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**Regular Meeting**  
**Wednesday, May 17, 2023**  
**Agenda**

**2:00 – 4:00pm**

**Location: Tahoe Truckee Unified School District**  
**11603 Donner Pass Rd, Truckee, CA 96161**

<https://nevco-org.zoom.us/j/96276691345?pwd=OGZzeWtIV0RQUVB3eTlqOXpITXE1QT09>

- 1. Call to Order**
- 2. Approval of Agenda— ACTION – Attachment 1**
- 3. Introductions**
- 4. Public Comment**
- 5. Commissioner Comment**
- 6. Approval of Minutes** for March 15, 2023 Regular Meeting – **ACTION – Attachment 2**
- 7. Fiscal Review – ACTION – Attachment 3**  
The Commission will review and approve the fiscal report and credit card statements through February 2023.
- 8. PUBLIC HEARING – First 5 Annual Report – Attachment 4**  
The Commission will publicly approve the 2021-2022 First 5 California Annual Report
- 9. Contractor Report —DISCUSSION – Attachment 5**  
The Commission will hear a report from Cindy Maciel with TTUSD about their First 5 funded school readiness services.
- 10. First 5 California Home Visiting Coordination – DISCUSSION - Attachment 6**  
The Commission will review the Scope of Work and Budget for the Regional Home Visiting Coordination program through First 5 California.
- 11. Partners FRC Proposal - ACTION - Attachment 7**  
The Commission will hear a proposal on behalf of the Partners Family Resource Centers for the reduction of one physical site (out of 3 total) with a plan to maintain staffing at the current levels.

**12. Audit Search - ACTION - Attachment 8**

The Commission will review the proposals from two potential auditors and decide which proposal to select for a 3-year contract.

**13. Salary Schedule - ACTION - Attachment 9**

The Commission will review and approve the 2023-2024 Salary Schedule.

**14. Long Range Financial Plan - ACTION - Attachment 10**

The Commission will review several Long Range Financial Plans that outline the impacts of providing differing amounts to the community for programming. The Commission will select the plan that best exhibits good stewardship of public dollars.

**15. Preliminary Budget - ACTION - Attachment 11**

The Commission will review and approve the Preliminary Budget for 2023-2024 or suggest changes to be brought to the June Commission Meeting.

**16. Executive Director's Report—DISCUSSION - Attachment 12**

The Executive Director will share highlights from her written report.

Correspondence—**NONE**

**Adjournment**

Next meeting: Wednesday, June 7, 2023 – Eric Rood Administrative Center

This agenda was posted on the web at [www.first5nevco.com](http://www.first5nevco.com). Posted on May 11, 2023

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

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**Regular Meeting**  
**Wednesday, March 15, 2023**  
**Minutes**  
**2:00 – 4:00pm**

- 1. Call to Order**  
*2:21 pm (Late due to technical issues)*
- 2. Approval of Agenda— ACTION – Attachment 1**  
*Melody commented on a correction on the agenda. Next meeting shows that it will be at the Eric Rood Center but will be in Truckee at the Tahoe Truckee Unified School District.*
- 3. Introductions**  
*Melody Easton, Rachel Peña, Ryan Gruver, Scott W. Lay, Sue Hoek, Rosemary Gonzalez, Laura Brown, Cindy Maciel, Nataly Zarate, Carla Boscacci*
- 4. Public Comment**  
*No public comment*
- 5. Commissioner Comment**  
*No commissioner comment*
- 6. Election of Officers – ACTION**  
*The Commission will select a Vice-Chair to provide support to the Chair during their 2-year term. Scott made a motion to elect Rachel Peña as Vice-Chair. Motion/Second/Carry Scott W. Lay/Ryan Gruver (5/0)*
- 7. Approval of Minutes for January 18, 2023 Regular Meeting – ACTION – Attachment 2**  
*Scott made a motion to approve the January 18, 2023 regular meeting minutes. Motion/Second/Carry Scott W. Lay/Rachel Peña (5,0)*
- 8. Fiscal Review – ACTION – Attachment 3**  
*The Commission will review and approve the fiscal report and credit card statements through January 2023. Ryan made a motion to approve the fiscal report and credit card statement through January 2023. Motion/Second/Carry Ryan Gruver/Rachel Peña (5,0)*
- 9. Long Range Financial Plan – ACTION – Attachment 4**  
*The Commission will review several versions of the Long Range Financial Plan outlining the impacts of declining Tobacco Tax, the recent Flavor Ban legislation, and various community investment scenarios. The Commission will select a preferred version of the plan and adopt for FY 23/24. The commissioners decided to revisit the Long Range Financial Plan at the next First 5 Commission meeting on May 18, 2023.*

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Ryan Gruver  
Commission Chair  
Director,  
Nevada County Health &  
Human Services Agency

Sue Hoek  
Vice-Chair  
Nevada County  
Supervisor,  
District 4

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

Laura Brown  
Executive Director,  
Excellence in Education  
Foundation

Scott W. Lay  
Nevada County  
Superintendent of Schools

**10. PUBLIC HEARING – Strategic Plan – Attachment 5**

The Commission is asked to take public testimony and approve the 2021-2024 First 5 Nevada County Strategic Plan.

*Public testimony opened at 2:44 and closed at 2:46 with no public comment. Scott made a motion to approve the 2021-2024 First 5 Nevada County Strategic Plan. Motion/Second/Carry Scott W. Lay/Racel Peña/ (5,0)*

**11. Contractor Report —DISCUSSION – Attachment 6**

The Commission will hear a report from Nataly Zarate with KidZone Museum about their First 5 funded engagement services.

*Nataly Zarate reported on behalf of KidsReach for Quarter 1 & 2 and introduced Carla Boscacci as the new Bilingual Community Advocate for KidZone.*

**12. Medi-Cal Managed Care Partnerships – DISCUSSION – Attachment 7**

The Executive Director will provide an update on the ongoing shift to partner more intentionally with the local Managed Care Plans.

*Melody updated the commissioners about the ongoing shift to partner with the Medi-Cal Managed Care Partnership*

**13. 2024-2030 Strategic Plan Update – DISCUSSION - Attachment 7**

The Commission will review the Goals and Objectives and the Investment Guidelines from the current Strategic Plan and determine if changes need to be made.

*Melody reviewed the goals and objectives and the Investment Guidelines from the 2024-2030 Strategic Plan.*

**14. Executive Director’s Report—DISCUSSION - Attachment 8**

The Executive Director will share highlights from her written report.

*Melody shared the following with the commissioners:*

- *First 5 Advocacy Day 2023 will be virtual on April 19<sup>th</sup>*
- *First 5 Association Summit held in San Diego the last week of January*
- *First 5 Association Leadership Cohort #4 will be in Palm Springs March 22-24*
- *Supporting the FRC’s*
- *Home Visiting Collaboration*
  - *Public Health Home Visiting Partnership*
  - *Sacramento Regional Home Visiting Partnership*
- *Update for Remote meetings*
- *Nevada County Conflict of Interest Policy*
- *Social Media & Outreach*
  - *Facebook has 695 followers*
  - *Instagram has 228 followers*

**Correspondence—**

- *Asked to contribute to the recruitment process for the Director of Public Health*
- *Asked to contribute to the development of the upcoming Child Abuse Prevention Convening (May 2320)*
- *Provided letter of support for the Accountable Communities of Health (ACH) proposal submitted by the newly established Nevada County Community Foundation*

**Adjournment**

*4:08 pm*

Next meeting: Wednesday, May 17, 2023 – Tahoe Truckee Unified School District

**First 5 Nevada County  
February 2023**

<b>REVENUE</b>	<b>Feb 23</b>	<b>Y-T-D</b>	<b>Budget</b>	<b>% Budget</b>	<b>% Year</b>
<b>Prop. 10 Tobacco Tax</b>	<b>67,586</b>	<b>242,262</b>	<b>572,761</b>	<b>42%</b>	<b>67%</b>
<b>Contribs.-Foundation/Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>67%</b>
<b>Augmentation(Small Pop. Grant)</b>	<b>0</b>	<b>36,110</b>	<b>149,199</b>	<b>24%</b>	<b>67%</b>
<b>HV Coodination Funds</b>	<b>0</b>	<b>0</b>	<b>38,629</b>	<b>0%</b>	<b>67%</b>
<b>Medicale Admin.Activity</b>	<b>0</b>	<b>3,533</b>	<b>0</b>	<b>0%</b>	<b>67%</b>
<b>Collaborative/CAPC</b>	<b>6,652</b>	<b>43,033</b>	<b>0</b>	<b>0%</b>	<b>67%</b>
<b>Kids Corner</b>	<b>0</b>	<b>500</b>	<b>6,000</b>	<b>8%</b>	<b>67%</b>
<b>IMPACT funding from Placer Cty</b>	<b>0</b>	<b>5,334</b>	<b>18,000</b>	<b>30%</b>	<b>67%</b>
<b>Other</b>	<b>0</b>	<b>0</b>	<b>9605</b>	<b>0%</b>	<b>67%</b>
<b>Interest Income</b>	<b>0</b>	<b>2,414</b>	<b>2,869</b>	<b>84%</b>	<b>67%</b>
<b>TOTAL REVENUE:</b>	<b>74,238</b>	<b>333,186</b>	<b>797,063</b>	<b>42%</b>	<b>67%</b>
<b>EXPENDITURES</b>					
<b>Contracts: External Programs</b>	<b>106,389</b>	<b>253,739</b>	<b>468,000</b>	<b>54%</b>	<b>67%</b>
<b>Comm. Projects/Other</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0%</b>	<b>67%</b>
<b>Kids' Corner</b>	<b>0</b>	<b>6,683</b>	<b>7,000</b>	<b>95%</b>	<b>67%</b>
<b>Impact</b>	<b>5,665</b>	<b>40,135</b>	<b>18,000</b>	<b>223%</b>	<b>67%</b>
<b>HV Collaborative</b>	<b>0</b>	<b>897</b>	<b>1,400</b>	<b>64%</b>	<b>67%</b>
<b>Persimmony Databas</b>	<b>0</b>	<b>10,500</b>	<b>10,500</b>	<b>100%</b>	<b>67%</b>
<b>Car Seats</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0%</b>	<b>67%</b>
<b>Food for IMPACT</b>	<b>0</b>	<b>1,320</b>	<b>3,000</b>	<b>44%</b>	<b>67%</b>
<b>Evaluation Expenses</b>	<b>490</b>	<b>490</b>	<b>5,000</b>	<b>10%</b>	<b>67%</b>
<b>Salaries &amp; Benefits</b>	<b>40,111</b>	<b>139,735</b>	<b>195,596</b>	<b>71%</b>	<b>67%</b>
<b>Services &amp; Supplies</b>	<b>7,474</b>	<b>39,932</b>	<b>50,213</b>	<b>80%</b>	<b>67%</b>
<b>TOTAL EXPENDITURES:</b>	<b>160,129</b>	<b>493,431</b>	<b>760,709</b>	<b>65%</b>	<b>67%</b>
<b>EXCESS (DEFICIT) OF REVENUE TO EXPENDITURES:</b>	<b>(85,891)</b>	<b>(160,245)</b>	<b>36,354</b>		
<b>Planned FY 23- Drawdown</b>	<b>0</b>				

Notes:

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

	<u>HV Collab...</u>	<u>Impact</u>	<u>Program</u>	<u>Sal. Svc. S...</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4150 · Collaborative/CAPC	6,652.12	0.00	0.00	0.00	6,652.12
4501 · Tobacco Tax Revenue	0.00	0.00	0.00	67,586.31	67,586.31
<b>Total Income</b>	<b>6,652.12</b>	<b>0.00</b>	<b>0.00</b>	<b>67,586.31</b>	<b>74,238.43</b>
<b>Expense</b>					
6200 · Grants Expense					
6205 · Contracts	0.00	0.00	106,388.94	0.00	106,388.94
<b>Total 6200 · Grants Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>106,388.94</b>	<b>0.00</b>	<b>106,388.94</b>
6390 · (Indirect) Support to NCSoS-Mo.	0.00	0.00	0.00	4,851.11	4,851.11
6421 · Services & Supplies (Impact)					
6422 · Consulting-IMPACT	0.00	5,500.00	0.00	0.00	5,500.00
<b>Total 6421 · Services &amp; Supplies (Impact)</b>	<b>0.00</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,500.00</b>
6600 · Professional Development	0.00	0.00	0.00	2,960.00	2,960.00
6650 · Technical Assistance	0.00	165.12	0.00	0.00	165.12
6700 · Travel and Training					
6703 · Staff Travel	0.00	0.00	0.00	153.25	153.25
<b>Total 6700 · Travel and Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>153.25</b>	<b>153.25</b>
7000 · Salaries	8,326.94	0.00	0.00	19,773.18	28,100.12
7020 · Fringe Benefits					
7021 · Medical/Health Insurance	1,902.46	0.00	0.00	2,075.72	3,978.18
7022 · Medicare	112.86	0.00	0.00	276.44	389.30
7023 · Retirement	2,112.54	0.00	0.00	5,016.46	7,129.00
7025 · Worker's Compensation	159.06	0.00	0.00	220.58	379.64
7026 · Other Fringe Benefits	38.92	0.00	0.00	95.80	134.72
<b>Total 7020 · Fringe Benefits</b>	<b>4,325.84</b>	<b>0.00</b>	<b>0.00</b>	<b>7,685.00</b>	<b>12,010.84</b>
<b>Total Expense</b>	<b>12,652.78</b>	<b>5,665.12</b>	<b>106,388.94</b>	<b>35,422.54</b>	<b>160,129.38</b>
<b>Net Ordinary Income</b>	<b>-6,000.66</b>	<b>-5,665.12</b>	<b>-106,388.94</b>	<b>32,163.77</b>	<b>-85,890.95</b>
<b>Net Income</b>	<b>-6,000.66</b>	<b>-5,665.12</b>	<b>-106,388.94</b>	<b>32,163.77</b>	<b>-85,890.95</b>

**First 5 Nevada County**  
**Profit & Loss by Class**  
 July 2022 through February 2023

	<u>Augmentat...</u>	<u>HV Collab...</u>	<u>Impact</u>	<u>Program</u>	<u>Sal. Svc. S...</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4150 · Collaborative/CAPC	0.00	43,032.83	0.00	0.00	0.00	43,032.83
4300 · Kids Corner Contributions	0.00	0.00	0.00	500.00	0.00	500.00
4400 · IMPACT Program	0.00	0.00	5,334.00	0.00	0.00	5,334.00
4501 · Tobacco Tax Revenue	0.00	0.00	0.00	0.00	242,262.46	242,262.46
4505 · Augmentation(Small County Pop,)	36,110.00	0.00	0.00	0.00	0.00	36,110.00
4550 · Medicafe Admin.Activity MAA	0.00	0.00	0.00	0.00	3,532.60	3,532.60
4900 · Interest Income	0.00	0.00	0.00	0.00	2,414.27	2,414.27
<b>Total Income</b>	<b>36,110.00</b>	<b>43,032.83</b>	<b>5,334.00</b>	<b>500.00</b>	<b>248,209.33</b>	<b>333,186.16</b>
<b>Expense</b>						
6200 · Grants Expense						
6205 · Contracts	0.00	0.00	0.00	225,093.68	28,645.29	253,738.97
<b>Total 6200 · Grants Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>225,093.68</b>	<b>28,645.29</b>	<b>253,738.97</b>
6240 · Community Project						
6241 · Community Events/Kids Corner	0.00	0.00	0.00	6,683.46	0.00	6,683.46
<b>Total 6240 · Community Project</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,683.46</b>	<b>0.00</b>	<b>6,683.46</b>
6300 · Evaluation/Assessment	0.00	0.00	0.00	0.00	489.65	489.65
6310 · Persimmony Database	0.00	0.00	0.00	0.00	10,500.00	10,500.00
6320 · Advertising and Outreach	0.00	0.00	0.00	0.00	629.50	629.50
6380 · County Support Services-1/4-ly	0.00	0.00	0.00	0.00	1,506.21	1,506.21
6390 · (Indirect) Support to NCSoS-Mo.	0.00	0.00	0.00	0.00	12,855.43	12,855.43
6400 · Computer Expenses	0.00	0.00	0.00	0.00	315.40	315.40
6421 · Services & Supplies (Impact)						
6422 · Consulting-IMPACT	0.00	0.00	40,135.09	0.00	0.00	40,135.09
<b>Total 6421 · Services &amp; Supplies (Impact)</b>	<b>0.00</b>	<b>0.00</b>	<b>40,135.09</b>	<b>0.00</b>	<b>0.00</b>	<b>40,135.09</b>
6480 · Insurance	0.00	0.00	0.00	0.00	2,178.15	2,178.15
6501 · Home Visiting						
6503 · Supplies	0.00	897.45	0.00	0.00	434.25	1,331.70
<b>Total 6501 · Home Visiting</b>	<b>0.00</b>	<b>897.45</b>	<b>0.00</b>	<b>0.00</b>	<b>434.25</b>	<b>1,331.70</b>
6520 · Office and Operating Supplies	0.00	0.00	0.00	0.00	453.49	453.49
6560 · Postage and Deliveries	0.00	0.00	0.00	0.00	28.08	28.08
6580 · Printing and Copying	0.00	0.00	0.00	0.00	95.02	95.02
6600 · Professional Development	0.00	0.00	0.00	0.00	3,055.00	3,055.00
6620 · Memberships and Subscriptions	0.00	0.00	0.00	0.00	3,988.00	3,988.00
6640 · Website	0.00	0.00	0.00	0.00	229.00	229.00
6650 · Technical Assistance	0.00	0.00	165.12	0.00	0.00	165.12
6660 · Meeting and Event Expenses	0.00	0.00	0.00	0.00	931.48	931.48
6665 · IMPACT expense (Food)	0.00	0.00	1,320.58	0.00	0.00	1,320.58

**First 5 Nevada County**  
**Profit & Loss by Class**  
**July 2022 through February 2023**

	Augmentat...	HV Collab...	Impact	Program	Sal. Svc. S...	TOTAL
6700 · Travel and Training						
6703 · Staff Travel	0.00	0.00	0.00	0.00	898.87	898.87
6700 · Travel and Training - Other	0.00	0.00	0.00	0.00	2,270.00	2,270.00
<b>Total 6700 · Travel and Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,168.87</b>	<b>3,168.87</b>
6800 · Accounting Fees	0.00	0.00	0.00	0.00	2,500.00	2,500.00
6840 · Audit	0.00	0.00	0.00	0.00	7,200.00	7,200.00
6900 · Miscellaneous Expenses	0.00	0.00	0.00	0.00	197.59	197.59
7000 · Salaries	0.00	30,420.97	0.00	0.00	69,206.13	99,627.10
7020 · Fringe Benefits						
7021 · Medical/Health Insurance	0.00	5,707.38	0.00	0.00	5,400.35	11,107.73
7022 · Medicare	0.00	1,364.75	0.00	0.00	860.09	2,224.84
7023 · Retirement	0.00	7,393.89	0.00	0.00	17,557.61	24,951.50
7025 · Worker's Compensation	0.00	451.46	0.00	0.00	894.47	1,345.93
7026 · Other Fringe Benefits	0.00	142.60	0.00	0.00	335.03	477.63
<b>Total 7020 · Fringe Benefits</b>	<b>0.00</b>	<b>15,060.08</b>	<b>0.00</b>	<b>0.00</b>	<b>25,047.55</b>	<b>40,107.63</b>
<b>Total Expense</b>	<b>0.00</b>	<b>46,378.50</b>	<b>41,620.79</b>	<b>231,777.14</b>	<b>173,654.09</b>	<b>493,430.52</b>
<b>Net Ordinary Income</b>	<b>36,110.00</b>	<b>-3,345.67</b>	<b>-36,286.79</b>	<b>-231,277.14</b>	<b>74,555.24</b>	<b>-160,244.36</b>
<b>Net Income</b>	<b>36,110.00</b>	<b>-3,345.67</b>	<b>-36,286.79</b>	<b>-231,277.14</b>	<b>74,555.24</b>	<b>-160,244.36</b>



**First 5 Nevada County**  
**Expenses by Vendor Detail 2022-2023**  
 February 2023

	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
<b>Alyssa Burke</b>					
	02/23/2023	Hope Training	6422 · Consulting-IMPACT	Impact	1,500.00
Total Alyssa Burke					1,500.00
<b>Best, Morgan</b>					
	02/06/2023	Peer Mentor	6650 · Technical Assistance	Impact	165.12
Total Best, Morgan					165.12
<b>Center for Non-Profit Leadership</b>					
	02/03/2023	Membership Dues	6600 · Professional Development	Sal. Svc. Supl.	160.00
Total Center for Non-Profit Leadership					160.00
<b>Child Abuse Prevention Council</b>					
	02/03/2023	L109 Q2	6205 · Contracts	Program	6,652.12
Total Child Abuse Prevention Council					6,652.12
<b>Child Advocates of Nevada County</b>					
	02/09/2023	L107 Qtr 3	6205 · Contracts	Program	11,248.00
Total Child Advocates of Nevada County					11,248.00
<b>Crisis Intervention Services</b>					
	02/03/2023	L104	6205 · Contracts	Program	17,556.65
Total Crisis Intervention Services					17,556.65
<b>First 5 Association</b>					
	02/23/2023	Leadership	6600 · Professional Development	Sal. Svc. Supl.	2,800.00
Total First 5 Association					2,800.00
<b>Lorraine Weatherspoon</b>					
	02/03/2023	Peer Mentor Impact	6422 · Consulting-IMPACT	Impact	4,000.00
Total Lorraine Weatherspoon					4,000.00
<b>NCSoS</b>					
	02/03/2023	L105 Q2	6205 · Contracts	Program	35,972.44
	02/06/2023	December - Easton	7000 · Salaries	Sal. Svc. Supl.	7,582.90
	02/06/2023	December - GOnzales	7000 · Salaries	Sal. Svc. Supl.	2,303.69
	02/06/2023	December - Burke	7000 · Salaries	HV Collaborative	4,163.47
	02/06/2023	December - Burke	7023 · Retirement	HV Collaborative	1,056.27
	02/06/2023	December - Easton	7023 · Retirement	Sal. Svc. Supl.	1,923.78
	02/06/2023	December - Gonzalez	7023 · Retirement	Sal. Svc. Supl.	584.45
	02/06/2023	December - Gonzalez	7022 · Medicare	Sal. Svc. Supl.	31.64
	02/06/2023	December - H/W Burke	7021 · Medical/Health Insurance	HV Collaborative	951.23
	02/06/2023	December - H/W Easton	7021 · Medical/Health Insurance	Sal. Svc. Supl.	312.57
	02/06/2023	December - H/W Gonzalez	7021 · Medical/Health Insurance	Sal. Svc. Supl.	1,128.24
	02/06/2023	December - SUI - Burke	7026 · Other Fringe Benefits	HV Collaborative	19.46
	02/06/2023	December - SUI - Easton	7026 · Other Fringe Benefits	Sal. Svc. Supl.	36.76
	02/06/2023	December - SUI Gonzalez	7026 · Other Fringe Benefits	Sal. Svc. Supl.	11.14

**First 5 Nevada County**  
**Expenses by Vendor Detail 2022-2023**  
 February 2023

<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
02/06/2023	December - W/C Burke	7025 · Worker's Compensation	HV Collaborative	54.88
02/06/2023	December - W/C Easton	7025 · Worker's Compensation	Sal. Svc. Supl.	104.18
02/06/2023	December - W/C Gonzalez	7025 · Worker's Compensation	Sal. Svc. Supl.	30.76
02/06/2023	December - M/C Easton	7022 · Medicare	Sal. Svc. Supl.	106.58
02/06/2023	December - Indirect	6390 · (Indirect) Support to NCSoS-Mo.	Sal. Svc. Supl.	1,648.93
02/06/2023	December - Med - Burke	7022 · Medicare	HV Collaborative	56.43
02/06/2023	December - Gonzalez Mileage	6703 · Staff Travel	Sal. Svc. Supl.	153.25
02/06/2023	January - Sal Easton	7000 · Salaries	Sal. Svc. Supl.	7,582.90
02/06/2023	January - Sal Gonzalez	7000 · Salaries	Sal. Svc. Supl.	2,303.69
02/06/2023	January - Sal Burke	7000 · Salaries	HV Collaborative	4,163.47
02/06/2023	January - Retirement - Burke	7023 · Retirement	HV Collaborative	1,056.27
02/06/2023	January - Retirement - Easton	7023 · Retirement	Sal. Svc. Supl.	1,923.78
02/06/2023	January - Retirement - Gonzalez	7023 · Retirement	Sal. Svc. Supl.	584.45
02/06/2023	January - Medicare - Burke	7022 · Medicare	HV Collaborative	56.43
02/06/2023	January - Medicare - Easton	7022 · Medicare	Sal. Svc. Supl.	106.58
02/06/2023	January - Medicare - Gonzalez	7022 · Medicare	Sal. Svc. Supl.	31.64
02/06/2023	January - H/W - Burke	7021 · Medical/Health Insurance	HV Collaborative	951.23
02/06/2023	January - H/W - Easton	7021 · Medical/Health Insurance	Sal. Svc. Supl.	312.57
02/06/2023	January - H/W - Gonzalez	7021 · Medical/Health Insurance	Sal. Svc. Supl.	322.34
02/06/2023	January - SUI - Burke	7026 · Other Fringe Benefits	HV Collaborative	19.46
02/06/2023	January - SUI - Easton	7026 · Other Fringe Benefits	Sal. Svc. Supl.	36.76
02/06/2023	January - SUI - Gonzalez	7026 · Other Fringe Benefits	Sal. Svc. Supl.	11.14
02/06/2023	January W/C - Burke	7025 · Worker's Compensation	Sal. Svc. Supl.	54.88
02/06/2023	January - W/C - Burke	7025 · Worker's Compensation	HV Collaborative	104.18
02/06/2023	January - W/C - Gonzalez	7025 · Worker's Compensation	Sal. Svc. Supl.	30.76
02/06/2023	January - Indirect	6390 · (Indirect) Support to NCSoS-Mo.	Sal. Svc. Supl.	1,572.20
02/23/2023	Oct. - Dec. 2022	6390 · (Indirect) Support to NCSoS-Mo.	Sal. Svc. Supl.	1,629.98
Total NCSoS				81,087.76
<b>Nevada Sierra Connecting Point</b>				
02/03/2023	L103	6205 · Contracts	Program	4,680.49
Total Nevada Sierra Connecting Point				4,680.49
<b>Sierra Nevada Children's Museum</b>				
02/03/2023	L106 Q2	6205 · Contracts	Program	2,933.57
Total Sierra Nevada Children's Museum				2,933.57
<b>Sierra Nevada Mem. Hospital Foundation</b>				
02/03/2023	L101 Qtr 2	6205 · Contracts	Program	2,916.49
02/03/2023	L101 Read Me a Story	6205 · Contracts	Program	83.51
Total Sierra Nevada Mem. Hospital Foundation				3,000.00
<b>Tahoe Truckee Unified School Dist.</b>				

**First 5 Nevada County**  
**Expenses by Vendor Detail 2022-2023**  
 February 2023

<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
02/03/2023	L102 Qtr 2	6205 - Contracts	Program	11,845.67
Total Tahoe Truckee Unified School Dist. TTCF (Truckee Tahoe Com. Fdn.)				<u>11,845.67</u>
02/03/2023	L108 1Q2	6205 - Contracts	Program	12,500.00
Total TTCF (Truckee Tahoe Com. Fdn.)				<u>12,500.00</u>
<b>TOTAL</b>				<b><u>160,129.38</u></b>

**First 5 Nevada County  
 Expenses by Vendor Detail 2022-2023  
 February 2023**

Date	Memo	Account	Class	Amount
<b>Alyssa Burke</b>				
02/23/2023	Hope Training	6422 · Consulting-IMPACT	Impact	1,500.00
	Total Alyssa Burke			1,500.00
<b>Best, Morgan</b>				
02/06/2023	Peer Mentor	6650 · Technical Assistance	Impact	165.12
	Total Best, Morgan			165.12
<b>Center for Non-Profit Leadership</b>				
02/03/2023	Membership Dues	6600 · Professional Development	Sal. Svc. Supl.	160.00
	Total Center for Non-Profit Leadership			160.00
<b>Child Abuse Prevention Council</b>				
02/03/2023	L109 Q2	6205 · Contracts	Program	6,652.12
	Total Child Abuse Prevention Council			6,652.12
<b>Child Advocates of Nevada County</b>				
02/09/2023	L107 Qtr 3	6205 · Contracts	Program	11,248.00
	Total Child Advocates of Nevada County			11,248.00
<b>Crisis Intervention Services</b>				
02/03/2023	L104	6205 · Contracts	Program	17,556.65
	Total Crisis Intervention Services			17,556.65
<b>First 5 Association</b>				
02/23/2023	Leadership	6600 · Professional Development	Sal. Svc. Supl.	2,800.00
	Total First 5 Association			2,800.00
<b>Lorraine Weatherspoon</b>				
02/03/2023	Peer Mentor Impact	6422 · Consulting-IMPACT	Impact	4,000.00
	Total Lorraine Weatherspoon			4,000.00
<b>NCSoS</b>				
02/03/2023	L105 Q2	6205 · Contracts	Program	35,972.44
02/06/2023	December - Easton	7000 · Salaries	Sal. Svc. Supl.	7,582.90
02/06/2023	December - GOnzales	7000 · Salaries	Sal. Svc. Supl.	2,303.69
02/06/2023	December - Burke	7000 · Salaries	HV Collaborative	4,163.47
02/06/2023	December - Burke	7023 · Retirement	HV Collaborative	1,056.27
02/06/2023	December - Easton	7023 · Retirement	Sal. Svc. Supl.	1,923.78
02/06/2023	December - Gonzalez	7023 · Retirement	Sal. Svc. Supl.	584.45
02/06/2023	December - Gonzalez	7022 · Medicare	Sal. Svc. Supl.	31.64
02/06/2023	December - H/W Burke	7021 · Medical/Health Insurance	HV Collaborative	951.23
02/06/2023	December - H/W Easton	7021 · Medical/Health Insurance	Sal. Svc. Supl.	312.57
02/06/2023	December - H/W Gonzalez	7021 · Medical/Health Insurance	Sal. Svc. Supl.	1,128.24

## First 5 Nevada County Expenses by Vendor Detail 2022-2023 February 2023

Date	Memo	Account	Class	Amount
02/06/2023	December - SUI - Burke	7026 · Other Fringe Benefits	HV Collaborative	19.46
02/06/2023	December - SUI - Easton	7026 · Other Fringe Benefits	Sal. Svc. Supl.	36.76
02/06/2023	December - SUI Gonzalez	7026 · Other Fringe Benefits	Sal. Svc. Supl.	11.14
02/06/2023	December - W/C Burke	7025 · Worker's Compensation	HV Collaborative	54.88
02/06/2023	December - W/C Easton	7025 · Worker's Compensation	Sal. Svc. Supl.	104.18
02/06/2023	December - W/C Gonzalez	7025 · Worker's Compensation	Sal. Svc. Supl.	30.76
02/06/2023	December - M/C Easton	7022 · Medicare	Sal. Svc. Supl.	106.58
02/06/2023	December - Indirect	6390 · (Indirect) Support to NCSoS-Mo.	Sal. Svc. Supl.	1,648.93
02/06/2023	December - Med - Burke	7022 · Medicare	HV Collaborative	56.43
02/06/2023	December - Gonzalez Mileage	6703 · Staff Travel	Sal. Svc. Supl.	153.25
02/06/2023	January - Sal Easton	7000 · Salaries	Sal. Svc. Supl.	7,582.90
02/06/2023	January - Sal Gonzalez	7000 · Salaries	Sal. Svc. Supl.	2,303.69
02/06/2023	January - Sal Burke	7000 · Salaries	HV Collaborative	4,163.47
02/06/2023	January - Retirement - Burke	7023 · Retirement	HV Collaborative	1,056.27
02/06/2023	January - Retirement - Easton	7023 · Retirement	Sal. Svc. Supl.	1,923.78
02/06/2023	January - Retirement - Gonzalez	7023 · Retirement	Sal. Svc. Supl.	584.45
02/06/2023	January - Medicare - Burke	7022 · Medicare	HV Collaborative	56.43
02/06/2023	January - Medicare - Easton	7022 · Medicare	Sal. Svc. Supl.	106.58
02/06/2023	January - Medicare - Gonzalez	7022 · Medicare	Sal. Svc. Supl.	31.64
02/06/2023	January - H/W - Burke	7021 · Medical/Health Insurance	HV Collaborative	951.23
02/06/2023	January - H/W - Easton	7021 · Medical/Health Insurance	Sal. Svc. Supl.	312.57
02/06/2023	January - H/W - Gonzalez	7021 · Medical/Health Insurance	Sal. Svc. Supl.	322.34
02/06/2023	January - SUI - Burke	7026 · Other Fringe Benefits	HV Collaborative	19.46
02/06/2023	January - SUI - Easton	7026 · Other Fringe Benefits	Sal. Svc. Supl.	36.76
02/06/2023	January - SUI - Gonzalez	7026 · Other Fringe Benefits	Sal. Svc. Supl.	11.14
02/06/2023	January W/C - Burke	7025 · Worker's Compensation	Sal. Svc. Supl.	54.88
02/06/2023	January - W/C - Burke	7025 · Worker's Compensation	HV Collaborative	104.18
02/06/2023	January - W/C - Gonzalez	7025 · Worker's Compensation	Sal. Svc. Supl.	30.76
02/06/2023	January - Indirect	6390 · (Indirect) Support to NCSoS-Mo.	Sal. Svc. Supl.	1,572.20
02/23/2023	Oct. - Dec. 2022	6390 · (Indirect) Support to NCSoS-Mo.	Sal. Svc. Supl.	1,629.98
Total NCSoS				81,087.76
<b>Nevada Sierra Connecting Point</b>				
02/03/2023	L103	6205 · Contracts	Program	4,680.49
Total Nevada Sierra Connecting Point				4,680.49
<b>Sierra Nevada Children's Museum</b>				
02/03/2023	L106 Q2	6205 · Contracts	Program	2,933.57
Total Sierra Nevada Children's Museum				2,933.57
<b>Sierra Nevada Mem. Hospital Foundation</b>				
02/03/2023	L101 Qtr 2	6205 · Contracts	Program	2,916.49
02/03/2023	L101 Read Me a Story	6205 · Contracts	Program	83.51
Total Sierra Nevada Mem. Hospital Foundation				3,000.00

