 1,067	$ 673,645
Administrative	82,416	751	83,167
Evaluation	26,310	158	26,468
Total	$ 781,304	$ 1,976	$ 783,280

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, 2025.

Salaries	$ 152,669
Retirement Benefits - CalPERS	40,763
Health Benefits	12,366
Taxes and Workers' Compensation	4,212
Total	$ 210,010

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.

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, 2025, the Commission paid the County of Nevada, a related party, $7,933 for accounting services.

During the fiscal year ended June 30, 2025, the Commission paid NCSoS, a related party, $17,350 for indirect costs to provide administrative and payroll services to the Commission.

Note 12: Risk Management

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

Note 13: Lease Commitments – Implementation of GASB 87

For fiscal year ended June 30, 2025, 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 14: Section 30131.4 of the California Tax & Revenue Code Certification

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

Note 15: Subsequent Event

Events subsequent to June 30, 2025 have been evaluated through October 30, 2025, 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, 2025

	GENERAL PROGRAM ORIG. & FINAL	GENERAL PROGRAM ACTUAL	VARIANCE WITH FINAL BUDGET UNDER/(OVER
REVENUES			
State Funding - Taxes Allocated	$ 606,446	$ 544,614	$ 61,832
Collaborative Funding - CAPC	60,100	80,789	(20,689)
County Funding - IMPACT	56,850	54,420	2,430
Interest	2,940	7,244	(4,304)
Other Income	23,875	23,545	330
TOTAL REVENUES	**750,211**	**710,612**	**39,599**
EXPENDITURES			
Personnel	133,754	150,693	(16,939)
Personnel Benefits	47,784	57,341	(9,557)
Community and Other Internal Projects	7,000	3,927	3,073
Computer Expenses	3,250	1,019	2,231
County Administration Costs	5,000	7,933	(2,933)
Evaluation and Assessment	12,500	10,500	2,000
External Grants and Contracts	375,000	394,156	(19,156)
Insurance	1,700	2,671	(971)
Memberships and Subscriptions	4,500	4,500	-
Micellaneous	250	2,144	(1,894)
Office Supplies and Expenses	975	332	643
Professional Development	2,500	-	2,500
Professional Fees	12,450	9,900	2,550
IMPACT Program	56,850	81,722	(24,872)
Home Visitation Coordination	32,100	31,613	487
Support to the Superintendent's Office	15,000	17,350	(2,350)
Travel and Training	3,000	5,503	(2,503)
TOTAL EXPENDITURES	**713,613**	**781,304**	**(67,691)**
Excess (Deficiency) of Revenues over Expenditures Before Transfers	**36,598**	**(70,692)**	**(107,290)**
Change in Fund Balances	36,598	(70,692)	
Fund Balance/Net Position:			
Beginning of the year	291,857	291,857	
End of the year	$ 328,455	$ 221,165	

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, 2025

		Revenue CCFC Funds	Expenditures	Change in Net Position	Net Position Beginning of Year	Net Position End of Year
Small County Augmentation	CCFC Funds	$ 141,415	$ 141,415	$ --	$ --	$ --
SMIF	CCFC Funds	$ 2,863	$ 2,863	$ --	$ --	$ --

FIRST 5 NEVADA COUNTY
CHILDREN AND FAMILIES FIRST COMMISSION
SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS
JUNE 30, 2025

NONE – No Audit Findings Noted in June 30, 2024 Audit.

Jensen Smith
CERTIFIED PUBLIC ACCOUNTANTS, INC.

Making a Lasting Contribution
To our Clients, To our Community, To our Profession

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, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated October 30, 2025.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
October 30, 2025

Jensen Smith
CERTIFIED PUBLIC ACCOUNTANTS, INC.

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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER 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, 2025.

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, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act,* issued by the State Controller's Office. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit;

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;

- Obtain an understanding of the Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of California's Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal controls over compliance. Accordingly, we express no such opinion; and

- Select and test transactions and records to determine the Commission's compliance with the state laws and regulations applicable to the following items:

Description	Audit Guide Procedures	Procedures Performed
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
October 30, 2025

Jensen Smith
CERTIFIED PUBLIC ACCOUNTANTS, INC.

Making a Lasting Contribution
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Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

October 30, 2025

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, 2025, we considered the Commission's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

We previously reported on the Commission's internal control in our report dated October 30, 2025. This letter does not affect our report dated October 30, 2025 on the financial statements or internal control of the Commission.