11:21 AM  
04/28/23  
Accrual Basis

**First 5 Nevada County**  
**Expenses by Vendor Detail 2022-2023**  
**February 2023**

<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Tahoe Truckee Unified School Dist. 02/03/2023	L102 Qtr 2	6205 - Contracts	Program	11,845.67
Total Tahoe Truckee Unified School Dist.				11,845.67
TTCF (Truckee Tahoe Com. Fdn.) 02/03/2023	L108 IQ2	6205 - Contracts	Program	12,500.00
Total TTCF (Truckee Tahoe Com. Fdn.)				12,500.00
<b>TOTAL</b>				<b>160,129.38</b>

**First 5 Nevada County  
March 2023**

<b>REVENUE</b>	<b>Mar 23</b>	<b>Y-T-D</b>	<b>Budget</b>	<b>% Budget</b>	<b>% Year</b>
Prop. 10 Tobacco Tax	148,710	390,972	572,761	68%	75%
Contribs.-Foundation/Other	0	0	0	0%	75%
Augmentation(Small Pop. Grant)	37,498	73,608	149,199	49%	75%
HV Coodination Funds	0	0	38,629	0%	75%
Medicale Admin.Activity	0	3,533	0	0%	75%
Collaborative/CAPC	0	43,033	0	0%	75%
Kids Corner	0	500	6,000	8%	75%
IMPACT funding from Placer Cty	0	5,334	18,000	30%	75%
Other	0	0	9605	0%	75%
Interest Income	2,167	4,581	2,869	160%	75%
<b>TOTAL REVENUE:</b>	<b>188,375</b>	<b>521,561</b>	<b>797,063</b>	<b>65%</b>	<b>75%</b>
<b>EXPENDITURES</b>					
Contracts: External Programs	11,637	265,376	468,000	57%	75%
Comm. Projects/Other	0	0	1,000	0%	75%
Kids' Corner	0	6,683	7,000	95%	75%
Impact	3,167	43,467	18,000	241%	75%
HV Collaborative	0	897	1,400	64%	75%
Persimmony Databas	0	10,500	10,500	100%	75%
Car Seats	0	0	1,000	0%	75%
Food for IMPACT	0	1,320	3,000	44%	75%
Evaluation Expenses	0	490	5,000	10%	75%
Salaries & Benefits	0	139,735	195,596	71%	75%
Services & Supplies	2,971	42,738	50,213	85%	75%
<b>TOTAL EXPENDITURES:</b>	<b>17,775</b>	<b>511,206</b>	<b>760,709</b>	<b>67%</b>	<b>75%</b>
<b>EXCESS (DEFICIT) OF REVENUE TO EXPENDITURES:</b>	<b>170,600</b>	<b>10,355</b>	<b>36,354</b>		
<b>Planned FY 23- Drawdown</b>	<b>0</b>				

Notes:

9:44 AM

05/10/23

Accrual Basis

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

	<u>Augmentation</u>	<u>Impact</u>	<u>Program</u>	<u>Sal. Svc. Supl.</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4501 · Tobacco Tax Revenue	0.00	0.00	0.00	148,710.49	148,710.49
4505 · Augmentation(Small County Pop,)	37,498.00	0.00	0.00	0.00	37,498.00
4900 · Interest Income	0.00	0.00	0.00	2,166.81	2,166.81
<b>Total Income</b>	<b>37,498.00</b>	<b>0.00</b>	<b>0.00</b>	<b>150,877.30</b>	<b>188,375.30</b>
<b>Expense</b>					
6200 · Grants Expense					
6205 · Contracts	0.00	0.00	11,137.00	0.00	11,137.00
6207 · Grants Supplies	0.00	0.00	499.90	0.00	499.90
<b>Total 6200 · Grants Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>11,636.90</b>	<b>0.00</b>	<b>11,636.90</b>
6380 · County Support Services-1/4-ly	0.00	0.00	0.00	1,629.98	1,629.98
6421 · Services & Supplies (Impact)					
6422 · Consulting-IMPACT	0.00	3,167.00	0.00	0.00	3,167.00
<b>Total 6421 · Services &amp; Supplies (Impact)</b>	<b>0.00</b>	<b>3,167.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,167.00</b>
6520 · Office and Operating Supplies	0.00	0.00	0.00	7.58	7.58
6580 · Printing and Copying	0.00	0.00	0.00	630.75	630.75
6700 · Travel and Training					
6703 · Staff Travel	0.00	0.00	0.00	702.89	702.89
<b>Total 6700 · Travel and Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>702.89</b>	<b>702.89</b>
<b>Total Expense</b>	<b>0.00</b>	<b>3,167.00</b>	<b>11,636.90</b>	<b>2,971.20</b>	<b>17,775.10</b>
<b>Net Ordinary Income</b>	<b>37,498.00</b>	<b>-3,167.00</b>	<b>-11,636.90</b>	<b>147,906.10</b>	<b>170,600.20</b>
<b>Net Income</b>	<b>37,498.00</b>	<b>-3,167.00</b>	<b>-11,636.90</b>	<b>147,906.10</b>	<b>170,600.20</b>



**First 5 Nevada County  
Profit & Loss by Class  
July 2022 through March 2023**

	Augmentation	HV Collabora...	Impact	Program	Sal. Svc. Supl.	TOTAL
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4150 · Collaborative/CAPC	0.00	43,032.83	0.00	0.00	0.00	43,032.83
4300 · Kids Corner Contributions	0.00	0.00	0.00	500.00	0.00	500.00
4400 · IMPACT Program	0.00	0.00	5,334.00	0.00	0.00	5,334.00
4501 · Tobacco Tax Revenue	0.00	0.00	0.00	0.00	390,972.95	390,972.95
4505 · Augmentation(Small County Pop.)	73,608.00	0.00	0.00	0.00	0.00	73,608.00
4550 · Medicale Admin.Activity MAA	0.00	0.00	0.00	0.00	3,532.60	3,532.60
4900 · Interest Income	0.00	0.00	0.00	0.00	4,581.08	4,581.08
<b>Total Income</b>	<b>73,608.00</b>	<b>43,032.83</b>	<b>5,334.00</b>	<b>500.00</b>	<b>399,086.63</b>	<b>521,561.46</b>
<b>Expense</b>						
6200 · Grants Expense						
6205 · Contracts	0.00	0.00	0.00	236,230.68	28,645.29	264,875.97
6207 · Grants Supplies	0.00	0.00	0.00	499.90	0.00	499.90
<b>Total 6200 · Grants Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>236,730.58</b>	<b>28,645.29</b>	<b>265,375.87</b>
6240 · Community Project						
6241 · Community Events/Kids Corner	0.00	0.00	0.00	6,683.46	0.00	6,683.46
<b>Total 6240 · Community Project</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,683.46</b>	<b>0.00</b>	<b>6,683.46</b>
6300 · Evaluation/Assessment	0.00	0.00	0.00	0.00	489.65	489.65
6310 · Persimmony Database	0.00	0.00	0.00	0.00	10,500.00	10,500.00
6320 · Advertising and Outreach	0.00	0.00	0.00	0.00	629.50	629.50
6380 · County Support Services-1/4-ly	0.00	0.00	0.00	0.00	3,136.19	3,136.19
6390 · (Indirect) Support to NCSoS-Mo.	0.00	0.00	0.00	0.00	12,855.43	12,855.43
6400 · Computer Expenses	0.00	0.00	0.00	0.00	315.40	315.40
6421 · Services & Supplies (Impact)						
6422 · Consulting-IMPACT	0.00	0.00	43,302.09	0.00	0.00	43,302.09
<b>Total 6421 · Services &amp; Supplies (Impact)</b>	<b>0.00</b>	<b>0.00</b>	<b>43,302.09</b>	<b>0.00</b>	<b>0.00</b>	<b>43,302.09</b>
6480 · Insurance	0.00	0.00	0.00	0.00	2,178.15	2,178.15
6501 · Home Visiting						
6503 · Supplies	0.00	897.45	0.00	0.00	434.25	1,331.70
<b>Total 6501 · Home Visiting</b>	<b>0.00</b>	<b>897.45</b>	<b>0.00</b>	<b>0.00</b>	<b>434.25</b>	<b>1,331.70</b>
6520 · Office and Operating Supplies	0.00	0.00	0.00	0.00	461.07	461.07
6560 · Postage and Deliveries	0.00	0.00	0.00	0.00	28.08	28.08
6580 · Printing and Copying	0.00	0.00	0.00	0.00	725.77	725.77
6600 · Professional Development	0.00	0.00	0.00	0.00	3,055.00	3,055.00
6620 · Memberships and Subscriptions	0.00	0.00	0.00	0.00	3,988.00	3,988.00
6640 · Website	0.00	0.00	0.00	0.00	229.00	229.00
6650 · Technical Assistance	0.00	0.00	165.12	0.00	0.00	165.12
6660 · Meeting and Event Expenses	0.00	0.00	0.00	0.00	931.48	931.48
6665 · IMPACT expense (Food)	0.00	0.00	1,320.58	0.00	0.00	1,320.58

**First 5 Nevada County**  
**Profit & Loss by Class**  
**July 2022 through March 2023**

	Augmentation	HV Collabora...	Impact	Program	Sal. Svc. Supl.	TOTAL
6700 · Travel and Training						
6703 · Staff Travel	0.00	0.00	0.00	0.00	1,601.76	1,601.76
6700 · Travel and Training - Other	0.00	0.00	0.00	0.00	2,270.00	2,270.00
<b>Total 6700 · Travel and Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,871.76</b>	<b>3,871.76</b>
6800 · Accounting Fees	0.00	0.00	0.00	0.00	2,500.00	2,500.00
6840 · Audit	0.00	0.00	0.00	0.00	7,200.00	7,200.00
6900 · Miscellaneous Expenses	0.00	0.00	0.00	0.00	197.59	197.59
7000 · Salaries	0.00	30,420.97	0.00	0.00	69,206.13	99,627.10
7020 · Fringe Benefits						
7021 · Medical/Health Insurance	0.00	5,707.38	0.00	0.00	5,400.35	11,107.73
7022 · Medicare	0.00	1,364.75	0.00	0.00	860.09	2,224.84
7023 · Retirement	0.00	7,393.89	0.00	0.00	17,557.61	24,951.50
7025 · Worker's Compensation	0.00	451.46	0.00	0.00	894.47	1,345.93
7026 · Other Fringe Benefits	0.00	142.60	0.00	0.00	335.03	477.63
<b>Total 7020 · Fringe Benefits</b>	<b>0.00</b>	<b>15,060.08</b>	<b>0.00</b>	<b>0.00</b>	<b>25,047.55</b>	<b>40,107.63</b>
<b>Total Expense</b>	<b>0.00</b>	<b>46,378.50</b>	<b>44,787.79</b>	<b>243,414.04</b>	<b>176,625.29</b>	<b>511,205.62</b>
<b>Net Ordinary Income</b>	<b>73,608.00</b>	<b>-3,345.67</b>	<b>-39,453.79</b>	<b>-242,914.04</b>	<b>222,461.34</b>	<b>10,355.84</b>
<b>Net Income</b>	<b>73,608.00</b>	<b>-3,345.67</b>	<b>-39,453.79</b>	<b>-242,914.04</b>	<b>222,461.34</b>	<b>10,355.84</b>

**First 5 Nevada County  
Expenses by Vendor Detail 2022-2023  
March 2023**

Date	Memo	Account	Class	Amount
<b>Brookes Publishing</b>				
03/14/2023	ASQ Renewal	6207 · Grants Supplies	Program	499.90
Total Brookes Publishing				499.90
<b>Carol Viola</b>				
03/07/2023	TK Articulation	6422 · Consulting-IMPACT	Impact	2,667.00
Total Carol Viola				2,667.00
<b>Child Advocates of Nevada County</b>				
03/10/2023	QTR 3 Healthy Babies	6205 · Contracts	Program	11,137.00
Total Child Advocates of Nevada County				11,137.00
<b>DOCU Copies. COM</b>				
03/14/2023	First 5 2022-2023 Report	6580 · Printing and Copying	Sal. Svc. Supl.	630.75
Total DOCU Copies. COM				630.75
<b>Expedia</b>				
03/14/2023	Booking Fee	6703 · Staff Travel	Sal. Svc. Supl.	4.57
03/14/2023	American Airlines	6703 · Staff Travel	Sal. Svc. Supl.	248.20
03/14/2023	Delta Flight	6703 · Staff Travel	Sal. Svc. Supl.	291.20
Total Expedia				543.97
<b>Johnson, Amber</b>				
03/10/2023	February	6422 · Consulting-IMPACT	Impact	500.00
Total Johnson, Amber				500.00
<b>Lyft</b>				
03/14/2023	Ride to Airport (San Diego Summit)	6703 · Staff Travel	Sal. Svc. Supl.	14.92
Total Lyft				14.92
<b>Nevada County Auditor-Controller</b>				
03/31/2023	10/22-12/22 Suport	6380 · County Support Services-1/4-ly	Sal. Svc. Supl.	1,629.98
Total Nevada County Auditor-Controller				1,629.98
<b>Sacramento Airport</b>				
03/14/2023	Parking fee - Sacto	6703 · Staff Travel	Sal. Svc. Supl.	90.00
Total Sacramento Airport				90.00
<b>Sacramento Parking</b>				
03/14/2023	Parking	6703 · Staff Travel	Sal. Svc. Supl.	54.00
Total Sacramento Parking				54.00

9:45 AM

05/10/23

Accrual Basis

**First 5 Nevada County**  
**Expenses by Vendor Detail 2022-2023**  
**March 2023**

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<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Staples				
03/14/2023	Flash Drive	6520 · Office and Operating Supplies	Sal. Svc. Supl.	7.58
	Total Staples			7.58
<b>TOTAL</b>				<b><u>17,775.10</u></b>

**First 5 Nevada County  
 Expenses by Vendor Detail 2022-2023  
 March 2023**

	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
<b>Brookes Publishing</b>					
	03/14/2023	ASQ Renewal	6207 · Grants Supplies	Program	499.90
Total Brookes Publishing					<u>499.90</u>
<b>Carol Viola</b>					
	03/07/2023	TK Articulation	6422 · Consulting-IMPACT	Impact	2,667.00
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<b>Child Advocates of Nevada County</b>					
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<b>Staples</b>					
	03/14/2023	Flash Drive	6520 · Office and Operating Supplies	Sal. Svc. Supl.	7.58
Total Staples					<u>7.58</u>
<b>TOTAL</b>					<u><u>17,775.10</u></u>

FIRST 5 CALIFORNIA

2021-22 Annual Report





## **Our Mission**

Convene, partner in, support, and help lead the movement to create and implement a comprehensive, integrated, and coordinated system for California's children prenatal through 5 and their families. Promote, support, and optimize early childhood development.

# TABLE OF CONTENTS

<b>First 5 California Commission Members</b>	<b>2</b>
<b>Message from First 5 California</b>	<b>3</b>
<b>Ensuring California's Children Receive the Best Start in Life and Thrive</b>	<b>4</b>
Proposition 10 and the Legacy of First 5 California	4
Building Public Will and Investment	4
Accountability: Funding and Audit Results	5
Legislative and Budget Engagement	6
COVID-19 Emergency Supplies Program	9
<b>First 5 County Commission Result Areas</b>	<b>10</b>
Four Result Areas	10
Improved Family Functioning	11
Improved Child Development	11
Improved Child Health	12
Improved Systems of Care	13
Populations Served	14
<b>Priority Area: Child Health</b>	<b>14</b>
<i>Kit for New Parents</i>	14
Smoking and Vaping Cessation	14
Home Visiting	16
<b>Priority Area: Child Development</b>	<b>18</b>
IMPACT 2020	18
Quality Counts California	20
Small Population County Funding Augmentation	21
Dual Language Learner Pilot	21
Funded Research: California Emergency Child Care Bridge Program	23
<b>Priority Area: Family Functioning</b>	<b>24</b>
Parent Website	24
Social Media	24
Media Campaign	24
<b>First 5 County Commission Highlights</b>	<b>25</b>
<b>Appendix A: County Commission Revenues and Expenditures</b>	<b>40</b>
A1: Revenues by Source, FY 2020–21	41
A2: Number of Services and Expenditures by Result Area and Service Type, FY 2020–21	42
<b>Appendix B: Result Area and Service Type Definitions</b>	<b>43</b>
<b>Appendix C: Demographics of Populations Served, FY 2020–21</b>	<b>45</b>
<b>References</b>	<b>44</b>



## FIRST 5 CALIFORNIA COMMISSION MEMBERS

### **Giannina Perez, Chair**

*Appointed by the Governor*

### **Shana Hazan, Vice Chair**

*Appointed by the Senate Rules Committee*

### **Mayra Alvarez**

*Appointed by the Governor*

### **Elsa Mendoza Jimenez**

*Appointed by the Governor*

### **Jackie Majors**

*Appointed by the Speaker of the Assembly*

### **Lori Risso**

*Appointed by the Senate Rules committee*

### **EX-OFFICIO MEMBER:**

### **Mark Ghaly**

*Secretary of the California Health and Human Services Agency*

### **Marko Mijic, Designee**

*Undersecretary of the California Health and Human Services Agency*

### **MEMBERS WHOSE TERMS ENDED IN FISCAL YEAR 2021-22:**

### **Dr. Nadine Burke Harris, Chair (Member until May 2022)**

*Appointed by the Governor*

### **Monica Fitzgerald (Member until December 2021)**

*Appointed by the Senate Rules Committee*

### **Kris Perry (Member until May 2022)**

### **MEMBER WHOSE TERM ENDED IN FISCAL YEAR 2022-23:**

### **Molly Munger (Member until October 2022)**

*Appointed by the Speaker of the Assembly*



# Message from First 5 California

As we continue to move through the challenges of the past few years, we're deeply inspired by the progress made to create meaningful impact in the lives of our state's youngest children and their families. This progress came to fruition through the hard work of California's communities, children and their families, as well as the unwavering commitment and support of the Governor, the Legislature, local First 5 county commissions, and partners.

In addition to support from key stakeholders, strong collaboration, especially between state agencies is an essential aspect of our work. Working with agency partners we have deepened our resolve and commitment to implementing our 2019-24 Strategic Plan and are reinvigorated by the clarity of the newly adopted North Star Statement and Audacious Goal. This clarity and cross agency collaborations will help us create the conditions for more trauma-informed, healing-centered, and culturally responsive systems to support the needs of our diverse children, families, and communities.

First 5 California's 2021-22 Annual Report highlights some of these collaborations and our accomplishments at both the state and local levels to help us continue to lay foundational investments that help children thrive.

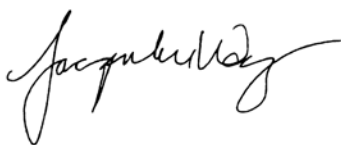
New investments include:

- \$3 million to support refugee families with young children ages 0 to 5 resettling in counties across the state
- \$4.5 million to support the F5CA's Strategic Plan, North Star, and Children's Policy Agenda in the areas of advocacy and policymaker education capacity, strategic partnerships and coalitions, policy development, and public policy research and education
- \$18 million to launch an early literacy program to provide ongoing support for book distribution and literacy programs for California's youngest children, their families and communities


In addition to new investments approved in FY 2021-22, several investments approved in FY 2020-21 continued to be implemented this year:

- IMPACT 2020 continued expanding innovative approaches to quality improvement and professional development systems for early learning and care providers. Funding supported access to Quality Counts California services and supports for a record 9,139 sites across the state
- F5CA's Dual Language Learner Pilot (DLL), a historic \$20 million investment to identify effective, scalable, and sustainable DLL practices in diverse early learning and care settings, sunset at the end of this fiscal year. The pilot uplifted bright spots and exemplary strategies to support DLLs and their families
- Two efforts to promote effective home visiting expansion and coordination continued with the conclusion of the Home Visiting Workforce Study and subsequent findings and policy recommendations, as well as continued county coordination and technical assistance to 50 counties to achieve coordination goals
- Two additional rounds of emergency supplies distribution across the state to children and families who have been negatively and financially impacted by COVID-19, including adult face masks, disposable gloves, disinfectant cleaner, diapers, and baby wipes
- F5CA kicked off its new media campaign. Building on the success of *Talk. Read. Sing.*<sup>®</sup>, our public education campaign will be focused on Adverse Childhood Experiences and ways to mitigate its impact on early childhood development

Finally, it is with deep pride and appreciation that we honor the work of former Chair Nadine Burke Harris M.D., outgoing First 5 California Executive Director Camille Maben, and long-time Commissioner Molly Munger, all phenomenal leaders who dedicated their entire careers to improving the lives of others. Their unrelenting fight for children over the last several decades continues to lay the foundation for our future. It is in this spirit that First 5 California will continue to ensure that the voices of our youngest children are top of mind and that we hold space to address systemic inequity with a deepened commitment to Race, Equity, Diversity and Inclusion in all that we do.



JACKIE THU-HUONG WONG  
EXECUTIVE DIRECTOR, FIRST 5 CALIFORNIA



GIANNINA PEREZ  
CHAIR, CALIFORNIA CHILDREN AND FAMILIES COMMISSION



# Ensuring California Children Receive the Best Start in Life

## PROPOSITION 10 AND THE LEGACY OF FIRST 5 CALIFORNIA

In 1998, California voters passed Proposition 10—the California Children and Families Act (the Act)—and declared the importance of investing in a better future for California’s youngest children. For over two decades, the California Children and Families Commission (First 5 California) has invested in the development of programs, services, and systems emphasizing improvement in early care and education, child health and development, family resiliency, research, and community awareness.

## BUILDING PUBLIC WILL AND INVESTMENT

First 5 California’s Children’s State Policy Agenda guides the agency’s efforts to advocate for the strong start all children deserve, with an emphasis on optimizing early childhood development and reducing childhood poverty for children prenatal through age 5 and their families. The Policy Agenda reflects First 5 California’s commitment in its Strategic Plan to participate and lead in the area of civic engagement, and the recognition of the Commission’s responsibility to the people of California to ensure the wise and effective use of public funds.

In its 2019–2024 Strategic Plan, First 5 California continues its commitment to engage and lead in building public will and investment to support the optimal wellbeing and development of children prenatal through age 5, and their families and communities. The Strategic Plan also recognizes First 5 California must engage in partnerships with First 5 county commissions, stakeholders, and other allies from local to federal levels in order to be successful in institutionalizing efforts that

advance child-centered policies and increase these crucial investments.

First 5 California serves as a leader and partner in state policy conversations, collaborating with First 5 county commissions, state agencies, stakeholders, and other advocates to convene, align, support, and strengthen statewide advocacy efforts to realize shared goals. First 5 California continued to expand its policy and advocacy engagement in fiscal year 2021–22, guided by its Policy Agenda. The Policy Agenda is focused on the following four areas the Commission identified as its top state policy priorities, including targeted goals within each priority area to achieve a seamless statewide system of integrated and comprehensive programs for children and families:

### Resilient Families and Communities

- Support multi-generational economic security and inter-generational wealth building policies including paid family leave, tax credits and incentives, fee and fine elimination, universal basic income, children’s savings accounts, banking and lending access, and home ownership pathways
- Support effective parent education and engagement, including parent engagement on child brain development, early literacy, and safe, stable, nurturing relationships and environments
- Expand access to family strengthening supports including voluntary home visiting programs, doula services, breastfeeding resources, and a fair work week
- Support sustainability of Family Resource Centers and other comprehensive community hubs for integrated services for children and families

- Ensure digital equity for all families across family serving systems

## Child Health

- Expand children and families' access to health care, including mental and behavioral health, and support coordination across health systems to ensure affordable and comprehensive health insurance coverage and services for every child and mother, prenatal through age 5
- Support and promote universal health, developmental, behavioral, and adverse childhood experiences (ACEs) screenings, linkages to appropriate, evidence-based interventions and services, and seamless coordination across systems to improve outcomes for children and families

## Early Learning

- Expand access to safe, quality early care and education programs for children ages 0 to 3
- Support implementation of safe, high-quality mixed-delivery preschool and care for all low-income three- and four-year-old children that meets families' diverse needs, and a safe, high-quality transition to kindergarten statewide
- Support a healthy, safe, and high-quality early learning workforce through professional compensation, stability, diversity, health and safety policies and supports, and robust professional development systems
- Promote statewide access to and participation in quality improvement systems that serve provider and parent needs
- Define, measure, and achieve school readiness for all California children



## Revenue

- Promote inclusion of funding that provides targeted universal access to key child- and family-serving programs
- Promote inclusion of funding for children prenatal to age 5 and their families in existing and new revenue policy proposals and new tax funding structures
- Promote regulation of tobacco-related products, including electronic cigarettes, and sustainability of licensing and enforcement programs

## ACCOUNTABILITY: FUNDING AND AUDIT RESULTS

Under the California Children and Families Act, the California Department of Tax and Fee Administration collects an excise tax levied on all tobacco products and deposits the revenue into the California Children and Families Trust Fund, allocating 20 percent to First 5 California and 80 percent to county commissions. In FY 2021–22, First 5 California received \$77.3 million, and county commissions received \$306.2 million. This amount includes Proposition 10, Proposition 56 Backfill, and interest earned on the California Children and Families Trust Fund. The amount of funding allocated annually to each county commission is based on the annual number of births in the county relative to the total number of births in the state. Each county must prepare an independent annual audit subject to guidelines prepared by the State Controller's Office. The counties invest their dollars in locally designed programs, as well as in First 5 California's statewide programs as match funding. First 5 county commissions use their funds to support local programs in four result areas:

- Improved Family Functioning
- Improved Child Development
- Improved Child Health
- Improved Systems of Care

First 5 California's Program Management Division and Administrative Services, Evaluation, Executive Communications, External and Governmental Affairs, Fiscal Services, Contracts and Procurement, and Information Technology offices provide staff support for the following functions, operations, and systems:

- Fiscal management of the California Children and Families Trust Fund
- Tax revenue disbursements to county commissions
- Audits and annual fiscal reports
- Local agreement and program disbursement management

- Public education and outreach
- Evaluation of First 5 California programs
- Procurement and contract management
- Workforce recruitment and development
- Information technology
- Business services
- Legislative advocacy efforts

The administration of these and other programs is consistent with all applicable State and Federal laws, rules, and regulations. The State Controller's Office conducts an annual review of the 58 county commissions' independent audits. In November 2022, the Controller published its review of the counties' audits for FY 2020–21, summarizing several findings contained in the local audits, but did not deem any of them significant enough to withhold funding. Audits can be viewed on First 5 California's website at <https://www.cafc.ca.gov/about/budget.html>.

## LEGISLATIVE AND BUDGET ENGAGEMENT

As First 5 California embarked in advocating for trauma-informed, healing-centered, and culturally responsive systems that promote the safe, stable, nurturing relationships and environments necessary to eliminate inequities and ensure health development for all children, it provided an opportunity to solidify and establish new partnerships in First 5 California's public policy engagement around the following four policy categories:

- Resilient families and communities
- Child health
- Early learning
- Revenues

The 2022 administrative, budget, and legislative season provided historic investments to support the needs of children and families centered on economic stability and health access necessary to combat the continued effects of the COVID-19 pandemic. Through a robust advocacy campaign and strong partnerships, significant state funding support was included in the 2022 State Budget Act focused on whole child, whole family initiatives aimed at addressing rising inflation costs impacting disadvantaged communities. Successes included the expansion of the Young Child Tax Credit and the extension

of both the Foster Youth Tax Credit and California Earned Income Tax Credit. Additionally, there were investments to child and youth behavioral health support and prenatal/postpartum programs supporting the use of doulas and community health workers. Other investments impacted the early learning mixed-delivery system and included:

- Phased-in implementation of new preschool and transitional kindergarten classes
- One-year waiver of family fees for child care and state preschool programs
- Establishment of Baby Bonds through the Hope for Children Act

On the legislative front, First 5 California co-sponsored and partnered with over 450 organizations on SB 951 authored by California State Senator Durazo, to increase wage replacement rates for paid family leave (PFL) and state disability program (SDI) to 90% for lower wage earners by January 1, 2025. On September 30, 2022, Governor Gavin Newsom signed SB 951 into law, a significant achievement that will resonate throughout California's lower-income families.

First 5 California was active in federal advocacy efforts in addition to State advocacy efforts by supporting the authorization of extending the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) via the Continuing Resolution, and avoiding a funding lapse.

Lastly, First 5 California engaged with California's Congressional leaders to educate them on the State's pressing need to stabilize funding supports for whole child, whole family, whole community efforts in child care; early learning workforce and infrastructure; behavioral health funding; and maternal and child health.





*Vision: California's children receive the best possible start in life and thrive.*

## 2022 CHILDREN'S POLICY AGENDA

First 5 California will advocate for the trauma-informed, healing-centered, and culturally responsive systems that promote the safe, stable, nurturing relationships and environments necessary to eliminate inequities and ensure healthy development for all children.

### RESILIENT FAMILIES AND COMMUNITIES

<p><b>Support multi-generational economic security and inter-generational wealth building policies including paid family leave, tax credits and incentives, fee and fine elimination, universal basic income, children's savings accounts, banking and lending access, and home ownership pathways.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>Expand the existing Young Child Tax Credit and Foster Youth Tax Credit (2022–23 Budget).</li> <li>Support establishment of CalKIDS Program to open college savings accounts for all California newborns and provides extra funding for low-income first graders and provide information through F5CA communication systems (2022–23 Budget).</li> <li>Enactment of SB 951 by Senator Durazo to support increase wage replacement rates for PFL and SDI to 90% of lower wage workers by January 1, 2025.</li> <li>Enactment of AB 2300 by Assemblymember Kalra to add PFL benefits to those benefits included as disability-based unearned income for the California Work Opportunity and Responsibility to Kids (CalWORKs) program and exempts a recipient receiving PFL from CalWORKs aid time limits.</li> </ul>
<p><b>Support effective parent education and engagement, including parent engagement on child brain development, early literacy, and safe, stable, nurturing relationships and environments.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>Provide \$10 million to the Department of Public Health and First 5 California to provide books for low-income children, to be encumbered or expended until June 30, 2025 (2022–23 Budget).</li> </ul>
<p><b>Expand access to family strengthening supports including voluntary home visiting programs, doula services, breastfeeding resources, and a fair work week.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>Provide funding support for doula services in Medi-Cal, \$25 million annually to expand the California's Home Visiting Program, and \$960.6 million in Women, Infants, and Children (WIC) Program support nutrition services and food assistance for pregnant women and mothers of young children up to their 5<sup>th</sup> birthday (2022–23 Budget).</li> <li>Coordinate with Department of Public Health and U.S. Department of Agriculture on strategies to lift and cross-promote F5CA parent resources and WIC resources/services.</li> </ul>
<p><b>Support sustainability of Family Resource Centers and other comprehensive community hubs for integrated services for children and families.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>Reappropriate funds for Family Resource Centers (2022–23 Budget).</li> </ul>
<p><b>Ensure digital equity for all families across family serving systems.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>Provide \$550 million to support the middle mile broadband network (2022–23 Budget).</li> </ul>

### CHILD HEALTH

<p><b>Expand children and families' access to health care, including mental and behavioral health, and support coordination across health systems to ensure affordable and comprehensive health insurance coverage and services for every child and mother, prenatal through age 5.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>Provide authority for continuous Medi-Cal coverage for children up to age 5 (2022–23 Budget).</li> <li>Participate as a key stakeholder of the Child Youth Behavioral Health Initiative Advisory Council and facilitator of the Equity Framework Committee as part of the Child Youth Behavioral Health Initiative.</li> </ul>
<p><b>Support and promote universal health, developmental, behavioral, and ACEs screenings, linkages to appropriate, evidence-based interventions and services, and seamless coordination across systems to improve outcomes for children and families.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>Reappropriate \$25 million to support an ACEs and Trauma-Informed Training for Educators. Also included was \$35 million to expand the Emergency Child Care Bridge (2022–23 Budget).</li> <li>Collaborate with California Vaccine All 58 Campaign to promote awareness and credible information to parents and caregivers of young children.</li> </ul>

## EARLY LEARNING

<p><b>Expand access to safe, quality early care and education programs for children ages 0 to 3.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>• Provide funding for new child care slots and facility renovation and repair funding (2022–23 Budget).</li> <li>• Provide one-year waiver for family fees for childcare and state preschool, and hold harmless policies (2022–23 Budget).</li> <li>• Provide federal funds to implement child care stipends (2022–23 Budget).</li> </ul>
<p><b>Support implementation of safe, high-quality mixed-delivery preschool and care for all low-income three- and four-year old children that meets families' diverse needs, and provides a safe, high-quality transitional kindergarten statewide.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>• Provide first year of a 3-year process for Universal Preschool Planning Grants (2022–23 Budget).</li> <li>• Expand eligibility for transitional kindergarten and reduce student-to-adult ratios; and funding for Pre-Kindergarten Planning and Implementation Grants and programs (2022–23 Budget).</li> <li>• Require California Department of Education to convene statewide interest holder workgroup to provide recommendation on best practices for increasing access to high-quality universal preschool programs for 3- and 4-year-old children offered through a mixed delivery model. The workgroup, which includes First 5 California, is to be convened in consultation with Director of the Department of Social Services (DSS) and Executive Director of State Board of Education (2022-23 Budget).</li> </ul>
<p><b>Support a healthy, safe, and high-quality early learning workforce through professional compensation, stability, diversity, health and safety policies and supports, and robust professional development systems.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>• Provide child care workforce health and retirement benefits (2022–23 Budget).</li> <li>• Provide professional development as part of the Pre-Kindergarten Planning and Implementation Grant Program (2022–23 Budget).</li> </ul>
<p><b>Promote statewide access to and participation in quality improvement systems that serve provider and parent needs.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>• Require the California Department of Education (CDE) to convene and recommend preschool standards (2022–23 Budget).</li> </ul>
<p><b>Define, measure, and achieve school readiness for all California children.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>• Provide early literacy funding under the Dolly Parton Imagination Library, the Special Supplemental Nutrition Program for Women, Infants and Children (WIC), and additional funding to assist educators in reading supports and literacy instruction (2022–23 Budget).</li> </ul>

## REVENUE

<p><b>Promote inclusion of funding that provides targeted universal access to key child- and family-serving programs.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>• Enactment of AB 2832 by Assemblymember R. Rivas will establish the End Racial and Economic Inequities in Childcare in California Initiative, which requires the Department of Social Services (DSS) and Department of Education (CDE) to develop the Whole Child Equity Framework and Whole Child Community Equity Screening Tool.</li> </ul>
<p><b>Promote inclusion of funding for children prenatal to age 5 and their families in existing and new revenue policy proposals and new tax funding structures.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>• Provide tax refunds based on an income threshold sliding scale to support families experiencing effects on rising inflation (2022–23 Budget).</li> </ul>
<p><b>Promote regulation of tobacco-related products, including electronic cigarettes, and sustainability of licensing and enforcement programs.</b></p>	<p><b>Progress made:</b></p> <ul style="list-style-type: none"> <li>• Support policies that educate families, educators, and providers of the impacts of tobacco products and drug substances.</li> </ul>

## COVID-19 EMERGENCY SUPPLIES PROGRAM

In April 2020, the First 5 California Commission took action to address the pandemic and approved \$4 million to provide emergency support to local communities around the state grappling with COVID-19. The Commission subsequently approved an additional \$1 million during May 2020. This effort supplemented other supply acquisition efforts around the state and was coordinated to maximize the various funding sources to support the purchase of emergency supplies and not duplicate efforts. The goal was to identify and support priority populations, including child care providers serving children of essential workers and identified high needs families in local First 5 communities.

To that end, First 5 California began the development of a contract with SupplyBank.org, a 501(c)(3) non-profit organization and systems change agency operating similar to a food bank, but for basic needs. In partnership with SupplyBank.org and the First 5 Association, First 5 California conducted several assessments to further quantify the needs of child care providers remaining open for the children of essential personnel and the broader community.

In February 2021, the Commission approved a new \$2 million investment in order to continue supporting the local mitigation efforts to address COVID-19. The Commission asked local First 5 county commissions to prioritize the distribution of resources to the most vulnerable communities based on data from the Healthy Places Index (HPI).

Through December 2021, SupplyBank.org worked directly with each First 5 county commission to execute county-specific distribution, storage, and delivery plans that included distribution to several local partner agencies.

Local partner types included:

- Family Resource Centers
- Women, Infants, and Children Program
- Homeless and domestic violence shelters
- Local First 5-run centers
- Child care providers
- Other nonprofit and agency partners

Through the efforts of this program, SupplyBank.org and local partners were able to leverage additional emergency supplies through donations and other support to maximize on the original investment from First 5 California. SupplyBank.org and the First 5 Association gathered statewide data to illustrate the full scope of this distribution network. Through fiscal year 2021–22, First 5

California, via SupplyBank.org, distributed the following emergency supplies to every county throughout the state:

- 64,896 Bottles of Hard Surface Disinfectant (32 oz.)
- 5,563,200 Children's 3-Ply Masks
- 15,671,200 Disinfectant Wipes
- 6,639,000 Hand Gloves
- 4,614,794 Diapers
- 11,526,200 Baby Wipes
- 65,496 Bottles of Hand Sanitizer (32 oz.)
- 500,160 Adult 3-ply masks
- 395,640 N95 Masks
- 61,680 Isolation Gowns
- 21,00 Cloth Masks (FEMA)
- 1,000 KN95 Masks

Following the final distribution of resources, SupplyBank.org collected survey responses from 47 county commissions. Respondents categorized the distribution of resources by the number of families or childcare providers served in each zip code. To highlight the prioritization of communities living in zip codes with a lower HPI score, the data was broken into four quartiles based on their HPI score.

These survey results demonstrate the effort county commissions made to ensure that essential supplies were provided to the children, families, and childcare providers who needed them the most during the pandemic. The most disadvantaged families and childcare providers received the bulk of supplies: 65% of families and 69% of providers were in HPI quartiles 1 and 2.







# First 5 County Commission Result Areas

## FOUR RESULT AREAS

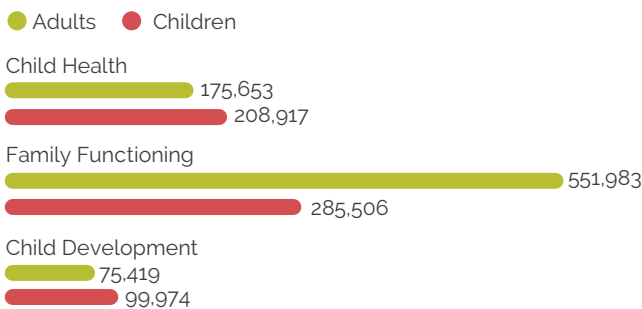
For annual reporting, First 5 California and First 5 county commissions track progress in four result areas to inform evidence-based funding decisions, program planning, and policies:

- Improved Family Functioning
- Improved Child Development
- Improved Child Health
- Improved Systems of Care

These result areas comprise a framework for reporting early childhood investments and provide an overview of the number, type, and cost of services to children and adults. Stakeholders can use this information to assess statewide resource allocation and impact of First 5 county commissions.

Exhibit 1 contains the total numbers of services provided to children ages birth to 5 and adults (including primary caregivers and providers) for Improved Family Functioning, Improved Child Development, and Improved Child Health. During FY 2021–22, First 5 county commissions provided a total of 594,397 child services and 803,055 adult services. The distribution of expenditures in these three result areas totals \$277 million.

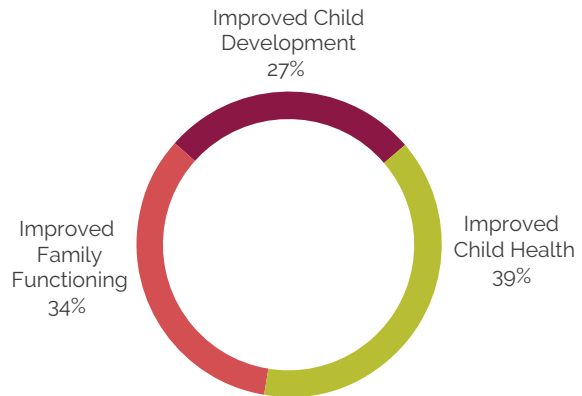
### Exhibit 1: Total Number of Services Provided to Children Ages 0 to 5 and Adults\* in FY 2021–22 Across Result Areas



\*Totals for Adults include both Primary Caregiver and Provider counts

The result area, Improved Systems of Care, with expenditures of \$93 million, differs from the others. It consists of programs and initiatives for system-wide structural supports for efforts within the other three result areas. The four result areas combined show total expenditures of \$370 million.

### Exhibit 2: Total Expenditures for Children Ages 0 to 5 and Adults\* in FY 2021–22 by Result Area



\*Adults include both Primary Caregivers and Providers  
Source: County Revenue and Expenditure Summary, December 2022

First 5 county commissions are required to report to First 5 California revenues, expenditures, and fund balances. In collaboration with the First 5 Association, First 5 California annually develops and adopts annual reporting guidelines to standardize data collection. County commission revenues are reported in Appendix A1. For expenditures, county commission fiscal and service data are aggregated to the statewide level under four result areas (Appendix A2) using specific definitions for each result area with service category detail (Appendix B). The four result areas are listed below.

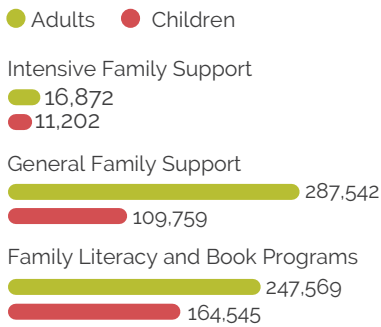
## IMPROVED FAMILY FUNCTIONING

Family Functioning includes the categories Family Literacy and Book Programs, General Family Support, and Intensive Family Support. Services include instruction on general parenting topics, support for basic family needs and case management, parent education and literacy, referrals to community resources, assistance for parents and families, and support to schools and educational institutions, nonprofit community-based agencies, government agencies, and private institutions.

In FY 2021–22, First 5 county commissions provided a total of 285,506 services to improve family functioning for children ages birth to 5, with 164,545 child services in Family Literacy and Book Programs, 109,759 child services in General Family Support and 11,202 child services in Intensive Family Support.

First 5 county commissions provided a total of 551,983 services to adults (parents, guardians, primary caregivers, relatives, and providers), with 247,569 adult services in Family Literacy and Book Programs, 287,542 adult services in General Family Support and 16,872 adult services in Intensive Family Support. Exhibit 3 displays the numbers of services provided.

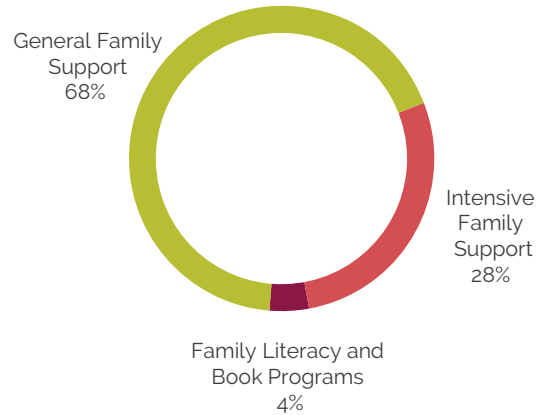
### Exhibit 3: Family Functioning—Total Numbers of Services Provided to Children Ages 0 to 5 and Adults\* in FY 2021–22 by Service



\*Totals for Adults include both Primary Caregiver and Provider counts

First 5 county commissions expended \$95 million to improve Family Functioning, with 4 percent of expenditures in Family Literacy and Book Programs, 68 percent of expenditures in General Family Support, and 28 percent of expenditures in Intensive Family Support. Exhibit 4 shows the distribution of expenditures by service category.

### Exhibit 4: Family Functioning—Distribution of Expenditures for Children Ages 0 to 5 and Adults\* in FY 2021–22 by Service



\*Adults include both Primary Caregivers and Providers  
Source: County Revenue and Expenditure Summary, December 2022

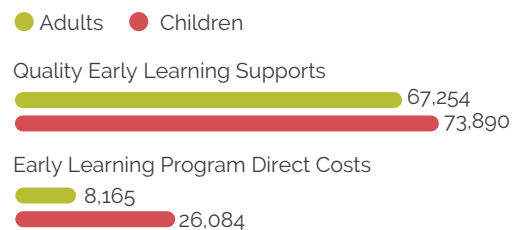
## IMPROVED CHILD DEVELOPMENT

Child Development includes the categories Early Learning Program Direct Costs and Quality Early Learning Supports. Programs include professional development for educators, high-quality preschool, services for diverse populations, and school readiness.

In FY 2021–22, First 5 county commissions delivered 99,974 child development services to children ages birth to 5, with 26,084 child services in Early Learning Program Direct Costs and 73,890 child services in Quality Early Learning Supports.

First 5 county commissions provided 75,419 services to adults (parents, guardians, primary caregivers, relatives, and providers), with 8,165 adult services in Early Learning Program Direct Costs and 67,254 adult services in Quality Early Learning Supports. Exhibit 5 displays the numbers of services provided.

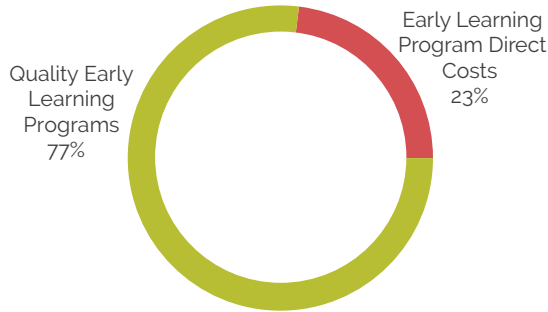
### Exhibit 5: Child Development—Total Number of Services Provided to Children Ages 0 to 5 and Adults\* in FY 2021–22 By Service



\*Totals for Adults include both Primary Caregiver and Provider Counts

In FY 2021–22, county commissions expended \$74 million to improve Child Development, with 23 percent of expenditures in Early Learning Program Direct Costs and 77 percent of expenditures in Quality Early Learning Supports.

**Exhibit 6: Child Development—Distribution of Expenditures for Children Ages 0 to 5 and Adults\* in FY 2021–22 by Service**

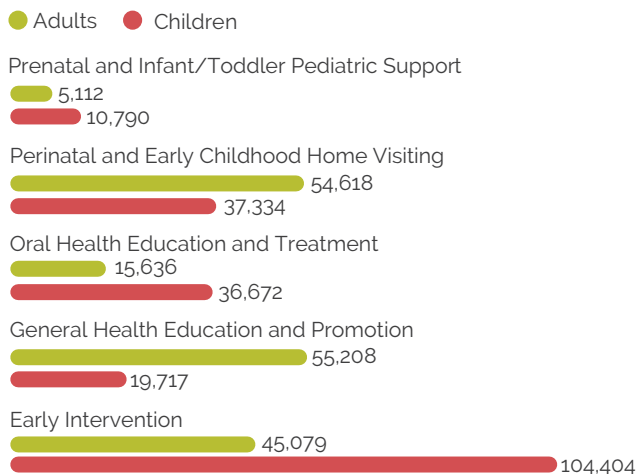


\*Adults include both Primary Caregivers and Providers  
Source: County Revenue and Expenditure Summary, December 2022

## IMPROVED CHILD HEALTH

First 5 county commissions fund a variety of Child Health services promoting identification, treatment, and elimination of risks that threaten health and may cause developmental delays and disabilities. First 5 Child Health services are far-ranging and include the categories Early Intervention, General Health Education and Promotion, Oral Health Education and Treatment, Perinatal and Early Childhood Home Visiting, and Prenatal and Infant/Toddler Pediatric Support.

**Exhibit 7: Child Health—Total Number of Services Provided to Children Ages 0 to 5 and Adults\* in FY 2021–22 By Service**

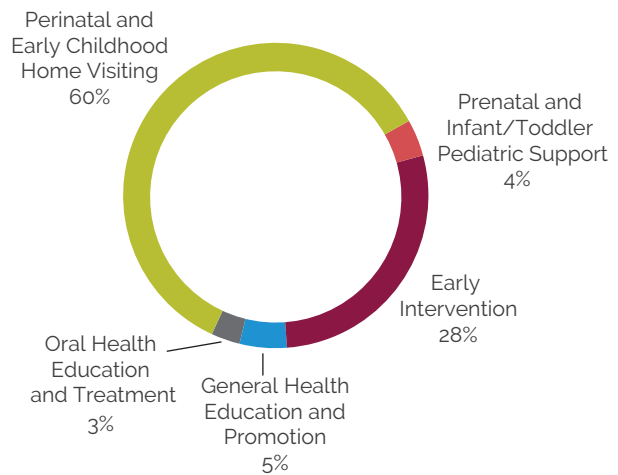


\*Totals for Adults include both Primary Caregiver and Provider counts

In FY 2021–22, First 5 county commissions provided a total of 208,917 services to children ages birth to 5, with 104,404 child services in Early Intervention, 19,717 child services in General Health Education and Promotion, 36,672 child services in Oral Health Education and Treatment, 37,334 child services in Perinatal and Early Childhood Home Visiting, and 10,790 child services in Prenatal and Infant/Toddler Pediatric Support.

First 5 county commissions provided 175,653 services to adults (parents, guardians, primary caregivers, relatives, and providers), with 45,079 adult services in Early Intervention, 55,208 adult services in General Health Education and Promotion, 15,636 adult services in Oral Health Education and Treatment, 54,618 adult services in Perinatal and Early Childhood Home Visiting, and 5,112 adult services in Prenatal and Infant/Toddler Pediatric Support.

**Exhibit 8: Child Health— Distribution of Expenditures for Children Ages 0 to 5 and Adults\* in FY 2021–22 by Service**



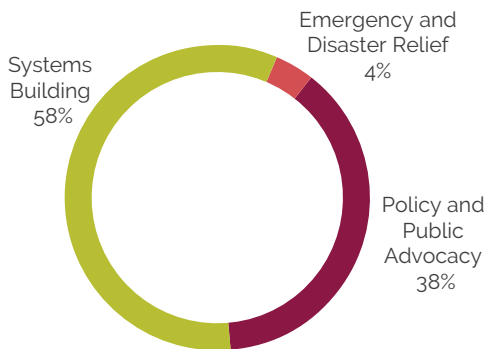
\*Adults include both Primary Caregivers and Providers  
Source: County Revenue and Expenditure Summary, December 2022

In FY 2021–22, county commissions expended \$108 million to improve Child Health, with 28 percent of expenditures in Early Intervention, 5 percent of expenditures in General Health Education and Promotion, 3 percent of expenditures in Oral Health Education and Treatment, 60 percent of expenditures in Perinatal and Early Childhood Home Visiting, and 4 percent of expenditures in Prenatal and Infant/Toddler Pediatric Support.

## IMPROVED SYSTEMS OF CARE

Systems of Care addresses system-wide structural supports as county commissions focus efforts within the result areas of Family Functioning, Child Development, and Child Health. For example, interagency collaboration allows coordinated wrap-around efforts from multiple organizations providing focused client services. Since this result is at a systems level, counties do not report numbers of children and adults served. Expenditure data indicate that for FY 2021–22, county commissions expended \$93 million to improve Systems of Care, with 4 percent focused on Emergency and Disaster Relief, 37 percent on Policy and Public Advocacy, and 58 percent of expenditures toward Systems Building.

**Exhibit 9: Systems of Care—Distribution of Expenditures in FY 2021–22 by Service**



Source: County Revenue and Expenditure Summary, December 2022

## POPULATIONS SERVED

County commissions served a diversity of populations by age, race/ethnicity, and language (Appendix C). Statewide, 575,816 children were served by county commission programs. The total of 783,186 adults served included primary caregivers such as parents and other family members (683,069) and service providers (100,117).

By age, 31 percent of children served were under 3 years old, 32 percent were ages 3 through 5 years old, and 37 percent were of unknown age.

By race/ethnicity, children served included Hispanic or Latino as the largest group (38 percent), followed by White (11 percent), Asian (6 percent), Black or African American (4 percent), Other (4 percent), Two or More Races (2 percent), Alaska Native or American Indian (less than 1 percent), Native Hawaiian or Pacific Islander (less than 1 percent) and unknown race/ethnicity (35 percent).

With respect to primary language of children served, the two largest groups served were speakers of English (40 percent) and Spanish (21 percent), followed by speakers of Asian languages (Vietnamese, Cantonese, Mandarin, Korean, 2 percent) and language unknown (35 percent).





## Priority Area: Child Health

### **KIT FOR NEW PARENTS**

The award-winning *Kit for New Parents* targets hard-to-reach and low-income families, providing key information and resources for first-time parents, grandparents, and caregivers. The *Kit* is a foundational resource to support parents with the most important job anyone can have: parenting.

Since 2001, over 5 million *Kits* have been distributed throughout California, with 83,000 distributed in Fiscal Year 2021–22 alone. First 5 California has distributed the *Kit* free-of-charge to local hospitals, physicians, and community groups to reach new parents. *Kits* are available in English, Spanish, Chinese, Korean, and Vietnamese.

The *Kit* includes a health handbook; a baby board book; a Women, Infants, and Parentage Opportunity Program flyer; a poison control brochure and magnet; and other important information on paid family leave, literacy, and early learning.

The *Kit* also features the *California Parent Guide*. Written in collaboration with UC Berkeley's Health Research for Action, the *Guide* contains tips for parents on:

- Keeping children healthy and safe (includes COVID-19 safety information)
- Tracking developmental milestones
- Handling emotional and behavioral challenges
- Finding quality child care

Parents can also access the *Guide* online at:

- <https://parentguide.first5california.com/en-US> (English)
- <https://parentguide.first5california.com/es-MX> (Spanish)

First 5 county commissions are encouraged to add local references and resources to the *Kit* to help inform parents about services in their own communities.

Parents can order the *Kit* directly by visiting First 5 California's ordering portal at <https://first5parentingkits.com>.

### **SMOKING AND VAPING CESSATION**

A major health risk to young children is exposure to tobacco, which often comes in the form of cigarette smoke and vape aerosol.<sup>1</sup> Prenatal smoking dramatically increases the risk of preterm birth, low birth weight, birth defects, and damage to a developing baby's brain and lungs. Young children exposed to secondhand smoke are more likely to have ear infections, breathing problems, and learning disabilities. Use of e-cigarettes is problematic since vaping while pregnant and being around secondhand vape aerosol after birth can expose a developing child to nicotine and other toxins. Despite smoking prevalence going down in the state overall (from 16.5% in 2003 to 6.2% in 2021), smoking in California remains more than twice as high among low-income families, widening health disparities and posing risks to the most vulnerable children.<sup>2</sup> To approach health equity, smoking and vaping cessation services must reach low-income populations with free, convenient, culturally appropriate, and effective intervention.

First 5 California has funded the California Smokers' Helpline since 2001 to help parents and caregivers of young children quit smoking and vaping, educate the public about the harms of tobacco use, and reduce the likelihood babies and young children will develop tobacco-related health problems. Recognizing the need for a more inclusive name that extends to vape users and non-tobacco using proxies, in the fall of 2021, the California Smokers' Helpline was rebranded to Kick It California. This name change more accurately reflects the fact that, although telephone-based smoking cessation remains the core service, the use of tobacco has evolved beyond smoking, and changes in the way people seek help now requires more expansive forms of intervention services.

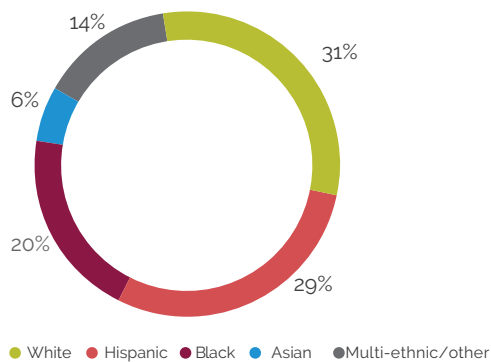
## Helpline Services

Kick It California provides one-on-one telephone counseling for smokers, vapers, and for non-tobacco using proxies (i.e., family members or friends calling on behalf of smokers or vape users). Services are available in English (1-800-300-8686) and Spanish (1-800-600-8191) and through the Asian Smokers' Quitline (<https://www.asiansmokersquitline.org/>) in Chinese (Cantonese & Mandarin) (1-800-838-8917), Korean (1-800-556-5564), and Vietnamese (1-800-778-8440). For those who might not be ready to work one-on-one with a counselor, Kick It California services also include live chat, mobile apps, online videos, and most recently, an automated text program targeted toward smokers who are pregnant or have a young child in the home. Kick It California also has an interactive and user-friendly website ([www.kickitca.org](http://www.kickitca.org)) designed to appeal to tobacco users, those who want to help others quit, and tobacco control advocates interested in fact sheets, promotional items, and county-level data on enrollee demographics.

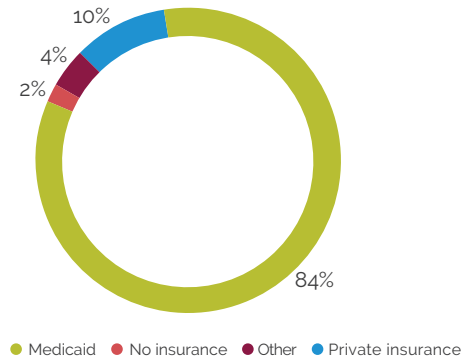
In FY 2021–22, 3,163 tobacco users who were either pregnant, or parents or caregivers of children ages birth to five enrolled in Kick It California. Of those, 802 vaped, although most were dual users of cigarettes and vapes; 277 were seeking help for vaping exclusively. Kick It California also provided coaching services to 141 non-tobacco-using proxies.

Kick It California enrollees are ethnically diverse (almost 70% identify as other than white) and primarily low income (i.e., over 80% are Medicaid recipients). Over 80% have not obtained a college degree, and nearly 60% report one or more of the following mental health conditions—*anxiety, depression, bipolar, schizophrenia, or drug/alcohol addiction*.

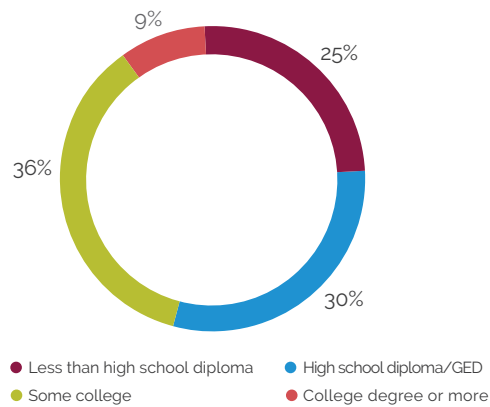
**Exhibit 10: Ethnicity**



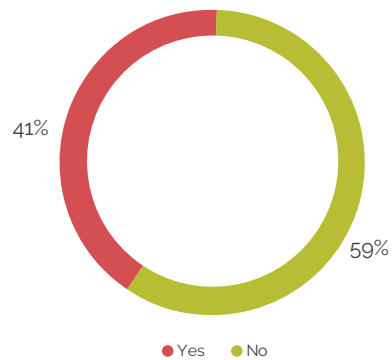
**Exhibit 11: Insurance Coverage**



**Exhibit 12: Education**



**Exhibit 13: Mental Health Condition\***



\*At least one of the following: anxiety, depression, bipolar, schizophrenia, drug or alcohol addiction

## Health Disparities

Smoking is increasingly concentrated among the socioeconomically disadvantaged<sup>2</sup> and is a primary cause of health disparities.<sup>3</sup> Quitting smoking is hard and struggling to meet basic needs makes it even more difficult. Kick It California has been an important safety net resource for tobacco users across socioeconomic status, race/ethnicity, and mental health status. In FY 2021–22, Kick It California partnered with 211 Information

and Referral call centers to proactively reach out to low-income tobacco users, rather than waiting for them to call in for service. Most tobacco users who call 211s are seeking help with meeting basic needs such as help paying utility bills and rent, not seeking help with quitting. In this partnership, 211 staff ask callers about tobacco use and exposure and proactively refer callers who are interested in cessation services. Kick It California staff then calls those who are referred and enrolls them in service. In FY 2021–22, over 1,100 people who were pregnant, or parents or caregivers of children 0 to 5 years old received service through this partnership. Helping them and thereby preventing their children from the damaging consequences of exposure to tobacco is critical in the fight for health equity.

## HOME VISITING

Home visiting is a primary prevention strategy for inter-generational support for pregnant women and families with children in the first few years of life. During the past decade, the home visiting landscape in California has become more complex as federal, state, and local funding is invested in home visiting services. Many First 5 county commissions support and fund home visiting. The California Department of Public Health implemented the California Home Visiting Program following passage of the Patient Protection and Affordable Care Act of 2010 that established the federal Maternal, Infant and Early Childhood Home Visiting Program with funds for evidence-based home visiting in every state. Additionally, the California Legislature passed Assembly Bill 1811 (Chapter 35, Statutes of 2018), appropriating funding for implementation of the California Home Visiting Program under the CalWORKs program, effective January 1, 2019.

Research shows intervening as early as possible to mitigate the impacts of poverty has the greatest likelihood of improving child outcomes. Early childhood home visiting and out-of-home prenatal/pediatric supports have proven to help vulnerable children and families overcome barriers to health and well-being. Yet, in California, not all families who are eligible and interested have access to voluntary home visiting or prenatal/pediatric support services. Only 10 to 20 percent of at-risk families who would likely benefit from home visiting receive these services.

Recognizing effective home visiting expansion requires an infrastructure to recruit and retain a well-qualified workforce and coordination across home visiting programs. In 2019, the First 5 California Commission authorized two investments to promote effective home visiting expansion and coordination:

- 1. Home Visiting Workforce Study.** Effectiveness of home visiting relies upon a well-qualified, culturally responsive workforce. In July 2019, the Commission authorized \$2 million through January 2022 for a study to understand the demographics, training, retention, and well-being of the existing California home visiting workforce, map the workforce to the demographics of vulnerable families, and provide policy recommendations for workforce infrastructure and policy. In fiscal year (FY) 2020–21, Child Trends conducted interviews with over 80 home visiting staff and received survey responses from more than 900 home visitors representing 171 programs in 48 counties, and launched a home visiting supply and demand map to inform policymakers and stakeholders about service levels and gaps. Child Trends published their findings in March 2021, including analysis of how the COVID-19 pandemic impacted home visiting programs, staff, and service delivery, which were shared in F5CA's 2020–21 Annual Report.

The Home Visiting Workforce Study continued during FY 2021–22 with additional interviews and data collection, and concluded in January 2022. Child Trends released findings and policy recommendations from the Study on January 19, 2022. Recommendations include, but are not limited to:

- Increasing awareness of home visiting as a profession
- Increasing home visitors' access to trainings on diversity, equity, and inclusion as well as supporting the mental health and well-being of the workforce
- Adopting a core set of cross-model home visiting competencies for home visitors and supervisors
- Promoting cross-service coordination for systems integration through shared training, integrating the home visiting workforce into the career lattice and workforce registry, and other opportunities

First 5 California staff continue working with the First 5 Association of California, leaders from the California Department of Social Services and the California Department of Public Health, and other partners to move these recommendations forward.

- 2. Home Visiting Coordination Funding.** Most California counties are implementing at least one home visiting program through First 5 county commission investments, Maternal Infant and Early

Childhood Home Visiting, or CalWORKS (Home Visiting Program) funding. Although most counties offer home visiting to families, counties report being at different stages of service coordination. For most, home visiting programs operate as separate and distinct programs even while sharing similar goals, principles, and desired outcomes. In October 2019, the Commission authorized \$24 million through June 2025 to promote home visiting coordination at the local level. The funding was to be implemented in two stages:

- Stage one included approximately \$9.5 million through June 2022 to support county coordination and technical assistance to 50 counties to achieve coordination goals. However, one of the effects of COVID-19 was an inability for some counties to convene local leaders and/or carry out planned home visiting coordination activities, disrupting most counties' ability to fully expend their contracts by June 2022. Most counties participating in the home visiting coordination funding opportunity chose to extend their contracts with F5CA for an additional year (through June 2023) to continue collaborating with home visiting and family support partners to coordinate intake and referral, data collection, and other activities, and embed home visiting into other child-and family-serving systems.
- Utilizing the remaining \$14.5 million, stage two continues and expands on stage one work with a focus on regional coordination and will begin in July 2023 after an extended Request for Applications timeline to allow more time for regions to develop their applications. Stage two will be implemented between FYs 2023–24 and 2024–25.

In June 2022, contractors from James Bell Associates and Johns Hopkins University, who provided technical assistance to counties engaged in home visiting coordination efforts, released policy recommendations for moving toward a coordinated home visiting infrastructure in California. Culminating recommendations are a result of data collected from several surveys of county commissions and other local home visiting program implementers, notes from technical assistance sessions, interviews with policy leaders, and other data gathering opportunities.