During the audit we noted few areas that should be evaluated and corrected for better efficiency:

- The credit card account is not being reconciled on a monthly basis in QuickBooks. We noted that there were a number of missing or misapplied charges and payments in the credit card account. The differences did not create a material misstatement as the credit card balance is generally paid off monthly but was off enough that this issue could be material in the future. We recommend that procedures be designed and implemented so that the charges are entered contemporaneously and reconciled monthly with the credit card statements.

- We noted that the receivables for income were not recorded prior to the start of the audit. There were many journal entries required to record the receivables before the audit testing could begin. We recommend that the invoices for receivables be entered when issued and payments on those receivables be reconciled on a monthly basis. Incorporating this type of procedure would assist with prompt follow up when payments have not been received.

- Accounts payable was missing final payments on some of the grants. Payables should be entered as soon as the amount is known. In June 2025, there was an accrual for NCSoS for the December 2024 payroll that had not previously been billed. This missing charge should have been detected within the monthly reconciliation and followed up on before the end of the fiscal year.

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 2025-2026 fiscal year.

Sincerely,

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California

Annual Report AR-1

Nevada Revenue and Expenditure Summary

July 1, 2024 - June 30, 2025

Revenue Detail

Category	Amount
Tobacco Tax Funds	$399,594
IMPACT Legacy	$54,420
Small Population County Augmentation Funds	$141,415
Home Visiting Coordination Funds	$56,142
Other First 5 California Funds	$2,863
Other First 5 California Funds Description SMIF	
Other Public Funds	$24,647
Other Public Funds Description Child Abuse Prevention Council	
Donations	$0
Revenue From Interest Earned	$7,244
Grants	$0
Grants Description	
Other Funds	$23,545
Other Funds MAA	
Total Revenue	**$709,870**

Improved Family Support

Service	Grantee	Program(s)	Children	Caregivers	Providers	SPCFA Funding	Amount
General Family Support	CBO/Non-Profit	• Not Applicable (Children's Museum - Developmentally Appropriate Activities)	475	531	79	Not Funded	$10,000
General Family Support	County Office of Education/School District	• Playgroups	121	68	0	Partially	$137,823
General Family Support	Family Resource Center	• Playgroups	138	233	0	Not Funded	$45,500
General Family Support	First 5 County Commission	• Not Applicable (Parent Leadership Support)	0	51	4	Not Funded	$31,613
Family Literacy and Book Programs	Hospital/Health Plan	• Not Applicable (Local Model - Read Me a Story)	1096	0	0	Not Funded	$3,000
Family Literacy and Book Programs	First 5 County Commission	• Not Applicable (Community Literacy Events)	650	420	0	Partially	$6,071
						Total	**$234,007**

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	SPCFA Funding	Amount
Quality Early Learning and Care Supports	County Office of Education/School District	• Quality Counts California	0	0	121	Not Funded	$54,420
Early Learning and Care Program Direct Costs	County Office of Education/School District	• Not Applicable (School Readiness)	46	71	0	Not Funded	$41,627
						Total	**$96,047**

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	SPCFA Funding	Amount
General Health Education and Promotion	First 5 County Commission	• Safety Education	34	34	0	0	Not Funded	$24,750
Early Intervention	CBO/Non-Profit	• Care Coordination and Linkage	28	23	0	0	Not Funded	$20,000
Perinatal and Early Childhood Home Visiting	CBO/Non-Profit	• Healthy Families America	91	91	0	91	Fully	$117,000
							Total	**$161,750**

Improved Systems Of Care

Service	Grantee	Program(s)	SPCFA Funding	Amount
Policy and Public Advocacy	First 5 County Commission	• Revenue Sustainability	Not Funded	$45,267
Systems Building	CBO/Non-Profit	• Family Resiliency	Not Funded	$20,000
Systems Building	First 5 County Commission	• Family Resiliency	Not Funded	$83,167
Systems Building	First 5 County Commission	• Health Systems	Not Funded	$23,545
Systems Building	First 5 County Commission	• Not Applicable (Staff time dedicated to community outreach and education, social media outreach, website maintenance, and Commission planning)		$9,862
			Total	**$181,841**

Expenditure Details

Category	Amount
Program Expenditures	$673,645
Administrative Expenditures	$83,167
Evaluation Expenditures	$26,468
Total Expenditures	$783,280
Excess (Deficiency) Of Revenues Over (Under) Expenses	($73,410)

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	$293,085
Fund Balance - Ending	$219,675
Net Change In Fund Balance	($73,410)

Fiscal Year Fund Balance

Category	Amount
Nonspendable	$0
Restricted	$0
Committed	$219,675
Assigned	$0
Unassigned	$0
Total Fund Balance	$219,675

Expenditure Note

No data entered for this section as of 11/12/2025 10:48:13 AM.