The recommendations focus on specific ways California can improve interagency coordination at the state level to support local county implementation, reduce duplication of effort, and remove barriers to families across programs and systems. Recommendations include:

1. Creating a state-level interagency steering committee to advance coordination and home visiting within the early childhood system of care.
2. Defining home visiting and its role within the early childhood system of care and creating state-level vision and goals.
3. Developing infrastructure to support parent leadership.
4. Creating a state-level fiscal map for home visiting and identifying opportunities to leverage funding.
5. Developing common home visiting data collection and reporting requirements.
6. Creating state-level infrastructure to support data integration.
7. Developing a state-level communication strategy for home visiting and a central location for sharing publicly funded assessments and evaluations.
8. Publishing an annual state-level home visiting scan to inform future funding and policy recommendations.

The home visiting workforce study and coordination activities are being implemented in collaboration with leaders from the California Department of Social Services, California Department of Public Health, First 5 Los Angeles, and the First 5 Association of California.







# Priority Area: Child Development

## IMPACT 2020

First 5 California completed the third year of IMPACT 2020, a \$103 million investment to support local and regional Quality Improvement System infrastructure implemented statewide through Quality Counts California (QCC). This represented a continued commitment to the innovative First 5 IMPACT approach to quality improvement and professional development systems for early learning and care (ELC) providers. IMPACT 2020 is designed to address the needs of the whole child and builds upon the initial effort of First 5 IMPACT, which was launched in 2015 and sunset on June 30, 2020. The implementation of IMPACT 2020 takes place at a local consortium level, supported by the Regional Coordination and Training and Technical Assistance Hubs (T&TA Hubs). IMPACT 2020 is funded from July 1, 2020, through June 30, 2023. It was included in a joint request for application (RFA) titled the Quality Counts California Local Consortia and Partnership Grants. QCC is administered statewide in coordination with the California Department of Education (CDE) and the California Department of Social Services.

IMPACT 2020 works in cooperation with all other ELC quality improvement efforts and investments in California to support the implementation of the QCC Quality Continuum Framework. IMPACT 2020 is specifically designed to fund quality improvement expansion and support providers serving high-impact communities and populations not already receiving support. QCC participation focuses on expansion of access to high-quality ELC in private centers and family child care (FCC) homes; with family, friend, and neighbor caregivers; and in alternative settings such as home visiting programs and libraries. For fiscal year (FY) 2021–22, local consortia participating in IMPACT 2020 reported that of the 9,139 sites participating in QCC, over two-thirds (5,236) were supported in full or in part with IMPACT 2020 funding.

## Regional Coordination and Training and Technical Assistance Hubs

Training and Technical Assistance (T&TA) Hubs continued to be a vital source of support for consortia. Funded through IMPACT 2020 dollars, Hubs streamlined the collection of data and management of expensive data systems, saving substantial administrative dollars. T&TA Hubs provided trainings, facilitated communication, shared best practices, and promoted consistency in supports available to coaches, trainers, and administrators. Regional T&TA Hub support was deemed particularly beneficial by small and rural consortia that would not have been able to access certain training or have the critical mass needed for Communities of Practice (CoP) and other professional learning opportunities.

In FY 2021–22, Hubs identified taking steps toward increased equity as a major area of success. Regions hosted numerous professional development opportunities focused on training on equity, anti-bias, and anti-racism, including an equity conference, an ongoing, statewide Equity CoP, and reported that equity was brought to the forefront in decision making.

## Support During the COVID-19 Pandemic

Due to the effects of the COVID-19 pandemic, consortia and T&TA Hubs have continued to show flexibility and responsiveness to the needs of ELC settings and the children and families they serve. While the pandemic brought closures to sites and delayed classroom observations, ratings, and delivery of planned professional development services, QCC administrators were able to adjust to meet new priorities such as emerging health and safety needs, and COVID-19 prevention practices and resources. QCC partners have found innovative ways to strengthen family support and focus on child social-emotional needs, training, and resources on a variety of critical topics, including trauma-informed practice, adverse childhood experiences, implicit bias, equity, and strategies to best serve multi-lingual learners and communities. IMPACT 2020 lead agencies continued

to provide quality improvement supports such as professional development training, coaching, and check-ins with providers and programs using various platforms to provide dedicated virtual quality support.

### Shared Services Alliance Networks

Funded through IMPACT 2020, the Shared Services Alliance Networks (SSA) pilot began in FY 2021–22 to support private, licensed ELC providers and tribal child care settings, with priority given to FCC homes and other small and underserved providers. These SSA Networks leverage regional partnerships to streamline local operations, such as billing, enrollment, fund management, and reporting, which will allow for increased service capacity within the Network. The seven implementing counties have begun recruitment and implementation of shared services and will operate under the First 5 California funding through June 30, 2024.

### State-Level Support

WestEd and First 5 California continue working together to deliver technical assistance and foster partnerships between QCC state agency partners, regions, and local consortia. This work includes building relationships with institutions of higher education and developing common definitions and shared quality standards across many professional development types. Alignment of quality standards is also being improved through the upcoming roll-out of the Coach Certification program.

The Coach Certification program was one of the biggest infrastructure development projects of FY 2021–22. In partnership with CDE, and with support from the Preschool Development Grant-Renewal (PDG-R), First 5 California worked on cross agency coordinated contracts to deliver three primary areas of work related to coaching development and services: Professional Development, Coaching Services, and Coach Certification. WestEd staff oversees content development, coordinates advisor engagement, and serves as liaison with internal and external partners.

Professional development activities included:

- Develop and implement six webinars based on previous professional development sessions, including two additional requested sessions
- Develop content for online and in-person adult learning and coaching modules based on California Early Childhood Education (CA ECE) Competencies and CA Coaching Rubric
- Develop online coach certification/orientation module

- Plan, coordinate, and implement virtual professional development and in-person professional development opportunities statewide in coordination with support team
- Support the delivery of 3,000 hours of professional development online to coaches, coach supervisors and trainers, expanding to site directors as appropriate
- Develop and facilitate professional development activities, including learning communities for coaches and trainers

Coaching Services included:

- Inform development of and implement virtual coaching system for 1,000 ECE providers
- Facilitate training for virtual coaching team
- Recruit, train, and coordinate with coaches statewide
- Develop and implement virtual training system for ECE trainers
- Develop training for virtual training team
- Recruit, train, and coordinate with trainers statewide

Coach Certification System Development:

- Further refine and develop coach certification process for use by 300 coaches
- Train and support certification review team
- Develop and support virtual and on-site certification orientations statewide multiple times per year
- Develop and distribute certification communications materials



- Liaison with various coaching entities, coaches, and other ECE providers
- Develop and facilitate online and in-person professional development to coaches statewide as needed

F5CA continues to explore options for long-term sustainability and management as well as expansion of CA ECE Competencies for Adult Learning and Coaching Course.

## QUALITY COUNTS CALIFORNIA

Quality Counts California (QCC) is a statewide system of locally implemented Quality Rating and Improvement Systems (QRIS) that provide resources and support to early learning and care (ELC) providers so they can create engaging and effective experiences that help children grow and thrive. QCC was funded by IMPACT 2020, and state and federal funding administered by the California Department of Education and the California Department of Social Services.

All ELC participant sites in QCC are reported in the statewide common data file, which is inclusive of all the state's QRIS funding streams. This data provides the state an efficient and coordinated method for receiving information about each county participating in QRIS. As of June 30, 2022, there were 9,139 participant QCC sites across the state, including 3,283 family child care homes, 4,181 centers, 1,098 family, friend, and neighbor providers, and 577 additional alternative settings. In total, 343,269 children ages 0 to 5 benefitted from the quality improvement support provided by QCC.

Growth in QCC participation increased by 8 percent statewide from last fiscal year. Through the QCC Annual Performance Report, Consortia reported that 94% of QCC participant sites remained open during the COVID-19 pandemic. Ninety-two percent of QCC consortia indicated participation and support in QCC was as a major

factor in sites remaining open. This is especially encouraging considering as of January 2021, the California Department of Social Services reported 8,330 licensed sites, or 11% of licensed programs statewide, were closed due to COVID-19.

During FY 2021–22, QCC Consortia continued to respond to the changing ELC field and emerging priorities. While the needs are unique to different counties and their communities, QCC partners remain trusted messengers and further fostered responsive relationships with the field. Many counties reported success in the following:

- Strength-based, culturally responsive support
- Expanded access to high-quality training
- Provision of robust coaching supports
- Expanded outreach and participation of home-based settings
- Trauma-informed care, resiliency, and healing focused supports and resources
- Strengthened direct financial stipends and other incentives to ELC programs and providers
- Expanded support to multilingual and non-English monolingual learning programs and families
- New and expanded communities of practice
- Improved local governance structures

While many themes emerged from county QCC reports, several counties reported powerful, unique examples of meeting community needs. Some examples include:

- Orange County provided "Be Brave-Be Safe" training for all participating QCC programs and local homeless shelters serving families experiencing housing insecurity. Content was delivered to staff, parents, and children. Workshops focused on empowering children to develop their own safety plan and other child protection topics.
- First 5 San Joaquin expanded their local participation of family, friend, and neighbor providers from 60 to over 300. This outreach work was done by five community-based organizations focusing on the underserved Latinx, African American, and Southeast Asian communities.
- The Tribal Child Care Association of California reported developing a Tribal Workforce Pathways Program to help navigate and support higher education goals toward degrees, certifications, or professional development. For example, TCCAC developed culturally relevant professional development pathways including "The Journey Toward Healing." This pathway focuses on healing



and resiliency by addressing topics around trauma faced by children, families, providers, and communities. "The Journey Toward Healing" conversations, videos, and materials were created through a partnership with Brazelton Touchpoints Center.

Throughout FY 2021–22, the F5CA-funded QCC website was under review for updating content and layout to add additional resources and accuracy of information. These updates will expand content and resources for the parents and families and providers pages specifically. The website updates are anticipated to be implemented during FY 2022–23. For more information on QCC, visit the website at <https://qualitycountsca.net/>.

## SMALL POPULATION COUNTY FUNDING AUGMENTATION

The Small Population County Funding Augmentation (SPCFA) grant was voted and created by the Commission consistently since the implementation of Proposition 10 in 1999. The Commission recognized shortly after implementation of the Act that the statutory proportional funding formula based on birth rate didn't provide adequate funds to operate effective First 5 programs for counties with low birth rates because the formula did not set a base funding level for all counties.

Through this grant, small population counties have received base funding to support county commission activities needed to fulfill the statutory requirements and for Proposition 10 to be a statewide effort that promotes, supports, and improves the early development of children ages 0 to 5.

The new 3.25-year grant funding term (April 1, 2021, through June 30, 2024) focuses on evaluation activities related to systems change efforts, their intended and actual impacts, as well as exploring the potential for pooled services for the purpose of improved efficiencies. This new grant saw an increase (from 20 to 21) in SPCFA counties, due to the increased number of counties with 1,000 or fewer annual births between FYs 2017–18 and 2018–19, which is the set eligibility criteria for the grant. During FY 2021–22, \$4,592,796 was budgeted by small population counties (SPC) to administer their First 5 county commission and fund programs.

During FY 2020–21, SPCs completed the initial version of a systems change tool – Telling the Story of Systems Change. In FY 2021–22, a revised tool, the Systems Change Data Map, was developed to build on the First 5 Association's Race, Equity, Diversity, and Inclusion (REDI) focus. This Data Map Tool (DMT) has a more explicit focus on equity and the data SPCs use to help demonstrate



the reach and impacts of their systems change activities. Development of the DMT included SPC's participation in focus groups to gather feedback about key components of their systems change work. To help prepare SPCs in the completion of the tool, a webinar was held to train them on the use of the DMT, review examples of its completion, and answer questions prior to the October 2022 submission. The submission highlights SPC's specific systems change activities that foster cross-sector collaboration in an effort to improve outcomes for children and families.

First 5 California continued to partner with Child Trends to identify options for a pooled services pilot. To build on prior work, four states who have implemented pooled services were interviewed to gain an understanding of lessons learned, and focus groups were held with 20 of the 21 SPCs to explore their experiences, preferences, and priorities for pooled service options. The two identified priority areas by SPCs for pooled services were virtual trainings and shared marketing materials. The information gathered will be used to determine whether and how best to implement pooled services for SPCs.

## DUAL LANGUAGE LEARNER PILOT

Research is clear that learning multiple languages is an asset, young children show natural tendency for learning multiple languages, and there are multiple benefits of being a dual language learner (DLL), including cognitive skills, academic outcomes, and long-term health and economic gains. Nearly 60% of children ages 0 to 5 years in California are DLLs whose home language is a language other than English.

In 2016, First 5 California was authorized a \$20 million investment for the DLL Pilot by the State Commission. The DLL Pilot was implemented between 2017–2022 in 16 California counties. This investment coincided with the passage of Proposition 58 in 2016, which repealed English-only laws. The DLL Pilot study was designed to examine effective culturally and linguistically responsive strategies in instruction, professional development, and family engagement in early learning and care settings, and the conditions in which they are effective, sustainable, and scalable.

The DLL Pilot study was implemented in three phases: background, in-depth, and expansion. Each of the three phases built on one another to further the goal of California's DLLs to thrive, develop multilingual ability, be ready for kindergarten, and succeed in school and beyond.

In the background phase, 16 counties were identified to implement the DLL Pilot and the American Institutes for Research (AIR) was selected as the evaluation contractor. Initial findings in this phase revealed that overall beliefs about bilingualism and policies to support DLLs are in place, but there are still systemic challenges that limit implementation of high-quality instruction for DLLs.

In the in-depth phase, AIR collected data around the instructional, family engagement, and professional development strategies associated with positive child and family outcomes, and how they vary in the context of children's age group and setting type. AIR modified the study design due to the challenges presented by COVID-19 to collect additional data about experiences of families during this health emergency.

During the expansion phase (fall 2020–summer 2022), the DLL Pilot counties included an additional 28 counties with a regional approach, expanding the pilot activities to 44 of the 58 California counties. Counties offered over 90 professional development training sessions to nearly 2,400 providers. Over 80,000 books in multiple languages have been distributed to over 12,500 families. Expansion phase services and activities reached children and families whose home language is a language other than English, with a total of 27 different languages.

The pilot counties and their partners participated in monthly communities of practice (CoP) sessions. Through the CoPs, counties worked together around DLL best practices related to implementing, expanding, and sustaining their DLL expansion projects, made policy recommendations to better support DLLs, and highlighted resources that should be developed and translated to support high-quality practices. The CoPs were implemented in partnership with the Advancement Project of California, Early Edge California, California

Department of Education—Opportunities for All Branch, and the American Institutes for Research (AIR). The CoPs were facilitated by the Glenn Price Group through a grant funded by the Emerging Bilingual Collaborative.

## Study Findings

The DLL Pilot study evaluation was conducted by AIR. AIR published over twenty reports highlighting key issues, challenges, and recommendations for policy and practice, which provided a deeper understanding of multi-lingual language learners, their families, how early childhood education systems and local county systems support their needs.

Highlights of the findings include:

- Partnering with families is critical: When families' home language and culture are supported in school and at home, children show better outcomes.
- Multilingualism is an asset: Multilingualism improves cognitive abilities and changes brain architecture to promote short- and long-term success.
- Caregivers need to understand how to work with DLL populations, which requires a systematic approach.

## Recommendations for Policy and Practice

To best support DLLs in early learning settings throughout California's mixed delivery system:

- Widely disseminate key messages about the benefits of bilingualism and the value of home language use to encourage families, programs, and communities to prioritize children's bilingual development.
- Include knowledge of language development and best practices for supporting DLLs from birth through age 5 in educator competencies.
- Enact policies to broaden the language diversity of the early learning and care workforce and encourage multilingual educators to use the home language in early learning classrooms.
- Expand access to and support early educators to participate in professional development focused on working with DLLs and their families.
- Provide early learning programs with books and materials in children's home languages to share with young DLLs and their families.
- Support the development and use of culturally and linguistically responsive tools and assessments to identify DLLs upon enrollment and monitor their learning and development in English as well as in the home language.

- Encourage two-way communication with families:
  - Gathering information about families' language, culture, and learning goals to inform instruction
  - Providing information and engagement opportunities that are culturally and linguistically responsive.

The DLL Pilot investment provided a better understanding of what it takes to offer culturally and linguistically responsive supports to multilingual children and their families and ensure their care providers are prepared to serve their needs. It also illuminates areas to focus on to continue First 5 California's commitment and scale up multilingual supports statewide.

## FUNDED RESEARCH: CALIFORNIA EMERGENCY CHILD CARE BRIDGE PROGRAM

During 2022, the Child Care Resource Center released the *Strengthening California's Emergency Child Care Bridge Final Study Report*. First 5 California co-funded the evaluation with the Heising-Simons Foundation and First 5 San Bernardino. The purpose of the evaluation was to identify outcomes and guide continuous improvement for the recently implemented statewide emergency child care program for children in foster care.

The Emergency Child Care Bridge Program for Foster Children (Bridge Program) was enacted by the State Legislature in 2017 to provide kinship caregivers, or other caregivers, emergency child care. Overseen by the California Department of Social Services, the Bridge Program works to connect child welfare agencies and early learning and care systems in each county across the state. Foster parent caregivers can receive emergency child care vouchers with child care navigator support to help them find care appropriate for their family, while child care providers receive trauma-informed care training and coaching. The report identified statewide successes and challenges faced by families and staff during implementation of the Bridge Program. The following outcomes were identified:

- The Bridge Program decreased economic and emotional stress of caregivers
- 90% of providers stated trauma-informed care training and coaching helped them better support the foster children in their care

- Bridge administrators expressed the importance of collaboration, networking, and establishing a strong working relationship and consistent communication between partner agencies were necessary to the successful implementation of the Bridge Program across all counties

In order to continue the success of this program and ensure that California's most vulnerable children have access to quality child care, the study includes the following recommendations:

- Keep implementation process changes made in response to the pandemic to maintain accessibility and increase convenience for foster families and child care providers
- Extend the length of the Bridge voucher and allow children and families to continue accessing subsidies after reunification or adoption
- Increase program funding to allow for expanded eligibility and out-of-county placements
- Provide additional support in marketing, outreach, and advertising trauma-informed care training and coaching





# Priority Area: Family Functioning

## FIRST 5 CALIFORNIA PARENT WEBSITE: [FIRST5CALIFORNIA.COM](https://first5california.com)

First5California.com is the main resource for parent engagement on child health, education, literacy, child development, and smoking cessation. In recent years, the website has expanded to incorporate additional information on early brain development, including activities, downloadable resources, and links to organizations that support family functioning strategies. In 2021, First 5 California's Parent Site was updated with new content and resources centered around family engagement and toxic stress response in both English and Spanish. Content for the site was informed by educators and researchers in the field of child development. The site provides enhanced levels of functionality, enabling parents to create an account and personalize their visit by inputting their child's age, allowing them to access resources, tips, and activities specific to their interests. Parents and caregivers visiting First5California.com can browse by their child's age group—Newborn, Baby, Toddler, or Preschool—to check developmental benchmarks and instantly access a wide variety of parenting tips, articles, instructional videos, and developmentally appropriate activities geared specifically for that age group. The First 5 California Parent Site serves as a resource tool for families seeking up-to-date information, services, and programs.

## SOCIAL MEDIA

The First 5 California Parent Site links to the organization's multiple social media channels, including Facebook, Instagram, Pinterest, and YouTube. Across most platforms, followers receive regular posts that highlight simple, actionable tips, and ideas related to early brain development, nutrition, family engagement, and healthy development. First 5 California's Facebook audience includes 213,000 followers. Instagram has 13,200 followers, Pinterest has 2,000 followers, and Twitter has

19,400 followers. During fiscal year 2021–22, engagement continued to increase as families were still spending time at home and logging onto social media to find activities to engage their children and to look for information about staying healthy and the latest on COVID-19. Throughout 2021 and 2022, First 5 California broadcast numerous Facebook bilingual book readings for families. Throughout 2021–22, First 5 California strengthened our partnership with the California Department of Public Health (CDPH) to share timely information about the importance and availability of family and child vaccinations through all our social media platforms.

## MEDIA CAMPAIGN

In 2021, First 5 California engaged a new media firm to expand on the success of the *Talk. Read. Sing.*® Campaign and support First 5 California's North Star and Audacious Goal. The new media campaigns will provide messaging that supports parents and caregivers in developing safe, stable, nurturing relationships and environments to buffer against toxic stress response and ensure young children can thrive.



# First 5 County Highlights

## Alameda

In FY 2021–22, First 5 Alameda County focused on building and enhancing a local early childhood system that supports community and family conditions for children's kindergarten readiness. First 5 Alameda conducted a strategic planning process that engaged staff, community partners, and parents/caregivers that reinforced its whole community, family, and child approach which reflects their Place-People-Policy framework to guide investments. This system-building approach requires leveraging public funding to scale programs and strategies seeded by Proposition 10 that have proven impactful—expanding the infrastructure required to support that scale. Some of First 5 Alameda's major accomplishments in FY 2021–22 include:

- **Managed Care Partnership:** Received \$1.4 million grant from the Alameda Alliance for Health to support pediatric outreach and care coordination through Help Me Grow
- **Readying for Local Early Childhood Education (ECE) Ballot Measures:** As the named administrator for Alameda County's Measure C and the recommended implementation partner for Oakland's Measure AA, First 5 Alameda invested in the ECE system through a needs assessment, workforce development taskforce, and facilities needs assessment, and received \$1 million from Alameda County Social Services to build a Centralized Eligibility List; Readied Agency infrastructure, staff, governance, and policies were prepared to administer
- **Kindergarten Readiness Assessment:** Conducted a participatory research process, surveying 3,000 people in Alameda County—parents/caregivers, ECE providers, and transitional kindergarten/kindergarten teachers to document the impacts of the pandemic on kindergarten readiness, and provide recommendations in the environments that influence readiness, such as communities, families, and schools
- **Lifted system building efforts,** blended funding of the ECE Apprenticeship and Diaper Evaluation, and were invited to present at statewide conferences
- **Enhancement of the Parent Partnership efforts,** including hosting a Fatherhood Summit, and planned investments in Black Maternal Child Health efforts

## Alpine

First 5 Alpine County focuses most of its investments on child development programs and parent education.

- The Alpine Early Learning Center is the only licensed child care center serving Alpine families as young as 6 weeks old and continues to serve them until they enter kindergarten.
- The Catalyst Community Parent Education Project provides learner-centered workshops to parents, caregivers, and providers. A key accomplishment in FY 2021–22 involved coordination of a Kindergarten Round-up event to better prepare children, families, and the school system for the 2022–23 school year. Eight of the nine students (88 percent) anticipated to enter kindergarten were served by this event. This represents an increase over the previous year's early registration of 11 out of 15 (73 percent) students. The results of the event included:
  - » Improved service coordination and connection to care: Kindergarten Round-up was a coordinated effort to register families for kindergarten and connect them to services and supports. The Alpine Early Learning Center helped recruit and engage families as well as hosted the event; school district built new relationships with families, and educated families on options for transitional kindergarten and kindergarten; and First 5 Alpine conducted outreach to families outside of the Alpine Early Learning Center and provided supplies. During this event, partners conceptualized additional means to support families; while not fully implemented in FY 2021–22, new efforts planned include the development of an Early Childhood Literacy Group, where parents and caregivers will be engaged over multiple sessions to support children's literacy skills, and a Meet and Greet event designed to support transitional kindergarten and kindergarten families at the start of the school year.
  - » Facilitating use of data across early childhood systems: School readiness data gathered by the kindergarten teacher can be used to customize learning opportunities for incoming students. It can also be used by First 5 Alpine to better understand what services may be most useful in preparing children for kindergarten in the future.

## Amador

First 5 Amador County continued to invest in areas that support parents as their children's first teacher. Staff and community partners transitioned back to in-person service delivery which was extremely well-received by families. More than 175 children have participated in the newly established Messy Morning program launched in the spring of 2022. This weekly event provides an opportunity for children and caregivers to participate in child-led outdoor messy play focused on science, engineering, art, and math (gardening, painting, and building). This has become one of First 5 Amador's most popular programs and serves 25 to 40 children per event. Adults in attendance include mothers, fathers, grandparents and other family, friends, and neighbor caregivers. Families report building relationships with others and are the best marketers of this program by wearing their T-shirts to the events, stores, schools, etc. Through this family engagement activity, staff has introduced the online assessment system, social/emotional services, and concrete support such as fuel, diapers, and food provided through leveraged funding. First 5 Amador maximized opportunities to engage families utilizing the on-site Indoor/Outdoor Learning Labs and on-site programs. First 5 Amador's universal home visiting (Welcome Baby) is now administered in-house and has provided a seamless cross-referral to First 5 Amador and partner family strengthening services. A significant increase in participation in the Imagination Library family literacy program has been realized during FY 2021–22. First 5 Amador attributes the high participation rates to staff's successful referrals and new partnerships for utilization of its facility with the Women, Infants, and Children Program and its county resource and referral agency. First 5 Amador continued to spearhead efforts such as the Perinatal Wellness Coalition and holds the Amador Child Abuse Prevention Council and Resilient Amador under its umbrella to support the whole child and family.

## Butte

First 5 Butte County Children and Families Commission envisions that every child will have the opportunity for a resilient, thriving future through a nurturing, supportive network of families, caregivers, and their community. In FY 2021–22, First 5 Butte County continued to support priorities in all areas of its strategic plan. In order to support the expansion of the Help Me Grow Butte (HMGB) initiative, and strengthen its commitment as a system's leader, First 5 Butte County established a staff position to provide system



coordination and navigation services to families. This was remarkable because it marked the first time First 5 Butte County had staffed a direct-service position, sending a strong message to partners and the community about the commission's long-term commitment to ensuring that families with young children are able to access the services they request that supports their optimal development. Bringing the program internally enabled First 5 Butte County to deepen its relationships with county entities such as Child Welfare, Public Health, and Butte County Office of Education, and to leverage those relationships to conduct more effective outreach to community providers. Because it takes a village to raise a child, First 5 Butte County was proud to convene local home visiting providers and develop strategies to ensure that home visiting programs are successfully reaching the families who will benefit most from their support. Through their existing HMGB structure, and together with their partners, First 5 Butte County developed The Village, a coordinated system that provides a referral solution for all community providers. Families and referrers can submit an inquiry about home visiting, and a care coordinator will assist families in understanding program models and eligibility requirements, thereby empowering family choice when selecting a home visiting program.

### Calaveras

In FY 2021–22, First 5 Calaveras County invested in prevention activities, early literacy promotion, and parent education. Grantees were able to start providing services in-person after a long period of pandemic-related remote services. Local First 5 funds were braided with disbursements from First 5 California, California Department of Education, and the local Mental Health Services Act and Prevention that provided a variety of services to families, caregivers, and teachers.

Parent support, and education and family literacy programs included an intensive home visiting program, virtual-based parent education offerings, and a variety of community-level Talk. Read. Sing.<sup>®</sup> approaches, including programs in remote mountainous areas of the county. The Court Appointed Special Advocate program was strengthened with local First 5 resources. Where intensive services were provided, parents reported positive learning outcomes and strong engagement in the learning process. The early learning and care system in Calaveras County was supported through Strong Start Calaveras, which motivates sites and teachers to meet quality improvement goals (through a stipend program) and provided a wide variety of coaching and mentoring to local providers.

The First 5 California Dual Language Learner Pilot program provided resources and training to cohorts of early childhood educators in Murphys and Valley Springs. Early learning and care professionals continue to participate in the program, demonstrating engagement during a difficult year as schools continued to deal with COVID-19 protocols and family frustrations.

Child Health was supported through preschool-based nutrition and safety programs, which were welcomed back for on-site activities. Teachers reported that children were fully engaged in the activities and that the lessons were incorporated into on-going curriculum. Collaborative planning and strategizing continue to be critical components in building a comprehensive service approach for young children.

### Colusa

In FY 2021–22, First 5 Colusa County focused on supporting children, families, and providers as the communities rebounded from the effects of the COVID-19 pandemic. Working with local and state partners, First 5 Colusa was able to leverage over \$225,000 in funding to provide additional support services to families in areas of parental resilience, social connections, and concrete supports in times of need.

First 5 Colusa's Family Resource Centers (FRCs) expanded essential services to families experiencing financial and emotional hardships as a result of the pandemic. Additional funding was secured to expand the Health Navigator project, address food insecurities, and coordinate systems of care. The FRCs distributed more than 498,895 pounds of food to families experiencing food insecurities. In coordination with county partners, frequency of food distributions was increased, and the development of on-site food banks were established. In addition, the FRCs secured vital resources to families such as personal hygiene products, diapers, COVID-19 test kits, and personal protective equipment.

In FY 2021–22, First 5 Colusa also focused on the expansion of its Help Me Grow (HMG) program and focused on the recruitment and enrollment of family child care (FCC) providers into the HMG screening network. With a large population of children ages 0 to 5 in FCC homes, providers were essential in ensuring access to developmental screeners. Forty-five percent of FCC providers participated in First 5 Colusa's HMG screening network. First 5 Colusa continues to work with its partners to create a systematic approach that focuses on ensuring children birth through age 5 and their families thrive. Investing in Colusa County's youngest citizens today yields long lasting results for future generations.

### Contra Costa

First 5 Contra Costa County continued the whole child, whole family approach by ensuring services and systems are integrated, equitable, inclusive, and trauma-informed.

- Resource Connections: In FY 2021–22, First 5 Contra Costa served 3,687 families through services/programs including over 500 classes through the First 5 Centers. As families continued to face challenges, First 5 Contra Costa distributed 208,144 diapers; 2,340 baby wipes; 2,160 COVID-19 test kits, sanitizers, and children's masks.
- Building Capacity: Our Ready Kids East County initiative continues to gain momentum with parent cafes events that leverage partner resources to rally around Black/African American families to build school readiness and knowledge of community services. Through our Adverse Childhood Experiences Aware (ACEs) grant, First 5 Contra Costa took a holistic view of addressing ACEs structured and trauma-informed systems of care. Training, coaching, and technical assistance opportunities were provided to combine effective ACE screenings (2,474 ACE screenings for children), close loop referrals, and wellness activities.
- Stakeholder Engagement: To support quality-learning environments, First 5 Contra Costa served 1,817 providers through training and coaching. Also highlighted was the culmination of a 17-year partnership with community colleges—since 2005, First 5 Contra Costa has reached over 10,000 students with college advising, stipends, cohorts and study groups, leadership development, and quality improvement.
- Policy Advocacy: After 14 months of community engagement and advocacy by the Central County Regional Group and partners, the Concord City Council passed an anti-harassment policy protecting renters, keeping children in their homes. In East County, the Regional Group released the Antioch CHANGE report summarizing the experiences of more than 1,000 Antioch residents with recommendations for housing stability. In partnership with the Early Learning Leadership Group, a collaboration of county leaders, First 5 Contra Costa secured \$6 million in ongoing funding for teacher stipends, child care slots, and disability services through Measure X, a sales tax initiative in Contra Costa County.

## Del Norte

During FY 2021–22, First 5 Del Norte County expanded its reach of Dolly Parton's Imagination Library throughout the year with registration forms handed out to every preschool class, kindergarten class, child care provider, community baby shower participant, partner program participant in programs such as Toddler Time and Happy Toes, and a new parent kit registration in the county. Enrollment continues to increase, and feedback from families has been positive.

In FY 2021–22, First 5 Del Norte continued providing and developing culturally appropriate content of the parent-support texting program Ready4K. Working with ParentPowered, First 5 Del Norte is adapting their existing texting program, Ready4K, to provide connections to local programs and resources, encourage community connections, and boost mental health and protective factors messaging. The goals of the project are to increase parent capacity to support a child's social-emotional development and school readiness; increase parental resilience, self-care, and access to mental health services; and connect parents to their community and community resources.

In FY 2021–22, First 5 Del Norte focused heavily on parental and child resiliency through these trying times. They also continued leading the way in Del Norte County for early literacy efforts through their 3READ23 And Beyond collaboration. First 5 Del Norte re-engaged its families by re-interviewing them using the Human Centered Designed Empathy Interviews. First 5 Del Norte took the pulse of where the community is and what kind of supports are needed to continue early literacy efforts. Many of the support needs have been or are being rolled into the home visiting collaborative work in Del Norte County. First 5 Del Norte has been working hard to bring a universal referral system to Del Norte County and has been engaging community partners as stakeholders.

## El Dorado

First 5 El Dorado County is the collective impact lead in a systems-change effort to increase access to services and supports for children, families, and individuals in their community referred to as Community Hubs. Hubs were established to connect families and individuals with services, offer preventive screenings, and walk with them toward resiliency. When COVID-19 persisted in FY 2021–22, Hub leadership noted an increased demand for basic needs support, including food, housing, health insurance, bills, and behavioral health interventions. In response, Hubs were reimagined with a focus on navigating families to existing services that met their needs. When the Caldor Wildfire erupted in August 2021, Hub staff were deployed for crisis

response and engaged in a multi-agency effort to evaluate and support the health and wellness needs of El Dorado County residents. This flexibility demonstrated the effectiveness of the model to evolve and meet community needs.

During FY 2021–22, a total of 1,968 individuals were provided with Community Hub services. Key elements of the model include:

- Local libraries serving as community resource centers with bilingual navigators to walk with families
- Navigators connecting families and individuals with supports and services that addressed their unique situations both in the libraries and the community
- Community advisories with local voices identifying service gaps and barriers, learning why they exist, and developing equity-based approaches
- Integrating continuous quality improvement strategies such as Plan-Do-Study-Act cycles, improvement coaching, and staff rounding

First 5 El Dorado reaffirmed its commitment to the Hub model within its FY 2021–23 Amended Strategic Plan.

## Fresno

First 5 Fresno County partners with its community to create a seamless system of quality, accessible services that support the well-being of every child and family. The following are two examples of partnerships with community-based organizations (CBOs):

- **Building Black Program:** African American-led CBOs are trusted sources of vital medical, behavioral, and social supports and interventions for African American families within Fresno County, yet unrestricted net assets of Black-led organizations are 76 percent smaller than their white-led counterparts. It was clear to First 5 Fresno County that there stood a need for funders to support organizational capacity-building opportunities that promote the sustained excellence of CBO leaders through racial healing and connections, while positioning these organizations for future investments. First 5 Fresno County partnered with United Way of Fresno and Madera Counties to launch the Building Black Program with topics, including executive coaching, grant reporting, organizational advancement, and resiliency. This investment aligns with First 5 Fresno County's larger commitment to the prevention of infant mortality in the African American community.
- **Thriving Families Support Network:** In the fall of 2018, First 5 Fresno County engaged more than 600 parents/caregivers and community members to learn about the most

pressing challenges facing families in Fresno County. Through First 5 Fresno County's Thriving Families funding opportunity, CBOs proposed program models addressing these key challenges, uniquely tailored to the communities they serve. FY 2021–22 marked the second year of partnership with 8 organizations providing a range of direct services across the county. Examples include parenting skill building with incarcerated/out-of-custody young parents; support groups with parents of deaf and hard of hearing children; family literacy activities focused on recent arrivals and refugees; and child socialization groups in rural Fresno County.

## Glenn

First 5 Glenn County's highlights of the FY 2021–22 program year include 12 families directly served through First 5 Glenn's programming specified in the FY 2019–22 Strategic Plan. Following is a snapshot of the experience of the 12 families who participated in Nurturing Parenting classes. (Due to the small number of families for which these data are available, these results should not be generalized to a larger population):

- Increases in protective factor domains. All families for which pre- and post-data were available demonstrated growth in at least one protective factor domain after services; nine families demonstrated growth in the Family Functioning and Resilience domain; eight in the Social Supports domain; and six in the Nurturing and Attachment domain.
- Experienced inconsistent results in the maintenance or increase of family habits that support child development. While some families reported maintaining or increasing the frequency with which they engage in activities that support child development, such as reading, counting, or playing with their child(ren), other families reported decreases in these same metrics.
- Reported high rates of satisfaction with the program. One-hundred percent of respondents to a survey offered at the end of the program, indicated they were satisfied with the services offered through the Nurturing Parenting classes.

Families, child care providers, and schools were provided with resources through supply distribution activities. First 5 Glenn staff distributed approximately 25,000 individual baby, educational, cleaning, hygiene, and personal protective equipment supplies in FY 2021–22 to children, families, daycare center staff, and schools.

## Humboldt

First 5 Humboldt County continues to focus on work that is responsive to community-identified needs and incorporates community-driven practices. These partnerships aim to build upon the strengths and assets that already exist within the organizations and agencies that serve children and families in the county, and to "de-silo" efforts by bringing diverse partners together in new and innovative ways. The Road to Resilience (RtR) Program is a partnership between First 5 Humboldt and United Indian Health Services (UIHS) that provides intensive services and support to pregnant and newly parenting people who are impacted by Substance Use Disorder. RtR supports Perinatal Healthcare Navigators at UIHS that work closely with families to help them access physical and mental health care, parenting support, and other services during this critical time for child development and family bonding. This allows for services that meet families where they are and centers service plans directly around a family's communicated needs. Families are also supported in connecting/reconnecting with traditional birthing and parenting practices. For example, in 2022, First 5 Humboldt worked with a local weaver to make baby rattles for program participants using materials that are significant to local Tribal communities. First 5 Humboldt also supported UIHS staff to complete an Indigenous Breastfeeding training. An Indigenous doula training is also planned. In addition, First 5 Humboldt approved grants in the spring of 2022 for two playgroups which infuse Indigenous languages (Hupa and Yurok) and cultural practices specific to two of First 5 Humboldt's local Tribes. First 5 Humboldt also has expanded weekend and evening playgroups and playgroups offered in Spanish. First 5 Humboldt continues to look for ways to be supportive of local children and families in ways that honor and respect the needs, practices, and approaches valued by the First 5 Humboldt community.

## Imperial

In FY 2021–22, several services designed to support the healthy development of children were realized through strong local partnerships and funding allocations. These services focused on strategies and activities that ranged from strengthening support for children in foster care to robust home visitation programs and child literacy services. One of the notable commitments of First 5 Imperial is the continual support for quality improvement in all early care and education (ECE) settings with the objective to positively impact the health and academic development of a child. Because of sustained investments, collaboration, and pooling of resources with the County Office of Education,

institutions of higher education, Migrant Head Start, Social Services, and a significant number of child care sites throughout the county, meaningful gains and quality improvements have been realized. Some of these efforts include increasing scholarships/stipends offered for educational attainment, increased opportunities for professional development, direct one-on-one coaching with a strong emphasis on family child care, and establishing support for early childhood mental health. An assessment of the ECE workforce supports the impact that these investments have had locally. For example, over 46% of the workforce has at least an Associate of Arts degree, and 26% has a Bachelor of Arts degree or higher, with the greatest increase for family child care homes. Another 38% have obtained college-level units, with a potential identified for targeting center-based assistants to increase their education which would support promotion and retention. Furthermore, professional development for the ECE workforce has contributed to building capacity for working with special needs children (43%) and English Language Learner children (47%), in addition to meaningful increases in all ECE sites that use Classroom Assessment Scoring System®, the Desired Results Development Profile, and offer developmental screenings.

## Inyo

First 5 Inyo County was a catalyst for positive change in FY 2021–22, serving families and agencies while on the recovery road from the COVID-19 pandemic. In Systems Building, First 5 Inyo County facilitated the Perinatal Taskforce, defining a vision and mission to ensure services are strategic, and implemented a maternal mental health survey to uplift the voices of birth parents and their experiences. In the Triple P Network, First 5 Inyo County instigated a countywide outcomes project to tell the story of the collective impact of participating agencies in reaching families with positive parenting support. This storytelling project illuminated the story that families served increased by 26% from the previous year. This story of more families accessing services held true across First 5 Inyo County Resilient Families programs like Triple P Positive Parenting, You & Me Home Visiting, and literacy programs Reach Out and Read, and Dolly Parton's Imagination Library. Families expressed gratitude to Triple P practitioners and home visitors for the support and connection as services resumed in-person. First 5 Inyo County also provided programs like Community Grants to help decrease the challenges of recovering from the pandemic, including assisting child care sites in hiring additional staff to keep class sizes small and purchasing additional learning supplies

to increase outside play. Despite this and many other examples of support, many child care sites closed over the program year. Inyo County lost 115 child care slots representing 20% of licensed family child care homes and 23% of center-based care available. Through partnerships with the Inyo County Local Child Care Planning Council and the Quality Counts California Region 6 Hub, First 5 Inyo County is working to bring awareness to the child care crisis, including the need to pay child care providers a living wage and ensure all children have access to high-quality early learning opportunities.

## Kern

During FY 2021–22, First 5 Kern County funded programs to put forth great effort in reaching families struggling through the public health crisis. First 5 Kern has found strength in creating strong partnerships and bringing agencies together to support serving children and families. Among its collaborative efforts, First 5 Kern embarked on a year-long planning grant from Adverse Childhood Experiences (ACEs) Aware, which brought together hundreds of local service providers. The grant culminated with an ACEs conference in spring 2022. The full-day event was held virtually and was an excellent opportunity to highlight a pilot project with Omni Family Health, a local Federally Qualified Health Center, on incorporating ACEs screenings in clinical settings. First 5 Kern, with its original initiative, Resilient Kern, has strengthened its position as a local leader in trauma-informed care practices and training with ACEs Aware Kern County.

In FY 2021–22, First 5 Kern also supported the culmination of an 18-month-long Kern County home visiting project. The diverse group of funded programs included Nurse Family Partnership, Black Infant Health, Family Resource Centers, and other community partners. The project collected data and hosted collaborative learning sessions on program models, the populations that are served, and geographical areas covered. First 5 Kern staff also participated in the establishment of the Black Infant and Maternal Health Initiative of Kern County. Known as BIMHI, the committee set a multi-year strategic plan for reducing health disparities in the local African American community, specifically pertaining to newborns, pregnant women, and childbirth. Additionally, recognizing a continuing need for families in the community for diapers, FY 2021–22 included the delivery of over 200,000 cases of diapers. An initial supply from First 5 California of 25 pallets, and another 9 pallets later in the year provided by First 5 Kern, were distributed throughout the Family Resource Center network, health and wellness programs, and child care centers.

## Kings

The Kings County Children and Families Commission continued to support local initiatives related to quality early child care and education, parent education and support, children's health and systems integration and alignment. The local Family Resource Centers collectively served 522 children and 471 primary caregivers, ensuring that these families and children had access to a variety of services. Our local C.A.R.E.S. program provided professional development and training/technical assistance to the early care and education field through coaching and training to enhance the skills and knowledge of 185 providers. School readiness skills and training for professionals who work with children with special needs was the focus of another locally supported program, catering to 161 primary caregivers, 59 providers, and 327 children. The Referral Exchange System took on the challenge to create a county-wide referral system utilizing a new technology platform, onboarding providers from a variety of services including, but not limited to, health, social services, and early care and education.

First 5 Kings staff also engaged the funded programs with other community partnerships/initiatives, including Home Visiting Coordination, ACEs Aware, a regional collaboration for the Refugee Family Support, Managed Care Plans, Court Appointed Special Advocates, Child Support Services, City Recreation Department, and local activities related to formulation of our County's Comprehensive Prevention Plan in accordance with the Families First Prevention Services Act. Lastly, one of our funded partners, Kings County Office of Education was recognized as the organization that had the Greatest Contribution to Parent Support, at an annual county-wide Prevention Awards.

## Lake

First 5 Lake collaborated within the county and across the region to support families and providers.

- Between September 2021 and February 2022, First 5 Lake was focused on recruiting and onboarding a new Executive Director, who joined First 5 Lake in January 2022. This time was used to organize for a seamless transition. The new Executive Director brought attention to the need for child care in the county and set a timeline for strategic planning, beginning with a community assessment in July 2023.
- First 5 Lake hosted a virtual meeting for First 5 commissions and agency staff from across California to learn more about the Families Together program and if it might be a good fit for their communities.
- The Smart Start Eligibility Wizard was discussed at the January

12, 2022, statewide First 5 Small Counties meeting, with several First 5 commissions reaching out to inquire about replicating it in their communities.

- First 5 Lake issued a survey to parents about their needs and interests in programming, collecting information on family habits that support school readiness and the time spent within the family unit to nurture child development. This information was gathered so that First 5 Lake programming and other community services could be designed to be responsive to the interests of parents with young children.
- The First 5 Association formed a Racial Equity, Diversity, and Inclusion Leadership Cohort, an opportunity for leaders from across the state to get together and develop the "next generation of equity-centered First 5 Leadership." The First 5 Lake Executive Director participated in this cohort.

In December 2022, the Board of Supervisors approved a proposal submitted by First 5 Lake to utilize American Rescue Plan Act funding as part of the county's Recovery and Revitalization Plan. The funds will support the development of a grants management, reporting, service coordination database, and additional home-visiting services. This will increase capacity to provide evidence-informed home-visiting to Lake County families with young children.

## Lassen

During FY 2021–22, First 5 Lassen invested in the Pathways Home Visiting Program as its primary strategy for achieving its vision that "all Lassen County children will thrive in supportive, nurturing, and loving environments; enter school healthy and ready to learn; and become productive, well-adjusted members of society." As Lassen County continued to recover from the impacts of COVID-19, Pathways Home Visiting Program was able to resume in-person home visits. Virtual home visits were offered when families had concerns pertaining to COVID-19. While the impacts of COVID-19 were not as severe as the prior fiscal year, there continued to be some impact on staffing for Pathways Home Visiting Program and other county service providers. The supplies given to First 5 Lassen from First 5 California were shared among the child care providers who needed them.

The beginning of the fiscal year proved to have additional challenges on families due to the Dixie Fire. For the families that were displaced and unable to go to the emergency shelters, First 5 Lassen delivered up to 50 hot dinners in partnership with Mercy Chefs. In collaboration with the partners of Lassen Links, a resource guide was created to

help families with additional needs that were caused by the Dixie Fire that did not fall under the emergency services. To further the collaboration among local providers, First 5 Lassen continued to work on Lassen Links, the Home Visiting Coordination Funding (HVC) project funded through the First 5 California HVC grant. This collaboration was able to create [lassenlinks.org](https://lassenlinks.org), begin the process of placing the Lassen County Resource Guide on the new website, continue working on a referral and referral follow-up system, and develop plans to onboard additional local partners to create a countywide referral network.

## Los Angeles

In FY 2021–22, over half of First 5 Los Angeles' (First 5 LA) 102 contracts supported organizations that carried out systems of care work in Los Angeles County (LAC). Key accomplishments include the implementation of strategies to advance equity, empower communities, and improve systems through data use.

- Equity: First 5 LA grantees supported providers to implement strategies to advance equitable access to quality care by providing trainings and facilitating discussions. One grantee trained more than 400 home visiting providers on Navigating Race, Power, and Privilege to Advance Racial Equity in Family Care Systems. Given the disparities in maternal and infant mortality rates for Black population, the Cherished Futures for Black Moms & Babies program implemented systems-level strategies, including updated hypertension management protocols to improve the safety and experience of black moms/birthing people during childbirth.
- Community Power: First 5 LA is investing in Best Start Communities (BSC) to develop and clarify community change priorities, engage in capacity strengthening activities, and provide opportunities for community members to participate in networks by engaging in advocacy, policy, systems, and environmental change. In some BSCs, Participatory Budgeting has been used as a process for community members to decide together how to allocate and prioritize public funding based on community needs.
- Data Use for Improving Systems: Select areas of LAC implemented the Early Development Index (EDI) to assess children's readiness for kindergarten. In Pomona, EDI data has been incorporated into the citywide planning process to set policy and spending on youth programming. In addition, First 5 LA commissioned a survey to better understand the impact of COVID-19 on families with

young children. Early childhood development professionals saw the findings as a useful tool in modifying programs, developing more effective strategies, and bolstering systems of support for families in the wake of the pandemic.

## Madera

During FY 2021–22, First 5 Madera County invested in programs and services aligned to the 2020–24 Strategic Plan. In partnership with the Tzu Chi Mobile Vision, the First 5 Special Project team offered vision screenings to preschool children in Madera County. The program begins with an initial vision screening conducted by school nurses or the Tzu Chi Mobile Vision team. Children identified with concerns are then referred for a comprehensive eye exam to the vision mobile, in partnership with a local volunteer optometrist. Vision screenings were completed on 225 children ages 3 to 5. After completing the eye exam, 38 children needed glasses. The uniqueness of the Mobil Vision is two-fold—once the eye exam is completed, children select their frames and receive eyeglasses on the spot, within an hour. This rewarding service reflects an investment of a little over \$8,000. It is immeasurable seeing the smiles the project has brought to both the children’s and parent’s faces.

This year, the Commission had the opportunity to examine current operational and programmatic processes that safeguard the effective use of funds and resources. Staff embarked on a year-long review of these processes. This review resulted in revamping the grants management guidelines and the creation of a Funded Partner Handbook. Additionally, the Commission engaged in a strategic plan review that informed two procurements released this year. In conjunction with the work dedicated to the grants management policy and handbook, investments were made to support the implementation of two Triple P programs and a Raising a Reader project.

## Marin

First 5 Marin County worked closely with the Marin Child Care Council to secure funds (\$525,000) from the American Rescue Plan Act to invest in four child care initiatives. First 5 Marin will serve as the fiscal agent for these funds, and partners will operate/execute the programming. The initiatives include:

- Help Me Grow Developmental Supports and Safety-net Navigation (existing program, see above): Support additional Help Me Grow projects including development of data-sharing agreements; journey mapping of family experience interacting with child-serving systems, and a plan to address identified system barriers; development of Help Me Grow

outreach plan; and development of Help Me Grow sustainability plan.

- Early Childhood Mental Health (existing program, see above): Continue to provide mental health supports to young children in child care settings. Serve additional children and/or child care sites. Provide parent education about early childhood mental health.
- Child Care Initiative Project (existing program): Recruit new family child care providers. Provide training and technical for family child care providers to increase capacity for child care in Marin County
- Teacher Investment Pilot (new program): Provide stipends and other resources for participating child care workers to encourage entry, promotion, and retention in the early childhood workforce.

These projects will be complemented by an investment (up to \$500,000 across two years) from the Marin Community Foundation to support long-term child care planning for Marin County.

## Mariposa

During FY 2021–22, First 5 Mariposa’s most significant accomplishment was the School Readiness Program which serves two preschools (Cathays Valley and Lake Don Pedro) located in remote areas of Mariposa County. These two preschools provide an outstanding play-based program that prepares children for kindergarten. The facilities, curriculum, and activities are creative, educational, and focus on developmentally appropriate activities using Science, Engineering, Technology, and Math. This program is free of charge to children who live in Mariposa.

Another highly successful funded program was the instructional aide hired to work in the Mariposa Elementary School Transitional Kindergarten classroom. The instructional aide worked with the reading program/assessments, and she provided extra assistance to children who were having difficulty. Having the aide in the classroom also provided time for the teacher to work with children individually. The class had 25 transitional kindergarten students who ranged in ages from 4 to 5 years. Having an aide in the classroom made it possible for the students to work on enrichment projects.

## Mendocino

In FY 2021–22, First 5 Mendocino County continued to build the professional skills of those who work with the county’s youngest and most vulnerable children. This was done through the local county annual State of the Child Conference (hosted by First 5 Mendocino) and a variety of Positive Parenting Program and Community Resiliency Model® trainings, all targeted to decrease the negative effects of Adverse Childhood Experiences and

to further build resiliency. January 2022 celebrated Mendocino County’s annual Positive Parenting Awareness Month with a proclamation from the County Board of Supervisors. In the effort to align with First 5 Mendocino’s new strategic plan and mission, the First 5 Mendocino logo and website was rebranded. The new mission to promote optimal health and development, narrow disparities, and improve the lives of children through education, support, and advocacy was further operationalized through the continuing efforts of the Home Visiting Consortium.

During FY 2021–22, a Family Support Home Visiting Environmental Scan was created and disseminated. The purpose of this scan was to provide a snapshot of the current conditions to examine the supports needed for improved coordination and collaboration. The Home Visiting Consortium continues to identify programmatic needs to further increase enrollment and build family resilience. First 5 Mendocino acts as the community pathway for the program and hosts the referral form used for program participation. Along with updating its strategic plan and mission, First 5 Mendocino adopted an equity statement to ensure that families, children, and communities are protected against racism, oppression, and inequality. It was identified that we must listen and learn from individuals in our community about how to better meet their needs and protect their rights. By doing this, First 5 Mendocino has increased Native American program participation from 5 to 23 percent. First 5 Mendocino is committed to quality improvement and conducting assessments to address needs in the community.

## Merced

First 5 Merced implemented the second year of its 2020–25 strategic plan in FY 2021–22. The following are notable successes:

- Investing approximately \$2,740,998 million to support services for 8,375 children, caregivers, other family members, and providers to enhance the five protective factors that promote optimal development and enhance the system for effective family support.
- Funding culturally responsive programming and reached diverse children and families—including over 1,200 English and 1,300 Spanish-speaking children and families.
- Adapting approaches as the COVID-19 pandemic contributed to delays in First 5 Merced County programming. First 5 Merced moved forward with supporting the implementation of direct services and offering capacity building efforts.
- Offering capacity building for the implementation of 2-1-1. This

investment aims to boost access to referrals to services that support the physical and mental health of children and their families. 2-1-1 is operating 24 hours a day, seven days a week with all phone calls between 8 a.m.–5 p.m. answered locally.

- Launching and implementing the Dolly Parton Imagination Library book distribution program. This initiative that is meant to increase children and families' access to books to support daily reading. A total of 15,698 books have been mailed out to 1,347 children from July 1, 2021 to June 30, 2022.
- Launching of the Merced County Office of Education Empower Parents, Help Me Grow, and the Local Aces Coalition. These initiatives support key First 5 Merced County outcomes including enhancing protective factors, reducing adverse childhood experiences, and increasing the number of children enrolled in high-quality early learning settings.
- Hosting The Week of the Young Child with the support of over 40 agencies. In total there were 486 adults, 367 zero- to five-year-old children, and 238 six- to eighteen-year-old children attending the celebration. Of attendees that completed a satisfaction survey 97 percent found the event valuable.

## Modoc

In FY 2021–22, First 5 Modoc County continued to focus on collaborative, systems change efforts to bring 0 to 5 program awareness and recognition to the forefront. Efforts specifically focused on bridging system gaps and implementing collaborative systems of care to promote cross-sector sustainability. Collaborative partnerships were built with 6 funded programs serving 451 children and 355 primary caregivers. Efforts included the Tulelake/Newell Family Resource Center which promoted self-sufficiency through service coordination, case management, playgroups, benefits access, and parenting classes. Modoc Harvest Sprouts campaign provided local food education and nutrition to early learning and care settings through expanded classroom and community learning and developmental activities. Modoc County 4-H Cloverbuds offered an experiential program engaging children and families in agriculture and life-skills learning. Dollywood Imagination Library provided monthly age-appropriate books at no cost to families with over 1,450 books. Budding Tree Preschool provided high-quality early education to families not eligible for subsidized programs. Early Mental Health Services provided families with intensive family support through home-based psychotherapy and increased access to therapy for families experiencing crisis.

In addition, the First 5 Modoc Early Learning & Resource HUB helped programs and families connect to systems of support through community outreach and pop-up events at libraries, farmers markets, and health fairs. The HUB helped connect 347 children and 385 caregivers to cross-sector systems, services, and resources within the Modoc region and the state. Services included early education and care connection, health services connection, parenting education, essential needs, and home visiting coordination.

Additionally, First 5 Modoc acted as the county lead and provided direct coaching support to early learning sites and classrooms using the California Center on the Social Emotional Foundations in Early Learning Teaching Pyramid framework for regional professional development.

## Mono

In FY 2021–22, First 5 Mono County's two largest investment areas, Home Visiting and the Childcare Quality System, continued to partner with providers and families as an integral component of a comprehensive support system for children ages 0 to 5 in Mono County.

The Home Visiting Program: Welcome Baby and Healthy Families, a Parents as Teachers Evidence-Based Program, deepened partnerships with other family supporting agencies through the Home Visiting Coordination project funded by First 5 California. Activities strengthened relationships resulting in a significant increase in referrals from Mammoth Hospital's Women's Clinic and Northern Inyo Hospital's Labor and Delivery Department. As a result, more families were provided a strong linkage between their healthcare service provider and First 5 Mono's Home Visiting Program.

The Childcare Quality System maintained partnerships and worked towards higher levels of quality with over 70 percent of child care sites in Mono and Alpine Counties and provided over \$30,000 in stipends to 13 sites. First 5 Mono also continued investments in oral health, school readiness, and a safe kids coalition.

## Monterey

Throughout FY 2021–22, First 5 Monterey County served 19,250 children, primary caregivers, and providers by directing time and resources to meet the needs of families while advocating for systems change to address long-term inequities. For many years, First 5 Monterey County has included indigenous languages of Mexico such as Triqui, Mixteco, and Zapotec on intake forms. In FY 2021–22, First 5 Monterey County served families from an even wider range of home language backgrounds through the Dual Language Learner project and through a partnership with Quality Matters. First 5 Monterey County continued to invest resources for emergency response and

collaborated with Bright Beginnings, the health department, and others to distribute needed supplies (diapers, wipes, hand sanitizer, face masks, and COVID-19 tests) to families and providers. First 5 Monterey County also continued reflective practice groups for diverse providers/educators that began during the pandemic. These groups enhanced providers sense of connection, protected individuals from secondary traumatization, and promoted program quality. Additionally, First 5 Monterey County provided reflective practice facilitation as part of the Monterey Children's Council meetings to support reflective leadership skills and to build common understandings related to mental health information. First 5 Monterey County also participated in a Building Healthy Communities Monterey County equity cohort. First 5 Monterey County's cohort focused on developing First 5 Monterey County's 2023–2029 strategic priorities. First 5 Monterey County, local community organizations, and local parent advocates participated in this year-long cohort. Parent advocates also served on an action team dedicated to gathering more input from a wider group of Monterey County parents and community members. First 5 Monterey County was also able to expand funding to support the children and families in the county. In FY 2021–22, almost 40 percent of First 5 Monterey County's revenue came from sources other than Proposition 10 funds and included collaborations with local and statewide foundations, philanthropists, and county and state entities.

## Napa

In FY 2021–22, First 5 Napa County served as the lead agency for the Home Visitation Coordination grant funded by First 5 California. The grant funding supported the planning phase for organizations working toward a more coordinated and integrated early learning and care system for young children and their families. Partner agencies included Cope Family Center, UpValley Family Centers, Community Resources for Children, ParentsCAN, Child Start, MomSquad, Ole Health, Napa County Public Health, and Partnership HealthPlan of California.

The Family Support and Home Visiting Collaborative reconvened and worked to develop a common mission and vision, developed a comprehensive action plan, and participated in data collection in support of the goals of the planning phase and to prepare the collaborative for future funding opportunities. The Family Support and Home Visiting Collaborative also participated in a professional learning series, Centering Relationships & Trust through Dialog. This three-part virtual dialog series introduced the art of dialog that created an opportunity to share lived

experiences while practicing the skills of cultivating curiosity, empathetic listening, and leading with inquiry.

Through an innovative framework called Liberatory Design, the group revisited values, created new goals, and began to build infrastructure that supports ongoing dialog with stakeholders and advocating for more equitable practices in early childhood leadership. The overall goal of the series was to develop an understanding of the group's different communication styles and complex identities. With a strong connection to anti-bias practices in early learning and care, the group spent time building trust and relationships and its commitment to planning long-term solutions for the challenges they collectively prioritize. The Family Support and Home Visiting Collaborative is prepared to collaborate on future funding opportunities, including anticipated additional investments from First 5 California and local Mental Health Services Act funding.

## Nevada

FY 2021–22 was an exciting year for First 5 Nevada County with the launch of a new strategic plan, new contracts, and the implementation of the Persimmony database for client-level and program reporting. The First 5 Nevada County Commission selected two new programs to fund (in addition to several previously funded). With support from the First 5 Nevada County Commission, the KidZone Museum in Truckee continued its good work with families with young children through socialization events, developmentally appropriate activities, and providing valuable local resources to families. Through the Sierra Nevada Memorial Hospital Foundation, the Read Me a Story Program partners with local pediatricians and health clinics to provide books and information to families with young children during each well-child visit. Other contractors continued the good work for which they were funded during previous cycles. Partners in the Tahoe/Truckee area increased in-person services this year, resulting in great enthusiasm from parents and children who had experienced feelings of isolation during COVID-19. These in-person offerings included resuming field trips to the KidZone museum, getting families signed up for library cards, and resuming the Family Room activities that are so beloved by the children. There are some aspects of virtual service delivery that programs have decided to maintain. The parenting workshops in the western part of our county have proven to be successful in person and virtually, and programs enjoy offering take-home activity boxes that families can check out. These boxes promote positive parenting and creative thinking. Internally, commission staff have been actively involved in the Families First Prevention Services Act

Comprehensive Prevention Planning effort. This has been a great opportunity to deepen county-wide collaborative efforts and focus on systems change efforts that will positively support Nevada County's highest-need families.

## Orange

A focus area of First 5 Orange County's Strategic Plan is improving systems of care to help families get the most out of well-child visits, developmental screenings, and linkage to services.

- In FY 2021–22, First 5 Orange implemented HealthySteps at three federally qualified health centers, which integrates a child development specialist into the primary care team to promote healthy relationships, foster positive parenting, strengthen early social and emotional development, and ensure access to services that families need, with an emphasis on families in low-income communities. Currently serving nearly 4,000 children at these three federally qualified health centers, First 5 Orange is adding two more clinics serving an additional 3,000 kids in FY 2022–23.
- First 5 Orange also supported a team of Quality Improvement Advisors at Children's Health of Orange County (CHOC) Health Alliance to work with 130 practices to incorporate developmental screening with a validated tool into their workflow and to use the Orange County Children's Screening Registry. The Quality Improvement Advisors effort has resulted in a significant increase in the number of practices doing screening with validated tools, resulting in more children being screened. The percent of practices that were not screening saw a huge improvement, from nearly one out of two practices not using any validated tools to only one out of ten.
- To build a true system approach to developmental screening in Orange County, First 5 Orange worked with partners to form a cross-sector collaborative group that is championing developmental screening and interventions throughout Orange County. Detect & Connect Orange County is comprised of decision makers in organizations such as our managed care plan, Social Services Agency, Health Care Agency, CHOC Children's, American Academy of Pediatrics - Orange County, Help Me Grow, and others.
- In FY 2021–22, Detect & Connect Orange County launched a communications campaign to parents about well-child visits and developmental screens, with a focus on safety during the pandemic. The collaborative also developed

messaging and distributed outreach tools to walk-in clinics and pediatric practices.

## Placer

During FY 2021–22, in response to the harmful impact of COVID-19 on children, families, and community-based agencies, First 5 Placer launched two efforts to strengthen systems.

- First 5 Placer applied for and received funding through the California Family Resource Association to support seven local agencies that provide critical services to families and providers who were adversely impacted by COVID-19 and its restrictions. This grant recognized the critical role of Family Resource Centers to address the needs of vulnerable children and families across the state, especially those most impacted by the pandemic. The COVID-19 Family Resource Center Relief Funds addressed family needs and maintained continuity of services and operations during the COVID-19 crisis.
- COVID-19 hit local community-based organizations hard; fundraising efforts were stalled and staff turnover was common. Organizations expressed a need to rethink and refresh their practices. First 5 Placer partnered with the Placer Community Foundation to contract with the Impact Foundry to offer its Certified Sustainable Program to non-profits in Placer County. Critical support agencies, including those that serve families, victims of violence, children in the welfare system, and Native Americans, were provided access to two years of training and support to help strengthen their organizational capacity. As part of the process, key components of successful non-profits were examined. This included Revenue Structure, Operational Framework, Nonprofit Brand & Community Engagement, Cultural Responsiveness, and Change Management. Over the next year, organizations will develop sustainability plans and work toward their goals.

## Plumas

First 5 Plumas County works closely with county agencies and community-based partners, leveraging local resources to increase the value of its investments. Primary investments of the commission include home visiting services, behavioral health for families with young children, and support for a county-wide network of family service providers. Highlights of accomplishments that occurred in FY 2021–22 include:

- A total of 64 families were provided with home visiting services. A

total of 428 home-visiting service encounters took place of which a total of 2,797 services were provided. The top services provided to families included parent support, listening and guidance, child development activities, and parent instruction and modeling.

- Seven families received mental health services which included children prenatal through age five, parents, and caregivers, as well as other family members. A total of 100 mental health service encounters took place involving services such as play therapy, therapeutic counseling for both children and adults, and parent support and guidance, as well as couples counseling. For families in which outcomes data was available, all families experienced decreased risk in the areas of safety and risks to self and others, as well as needs and disabilities.
- The Family Strengthening Coalition made progress on several of its priorities. The Family Strengthening Coalition hosted a county-wide summit to share information about programming, established a website to serve as a central hub for family and provider information, developed an online referral mechanism to support greater access to services, created social media messaging to address issues most important to families, and identified a number of funding opportunities to fill critical service gaps.

Last, but certainly not least, First 5 Plumas invested in the development of a new database that will offer it the ability to more comprehensively understand the impact of its services on families in the future.

### Riverside

First 5 Riverside County is the fastest growing county in California where all children receive high-quality early learning experiences that prepare them for school and life. Proposition 10-funded Child Care Facilities Landscape Scan Report (2021) finds that Riverside County needs to invest in constructing, expanding, and modernizing more than 2,220 child care facilities to meet the need. First 5 Riverside has historically invested in child care renovation and expansion while supporting the professional development of the early care and education workforce. Building upon Proposition 10 investments, the County Board of Supervisors allocated \$9 million of federal funds for the early care and education workforce retention and recruitment. To align with the State's work on rate reform, First 5 Riverside provided wage enhancements to over 3,100 employees working in more than 1,000 child care sites. Child care facilities

investments of Proposition 10 funds (\$5 million) and federal funds (\$5 million) will increase licensed child care facilities and spaces for infants and toddlers.