Annual Report AR-2

Nevada Demographic Worksheet

July 1, 2024 - June 30, 2025

Population Served

Category	Number
Children – Ages Unknown (birth to 6th Birthday)	723
Providers	245
Children Less than 3 Years Old	107
Children from 3rd to 6th Birthday	75
Primary Caregivers	1,142
Total Population Served	**2,292**

Primary Language Spoken in Home

Category	Number of Children	Number of Primary Caregivers
English	437	499
Spanish	442	628
Unknown	26	15
Totals	**905**	**1,142**

Race and/or Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Black/African-American	9	6
Two or more races	30	20
White	205	213
Unknown	308	310
Hispanic/Latino	353	593
Totals	**905**	**1,142**

Duplication Assessment

Category	Data
Degree of Duplication	25%
Confidence in Data	Somewhat confident
Additional Details (Optional)	Being a small county, Nevada County families often participate in a large array of services. There is a lot of overlap between programs. This helps to ensure that a family is having many of their needs met.

Annual Report AR-3

Nevada County Evaluation Summary and Highlights

July 1, 2024 - June 30, 2025

County Evaluation Summary

Evaluation Activities Completed, Findings, and Policy Impact

During FY 2024-25, evaluation activities included quarterly and year-end reports from funded partners, public program presentations to the Commission, and regular performance updates embedded into Commission meetings. Each funded partner submitted a year-end summary of successes, challenges, and emerging needs, which directly informed priorities for the FY 2024–2026 funding cycle and the newly adopted 2024–2030 Strategic Plan. Overall, FY 2024–2025 evaluation findings demonstrate that First 5 Nevada County's blended approach: combining direct services, capacity building, and systems change, continues to strengthen protective factors, enhance early learning environments, and improve collaboration among family-serving systems. All funded partners submitted quarterly programmatic and fiscal reports through Persimmony, including required service data elements such as age, demographics, and number of children and caregivers served. Commissioners received quarterly progress summaries and conducted site visits to observe service delivery and review documentation. Family Resource Centers, home visiting, and parenting programs collectively served over 500 caregivers, emphasizing protective factors and family resilience. Survey results showed 88% of parents knew where to seek advice when needed, 74% had someone they could confide in, and 57% felt confident supporting their children's learning. Housing and food insecurity remained key stressors, informing continued investment in coordinated family-strengthening supports. Early learning and school readiness partners (TTUSD, KidZone, Ready to Grow) reported steady gains in parent-child interaction and literacy. Over half of families read or sang with their children at least five days per week, and library data reflected increasing participation in family literacy programs such as story times. The Healthy Babies Home Visiting Program served more than 100 families, providing developmental screenings, health education, and linkage to behavioral-health and perinatal-support services. Participants reported reduced parenting stress and greater confidence in meeting their child's developmental and emotional needs. Through the Community Support Network, Child Care Coordinating Council, and the Community Collaborative of Tahoe Truckee, evaluation data documented stronger cross-agency communication, referral alignment, and coordinated professional training. Quarterly partner presentations fostered policy discussions that improved data-sharing and collective planning.