Proposition 10 investments in home visiting, behavioral health, Help Me Grow, Family Resource Centers, and HealthySteps promoted an integrated system of prevention and early intervention services in diverse settings. First 5 Riverside's HealthySteps pilot embeds specialists in pediatric primary care teams during the most critical period of brain development. Participating sites reached almost 10,000 children with 40 percent of children requiring referrals for early intervention, mental health, and other family services. First 5 Riverside's engagement with Health Management Associates supports integration of HealthySteps in health plans and supports participating agencies plan for sustainability, thereby influencing strategic positioning of healthcare to maximize return on investments and leverage funds. Riverside County envisions a system that leverages investments to provide families with multiple entry points to care, and equitable access to quality child care.

### Sacramento

In FY 2021–22, First 5 Sacramento County funded a Racial Equity Snapshot to support a cross-systems approach to addressing and decreasing racial disparities in Sacramento County by synthesizing key findings from several community organizations working to increase racial equity. To improve these systems, it is imperative to review data on where disproportionate outcomes occur and to identify promising practices which appear to be dismantling barriers. This Snapshot aligned with the Sacramento County Board of Supervisors' goal of dismantling racism and their resolution that racism is a public health crisis; provided a template to highlight promising practices, common obstacles, and strategies to evaluate their progress towards racial equity; and empowered and further built the capacity of the County's child and family initiatives.

The Snapshot includes a "roadmap to racial equity" based on the summary of program accomplishments, future goals and plans, and lessons learned. The recommendations include:

- Community voice in program planning and development and decision-making processes
- Implement culturally responsive programming that is customized to specific client needs
- Monitor population-level data on race and ethnicity to guide current and future needs and to compare to agency/organization-specific outcome data
- Share data about what works in a way that is accessible to a wide range

of stakeholders and community members

- Form multi-sector collaboratives with experts from different systems to create long-lasting systems change
- Utilize the knowledge and experience gleaned from other initiatives, including promising practices, common challenges, and lessons learned
- Establish relationships with policymakers and/or advocates to share organization-level outcomes and "scale up" successful pilots to systemic policy

These recommendations provided actionable insights, which, combined with targeted resources and a shared vision, begin to impact meaningful and long-lasting systems change.

### San Benito

In FY 2021–22, First 5 San Benito County and the Family Impact Center continued to provide services and supports to children, families, and providers that addressed the ongoing effects of the coronavirus. For example, through a partnership with nearly 40 other agencies, families and child care providers received weekly deliveries of food and essential items, such as cleaning supplies, diapers, and formula. Families receiving these emergency supplies were also referred to case management or home visiting services if they needed additional support. According to pre-post surveys, families who chose to participate in the case management and home visiting programs demonstrated significant improvement in family functioning, knowledge of parenting and child development, positive parenting practices, feelings of social support, access to concrete supports, and the parent-child relationship. Children in the program also demonstrated improved resilience, as measured by their ability to stay calm and in control when faced with a challenge.

In addition to direct services, First 5 San Benito sponsored and facilitated a multisector collaborative of local leaders. The objectives of the collaborative included improving the capacity of local agencies to understand the impact of Adverse Childhood Experiences on families, and to provide culturally sensitive, trauma-informed care; address complex problems by breaking down silos and promoting communication, collaboration, and alignment within and across service sectors; and provide multiple entry points to the service system with warm handoffs and a collaborative treatment approach to address fragmentation.

The collaborative supported the implementation of the Apricot 360 database to enable a systemwide effective way to track and collect participation, outcome, and referral data. Staff members received training and ongoing support on how to use the system and were able to



effectively utilize the database to record their constituents' participation and progress.

### San Bernardino

With the COVID-19 vaccine becoming readily available, families are steadily venturing into the community and seeking resource support. First 5 San Bernardino resumed in-person community events.

During FY 2021–22, the Community Engagement team participated in 39 events throughout the County of San Bernardino. The regular community events were set up with friendly play zones for children ages 0 to 5, providing school supplies, safety kits, Potter the Otter books, and other resources to over 16,000 families, and promoting healthy development and quality early learning.

The Family Community Support Partnership-Expansion, which includes six agencies under the intensive family support initiative to reduce child abuse rates in San Bernardino County implementing Nurturing Family Parenting curriculum in conjunction with structural case management of Family Development Matric, have formed a collaborative – Family and Community of Inland Empire. Over the past three years, the Family and Community of Inland Empire's goal of sustainability and scale worked collectively, applied for funding through outside sources, and received over \$1.3 million to enhance Family Community Support Partnership-Expansion work of reducing child abuse in San Bernardino County.

### San Diego

After a challenging year and a half of shut down and consequent shift to virtual or hybrid services because of the COVID-19 pandemic, many First 5 San Diego providers returned to offering in-person services during FY 2021–22. The evaluation of First 5 San Diego programs adapted during the height of COVID-19 to document and understand the challenges providers and families were facing in giving and receiving services virtually, while navigating unprecedented day-to-day life challenges.

During FY 2021–22, amidst ongoing COVID-19 challenges and record high inflation, First 5 San Diego providers also contended with stagnant funding levels, increased costs to serve the same children, and staffing and workforce retention issues across many funded providers.

During FY 2021–22, in an effort to reach the broadest segment of the San Diego County population, First 5 San Diego participated in three joint media campaigns with the County of San Diego Public Health Department. These campaigns included:

- *Talk. Read. Sing.*<sup>®</sup>, which promoted early childhood literacy and encouraged parents and caregivers

to talk, read, sing, and be active with their children. This campaign achieved more than 77 million gross impressions.

- San Diego Swim Safer campaign, which promoted public education geared toward increasing knowledge of the dangers of unsafe swimming, drowning prevention methods, and where to access swimming lessons. The campaign achieved more than 31 million gross impressions.
- Hooray! for Reading campaign, which promoted early childhood literacy and resiliency, and encouraged parents to make reading a part of their daily routine. This campaign achieved 28 million gross impressions.

### San Francisco

For over two decades, First 5 San Francisco County has invested in the county's youngest children, their families, and the providers who work on their behalf with a mission that all children will thrive and start school ready to learn.

Investments in the Quality Connections Quality Rating and Improvement System serve approximately 6,000 children in more than 400 participating early care and education sites. Centers and families experienced acute disruptions in their ability to provide and utilize care as a result of the COVID-19 pandemic.

San Francisco was able to add \$10 million in child care funding, equating to approximately 700 enrollment slots, to help decrease the cost of care for families returning to the workforce and address the city's significant capacity constraints in the face of social distancing requirements. Financial and operating supports were also provided to early care and education sites so that they could remain open in the face of fluctuating and unpredictable enrollment numbers.

The Family Resource Center Initiative pivoted all services to remote and virtual modalities, and throughout the year they continued to provide a multitude of opportunities for social connection and vital basic needs assistance by distributing food, diapers, and household supplies. Prevention and intervention services such as parent education, parent/child playgroups, and case management reached approximately 7,500 children and parents; thousands more families received basic needs assistance. San Francisco's Help Me Grow initiative and partners were able to resume developmental screening supports, resulting in over 3,000 children receiving a developmental screen in their child care setting, pediatric office, or family resource center. On-site inclusion supports and care coordination were provided to 248 children who had some level of risk identified as a result of their screening.

### San Joaquin

First 5 San Joaquin County responded to the needs of the pandemic by expanding home visitation and other support services. With increases in multigenerational households, First 5 San Joaquin recognized grandparents offered child care to many families.

In FY 2021–22, the IMPACT Family, Friend, and Neighbor initiative trained 242 grandparent Family, Friend, and Neighbors who cared for 295 children (62 percent toddlers/infants). Roughly 60 percent of Family, Friend, and Neighbors spoke a language other than English. Family, Friend, and Neighbors reported increased knowledge and engagement with their grandchild—87 percent had a deeper understanding of child development, and 84 percent were more knowledgeable of support services. Additionally, First 5 San Joaquin started the FamilyWORKs home visitation program in 2019 and initiated the JourneyWORKs substance abuse prevention program and HousingWORKs housing support program in 2020.

WORKs programs target different facets of a family's life—parenting/child development, employment, substance use, mental/behavioral health, housing—to help CalWORKs parents achieve self-sufficiency. From 2019–21, 781 families participated in a WORKs program. FamilyWORKs participants demonstrated gains in job search and readiness skills—98 percent felt more confident in knowledge about their child's development and more connected to support services, and 90 percent felt less stressed. Of the 213 families who participated in HousingWORKs between January 2020 and December 2021, 39 percent found housing, and 80 families received support services. Ninety-one families participated in more than one WORKs program. Families participating in more than one program were more likely to be housed. Another area of concern impacted by the pandemic was access to dental care. San Joaquin TEETH played a critical role in care coordination, helping families find a dentist to meet children's needs.

In FY 2021–22, 480 children received dental services or oral health care coordination. First 5 San Joaquin also leveraged resources with Public Health Services Oral Health Program to expand social media campaigns and develop educational materials, including oral health provider kits.

### San Luis Obispo

In a continued effort to alleviate child care challenges on the Central Coast, First 5 San Luis Obispo County partnered with community stakeholders on a collaborative study to examine options for local government to be an actor in building quality child care capacity in San Luis

Obispo County. As a result of advocacy work through the "We are the Care Initiative," more than \$3 million in American Rescue Plan Act dollars were allocated to child care providers/business owners, child care support to families, and/or the overall child care system in San Luis Obispo County.

In partnership with the County of San Luis Obispo and the San Luis Obispo Chamber of Commerce, First 5 San Luis Obispo County established a Family-Friendly Workplaces Program to help businesses hire and retain employees, support working parents, and bolster the economic vitality of the local communities. First 5 San Luis Obispo amplified this piece of the child care puzzle by way of its monthly "Hands-on Hero @Work" award honoring family-friendly employers, highlighting their positive practices and policies, and encouraging other private and public sector organizations to follow suit.

On the pandemic recovery front, First 5 San Luis Obispo funded two Basic Needs Direct Support initiatives through local nonprofits – Community Action Partnership of San Luis Obispo County and the Link Family Resource Center, who collectively helped ease the burden of nearly 400 already-struggling families who faced extreme inflation with gas, food, and rent. Similarly, the Mental Health Services Act-funded 3 by 3 Developmental Screening Partnership supported two local pediatric practices in their work to increase developmental screening and referral rates, and to build increased family/provider awareness of social-emotional needs in young children, many of whom are experiencing higher levels of distress due to COVID-19 impacts. The project also sparked more conversations with pediatricians and families about the family mental health in the context of early childhood, and the importance of building cohesive early intervention support systems.

### **San Mateo**

During FY 2021–22, First 5 San Mateo County maintained its multi-faceted investments in programs supporting all aspects of a child's early years, including Quality Early Learning; Healthy Development; Resilient Families; and Policy, Advocacy, and Communications. Supported by \$4.6 million in community investments, funded partners served over 10,750 children, parents, and providers. Highlights include:

Securing \$4.1 million in American Rescue Plan Act funding for grants to support child care programs, and \$2.5 million for Out-of-School care. These grants were approved by the Board of Supervisors to shore up the early learning sector as COVID-19-related challenges continue to impact staff and families.

Recruiting three critical County agencies—Child Welfare Services, the San

Mateo County Office of Education, and Behavioral Health and Recovery Services—to participate in the second wave of First 5 San Mateo's Trauma and Resiliency Informed Systems Initiative involving a Trauma-Informed Organizational Practices Assessment, organizational coaching, and cross-agency training cohorts. Collectively, these agencies employ approximately 1,000 staff and serve many of San Mateo's most vulnerable families with young children.

Completing the Home Visiting Landscape Scan and Needs Assessment, generating information about the myriad programs offering home visiting services in San Mateo County, their eligibility requirements, populations of focus, service models, and opportunities for increased collaboration and coordination to enhance these services.

Initiating an evaluation of the Family Engagement Systems Building efforts, which includes a survey of Family and Community Engagement practitioners, focus groups with thought leaders and practitioners to further develop insights into the strengths of this sector and opportunities for growth, and a network analysis to build understanding of the relationships between the varied organizations doing this work.

### **Santa Barbara**

In FY 2021–22, First 5 Santa Barbara County invested \$3,808,206 in programs and services for 8,072 children, 884 primary caregivers/family members, and 1,479 providers/professionals. Investment strategies included Early Learning Initiatives to local school districts, Family Literacy and Book programs, the Dual Language Learner Pilot Study, family support programs, communications and policy development, as well as systems change, innovation, and capacity-building grants. Two of the most notable achievements this year were:

Early Learning Initiatives: First 5 Santa Barbara and its University of California, Santa Barbara Evaluation Team worked with nine local school districts on the development and/or implementation of their Early Learning Initiatives that aim to improve continuity between the early care and education and K–12 systems and reduce income-based opportunity gaps among young, at-risk children. The goal of all Early Learning Initiatives is to expand efforts to improve children's social-emotional and cognitive development and thus promote kindergarten readiness and early elementary school success. School districts participating in this project administered the Kindergarten Student Entrance Profile to incoming kindergarten students and results from the FY 2021–22 school year showed that 25 percent of students screened in the county were "Ready to Go" for school.

Help Me Grow Santa Barbara County: In July 2021, a four-year development plan for implementation of the National Help Me Grow model began in Santa Barbara County under the direction of Alpha Resource Center. Through Help Me Grow Santa Barbara County, children will benefit from an organized system of community resources to help them thrive, including early screenings to ensure early identification of developmental challenges, parent education and support, quality learning experiences and systems navigation. Families and providers will receive follow-up to ensure families access resources and support when and where they need it. The first pilot will begin in early 2023 in the Guadalupe community, followed by implementation in Lompoc.

### **Santa Clara**

In March 2020, First 5 Santa Clara County launched a COVID-19 Relief effort leveraging existing funds and systems to support communities using their network of partners. First 5 Santa Clara has leveraged \$11,845,786 for COVID-19 relief efforts. The Family Strengthening and Support Initiative tracked their safety net support efforts using the Needs Tracker (<https://first5kids.org/safety-net-supports/>) across family resource centers. Over 16,200 total needs were recorded since March 2020 with the top needs mentioned by families being food (4,654), followed by diapers (3,438), activities for children (2,825), and toiletries (2,370).

First 5 Santa Clara organized curbside distributions at over 24 community sites where families could pick up food, calming kits, resource guides (provided in English, Spanish, and Vietnamese), diapers, formula, and personal protective equipment. A total of 4,656,960 diapers and 35,232 formula cans were distributed to families. Financial, housing, and child care were also commonly described needs.

To support the stabilization of child care for the community, the Early Learning Initiative launched the Family Child Care Stabilization program which awarded more than \$5.2 million to 528 Family Child Care Home projects. In addition, using these funds, full year scholarships were awarded to 40 families who were residing in the City of San Jose, and 17 subsidized classrooms expanded their care ultimately serving over 200 families. The Health and Wellness Initiative oversaw and distributed 659 calming kits to parents and providers to promote coping and calming. In addition, 21,497 personal protective equipment was provided, and 51,229 period products were distributed to families.

In conclusion, First 5 Santa Clara was able to respond quickly to support the needs of the children, families, and communities they serve and leveraged funds in order to provide a wide net of support. Findings of these efforts were

presented at the Santa Clara County Children's Summit as well as the 2021 American Public Health Association Conference.

## Santa Cruz

The Baby Gateway Newborn Enrollment Program supports mothers and their newborns at all three Santa Cruz County hospitals by providing Medi-Cal enrollment assistance, linking newborns to a medical home, and offering First 5 California's *Kit for New Parents*, all during a visit from a Newborn Enrollment Coordinator before leaving the hospital. The program also expanded partnerships with key agencies to offer additional supports to families.

Connection to medical care: In FY 2021–22, 98 percent of all mothers had a newborn visit, and 97 percent received a *Kit for New Parents*. Of all mothers with Medi-Cal births, 98 percent were assisted with completing an application for their new baby, and 99 percent chose a primary care provider for their child.

County programs: First 5 continued assisting with two county programs, which the Newborn Enrollment Coordinators incorporated into their visits: the state-wide Student Identification number created for newborns by the County Office of Education, used to support the social, emotional, and academic development of children from birth through 12th grade; and Ventures' Semillitas savings account program for newborns, with incentives throughout childhood to save money to be used for college or vocational education after high school.

Access to food: The COVID-19 pandemic has many families in the community struggling with access to food. The Newborn Enrollment Coordinators provided families with resources to apply for the CalFresh and Women, Infants, and Children programs.

Lowered emergency department use: This program may have an effect on the use of the emergency department for very young infants, and particularly those covered by Medi-Cal. Since the launch of this program at Watsonville Community Hospital, the number of infants on Medi-Cal who visited the emergency department dropped 69 percent by 2021.

Summary: Through these efforts, the program is helping increase access to affordable quality health care for newborns and improve overall maternal, child, and infant health.

## Shasta

First 5 Shasta County worked with partner organizations in the Network of Care around Adverse Childhood Experiences (ACEs) education, screening, and intervention.

Completed ACEs Aware Planning grant and expanded Pediatric ACEs and Related

Life-events Screener to over 300 parents and families.

Expanded ACEs screening to additional departments in Shasta Community Health Center and increased the number of referrals to support services to mitigate the effects of toxic stress.

Leveraged and expanded existing infrastructure within the Network of Care to serve more members of the community.

Families can work with a highly trained Parent Partner and engage in programs like Parent Cafes where they receive parenting education and are supported in building social connections with other families, which is critical to building resilience. Additionally, First 5 Shasta was able to identify children with developmental delays because they were referred to a Parent Partner and given the Ages & Stages Questionnaires®, Third Edition and/or Ages & Stages Questionnaires®: Social-Emotional through Help Me Grow Shasta. Help Me Grow Shasta completed 556 developmental screenings for children ages 0 to 5 and provided referrals and case coordination services to over 1,800 children and families. To date, Help Me Grow Shasta has served more than 2,800 children ages 0 to 8 and their families. The Help Me Grow collaborative organized and presented the Champions for Children event, reaching more than 1,000 parents/caregivers and children ages 0 to 8.

First 5 Institute presents the highest quality trainings and resources to providers of services to children ages 0 to 5 and their families. First 5 Institute also provides access to high-quality early literacy programs and material by funding community "Storytimes," which provide young children and their families access to high-quality early literacy material and an opportunity for social connections. First 5 Institute funded four Storytime sites which directly served 771 children ages 0 to 5. First 5 Institute presented six trainings, including a well-attended Implicit Bias training, and 12 Smart Starts & Smart Lunches.

## Sierra

In 2021–22, the First 5 Sierra professional development program was a great success. There was 100 percent participation where all of Sierra county's early childhood educators took part in a minimum of 21 hours of continuing education and early childhood education courses, including Trauma Informed Care training. Participants reported improved professional skills, tools, and motivation which has positively impacted the quality of Sierra County's early education system. Because of the uniquely small population in Sierra County, there is no federally funded Head Start program or state-funded preschool. That is why the First 5 Sierra preschool tuition subsidy program continues to be the most successful

achievement. This program supports working families, most of whom would not be able to send their children to preschool without tuition assistance. Investing in a program where all children living in rural communities can attend preschool ensures that Sierra County children will start school with the best preparation and with the least disparity.

First 5 Sierra provided backpacks, schools supplies, and bilingual (Spanish/English) materials to all children in preschool and those entering Transitional Kindergarten or Kindergarten, which was highly appreciated by schools, parents, and children. The crisis brought by the pandemic affected the normal functioning of all caregivers and child care providers. First 5 Sierra was the first public agency in Sierra County that distributed COVID-19 rapid test to families when it was needed the most. Child care providers received additional funding to cover closures and lost wages for COVID-19 relief. As a result, all child care providers remained open for business. These efforts addressed the highest need of Sierra County's 0- to 5-year-old children and their families, which is accessible, consistent, high-quality child care/preschool.

## Siskiyou

First 5 Siskiyou County is the fifth largest county in California, geographically. Families from remote areas have had limited internet access, and making trips out to town to access services on narrow roads can be daunting for those without reliable transportation, especially in the snowy and icy conditions of winter.

To bring services to families, First 5 Siskiyou adopted Ready4K, an evidence-based, trauma-informed parenting education program. This text-based program seeks to reduce disparities by promoting access to parenting information and connecting parents to local resources in their part of the county. The co-funded Mental Health Services Act Ready4K launch was a true cross-systems collaboration, with family resource centers, schools, libraries, health care providers, and county agencies helping promote enrollment, and create resource updates for families.

In FY 2021–22, Ready4K reached 458 parents representing 378 children ages 0 to 5. Families living in 19 ZIP Codes, including sparsely populated areas of Forks of Salmon, Somes Bar, and Scott Bar, received 29,719 texts with community resources. Families have given overwhelming positive feedback, with 90 percent of families surveyed (n=82) reporting they felt more connected to their communities and are grateful to be linked to concrete supports, such as food and emergency supplies. Ready4K has also met a community need for parenting resources. Families of children ages 4

and 5 (58 percent) and ages 2 and 3 (38 percent) received 22,503 Ready4K texts with parenting tips and activities. Over 90 percent of parents said they better understood their child's emotions and behavior, and 86 percent felt better equipped to help their children learn coping skills.

First 5 Siskiyou's Ready4K program braided with local family resource centers is based on principles of equity and systems change and bridging connections with extremely remote communities. In counties such as Siskiyou, with weaker technological and physical infrastructure, Ready4K has proven to be a success in helping reduce isolation and enhance parents' protective factors.

### **Solano**

The new Fairfield First 5 Center, in partnership with the City of Fairfield and First 5 Solano County, is launching a second First 5 Center which is slated to open in July 2024. Based on the success of the Vallejo First 5 Center, Assemblymember Jim Frazier successfully advocated for \$2 million from FY 2021–22 California State Budget to support this project for First 5 Solano.

In May 2022, the City of Fairfield entered a Memorandum of Understanding with the First 5 Solano Children and Families Commission for the establishment of a Fairfield First 5 Center at the new Fairfield North Texas Recreation Facility. This facility is located adjacent to the census tracts in the City of Fairfield with the highest levels of child poverty. The facility will include a full-service park, sports fields, open spaces, and an inclusive playground for the community. First 5 Solano provided the \$2 million dollar allotment that was received from the state budget to go towards this building project. These funds will offset the costs of building a new community center which will be provided for use by First 5 Solano as the Fairfield First 5 Center. First 5 Solano will lease the property for no greater than the cost of operating the building (e.g. utilities, maintenance, etc.).

### **Sonoma**

FY 2021–22 included many great achievements for First 5 Sonoma County. The year started with the new strategic plan implementation period 2021–2025 and was filled with transitions and strong systems building efforts. Some funded programs were new and just beginning implementation, while other programs held a long-standing history in the community. A few notable highlights include hosting the Positive Parenting Program trainings in Spanish for the first time, convening a successful culturally responsive advisory group for the curriculum development of New Parent TLC (Talk, Link, Confirm), and significant planning in the Home Visiting Coordination grant from First 5 California.

Staff and partners initiated over 355 Child College Savings Accounts before the fiscal year ended. The team and funded partners supported extensive professional development opportunities for local child care providers, specifically in the area of dual language learner support, trauma informed care, and equity and inclusion. *Teachers Acquiring Language Learner Knowledge* project scaled its efforts to provide professional development in supporting dual language learners by working with their first cohort of ten coaches across six local agencies. The Dual Language pilot project was successfully completed. The project contained systems-level strategies, including a communications campaign and strategies to support early learning providers as well as professional development and coaching on evidence-informed strategies and the home language interview, and strategies to support families, including book campaigns, books at well-child visits, and the implementation of the Abriendo Puertas Program.

Partners navigated through the ongoing pandemic and worked to continue to offer high-quality impactful professional development opportunities. A total of 59 professional development opportunities were offered to 331 participants, totaling over 2,000 hours of professional development. Through the year, the majority of First 5 Sonoma partners were able to return to in-person services and meet the needs of the community.

### **Stanislaus**

It is the mission of First 5 Stanislaus to be a catalyst to help give children and families the best start. This commitment remained ever important when met with the lingering impacts of the COVID-19 pandemic during this past year.

First 5 Stanislaus partner organizations reach thousands of the most vulnerable members of the community each year. In FY 2021–22, First 5 Stanislaus continued to work with its funded partners to ensure services would be delivered to the community in safe ways that allowed children and families to remain connected to their support systems and basic needs when they were most needed. Partners continued to offer services by phone, virtually, drive-through formats, and in-person when safe.

Through its partnership with a network of 12 local family resource centers, First 5 Stanislaus invested \$120,000 of emergency funding into the local community for basic human needs and support in response to the COVID-19 pandemic. Over 4,100 individuals impacted by the pandemic received assistance such as housing and utility payment relief, grocery assistance, cleaning supplies, or other basic needs. Even in the face of the persisting COVID-19 pandemic restrictions and resulting challenges, First 5 Stanislaus funded

partners were able to make a significant impact with the children and families they served. The parents of 6,846 children received family support services through countywide family resource centers or other programs. The caregivers of 1,051 children attended parenting classes and increased their parenting skills and knowledge. Seventy-seven percent of families of children ages 0 to 5 (1,155/1,507) increased the time spent reading with their children at home after receiving literacy services. Over 1,500 children ages 0 to 5 who received literacy services received a book to build upon the skills they and their families learned.

### **Sutter**

Sutter County Children & Families Commission received Adverse Childhood Experiences (ACEs) Aware planning grant in 2020, used to build and strengthen a Network of Care to counter the effects of toxic stress on families and children. Following a needs assessments conducted in the prior year, the remaining funds were used to build a local FindHelp online platform to support countywide awareness to available resources and bidirectional hub for referrals to services. To continue the achievements gained in the prior year, First 5 Sutter also added ACEs screenings to events and initiated a community crisis response program—"Handle with Care." To increase ACEs education/resources, Peach Tree Health and Feather River Tribal Health facilitated access to provider training and trauma-informed care materials. An ACEs screening booth was added to Help Me Grow events. Families now complete ACEs and Pediatric ACEs and Related Life-events Screener (PEARLs) assessments and receive referrals online via a Peach Tree Health secure dashboard for therapists and clients.

First 5 Sutter also partnered with law enforcement, educators, and mental health providers to lay the groundwork for the trauma-informed community crisis response initiative, "Handle with Care." The program supports children exposed to traumatic events requiring police involvement. It aims to ensure cross-context continuity of care through real-time, police-school communication and staff training.

In sum, First 5 Sutter partnerships made substantial contributions toward community resilience, investing in systems of care for families and children.

### **Tehama**

First 5 Tehama continued to expand services focusing on trauma-informed care, increasing resilience through protective factors, and early literacy. The most notable and impactful theme was connection. System wide efforts resulted in two new program pilots: early in the strategic planning process, a barrier in accessing parenting courses timely

and efficiently for families was noted; in response, First 5 Tehama secured external funding to launch Positive Parenting Program, an eight-week evidence-based parenting course. Historically, community members have reported "this is too expensive for us" or "Positive Parenting Program isn't made for small rural counties." Dismantling this narrative, First 5 Tehama successfully supported five Positive Parenting Program trainers (three bi-cultural, bilingual).

Tehama funds the School Readiness Home Visitation and Help Me Grow program to ensure that there is no barrier for entry point for any child. Notably, families have improved both family functioning and child health, and increased social connections.

Regarding medical health, 98 percent of children participating in home visiting had medical services. To better understand the impact, the Parenting Interactions with Children Checklist of Observations Linked to Outcomes was adopted showing the positive impact on families. The difference between the pre- and post-tests were statistically significant for all domains, including Teaching, Responsiveness, Encouragement, Affection.

Through a partnership with the local department of education and cradle-to-career collaborative, First 5 Tehama facilitated eight Health and Wellness webinar series, attended by 183 community educators learning about timely topics, such as resilience, equity, social emotional wellbeing, and flow. Two of these eight webinars were offered in Spanish and focused on mind and body strategies for resilience. One participant shared, "As a home visitor, I have been to many amazing trainings, and this was the first time it felt like it was just for me. I almost cried when I realized it was in Spanish."

### Trinity

The First 5 Trinity County Children and Families Commission invests in a variety of services aimed at supporting children prenatal through age five and their families. Primary investments include School Readiness Playgroups. The Trinity County Office of Education provides pre-Kindergarten programs at various locations throughout the county. The pre-Kindergarten school readiness program offers structured playgroups using a nationally recognized curriculum aimed at preparing children for the academic, social, and emotional rigors of kindergarten. The school readiness program also provides health-related supports to ensure that children are healthy upon kindergarten entry. Lastly, the program offers parenting and family literacy activities to support parents and caregivers as their child's first teacher.

### Tulare

First 5 Tulare County's vision is that all Tulare County children will thrive in supportive, safe, loving homes and neighborhoods and will enter school healthy and ready to learn. In FY 2021–22, all funded programs served 23,954 parents and children. A highlight for First 5 Tulare was the Goshen Family Resource Center. Needs continue to grow in Tulare County. This year, First 5 Tulare was fortunate to add another family resource center in the community of Goshen via its partnership with Family Services of Tulare County. The community of Goshen is a hard-to-reach area due to proximity and lack of services. The Goshen Family Resource Center aims to help families build on their strengths and capacities, serve as a hub for the community, and offer help without stigma. The Goshen Family Resource Center has been successful in securing grant funding for diapers for families, and this has served as an anchor to enhance services they offer to their community. The diapers were also utilized to hold diaper drives for families and thus securing a robust engagement. First 5 Tulare County funds were utilized to expand services, and the Goshen Family Resource Center is now flourishing with partners ready to serve the community.

In FY 2021–22, the Goshen Family Resource Center served 98 families with case management services, exceeding their target goal for their first year of programming. In addition, they linked 587 families to food services, 43 to dental services, and 55 to medical services; and 43 families were screened using the Adverse Childhood Experiences screening. The Goshen Family Resource Center is now a staple in the community, and their energy for engaging families is contagious.

### Tuolumne

First 5 Tuolumne County provides leadership and support for programs to achieve the vision that all children are healthy and ready to learn.

First 5 Tuolumne invested \$729,998 in the FY 2021–22, providing services to roughly 1,800 young children, parents, and providers. Although First 5 Tuolumne faced significant challenges due to COVID-19, programs and staff adapted and found creative and innovative ways to stay connected to local families, many of which have permanently improved the systems of delivery. First 5 Tuolumne's main focus areas are:

**Improved Family Functioning:** Staff at First 5 Tuolumne Family Learning Center responded to the needs of families by delivering a total of 106 cases of diapers and 33 cases of wipes to families in need.

**Improved Child Health:** First 5 Tuolumne's Smile Keepers Oral Health program provided oral health screening and education to 252 children and 353 parents. This year, First 5 Tuolumne offered the Ages & Stages Questionnaires® online

and made it available across the county.

**Child Development:** Tuolumne County invested \$258,000 to improve the quality of early care and education providers and sites. This was done by investing in professional development stipends for providers who participate in continuing education and/or coaching.

**Improved Systems of Care:** First 5 Tuolumne is excited to have built the foundation for starting Help Me Grow in Tuolumne. That program began in fall 2022.

This was the fourth year First 5 Tuolumne invested in the Imagination Library, and there are 700 children currently enrolled. Since 90 percent of a child's brain develops before the age of five, it is vital to invest in families and encourage them to talk, read, and sing to their children every day. We are confident the Imagination Library will help.

### Ventura

First 5 Ventura County's FY 2021–22 investments continued to be directed towards designated direct services and systems integration, advocacy, and building organizational capacity in order to strengthen the overall early childhood system of care. The investments in direct services include the continuation of the Neighborhoods for Learning initiative and programs that provide linkage to resources and early intervention countywide. In FY 2021–22, the First 5 Ventura commission began in-house implementation of the Neighborhoods for Learning, rather than contracting out the services. The Neighborhoods for Learning is a place-based service model whereby service sites are located in high-need neighborhoods so that families can access services more easily. Services include:

Parent and Child Together programs, primarily for families with children ages prenatal to three.

Family support services targeting the broader group of ages prenatal to five. First 5 Ventura launched a Shared Services Alliance two-year pilot to strengthen the fragile business model of family child care providers through access to an online child care business management system "Wonderschool," enhanced business advisement, and technology stipends.

First 5 Ventura actively partnered with the Ventura County Human Services Agency, Children and Family Services on the development of the Ventura County Prevention Plan and, as a result, the Neighborhoods for Learning initiative has been identified as a building block for creating a countywide wellness system for children and their families. First 5 Ventura continued to refine the in-house implementation of Help Me Grow and launched a new [www.HelpMeGrow.org](http://www.HelpMeGrow.org) website, making it easier to navigate, allowing parents, providers, and the community to access relevant information, including online developmental screenings.

Significant strides were also made with the Commission's parent engagement strategy, which is built upon a national model, in collaboration with the Center for the Study of Social Policy's Early Childhood Learning and Innovation Network for Communities.

### Yolo

In FY 2021–22, First 5 Yolo expanded its focus on prevention and more complex systems transformation to address COVID-19 impacts. Achievements included improving maternal and child health, helping families avoid the need to enter Child Welfare Services, building family resiliency, screening and support for early childhood mental health, stabilizing underserved child care providers, and continuing public health support with vaccine education and clinics, and concrete supports to families and providers.

Together with direct service providers and funding partnerships, First 5 Yolo expanded its largest systems initiative. The CHILD Project: Road to Resilience focused on high-risk perinatal families and inclusive of behavioral health and parenting supports. Road to Resilience fuses medical and social services with in-clinic/in-home navigation and, at a time when local and statewide data indicated significant pandemic-related backslides in maternal and child health, supported critical health markers (child immunizations, pre/postnatal and well child visits) at rates greater than 30 percent higher than those not served by the program.

Building on the infrastructure of Road to Resilience, First 5 Yolo received American Rescue Plan funding to add

Welcome Baby, an effort opening access to postpartum nurse and Community Health Worker visits to all MediCal families and expanding intensive Road to Resilience home visiting. Welcome Baby launched in March 2021 and quickly reached an 85 percent enrollment rate, with families themselves identifying services as needed and wanted. Welcome Baby is planned for three years of American Rescue Plan funding, while First 5 Yolo seeks sustainability with new Community Health Worker MediCal benefits and CalWORKS Home Visiting, among other sources. Welcome Baby and Road to Resilience connects all families to First 5 Yolo's Help Me Grow program, a key component of Adverse Childhood Experiences Aware work in Yolo County. In FY 2022–23, First 5 Yolo will implement a Childcare Recovery Package with American Rescue Plan funding, leveraged with First 5 Yolo's Improve and Maximize Programs so All Children Thrive work to provide infrastructure and support grants to child care providers.

### Yuba

In FY 2021–22, First 5 Yuba County invested in local family serving agencies to strategically build agency capacity and grow infrastructures to create a more sustainable workforce. Braiding resources, First 5 Yuba spearheaded several professional growth opportunities that center learning, engagement, staff wellness, equity, and a trauma-informed approach. Key to this work was ensuring participants benefiting from these opportunities were those directly

working with families (i.e., home visitors, child care providers, early educators, and counselors). In depth learning experiences were provided both in person and virtually and included professional learning communities, workshops, group coaching, and conference sessions.

Learning communities provided brief education for front-line staff on a variety of topics, including motivational interviewing, home visiting safety, self-care, and substance abuse, in addition to a space for connection and comradery among other professionals. Coaching sessions provided more detailed practices centered on child development, wellness, and trauma-centered approaches. Full day, in-person conferences brought subject matter experts from across the nation to discuss neuroscience and human development. Cross-sector partners (i.e., social services, home visitors, education, probation, and behavioral health) were brought together and engaged to better understand neuro plasticity, co-regulation, and specific tools to support families and rewire their nervous system for safety and connection. Testimonials from participants, leaders, and staff confirmed that these capacity-building opportunities were highly valued, effective, and essential to growing the next generation of early educators and those serving families with young children. First 5 Yuba is devoted to ongoing investments in the wellness and professional advancement of staff to continue growing and retaining a productive and diverse workforce and build sustainable systems that ensure young children thrive.



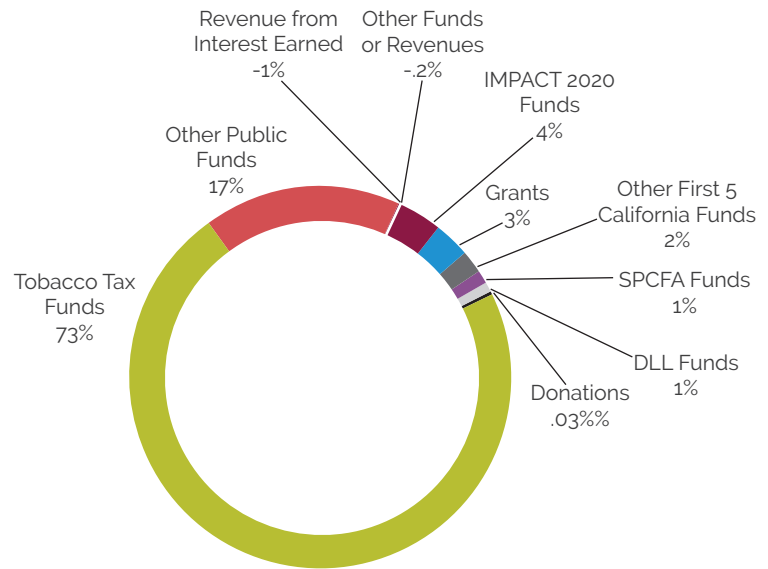
## APPENDIX A: NUMBER OF SERVICES AND EXPENDITURES BY RESULT AREA AND SERVICE TYPE, FY 2021–22

IMPROVED FAMILY FUNCTIONING										
Result Area and Service Type	Children	Primary Caregivers	Providers	Total Primary Caregivers and Providers	Total Number of Services	Percent of Services in Result Area (1)	Percent of Total Number of Services (1)	Total Expenditures for Services	Percent of Service Expenditures in Result Area (1)	Percent of Total Expenditures (1)
Family Literacy and Book Programs	164,545	246,375	1,194	247,569	412,114	49%	29%	\$4,122,638	4%	1%
General Family Support	109,759	248,402	39,140	287,542	397,301	47%	28%	\$64,810,161	68%	18%
Intensive Family Support	11,202	14,916	1,956	16,872	28,074	3%	2%	\$26,366,654	28%	7%
<b>Total Improved Family Functioning</b>	<b>285,506</b>	<b>509,693</b>	<b>42,290</b>	<b>551,983</b>	<b>837,489</b>	<b>100%</b>	<b>60%</b>	<b>\$95,299,453</b>	<b>100%</b>	<b>26%</b>
IMPROVED CHILD DEVELOPMENT										
Result Area and Service Type	Children	Primary Caregivers	Providers	Total Primary Caregivers and Providers	Total Number of Services	Percent of Services in Result Area (1)	Percent of Total Number of Services (1)	Total Expenditures for Services	Percent of Service Expenditures in Result Area (1)	Percent of Total Expenditures (1)
Early Learning Program Direct Costs	26,084	4,461	3,704	8,165	34,249	20%	2%	\$17,028,637	23%	5%
Quality Early Learning Supports	73,890	21,235	46,019	67,254	141,144	80%	10%	\$56,688,100	77%	15%
<b>Total Improved Child Development</b>	<b>99,974</b>	<b>25,696</b>	<b>49,723</b>	<b>75,419</b>	<b>175,393</b>	<b>100%</b>	<b>13%</b>	<b>\$73,716,737</b>	<b>100%</b>	<b>20%</b>
IMPROVED CHILD HEALTH										
Result Area and Service Type	Children	Primary Caregivers	Providers	Total Primary Caregivers and Providers	Total Number of Services	Percent of Services in Result Area (1)	Percent of Total Number of Services (1)	Total Expenditures for Services	Percent of Service Expenditures in Result Area (1)	Percent of Total Expenditures (1)
Early Intervention	104,404	37,761	7,318	45,079	149,483	39%	11%	\$30,603,221	28%	8%
General Health Education and Promotion	19,717	50,495	4,713	55,208	74,925	19%	5%	\$5,374,510	5%	1%
Oral Health Education and Treatment	36,672	15,243	393	15,636	52,308	14%	4%	\$3,055,190	3%	1%
Perinatal and Early Childhood Home Visiting	37,334	54,457	161	54,618	91,952	24%	7%	\$64,870,191	60%	18%
Prenatal and Infant/Toddler Pediatric Support	10,790	4,988	124	5,112	15,902	4%	1%	\$3,989,301	4%	1%
<b>Total Improved Child Health</b>	<b>208,917</b>	<b>162,944</b>	<b>12,709</b>	<b>175,653</b>	<b>384,570</b>	<b>100%</b>	<b>28%</b>	<b>\$107,892,413</b>	<b>100%</b>	<b>29%</b>
<b>Total Client Service Counts</b>	<b>594,397</b>	<b>698,333</b>	<b>104,722</b>	<b>803,055</b>	<b>1,397,452</b>					
IMPROVED SYSTEMS OF CARE										
Result Area and Service Type	Children	Primary Caregivers	Providers	Total Primary Caregivers and Providers	Total Number of Services	Percent of Services in Result Area (1)	Percent of Total Number of Services (1)	Total Expenditures for Services	Percent of Service Expenditures in Result Area (1)	Percent of Total Expenditures (1)
Emergency and Disaster Relief								\$3,981,537	4%	1%
Policy and Public Advocacy								\$34,947,075	37%	9%
Systems Building								\$54,472,437	58%	15%
<b>Total Improved Systems of Care</b>								<b>\$93,401,049</b>	<b>100%</b>	<b>25%</b>
<b>Grand Total</b>								<b>\$370,309,652</b>		

2 Totals may not equal 100 percent due to rounding.

## APPENDIX A1: REVENUES BY SOURCE, FY 2021-22

Tobacco Tax Funds <sup>(1)</sup>	\$304,486,852
IMPACT 2020 Funds <sup>(2)</sup>	\$17,257,060
SPCFA Funds <sup>(3)</sup>	\$4,328,837
DLL Pilot Funds <sup>(4)</sup>	\$3,849,849
Other First 5 California Funds <sup>(5)</sup>	\$8,974,524
Other Public Funds <sup>(6)</sup>	\$70,530,072
Donations <sup>(7)</sup>	\$114,219
Revenue From Interest Earned <sup>(8)(11)</sup>	\$(5,656,612)
Grants <sup>(9)</sup>	\$14,557,872
Other Funds or Revenues <sup>(10)(12)</sup>	\$(840,090)
<b>Total Revenue</b>	<b>\$417,602,583</b>



This table represents revenue for all county commissions, with the exception of Mendocino.

<sup>(1)</sup> Total Proposition 10 and Proposition 56 tobacco tax revenue

<sup>(2)</sup> Improve and Maximize Programs so All Children Thrive (IMPACT 2020) consortia or regional hub funds received from First 5 California

<sup>(3)</sup> Small Population County Funding Augmentation (SPCFA) funds received from First 5 California

<sup>(4)</sup> Dual Language Learner (DLL) Pilot funds received from First 5 California

<sup>(5)</sup> Other funds received from First 5 California

<sup>(6)</sup> Other federal, state or public funds received

<sup>(7)</sup> Donations received by the county commission

<sup>(8)</sup> Interest earned in all Children and Families Trust Fund revenue accounts by the county commission

<sup>(9)</sup> Grants received by the county commission

<sup>(10)</sup> Other funds or revenues received, may include rental income or revenue from services provided. FY 2021-22 statewide totals reflect a negative value due to investment losses and uncollectable account receivable circumstances.

<sup>(11)</sup> FY 2021-22 statewide totals reflect a negative value due to investment losses and updates to GASB reporting standards around leased property.

<sup>(12)</sup> FY 2021-22 statewide totals reflect a negative value due to investment losses and uncollectable account receivable circumstances.



## APPENDIX A2: NUMBER OF SERVICES AND EXPENDITURES BY RESULT AREA AND SERVICE TYPE, FY 2021–22 (2)

IMPROVED FAMILY FUNCTIONING										
Result Area and Service Type	Children	Primary Caregivers	Providers	Total Primary Caregivers and Providers	Total Number of Services	Percent of Services in Result Area (1)	Percent of Total Number of Services (1)	Total Expenditures for Services	Percent of Service Expenditures in Result Area (1)	Percent of Total Expenditures (1)
Family Literacy and Book Programs	164,545	246,375	1,194	247,569	412,114	49%	29%	\$4,122,638	4%	1%
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Intensive Family Support	11,202	14,916	1,956	16,872	28,074	3%	2%	\$26,366,654	28%	7%
Total Improved Family Functioning	285,506	509,693	42,290	551,983	837,489	100%	60%	\$95,299,453	100%	26%
IMPROVED CHILD DEVELOPMENT										
Result Area and Service Type	Children	Primary Caregivers	Providers	Total Primary Caregivers and Providers	Total Number of Services	Percent of Services in Result Area (1)	Percent of Total Number of Services (1)	Total Expenditures for Services	Percent of Service Expenditures in Result Area (1)	Percent of Total Expenditures (1)
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Quality Early Learning Supports	73,890	21,235	46,019	67,254	141,144	80%	10%	\$56,688,100	77%	15%
Total Improved Child Development	99,974	25,696	49,723	75,419	175,393	100%	13%	\$73,716,737	100%	20%
IMPROVED CHILD HEALTH										
Result Area and Service Type	Children	Primary Caregivers	Providers	Total Primary Caregivers and Providers	Total Number of Services	Percent of Services in Result Area (1)	Percent of Total Number of Services (1)	Total Expenditures for Services	Percent of Service Expenditures in Result Area (1)	Percent of Total Expenditures (1)
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Prenatal and Infant/Toddler Pediatric Support	10,790	4,988	124	5,112	15,902	4%	1%	\$3,989,301	4%	1%
Total Improved Child Health	208,917	162,944	12,709	175,653	384,570	100%	28%	\$107,892,413	100%	29%
<b>Total Client Service Counts</b>	<b>594,397</b>	<b>698,333</b>	<b>104,722</b>	<b>803,055</b>	<b>1,397,452</b>					
IMPROVED SYSTEMS OF CARE										
Result Area and Service Type	Children	Primary Caregivers	Providers	Total Primary Caregivers and Providers	Total Number of Services	Percent of Services in Result Area (1)	Percent of Total Number of Services (1)	Total Expenditures for Services	Percent of Service Expenditures in Result Area (1)	Percent of Total Expenditures (1)
Emergency and Disaster Relief								\$3,981,537	4%	1%
Policy and Public Advocacy								\$34,947,075	37%	9%
Systems Building								\$54,472,437	58%	15%
Total Improved Systems of Care								\$93,401,049	100%	25%
<b>Grand Total</b>								<b>\$370,309,652</b>		

(1) Totals may not equal 100 percent due to rounding.

(2) Data includes all county commissions, with the exception of Mendocino.

## APPENDIX B: RESULT AREA AND SERVICE TYPE DEFINITIONS

### Result Area: Improved Family Functioning

Providing parents, families, and communities with relevant, timely, and culturally appropriate information, education, services, and support.

#### Family Literacy and Book Programs

Programs promoting family literacy, parent-child book sharing, or book ownership for families with children ages birth to 5. The *Kit for New Parents* and *Talk. Read. Sing.*® may be included if these statewide efforts are locally modified to promote literacy, for example, by adding a children's book to the *Kit*, or using *Talk. Read. Sing.*® as a message for distributing books. Program models or initiatives include Bookmobile, Dolly Parton's Imagination Library, Habla Conmigo, *Kit for New Parents*, Little by Little, Potter the Otter, Raising a Reader, Reach Out and Read, Story Cycles, *Talk. Read. Sing.*® and other Local Models.

#### General Family Support

Programs providing short-term, non-intensive instruction on general parenting topics, and/or support for basic family needs and related case management, including meals, groceries, clothing, and temporary or permanent housing acquisition assistance. General family support may include general playgroup programs that provide parents/caregivers with opportunities to engage, learn, and play with their children. Playgroups are structured, intentional opportunities for parents and/or caregivers and their young children to support the optimal development of the child, the social-emotional needs of the family, and increase social connectedness. General family support may also include referrals to family services such as Family Resource Centers (FRCs) and other community resources. Core Operating Support includes staff, facilities, materials, and other general operating costs associated with an organization's day-to-day functioning. Fatherhood

programs and other operational and support for family support agencies and/or networks are included.

In general, these programs are designed to provide less intense and shorter term ("lighter touch") support services and classes for families by paraprofessional staff (e.g., FRCs). Program models or initiatives include Abriendo Puertas, Avance, Core Operating Support, Playgroups, Triple P Levels 2-3, and Five Protective Factors.

#### Intensive Family Support

Programs providing intensive and/or clinical services by a paraprofessional and/or professional, as well as one-to-one services in family support settings. Programs are generally evidence-based and designed to support at risk parents and families prenatally or with young children to increase knowledge and skills related to parenting and improved family functioning (e.g., counseling, family therapy, parent-child interaction approaches, and long-term classes or groups). This also is the category for comprehensive and/or intensive services for special populations (i.e., homeless, teen parents, foster children, special needs). Program models or initiatives include Incredible Years, Nurturing Parenting Program, and Triple P Levels 4-5.

### Result Area: Improved Child Development

Increasing the quality of and access to early learning and education for young children.

#### Early Learning Program Direct Costs

Early learning programs for children ages 0 to 5 years old may include preschool programs, kindergarten transition services, and early learning programs for all ages. Programs may include child related early literacy and Science, Technology, Engineering, and Math programs; programs for homeless children; migrant programs; and similar investments. Extra supports in early learning settings for homeless children, Federal

Migrant or Tribal Child Care programs, and children receiving Alternative Payment vouchers for childcare should be included here. Program models or initiatives include Facility Grants, First 5-funded Preschool/Childcare Reimbursement, and Summer Bridge Programs.

#### Quality Early Learning Supports

Programs designed to enhance early learning programs such as professional development for early educators, or implementation and integration of services. This service category may include quality rating and improvement system investments as part of Improve and Maximize Programs so All Children Thrive 2020 and Quality Counts California. This service category covers early learning and care (ELC) settings work, most commonly by licensed care providers, but is also inclusive of alternative settings such as FRCs; Family, Friend, and Neighbor Care; Boys and Girls Clubs; and libraries. This service category may include interagency collaboration, quality improvement supports, support services to diverse populations, and database management and development. Program models or initiatives include Quality Counts California.

### Result Area: Improved Child Health

Promoting optimal health through identification, treatment, and elimination of the risks that threaten children's health and lead to developmental delays and disabilities in young children.

#### Early Intervention

Programs providing screening, assessment, and diagnostic services, including referrals or follow-up to needed services. Programs including early intervention or intensive services to children with disabilities and other special needs, or at-risk for special needs, should be included here. May include strategies targeting language and communication skills, social and emotional development,

developmental delays, and related parent education. Developmental playgroups are specifically intended for children who have been identified as at-risk for developmental delays. Additionally, the playgroup staff are trained to support each child's specific early intervention goals. Mental Health Consultations in early learning and care (ELC) settings are included here. Program models or initiatives include Care Coordination and Linkage, Developmental Playgroups and Mild-to-Moderate Supports.

### **General Health Education and Promotion**

Programs promoting children's healthy development, including nutrition, fitness, access to insurance (health, dental, vision) and health services. Programs also may focus on increased awareness of information about child safety seats, fire, safe sleep, and substances education (drugs, alcohol, tobacco). Program models or initiatives include Nutrition/Breastfeeding, Safety Education, and Smoking or Tobacco Cessation.

### **Oral Health Education and Treatment**

Programs providing an array of services including dental screening, assessment, cleaning and preventive care, treatment, fluoride varnish, and parent education on the importance of oral health care. Category may include provider training and care coordination of services. Program models or initiatives are Local Models.

### **Perinatal and Early Childhood Home Visiting**

Home visiting is the primary service delivery strategy for inter-generational family-centered supports. Home visiting services are provided in the home by qualified professionals with parents, prenatally and/or with children birth to age three. These voluntary programs tailor services to meet the needs of individual families and offer information, guidance, and support directly in the home environment. While home visiting programs vary in goals and content of services, in general, they combine parenting and health care education, early intervention, and early learning supports for young children and their families. Their visits focus on

linking pregnant women with prenatal care, promoting strong parent-child attachment, and coaching parents on learning activities that foster their child's development and supporting families during the pivotal window of pregnancy through early childhood. Program models or initiatives include Early Head Start, Healthy Families America, Healthy Steps, Home Instruction for Parents of Preschool Youngsters, Nurse Family Partnership, Parents as Teachers, Other Maternal, Infant, and Early Childhood Home Visiting Approved, Welcome Baby, and other Local Models.

### **Prenatal and Infant/Toddler Pediatric Support**

Out-of-home programs include prenatal care and follow-up for healthy development-related services during the first three years of a child's life. These programs are designed to improve the health and well-being of women during and after pregnancy, and the infant or young child by a paraprofessional and/or professional outside of the family home, including, but not limited, to pediatric or clinical environments. Programs may provide comprehensive support, including parenting education, health information, developmental assessments, providing referrals, and promoting early learning. Program models or initiatives include Developmental Understanding and Legal Collaboration for Everyone, Healthy Steps, and other Local Models.

## **Result Area: Improved Systems of Care**

Implementing integrated, comprehensive, inclusive, and culturally and linguistically appropriate services to achieve improvements in one or more of the other Result Areas.

### **Emergency and Disaster Relief**

Unplanned expenditures made in response to a community disruption resulting from local, regional, or statewide events such as fires, earthquakes, floods, widespread illness (epidemic, pandemic), or riots. Direct materials or support may include addressing immediate needs

of individuals or communities for items such as diapers, clothing, food, shelter, transportation, childcare, and lost wages. Also includes coalition building funding used in concert with other philanthropic, government, and business partners to support broader emergency response systems efforts. Program models or initiatives include Direct Material Support and Coalition Building.

### **Policy and Public Advocacy**

Services include community awareness, public outreach and education on issues related to children ages 0 to 5 years old and their families. This also includes work focused on policy change, work with local and statewide stakeholders, Town Halls, policy development, and related efforts. Program models or initiatives include Resilient Families and Communities, Child Health, Early Learning, and Revenue Sustainability.

### **Systems Building**

Efforts to improve service quality, connections between programs, infrastructure support, and professional development. This category includes activities such as strategic planning, business planning, grant writing workshops, sustainability workshops, and assistance in planning and promoting large community conferences or forums. These improvement efforts should result in improved outcomes for children ages 0 to 5 years old. Improvements could be geared toward creating a well-trained workforce with shared professional standards and competencies, creating strong and effective linkages across system components, or leveraging funding to sustain the system of care. Database management and other cross-agency systems evaluation are also reported here. Program models or initiatives include Early Identification and Intervention (e.g., Help Me Grow), Family Resiliency, Health Systems, Place-Based, and Trauma Informed Care/Adverse Childhood Experiences.

## APPENDIX C: DEMOGRAPHICS OF POPULATIONS SERVED FY 2021-22

AGE CATEGORY	INDIVIDUALS SERVED
Children Less than 3 Years Old	179,364
Children from 3rd to 6th Birthday	182,633
Children—Ages Unknown (birth to 6th birthday)	213,819
Primary Caregivers	683,069
Providers	100,117
<b>Total Children 0-5</b>	<b>575,816</b>
<b>Total Primary Caregivers</b>	<b>683,069</b>
<b>Total Children, Caregivers, and Providers</b>	<b>1,359,002</b>

RACE/ETHNICITY CATEGORY	CHILDREN 0-5	PRIMARY CAREGIVERS	TOTAL (1)
Alaska Native/American Indian	2,856	1,722	4,578
Asian	34,810	53,361	88,171
Black/African-American	23,771	17,162	40,933
Hispanic/Latino	218,003	196,921	414,924
Native Hawaiian or Other Pacific Islander	1,695	1,641	3,336
Other	20,634	28,837	49,471
Two or more races	14,145	20,422	34,567
White	62,842	38,141	100,983
Unknown	199,080	325,124	524,204
<b>Total</b>	<b>577,836</b>	<b>683,331</b>	<b>1,261,167</b>

LANGUAGE CATEGORY	CHILDREN 0-5	PRIMARY CAREGIVERS	TOTAL (1)
English	229,211	184,839	414,050
Spanish	122,700	127,971	250,671
Vietnamese	10,743	35,675	46,418
Other	10,632	14,145	24,777
Cantonese	1,932	1,370	3,302
Mandarin	721	749	1,470
Korean	162	212	374
Unknown	199,715	318,108	517,823
<b>Total</b>	<b>575,816</b>	<b>683,069</b>	<b>1,258,885</b>

Demographic counts represent all county commissions, with the exception of Mendocino.

(1) Column does not include provider counts for race/ethnicity and language. This data is not collected for the provider population.

## REFERENCES

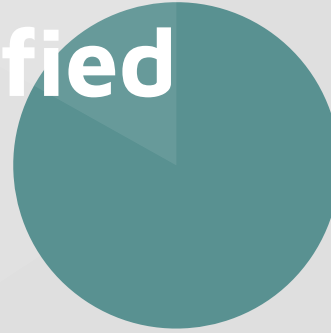
<sup>1</sup>World Health Organization (2021). Tobacco control to improve child health and development: Thematic Brief. <https://www.who.int/publications/i/item/9789240022218/>. Accessed October 25, 2022.

<sup>2</sup>UCLA Center for Health Policy Research. Ask CHIS 2003–2021. Current Smoking Status—Adults. <https://ask.chis.ucla.edu/>. Accessed October 25, 2022.

<sup>3</sup>Marbin, Jyothi, et al. "Health disparities in tobacco use and exposure: a structural competency approach." *Pediatrics* 147.1 (2021).



# Tahoe Truckee Unified School District Early Learning



2022-2023  
Highlights - Scope of Work



# Supporting 0-5 in the Tahoe Truckee Region

- Early Learning Professional Development Opportunities
- Build Early Learning and School Readiness Support
- Increase Developmental Screenings
- Support our 0-5 Children and Families
  - *Programming*
  - *Literacy*
  - *Enrichment activities*
  - *Parent support*



# Early Learning Professional Development

- 19th Annual Child Development Conference
- Professional Learning Community (LPC)
- Workshops and Presentations
- Articulation Meetings



# “Better Broken” Karen Brunings

Karen Caton-Brunings is a Life and Wellness coach that helps clients embrace the idea that we are better broken. Life events, challenges, changes, transitions, and even the good stuff impacts us. We chip, crack, fracture, and sometimes shatter. Every single one of us! We don't have to hide it. It's the one thing we have in common, which makes us exceptional and HUMAN. Karen's gift is helping people discover how to become strong, resilient, magnificent because of their cracks, not in spite of them.





# 19th Annual Child Development Conference

“As teachers and caregivers, you are healers. We pour from our bowls into the hearts and minds of others. But it's difficult to pour from a bowl with unattended cracks. It empties quickly, leaving you overwhelmed, burned out, exhausted, and empty.”

“So today, you get to attend to your cracks and become an artist. We'll look at the impact of Covid and the experience of living thru a pandemic because it's an impact we all share. We'll take an inventory of the cracks and pieces. We'll look at them, feel them and start to design your gold-filled grey tea bowl. Kintsugi isn't about fixing you. It's about honoring you and your experiences and letting your mess become your magic, beautiful cracks and all.”



“Better Broken”



The conference was well attended. We had over 50 participants from over four counties and two states. Everyone left feeling appreciated, seen, and most of all re-energized.

Comments from participants was to do more around self care and to come together in person more.

It was a very needed workshop at a very crucial time.

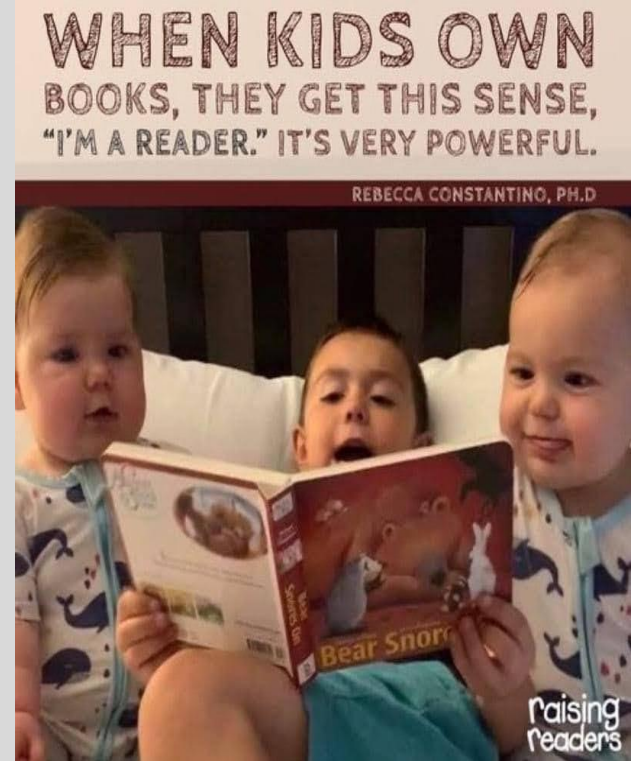
# Supporting Professional Development and Professional Learning Communities

- Articulation
- UPK/TK Alignment
- Quality Counts California
- Art Inclusion
- Coaching



# Literacy Building

- **Library Visits**
- **Building Home Libraries**





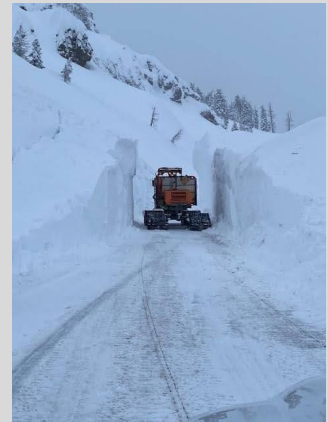
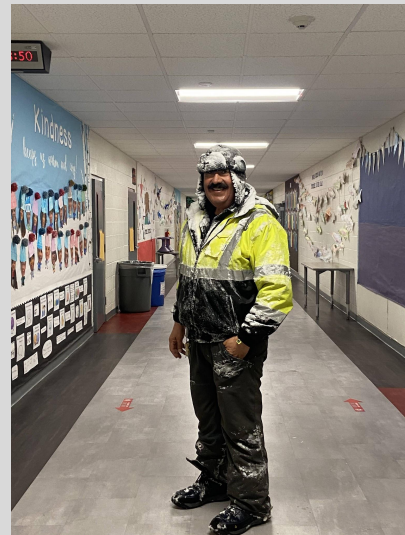
If you read just 1  
book a day to your child,  
they will have read 1825  
books by their 5<sup>th</sup>  
birthday.

Every Day Counts  
Every Book Counts





# Winter 2022-2023







# KIDZONE

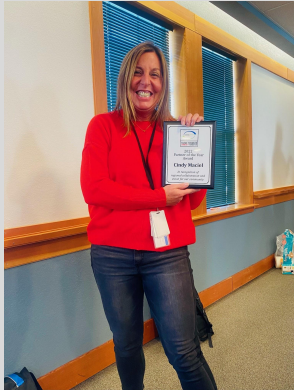


KidZone had been an integral partner with TTUSD early learning since 1998 when they were the Children Museum. The past few years their partnership has been more important than ever. During the pandemic making sure our families had activity kits and when we were able to go back in person offering us space and time at the museum just for our littles in our TTUSD programming. Once again they stepped up for us during the epic winter and help our preschool program pivot when we did not have access to our building/room due to the extreme snow load.





# Celebrating our award winning staff





# Leadership Opportunities





# Supporting Families

- Online Cooking Classes
- Fun Friday
- Field Trip
- Parent Meetings
- Dental Clinic
- Moms Night Out
- Love and Logic Parenting Class





# Supporting Parents





# Early Intervention with ALTA



We use DRDP's ASQ and ASQ-SE to assess and track the developmental growth of all of our children. We use Learning Stories to document our observations.

<https://www.facebook.com/jena.taylor.56/videos/470597545145164/?idorvanity=238129374233626>

<https://www.facebook.com/reel/796245734829451>



# Dental Health



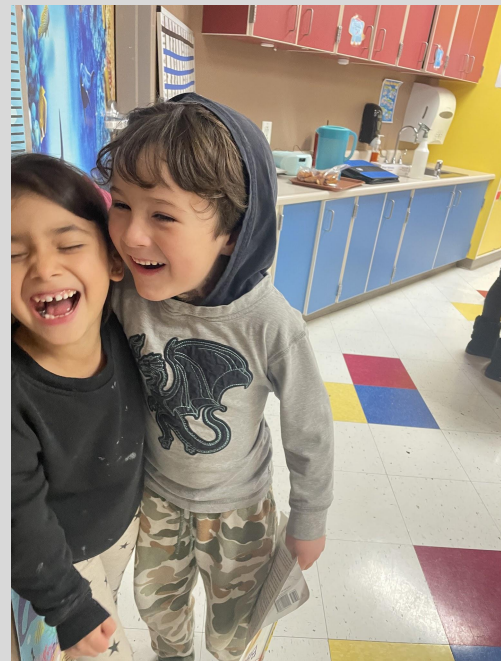
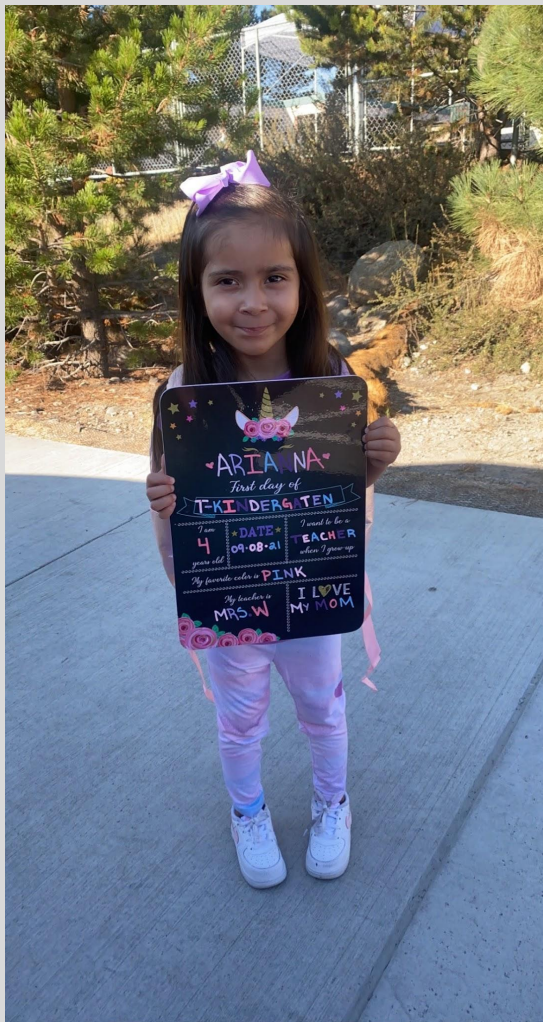


# Collaboration is essential to our work

- Truckee Donner Soroptomist
- KidZCommunity - Early Head Start/Head Start
- Trails & Vistas
- Tahoe Forest Hospital
- Sierra Community House
- Truckee Library
- Nevada and Placer County First 5

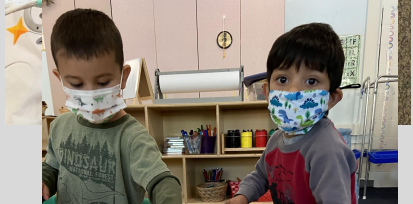
# Seeing the effects of our work all around US...