County Highlights

County Highlight

FY 2024–25 marked a year of innovation, adaptation, and advocacy for First 5 Nevada County as the Commission continued to strengthen its system of care for children prenatal through age five amid declining revenues and uncertainty surrounding the Small Population County Funding Augmentation (SPCFA). Despite fiscal and policy challenges, funded partners delivered meaningful outcomes across prevention, family strengthening, early learning, and systems change, ensuring Nevada County's youngest residents continue to grow up healthy, safe, and ready to learn. First 5 Nevada County's funded programs remained the backbone of the county's early childhood network, offering consistent support to families navigating parenting and economic stressors. Through home visiting, parenting programs, and Family Resource Centers, families received individualized guidance, emotional support, and access to resources that reduced stress and strengthened parent–child relationships. Bilingual and culturally responsive outreach ensured families were met where they were, through home visits, playgroups, and workshops that fostered connection and confidence. Collectively, these services helped caregivers build resilience and stability while reinforcing protective factors that help families thrive. The Parent Guardian Advisory Council, supported through the local Child Abuse Prevention Council, continued to elevate family voice in shaping program priorities. Parents identified a need for peer support and helped develop new groups and trainings focused on emotional regulation, parenting skills, and Positive Childhood Experiences. This family-led approach deepened trust between providers and the community, ensuring that services reflect the lived experiences and needs of local families. Cross-sector collaboration remained a hallmark of the Commission's work. Programs aligned with local and statewide initiatives such as the Maternal, Infant, and Early Childhood Home Visiting program, CalWORKs Family Stabilization, Behavioral Health's Prevention and Early Intervention efforts, and Quality Counts California. Multi-agency networks, including the Community Support Network of Western Nevada County and the Community Collaborative of Tahoe Truckee, enhanced coordination, professional learning, and communication among providers. First 5 Nevada County also prioritized equity and accessibility, focusing on families most affected by poverty, isolation, and language barriers. Promotora-led outreach expanded bilingual engagement, while early literacy initiatives like Read Me a Story, KidsReach, and Ready to Grow, helped families access books, play-based learning, and developmental screening opportunities. While these accomplishments demonstrate progress toward community resilience, the Commission faced challenges advocating for the continuation of SPCFA funding. These funds represent nearly one-third of Nevada County's First 5 budget and are essential to sustaining core services in small, rural communities. As First 5 California reconsiders this funding, the Commission has prioritized advocacy and education, sharing data-driven outcomes, highlighting local innovation, and emphasizing the disproportionate impact that funding loss would have on rural families. Without SPCFA support, foundational programs such as home visiting, family resource centers, and community collaboratives would face significant reductions, threatening progress made in family stability and systems integration. Looking ahead, First 5 Nevada County will continue aligning evaluation and advocacy efforts to demonstrate the importance of equitable, sustained funding for small counties. Guided by its 2024–2030 Strategic Plan, the Commission remains committed to collaboration, data-driven decision making, and centering family voice, ensuring that even in the face of fiscal uncertainty, Nevada County's youngest children and families continue to thrive in nurturing, connected environments.

SPCFA Performance Report

Summarize SPCFA Specific Program Accomplishments

In FY 2024–25, SPCFA funding supported two cornerstone programs, Healthy Babies Home Visiting and the PARTNERS Family Resource Center (FRC) 0–5, that together strengthened Nevada County's early childhood system through prevention, early intervention, and family empowerment. The Healthy Babies Home Visiting Program provided evidence-based bilingual, relationship-based support to more than 90 pregnant and parenting families.. Home visitors delivered consistent coaching, developmental screenings, and resource navigation that reduced stress and promoted secure parent–child attachment. Over 70 maternal depression and 60 domestic violence assessments were completed, ensuring timely referrals for mental health and safety supports. Families also received developmental screenings and CHEERS check-ins to encourage positive interactions and early identification of developmental concerns. All families with identified risks were connected to appropriate services, and 25 newly referred families enrolled in the program, reflecting growing trust and engagement among vulnerable caregivers. The PARTNERS FRC 0–5 Program offered a broad network of prevention and family-strengthening supports. More than 200 playgroup sessions and thirty-four evidence-based parenting workshops created opportunities for learning, connection, and peer support. Families received food, clothing, and other essentials and were linked to community resources nearly 800 times. The program also expanded bilingual outreach through Promotora services, engaging 22 Spanish-speaking families in culturally responsive programming. Together, SPCFA-funded programs advanced First 5 Nevada County's Strategic Plan goals by building protective factors, expanding equitable access to care, and fostering collaboration across systems. Families demonstrated improved parenting confidence, greater social connectedness, and early identification of developmental and emotional needs.

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

While First 5 Nevada County's funded programs did not directly address COVID-19 this fiscal year, SPCFA funding continued to play a critical role in the county's long-term recovery from the pandemic's lingering social and economic effects on families with young children. The pandemic amplified challenges such as caregiver stress, social isolation, and inequitable access to services, conditions that remain evident today. Through SPCFA support, the Commission sustained programs that strengthen protective factors, rebuild community connection, and promote family resilience. Family Resource Centers and home visiting programs remained central to these recovery efforts, providing individualized support, developmental screenings, and navigation to essential services. These programs have adapted to hybrid models for community-based engagement to meet families where they are, addressing barriers that persist in the wake of the pandemic. SPCFA funding also allowed funded partners to remain responsive to the evolving landscape of family needs shaped by the current political climate and reductions in federal safety-net funding. Programs have adjusted curricula, outreach, and service delivery to help families manage rising costs, policy uncertainty, and reduced access to supports such as child care subsidies and nutrition assistance. In addition, SPCFA investments supported ongoing cross-agency collaboration between early learning, behavioral health, and social service partners to coordinate care and strengthen the local system of support. Parent and caregiver input has guided partners in developing responsive programming that prioritizes mental health, parent support groups, and Positive Childhood Experiences. Overall, SPCFA funding continues to sustain Nevada County's recovery by helping programs remain flexible, collaborative, and family-centered amid ongoing social, economic, and policy changes.

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

SPCFA-funded projects in FY 2024–25 were intentionally aligned with Nevada County's broader early childhood and family well-being initiatives to maximize impact, reduce duplication, and strengthen coordination across systems. Through strategic partnerships and shared planning processes, First 5 Nevada County leveraged SPCFA funding to complement state and local investments that promote family resilience, early learning, and equitable access to services. SPCFA-funded Family Resource Centers continued to serve as key access points within the County's larger continuum of care, connecting families to supports funded through CalWORKs, Behavioral Health, Public Health, and local housing and food security programs. The Healthy Babies Home Visiting Program was closely aligned with the federally funded Maternal, Infant, and Early Childhood Home Visiting (MIECHV), Maternal Child Adolescent Health, and other local Home Visiting efforts, ensuring consistent messaging, cross-referrals, and collaborative opportunities.

At the systems level, SPCFA resources supported participation in and coordination among countywide collaboratives such as the Child Care Task Force, Community Support Network, and Child Abuse Prevention Council. These multi-sector partnerships collectively advance the goals outlined in the First 5 Nevada County 2024–2030 Strategic Plan and the County's Comprehensive Prevention Plan, both of which emphasize prevention, family strengthening, and early relational health.

380 Crown Point Circle
Grass Valley, CA 95945

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

Memo

To: Commission

From: Melody Easton

Date: November 19, 2025

Re: FY 2026-2028 Funding Renewal Amounts

ACTION REQUESTED: The Commission is asked to determine the funding amount for the 2026-2028 contract cycle.

JUSTIFICATION: Due to decline in Prop 10 Tobacco Tax, First 5 Nevada County is seeing a steady decline in annual revenues. Without bringing in additional funds, the Commission is not able to sustain its community-based funding at the current levels. The Commission has long held a practice of maintaining at least $100,000 in a fund balance reserve. In order to maintain this fund balance, the Commission will need to reduce the current funding levels. This may result in the Commission choosing not to fund current programs moving forward. All funded programs will receive a decrease in their funding levels.

The Commission is asked to take the 2025-2026 fiscal audit and the revised Long Range Financial Plan into consideration to determine the amount of funding available for community-based programming for the 2026-2028 contract cycle.

FISCAL IMPACT: The Commission will see the fund balance continue to decline. However, by reducing the contract amounts, the Commission will see the decline slow. This will allow the Commission to pursue additional forms of sustainability to support community-based programs in the future.

First 5 Nevada County - Long Range Financial Plan

Financial Planning for Sustainability

Approved: May 2025

			Projected		
Fiscal Year ending June 30	Approved 24-25	Preliminary 25-26	FY 26-27	FY 27-28	FY 28-29
REVENUE					
Prop 10 tax revenue	$411,890	$376,092	$368,147	$351,432	$364,899
Small County Augmentation	$149,033	$141,415	$141,415	$141,415	$141,415
IMPACT 2020	$56,850	$65,000			
Donations	$6,000	$5,000	$5,000	$5,000	$5,000
HV Collaborative	$60,700	Funding ends June 2025			
Other Income (MAA)	$17,086	$16,588	$20,896	$17,000	$17,000
Interest earned	$2,335	$1,757	$1,011	$999	$792
Total Revenues	**$703,894**	**$605,852**	**$536,469**	**$515,846**	**$529,106**

Fiscal Year ending June 30	Approved 24-25	Preliminary 25-26	FY 26-27	FY 27-28	FY 28-29
EXPENSES					
Prop 10 Programs	**$499,163**	**$505,013**	**$525,713**	**$529,488**	**$508,337**
Community Projects	$3,000	$1,000	$1,000	$1,000	$1,000
Evaluation	$2,000	$0	$0	$0	$0
Services/Supplies	$48,625	$55,000	$55,000	$55,000	$55,000
Kids Corner at the Fair	$6,000	$6,000	$6,000	$6,000	$6,000
Salaries and Benefits (ED and SSS)*	$181,538	$185,013	$188,713	$192,488	$196,337
Contracted Program Expenses					
Family Resource Centers	$183,373	$183,373	$275,000	$275,000	$250,000
Cross Agency Collaboration (CCTT, CSN)	$20,000	$20,000			
School Readiness (TTUSD, KidZone, RMAS)	$54,627	$54,627			
Healthy Babies Home Visiting Program	$ 117,000	$ 117,000			
Persimmony Database	$ 10,500	$ 10,500	$ 10,500	$ 10,500	$ 10,500
HV Collaborative	**$60,700**				**$0**
Operating Expenses	$2,700	Funding ends June 2025			
Parent/Workforce Incentives	$18,000				
Contractual/Trainings	$20,000				
Ready to Grow	$20,000				
IMPACT Programs	**$60,050**	**$66,700**	**$1,700**	**$1,700**	**$1,700**
Supplies	$200	$200	$200	$200	$200
Food for IMPACT	$3,000	$1,500	$1,500	$1,500	$1,500
Subcontract for Coaching and Mentoring	$56,850	$65,000			

Fiscal Year ending June 30	Approved 24-25	Preliminary 25-26	FY 26-27	FY 27-28	FY 28-29
Total Expenditures	**$747,413**	**$699,213**	**$537,913**	**$541,688**	**$520,537**
Revenues less Expenses	-$43,519	-$93,361	-$1,445	-$25,842	$8,569
Total Fund Balance	$291,857	$219,675	$126,314	$124,870	$99,028
Withdrawl from Fund Balance	$43,519	$93,361	$1,445	$25,842	-$8,569
Ending Fund Balance	**$219,675**	**$126,314**	**$124,870**	**$99,028**	**$107,597**

* Staff salaries assume a 2% increase per fiscal year, though that is not guaranteed

Ending fund balance based on audit

First 5 Nevada County

Guidelines for Renewal of FY 2025–26 Grant Funding

Purpose

Due to a decline in revenue, First 5 Nevada County will be reducing overall grant allocations for FY 2025–26. Currently funded partners are invited to apply for renewal at **reduced funding levels**. The renewal process is designed to ensure that limited funds are invested strategically, supporting programs that most closely align with Commission priorities and demonstrate strong outcomes.

Renewal Application Requirements

Currently funded agencies may submit a **Renewal Proposal** that includes the following:

1. **Project Outcomes Chart** – including any adjustments to strategies, activities, measurable outcomes, and data sources in light of reduced funding.

2. **Updated Budget** – reflecting reduced funding levels (agencies should provide a proposed scope of services achievable under a lower funding amount).

3. **Sustainability and Leveraging Plans** – outlining how the program will continue to operate with decreased First 5 funding, including other funding streams or in-kind supports.

4. **Scope of Work and Timeframe** – highlighting modifications to service delivery that maintain impact while adapting to reduced funding.

5. **Brief Synopsis of Previous Year's Accomplishments** – demonstrating effectiveness and progress toward Commission priorities.

Renewal Process

- Renewal proposals are due one month **prior** to the March 2026 Commission meeting.

- New program requests from currently funded partners will not be considered through this renewal process.

- Renewal requests will be reviewed by Commission staff for completeness and alignment with Commission goals.

- The Commission will make funding determinations **during the March 2026 Commission meeting**. Agencies will be notified within one week of the Commission's decision.

- The Commission will approve the FY 26/27 Budget at the May 2026 Commission meeting.

Funding Considerations

- All renewal awards will be subject to **reduced funding amounts** due to decreased revenues.
- Final funding levels will be determined by the Commission based on:
    1. Alignment with First 5 Nevada County Strategic Plan and priority areas
    2. Demonstrated outcomes and impact in prior years
    3. Ability to leverage other resources and sustain services
    4. Responsiveness to community needs

Handling Concerns & Accountability

- Continuous feedback will be maintained through twice-yearly reports submitted in Persimmony.
- Substantive concerns may be raised with the Executive Director between reporting periods

First 5 Nevada County

FY 2025–26 Renewal Application

Agency Name: ____
Program Name: ____
Contact Person / Title: ____________________________________
Phone / Email: ____

Section 1: Program Overview

1. **Brief Summary of Program** (2–3 sentences):

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2. **Previous Year Accomplishments:**

- Please summarize major outcomes, successes, or milestones achieved.

Section 2: Outcomes & Scope of Work

1. **Updated Outcomes Chart**

Goal/Outcome	Key Activities	Measurable Indicators	Data Source	Correlation to First 5 Nevada County Strategic Plan

2. **Changes to Program Scope or Services (if any):**

Section 3: Budget & Funding

1. **Total Amount Requested from First 5 Nevada County:** $_________
   (Please note: All renewal awards will be at reduced funding levels.)

2. **Updated Budget Summary**

3. **If funded at a reduced level, describe how your program will adjust to maintain impact:**

Section 4: Sustainability & Leveraging

1. **Other Funding Sources (secured or anticipated):**

2. **Plan for Sustaining Services Beyond First 5 Support:**

Section 5: Partnerships

1. **Key Collaborative Partners (list any updates):**

Signature: ____________________________
Date: ____________________________

Subject: Renewal Application for FY 2025–26 Grant Funding – First 5 Nevada County

Dear [Partner Name],

First 5 Nevada County greatly values your partnership and the work you do to support young children and families in our community. Together, we have made significant strides toward improving child health, development, and family well-being.

As you may know, First 5 Nevada County is experiencing a decline in revenues in the coming fiscal year. As a result, we will need to **reduce the total amount of grant funding available** for FY 2025–26. In order to allocate funds as equitably and strategically as possible, we are asking all currently funded partners to submit a **Renewal Application at reduced funding levels**.

Attached, you will find the **FY 2025–26 Renewal Application Form**. Please complete and return the form by **March 1, 2026**. Renewal applications will be reviewed by the Commission, with final funding decisions made during the March Commission meeting.

When preparing your application, please keep in mind:

- Renewal awards will be at **reduced funding levels** compared to the current year.
- Funding is **not guaranteed**. Due to decreasing funding, the Commission may choose not to renew all contracts.
- Proposals should outline how your program will adjust to decreased funding while maintaining impact. The Commission does not expect you to maintain current service levels with decreased funding, but would like to see the impact that your program will continue to have on the community.
- Applications should also describe any other leveraged funds, partnerships, or sustainability strategies that will help support program continuity.

We recognize the challenge that reduced funding presents, and we remain committed to supporting programs that demonstrate strong outcomes and align with Commission priorities. We deeply value your dedication to children and families in Nevada County and appreciate your flexibility as we navigate these fiscal realities together.

If you have any questions about the renewal process, please contact Melody Easton, Executive Director, melody@first5nevco.org.

With gratitude,
Melody Easton
Executive Director
First 5 Nevada County

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 19, 2025

Re: Executive Director's Report

First 5 California & First 5 Association

First 5 California
The First 5 California meeting was held on November 13th in Monterey. Staff attended the meeting virtually. Meeting topics included: fiscal updates, state and federal policy updates, discussion about the Children FIRST initiative – which focuses on immigration support, and leveraging statewide media efforts to advance First 5 California's Strategic Goals.

There has been a subcommittee made up of staff from First 5 California, the First 5 Association, and small population county Executive Directors to work through the SPCFA funding for the next two fiscal years. Funding for this fiscal year has been guaranteed at the same amount as the last contract. The subcommittee is working to develop the formula and deliverables for the following two years of the contract.

First 5 Association
Building off the success of the Leadership Cohorts, the First 5 Association is in the process of developing and launching a Leadership Lab. This opportunity will leverage the expertise of existing First 5 leaders to promote ongoing leadership learning opportunities throughout the network. This initiative will utilize several modalities to foster learning: webinars, round table discussions, affinity groups, and mentoring opportunities. I have agreed to facilitate the First 5 Foundations affinity group, which is designed to welcome new leaders into the First 5 network and build off the onboarding guides that the Association has developed.

Social Media and Outreach
Facebook (facebook.com/first5nevco) - 706 people following the page
Instagram (@first5nevadacounty) - 317 followers
Dolly Parton Imagination Library – 781 Children Enrolled
Recent outreach events:

- Grass Valley Baby Shower
- Truckee Baby Shower
- Latino Family Festival
- Spooky Boooky