Thanks to funding from partners like First 5 Nevada County we are able to sustain this important work.







## ATTACHMENT B: Home Visiting Region 3 Workplan Template

County: Nevada County

Contact

**Delete any Tasks that do not apply to your county. Add tasks specific to your county.**

SMART OBJECTIVES AND TASKS		Who	MILESTONES/ OUTPUTS
Objective A:	To build or strengthen a range of systems coordination and integration activities.		
Task 1	Participate in bi-monthly home visiting regional meetings to carry out systems coordination activities.	Executive Directors, Management	Attend 6 Regional Meetings annually
Task 2:	Reconvene the Home Visiting Collaborative - made up of leadership from local home visiting programs and other family-serving agencies, as appropriate	Executive Directors, Management	Convene 4 Home Visiting Collaborative Meetings annually
Task 3	Review and utilize the results of the CHVP Expansion Evaluation project to identify local systems change strategies and processes that can facilitate increased enrollment, promote developmental screenings, and promote ongoing quality improvement	Home Visiting Collaborative - Executive Directors, Management	Development and collective agreement of shared systems change and quality improvement strategies
Task 4	Receive technical assistance on county level needs to implement a coordinated system of care based on strategies gleaned from the CHVP Expansion Evaluation	Home Visiting Collaborative - Executive Directors, Management	Participate in regional TA activities
Task 5	Attend regional trainings so support local systems change work	Executive Directors	Attend regional trainings annually

Objective B:	To build parent and organizational capacity to implement community-informed policies and practices		
Task 1:	Attend training for organizations to be better equipped with the skills and resources to share power with parents in decision-making.	Home Visiting Program Management	
Task 2:	Recruit parents to participate in home visiting committee meetings and leadership training.	Home Visiting Staff	Identify 8-10 parents who have participated in home visiting services and represent the local community
Task 3:	Convene quarterly Parent Leadership meetings to establish a network of local leaders and identify areas for professional development	Executive Director and Home Visiting Staff	Convene 4 Parent Leadership meetings annually
Task 4:	Offer parents training in civic engagement to support them in being advocates at the organizational, local, and state levels.	Regional Consultant with support from First 5 Program Staff	First 5 Program Staff will maintain a training/collaboration calendar and support parents in accessing the activities
Task 5:	Offer stipends or other incentives to parents for their leadership roles in co-creating a coordinated system of care. First 5 Program Staff will develop a stipend structure to align with the regional Parent Leadership opportunities.	First 5 Program Staff	Parent Leaders will provide documentation of their participation in civic engagement activities, trainings, and collaborative meetings. Activities will be tracked for dissemination of stipends
Task 6:	Create or coordinate opportunities for parents to be ambassadors of home visiting.	Home Visiting Collaborative - Executive Directors, Management	First 5 Program Staff will utilize the Home Visiting Collaborative to identify opportunities for parents to serve as community ambassadors
Task 7:	Offer HOPE (Healthy Outcomes from Positive Experiences) trainings for local and regional staff and parents	Local HOPE facilitator with support from First 5 Program Staff	Facilitate 2 HOPE trainings annually
Task 8:	Offer ASQ/ASQ-SE trainings for local staff and parents	ASQ Facilitator with support from First 5 Program Staff	Facilitate 1 ASQ training for up to 25 local direct service providers

			Ready to Grow contractor will increase the number of child-serving agencies where they are doing outreach, schedule ASQ screenings with those agencies, and provide follow-up services and case manages to a designated percentage of the families served. First 5 Nevada will monitor these deliverables for reporting
Task 9:	Enhance local Ready to Grow programming in order to reach more families and provide support to family-serving organizations	Ready to Grow Program Staff	
Objective C:	To address system inequities within the home visitation workforce.		
Task 1:	Participate in discussions about home visitor job requirements that reflect the needs of the community and accessible workforce that can be incorporated into home visitation job descriptions.	Home Visiting Collaborative - Executive Directors, Management	Convene 4 Home Visiting Collaborative Meetings annually
Task 3:	Collaborate with local home visiting, and other family serving agencies as appropriate, to identify home visitors who would be appropriate for ongoing professional development opportunities provided by the region	Home Visiting Program Management	
Task 4:	Support home visitors in participating in the regional workforce development opportunities	Home Visiting Program Management	First 5 Program Staff will maintain a training/collaboration calendar and support home visitors in accessing the activities
Task 5:	Participate in a regional summit for service providers that focus on professional development and wellness.	Regional Contractor	
Task 6:	Offer stipends or other incentives to home visitors for their participation in the regional workforce development training opportunities	First 5 Program Staff	Parent Leaders will provide documentation of their participation in civic engagement activities, trainings, and collaborative meetings. Activities will be tracked for dissemination of stipends

First 5 County Commission	Nevada
Fiscal (Remittance) Address	380 Crown Point Circle
City, Zip Code	Grass Valley 95945
Fiscal Contact	Melody Easton
Phone Number	530-902-6352
E-mail Address	measton@first5nevco.org
Is this an original budget or amendment?	Original Budget

Budget Category	July 1, 2023, - June 30, 2024	July 1, 2024, - June 30, 2025	Totals
<b>A. PERSONNEL</b>			
1. Salaries	\$0.00	\$0.00	\$0.00
2. Benefits	\$0.00	\$0.00	\$0.00
<b>Total Personnel</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>B. OPERATIONS</b>			
1. Materials and Supplies	\$100.00	\$100.00	\$200.00
2. Travel	\$0.00	\$0.00	\$0.00
3. Incentives/Stipends	\$20,000.00	\$20,000.00	\$40,000.00
4. Contractual	\$30,000.00	\$23,000.00	\$53,000.00
5. Other	\$0.00	\$0.00	\$0.00
<b>Total Operations</b>	<b>\$50,100.00</b>	<b>\$43,100.00</b>	<b>\$93,200.00</b>
<b>C. TOTALS</b>			
<b>Total Direct Costs (A+B)</b>	<b>\$50,100.00</b>	<b>\$43,100.00</b>	<b>\$93,200.00</b>
Indirect Cost Rate (not to exceed 15.00%)	0.00%	0.00%	
<b>Total Indirect Costs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>\$50,100.00</b>	<b>\$43,100.00</b>	<b>\$93,200.00</b>

<b>Certification</b>	
I, the Authorized Agent signed below, hereby requests funding for this grant cycle in the amounts represented in the table above. As the authorized agent, I certify that the submitted information is true and correct to the best of my knowledge and compliant with the requirements and conditions of the Request for Application.	
Executive Director (ED) or Authorized Signatory	
ED/Signatory E-mail	
ED/Signatory Phone Number	
Signature	
Date Signed	

**ATTACHMENT E  
 HV-RTA Budget Narrative**

Request for Application (RFA) No. GAN HV 2023  
 Regional Technical Assistance for Home Visiting Coordination and Integration

**Salaries**

Explain specific responsibilities of each position funded through this grant. Include:

- Position title (counties may list multiple positions within the same classification on the same line)
- Position description
- Salary basis, time unit and rate (see note below)
- Position total

Notes about Salary Basis:

- If position is an hourly employee, use number of months as time unit, and hourly rate as rate.
- If position is a full-time equivalent employee, use % FTE and number of months/years as time unit, and base salary as rate
- If listing multiple positions in the same classification on the same line, use base salary as a range if positions differ. Don't forget to include COLA or other projected raises in rate.

Position Title	Position Description	Salary Basis: Time Unit	Salary Basis: Rate	FY 2023– 24 Total	FY 2024– 25 Total	Position Total
Grand Total:						

**Benefits**

Include in the table:

- The fringe benefit percentages for all personnel in the project by position title
- The basis for cost estimates or computations
- Breakout by fiscal year, as applicable
- Grand Total

Regional Technical Assistance for Home Visiting Coordination and  
Integration RFA GAN HV 2023

Page PAGE 36 of 47

Position Title	Fringe Benefit %	FY 2023-24 Total	FY 2024-25 Total	Position Total
Grand Total:				

**Materials and Supplies**

To the extent possible, include all the following information for each item listed under materials and supplies, as well as any additional basis for cost estimates or computations:

- Type of Item (e.g., instructional materials, office supplies, etc.)
- Purpose of the item
- Estimate of unit cost (\$200 maximum, per section 10, Cost)
- Number of units for each type of item
- Item total

Item	Purpose	Unit cost	# units	FY 2023–24 Total	FY 2024–25 Total	Materials Total
Office Supplies				100	100	200
<b>Grand Total:</b>						200

**Travel**

Please include the following information for each trip:

- Trip name
- Trip purpose and fiscal year of trip, as applicable
- Number of individuals/trips, cost per individual/trip, and/or additional basis for cost estimates or calculations, as needed
- Travel Total
- Please break out travel by fiscal year, as applicable.

Trip Name	Purpose of Trip	Cost basis for calculation	FY 2023–24 Total	FY 2024–25 Total	Travel Total
<b>Grand Total:</b>					

**Incentives**

Describe the types of incentives provided and if not monetary, include item and value

Regional Technical Assistance for Home Visiting Coordination and  
Integration RFA GAN HV 2023

Page PAGE 36 of 47

(e.g., resources, materials, or financial incentives), by fiscal year, as applicable.  
Include:

- The type of incentive
- Purpose of incentive, including fiscal year(s) of purchase and distribution



Regional Technical Assistance for Home Visiting Coordination and Integration RFA GAN HV 2023

- Cost of incentive, number of incentives, and additional basis for cost estimates or computations, as needed
- Total by incentive type

Incentive Type	Purpose of Incentive	Cost basis for calculation or estimate	FY 2023–24 Total	FY 2024–25 Total	Incentives Total
Parent Leadership	Incentives for parents participating in leadership cohort training opportunities through the Regional Lead	Stipend structure and parameters to be determined based on the contract between Regional Lead and their chosen contractor - anticipated to be able to support up to 20 parent leaders annually (i.e. \$500 - \$1000 per parent for participation in the cohort)	10000	10000	20000
Home Visitor/Workforce Development	Incentives for program staff participating in leadership cohort training opportunities through the Regional Lead	Stipend structure and parameters to be determined based on the contract between Regional Lead and their chosen contractor - anticipated to be able to support up to 20 program staff members annually (i.e. \$500 - \$1000 per parent for participation in the cohort)	10000	10000	20000
<b>Grand Total:</b>					40000

**Contractual**

In the description, provide, by fiscal year, as applicable:

- The entity with which the county will contract, if known (if not yet known, indicate TBD)
- The purpose of the products, training, or services to be acquired, the fiscal year in which those services/products will be carried out, and the term of the contract
- The estimated cost per expected procurement
- For professional services contracts, the amounts of time to be devoted to the project, including the costs to be charged to the Grant Award Notice
- Any additional basis for cost estimates or computations

Contract	Purpose of Contract	Amount of Time or Cost Basis and Fiscal Year, as applicable	FY 2023–24 Total	FY 2024–25 Total	Contract Total
2-1-1 Connecting Point	Enhancing the Ready to Grow programming - developmental		20000	20000	40000

Regional Technical Assistance for Home Visiting Coordination and  
Integration RFA GAN HV 2023

Page PAGE 36 of 47

	assessments, connecting to services, case management				
TBD	HOPE Training	\$1500/training x 2 public trainings per year - open to all members of the REGIONAL HV Workforce cohort and/or Parent Leadership cohort	3000	3000	6000
ASQ Training	ASQ & ASQ SE Training for new and existing staff across home visiting, FRCs, and Ready to Grow programs	1x training for up to 25 staff	\$7000		
<b>Grand Total:</b>					53000

**Other**

Explain other expenses, including:

- Purpose of expenditure
- Other item by major type or category (e.g., communications, copying, postage, equipment rental)
- Cost per item
- Fiscal year, as applicable
- Any additional basis for cost estimates or computations

Regional Technical Assistance for Home Visiting Coordination and  
Integration RFA GAN HV 2023

Page PAGE 36 of 47

Purpose	Item Type	Cost Basis	FY 2023– 24 Total	FY 2024– 25 Total	Other Total
Grand Total:					

**Totals**

In the section below, please summarize the total budget.

Category	Totals
Total Personnel	\$0
Total Operations	\$93,200
Total Direct Costs (Personnel + Operations)	\$0
Indirect Cost Rate (%) (may not exceed 15%)	%0
Indirect Cost Total	\$0
Total Grant Budget (Direct + Indirect Costs)	\$93,200



**SCOTT W. LAY, SUPERINTENDENT**

380 Crown Point Circle  
Grass Valley, CA 95945  
530-478-6400 · fax 530-478-6410

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To: First 5 Commission  
From: Teena Corker, Associate Superintendent of Educational Services  
Date: May 5, 2023  
Subject: Partners Family Resource Centers Grant Revision Request

Background:

The Partners Family Resource Centers (FRCs), operated under the Nevada County Superintendent of Schools (NCSOS), have been in existence since 2009 with three locations serving families in Grass Valley, Penn Valley, and North San Juan. Over the past 14 years, the FRCs have served hundreds of families for activities such as developmentally appropriate early childhood playgroups, tutoring for school age children, parenting education workshops and classes, family support services provided in English by the Family Liaisons and in Spanish through the Promotora, and crucial Concrete Support services such as the food pantry, diapers, and clothing closets. The FRCs are strategically located in three of the highest need areas of Western Nevada County to best meet the needs of families. The grant from First 5 Nevada County has helped fund these centers.

Challenge:

Currently, the Grass Valley FRC is located at a site owned by the Grass Valley Elementary School District (GVESD). The site (including utilities) is provided at no cost to the FRC as an in-kind contribution from the GVESD. Unfortunately, beginning July 2023, this site is no longer available to us.

Proposal:

We request to maintain full grant funding through the end of the term (June 30, 2024) to maintain the services provided to families at the remaining two locations. With the remaining two locations, we can successfully complete the project initiatives, goals and outcomes as defined in the Scope of Work in the original contract. The following services will continue to be provided:

- Additional playgroup days at the Penn Valley FRC, including starting an infant-centered group
- Hosting playgroups at the parks or libraries to help connect families to other free community resources
- Special classes or workshops at the North San Juan FRC
- Increased 1:1 parenting support services at both FRCs and in the community
- Partnering with local school districts to provide supportive services to their students and families in collaboration with School Psychologists and counselors
- Partnering with low-income housing complexes to utilize their community rooms for playgroups, Wellness Recovery Action Plan (WRAP) services, and 1:1 parenting support
- Increased community outreach to bring awareness to the two FRC sites and increase participation in programming
- Partner with local Head Start sites to host regular Story Time and provide diapers to their families
- Increased data collection and evaluation activities

Fiscal Impact:

There is no fiscal impact.

**FIRST 5 NEVADA COUNTY  
CHILDREN AND FAMILIES FIRST COMMISSION  
PROPOSAL TO PROVIDE  
AUDIT SERVICES  
FOR THE FISCAL YEAR ENDING  
JUNE 30, 2023-2025**

**Submitted by:  
Jennifer M. Jensen, CPA, President  
Jensen Smith Certified Public Accountants, Inc.  
P.O. Box 160, 661 5<sup>th</sup> Street, Suite 101  
Lincoln, CA 95648  
(916) 434-1662 - fax (916) 434-1090  
[Jennifer@lincolncpa.com](mailto:Jennifer@lincolncpa.com) or [Lisette@lincolncpa.com](mailto:Lisette@lincolncpa.com)**

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

April 26, 2023

Melody Easton, Executive Director  
First 5 Nevada County  
Children and Families First Commission  
112 Nevada City Highway  
Nevada City, CA 95959

Dear Ms. Easton,

Thank you for the opportunity to propose our services for the audit needs of First 5 Nevada County Children and Families First Commission (the Commission). This letter will serve to explain our qualifications and the scope and approach of the services we would like to provide along with our commitment to providing the best in accounting and auditing services.

**Firm History:**

Our firm Jensen Smith, CPAs is a full service Certified Public Accountant firm based in Lincoln, California. Our physical location is 661 5<sup>th</sup> Street, Suite 101, Lincoln, CA 95648, and our mailing address is P.O. Box 160, Lincoln, CA 95648. Jensen Smith, CPAs was a partnership that was established in June of 2005 by Margaret R. Smith, CPA and Jennifer M. Jensen, CPA with the mission to provide our clients with the very best professional service, always putting our client's needs above our own. In 2015 we incorporated as Jensen Smith Certified Public Accountants, Inc. We are pledged to uphold the highest degree of ethical and moral standards. Margaret practiced in the area for over twenty years until her passing in February of 2011. The firm is continued by Jennifer M. Jensen, CPA and her partner Lisette L. Hutchens, CPA. Jennifer has been practicing in the area for over twenty years and has been auditing First 5 organizations since 2001 Lisette has been auditing for over seventeen years and has been auditing First 5 Commissions since 2008.

**Firm Experience and Assignment:**

Our managing/audit principal is Jennifer M. Jensen, CPA. She has considerable experience working with non-profit organizations and special districts and thoroughly understands the reporting requirements of Government Auditing Standards Board statement no. 34 and the compliance requirements for First 5 organizations from the California State Controller's Office. She has taught auditing techniques, new auditing standards and the principles of auditing non-profit organizations and local government entities to other professionals for a nationally recognized company. In 2010-2011 Jennifer co-authored and taught a course on "Essential Elements for Non-profit Accounting" for the Independent Living Centers through the California Department of Rehabilitation. Jennifer has also authored and taught a course on governmental auditing "GASB Greats and SAS 115." She is also very proficient with the steps necessary to convert the financial information from County accounting programs to GASB compliant financial statements.

Our other partner, Lisette L. Hutchens, CPA also has significant experience auditing non-profit organizations and governmental entities. Lisette is also very proficient at converting County reports into GASB financial statements. She co-taught the course on governmental auditing "GABS Greets and SAS 115." Lisette joined the Jensen Smith team in 2008 and has added a great deal of energy and experience to the firm. Lisette has been a partner with the firm since 2011.

We have enclosed our partners' resumes for your review.

Our office currently consists of two licensed certified public accountants, three certified public accountant candidates, one seasonal professional staff and two administrative office staff members. If selected as your audit firm Jennifer M. Jensen, CPA would be the engagement partner and lead auditor for your audit and responsible for supervising and signing the reports.

**Proposed Work Plan**

August - September of each year -- compile trial balance into financial statements; evaluate internal control and compliance procedures; plan audit programs; obtain confirmations begin audit procedures, begin audit testing.

September- October -- Complete audit field work and compliance testing; begin draft of audit reports and GASB financial statements for approval.

October of each year – finalize and present reports no later than the October board meeting for approval and submission to the State by November 1.

We propose to perform an examination of your governmental entity's financial statements for the fiscal years ending June 30, 2023 through 2025. In order to meet the state deadline for reporting each year, you will provide us your final financial statements no later than the first week in September of each year. We will begin planning procedures with the preliminary statements from the County in anticipation of the final close usually in late August/September.

Our examination will be conducted in accordance with generally accepted auditing standards; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the California State Controller's Standards and Procedures of local Entities Administering the California Children and Families Act (First 5). The purpose of our examination will be to express an opinion on the financial statements and on compliance as required by the State Controller's office.

If for any reason, we feel it necessary to give an opinion on these financial statements or on compliance that is other than an unqualified opinion, we will discuss the reason with you in advance of rendering our opinion.

We understand that if engaged we will also be compiling the financial statements, footnote disclosures, and any supplementary information to be included in the audited financial statements. We also understand that you will assign a staff person or board member to oversee and approve these services.

**Independence:**

Our firm is independent of the Commission as defined by Government Auditing Standards.

**Fee Proposal:**

Our fees are based upon time expended at the hourly rate of partners and staff assigned to your audit. Our rates are \$175 an hour for audit partners and senior audit staff and \$80 an hour for professional staff. Our rates include travel, materials, insurance and the usual costs of conducting an accounting and auditing practice and is the only cost that will be billed to the contract. We are willing to perform these services for a contract cost of \$21,600 or \$7,200 each of the three years. These fees are based upon anticipated cooperation from your personnel, the assumption that unexpected circumstances will not be encountered during the audits, and that there will be no major operational changes or additions during the three fiscal years covered by this contract. If significant additional time is necessary, or if there are major operational changes or additions, we will discuss this with you and arrive at a new fee estimate before we incur the additional costs.

**Tasks by hours and rates:**

<u>Task</u>	<u>Hours</u>	<u>Lead \$175</u>	<u>Hours</u>	<u>Partner \$175</u>	<u>Hours</u>	<u>Staff \$80</u>
Planning & Supervision	5.5	\$ 963	5	\$ 875	-	\$ -
Field Work	9	\$ 1,575	-	\$ -	8	\$ 640
Draft Statements	7	\$ 1,225	-	\$ -	-	\$ -
Draft Reports	7	\$ 1,225	-	\$ -	-	\$ -
Review	-	\$ -	4	\$ 700	-	\$ -
Total	35	\$ 4,988	8	\$ 1,575	8	\$640

**References:**

Please see enclosed a comprehensive list of audit clients and reference numbers.

The First 5 Commissions we currently audit are:

- First 5 Amador, Nina Machado (209)257-1092
- First 5 Alpine, Amy Broadhurst (530) 694-2235
- First 5 Lake, Carla Ritz (707) 263-6169
- First 5 Mendocino, Jenna Flesch, Business Manager, (707) 462-4453
- Sutter County Children & Families, Michele Blake (530) 822-7505
- First 5 El Dorado, Kathleen Guerrero (530)622-5787
- First 5 Yolo, Victoria Zimmerle, Business Services Officer (530)419-2422
- First 5 Yuba, Ericka Summers, (530)749-4877
- First 5 Butte, Anna Bauer, Director (530)552-3884



**Unique Qualifications:**

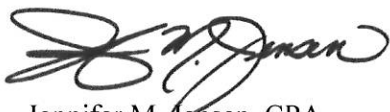
We believe that there are several factors that make us especially qualified to service your District:

1. We have significant experience in auditing special districts and First 5 Children and Families Commissions. We are very familiar with the State Controller's Office guidelines and have been following the changes in the guidelines with California First 5. We are also familiar with County accounting systems and how to efficiently convert the cash flow reports provided monthly from the County into the required GASB 34 format.
2. Our firm is a member of the American Institute of Certified Public Accountants Governmental Audit Quality Center. Members of the center are committed to improving the quality of government audits and are subject to additional training and oversight.
3. We have the personal and professional philosophy that the agency and auditor work together as a team to provide the best service at the minimum cost. In this spirit we encourage our audit clients to call during the year when they have questions or problems so that we can be an effective part of the solution and minimize the risk of significant audit findings.
4. As proof of our commitment to quality and service, please note that the attached copy of our peer review report shows that we received the rating of "Pass" with no deficiencies.

We have enclosed a copy of our partners' resume of qualifications, a list of agencies we have audited, and, as required by Government Auditing Standards, a copy of our most recent quality control review report dated August 19, 2020. If you chose to accept our proposal, please contact us and we will prepare the required engagement letter fully detailing the terms of our engagement.

Again, thank you for the opportunity to propose our services.

Sincerely,



Jennifer M. Jensen, CPA

Jensen Smith Certified Public Accountants, Inc.



McGilloway | Ray  
Brown | Kaufman  
ACCOUNTANTS AND CONSULTANTS

2511 Garden Road  
Suite A180  
Monterey, CA 93940  
831-373-3337  
Fax 831-373-3437

379 West Market Street  
Salinas, CA 93901  
831-424-2737  
Fax 831-424-7936

3478 Buskirk Avenue  
Suite A1000  
Pleasant Hill, CA 94523  
831-373-3337  
Fax 831-373-3437

## Report on the Firm's System of Quality Control

August 19, 2020

To the Partners of Jensen Smith CPAs Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Jensen Smith CPAs Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included (engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

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Gerald Ray, CPA | Patricia Kaufman, CPA, CGMA | Jesus Montemayor, CPA | Smriti Shrestha, CPA

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Sarita Shannon, CPA | Sukhdev Singh, CPA | Whitney Ernest, CPA | Devvyn MacBeth, CPA | Laura Armbruster, CPA | Rose Maxwell, CPA

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Jensen Smith CPAs Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Jensen Smith CPAs Inc. has received a peer review rating of *pass*.



McGilloway, Ray, Brown & Kaufman

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

**Jennifer M. Jensen, CPA**

Jensen Smith  
Certified Public Accountants, Inc.  
P.O. Box 160  
Lincoln, CA 95648  
(916)434-1662  
**Jennifer@lincolncpa.com**

**Professional Experience:**

July 2005- Current

**Jensen Smith, CPAs Inc.**

Lincoln, CA 95648

Partner/Owner

Public accounting and auditing including financial and compliance auditing for local governmental units and programs, not-for-profit entities, and small business entities; small business accounting and consulting, forensic accounting and litigation support, income tax preparation for individuals, partnerships, corporations, trusts, and estates, development of cost and financial accounting systems for both non-profit and for-profit entities, and development of business plans for small to medium sized businesses.

July 2003- June 2005

**Johnson, Smith & Associates, CPAs**

Lincoln, CA 95648

Staff Accountant

- Planning and performing audits for non-profit organizations and local governmental entities.
  - Including: GAAS audits, GAGAS audits, Single Audits, and Special Districts
- Preparation of income tax returns for various entities
- Bookkeeping, sales tax returns, and miscellaneous accounting tasks

April 2002-  
June 2003

**Francis, Scinto & Associates, LLP**

Grass Valley, CA 95945

Staff Accountant

- Planning and performing audits, reviews and compilations of various types of entities, including non-profit organizations, construction contractors, and small corporations and partnerships.
- Preparation of income tax returns for various entities
- Bookkeeping, sales tax returns, business property tax returns, payroll preparation

January 2002-  
April 2002

**Tate, Prop, Beggs and Sugimoto, an accountancy corporation**  
Sacramento, CA  
Staff Accountant

- Planning and performing audits and compilations for various types of entities
- Preparation of individual tax returns

October 2001-  
December 2001

**Margaret R. Smith, CPA**  
Grass Valley, CA 95945  
Staff Accountant

- Planning and performing audits of non-profit organizations
- Sales tax returns, non-profit information returns, payroll tax returns

June 2002-  
2010

**Thomson Publishing Co. (Gear Up Tax Seminars, Inc.)**  
Portland, OR 97281  
Speaker-Lecturer

Lecture in cities throughout the state on Non-Profit Accounting Principles and Auditing Standards.

May 2005-  
2010

**Graduate Realty Institute**  
Pasadena, CA 91106

Lecture to Realtors in cities throughout the state on tax issues that affect real estate transactions.

June 2003-  
2017

**Nonprofit Resource Center**  
Sacramento, CA 95833

Lecture to Executive Directors on reading and understanding non-profit financial statements and other financial issues unique to the nonprofit arena.

**Professional and Other Memberships and Other Distinctions:**

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Government Audit Quality Center
- 2008 Awarded President's Volunteer Service Award by the President's Council on Service and Civic Participation
- Past Treasurer, United Way of Nevada County
- Past President, Kiwanis Club of Lincoln
- Past Treasurer, Kiwanis Club of Lincoln
- Past Assistant Treasurer, Soroptimist International of Lincoln

**Education:**

- University of Phoenix, Sacramento B.S. in Accounting
- Golden Gate University, San Francisco, M.S. in Taxation
- AICPA Certificate Programs –
  - Not-for Profit II
  - Advanced Single Audit

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

**Lisette L. Hutchens, CPA**

Jensen Smith  
Certified Public Accountants, Inc.  
P.O. Box 160  
Lincoln, CA 95648  
(916) 434-1662  
[Lisette@lincolncpa.com](mailto:Lisette@lincolncpa.com)

**PROFESSIONAL EXPERIENCE**

Oct 2008 – present    **Jensen Smith CPAs, Inc.**

Lincoln, CA  
**Partner** (June 2011)  
**Staff Accountant** (Oct 2008)  
Audit and Tax Practice

- Planning, performance, and presentation of financial statement and compliance audits of governmental, non-profit, and small business entities, including those under federal and state compliance requirements
- Internal control evaluation
- Fraud and risk assessments
- Business practice procedural recommendations
- Individual, non-profit, and small business entity tax assistance and preparation

Jun 2007 – Sep 2008    **Gilbert Associates**

Sacramento, CA  
**Staff Accountant**  
Audit Department

- Planning and performance of financial statement audits of governmental and non-profit entities, including those under federal and state compliance requirements
- Internal control evaluation
- Financial statement and footnote preparation

Jul 2005 – May 2007 **Matson and Isom**

Chico, CA

**Staff Accountant**

Audit and Tax Departments

- Performance of financial statement audits of governmental and non-profit entities, including those under federal and state compliance requirements
- Financial statement and footnote preparation
- Individual and entity tax preparation

## **EDUCATION**

California State University – Chico

**Bachelor of Science in Business Administration – Accounting**

## **PROFESSIONAL MEMBERSHIPS**

California Society of Certified Public Accountants

American Institute of Certified Public Accountants

Soroptimist International of Lincoln, Assistant Treasurer



# Proposal for Independent Audit: First 5 Nevada County

Grass Valley, California

For the fiscal year ending June 30, 2023  
through June 30, 2025

***Submitted on April 19, 2023:***

By: Michael Ash, CPA  
619-270-8222  
mash@christywhite.com



PROPOSAL FOR INDEPENDENT AUDIT FOR FIRST 5 NEVADA COUNTY

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TABLE OF CONTENTS

Transmittal Letter from Christy White, Inc..... 1

Statement of Qualifications..... 2

    1. Name of Firm and Contact information..... 2

    2. Size and Organization of Christy White, Inc..... 2

    3. Audit Director with Lead Responsibility ..... 3

    4. Staff Qualifications ..... 4

    5. References of California First 5 Audits ..... 7

    6. Understanding of The Work to Be Prepared..... 8

    7. General Auditing Approach ..... 10

    8. Level and Nature of Support Required ..... 12

    9. Schedule of Audit Work ..... 13

    10. Licenses and Insurances ..... 14

Auditor’s Proposed Fees ..... 15

**Appendices:**

- W-9
- Insurance Certificates
- Quality Control Peer Review Opinion



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

April 19, 2023

Board of Commissioners  
First 5 Nevada County  
Grass Valley, California

Dear Board of Commissioners:

Christy White, Inc. (CW) is pleased to respond to First 5 Nevada County's request for Annual Financial Statement Audits for the fiscal year ending June 30, 2023 through June 30, 2025.

We **specialize in auditing California school district, charter schools and First 5 Commissions**, including First 5 Humboldt, First 5 Glenn County, First 5 Mono County, First 5 Trinity County, First 5 Del Norte County, and First 5 Modoc County. In 2021-22, we were providing services to over 80 nonprofit charter schools, over 160 school districts, and 6 First 5 Commissions. In addition, we audit school bonds and state facilities grants, plus, should the need arise, we perform forensic audits.

**CW will serve First 5 Nevada County from our San Francisco Bay Area Office.** For 10 years, our firm has audited First 5 Commissions, so you get the benefits of an experienced specialized. We assure you that every Christy White team member will be trained and able to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

Founding partner, Christy White, has 35 years of school audit and consulting experience and is joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, Marcy Kearney, and Kyle Montgomery, plus six director-level managers, and experienced in-charges auditors and staff. My partners and I have a great deal of interest and **commitment to providing excellent auditing services to First 5 Nevada County.** Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me at 619-270-8222. I would be happy to meet with you, the auditor selection committee, and the Board of Commissioners.

Sincerely,

Michael Ash, CPA  
Partner

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

## PROPOSAL FOR INDEPENDENT AUDIT FOR FIRST 5 NEVADA COUNTY

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### STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC.

#### 1. NAME OF FIRM AND CONTACT INFORMATION

Legal Name: Christy White, Inc. (dba Christy White Associates, Inc.)  
Business Address: 348 Olive Street, San Diego, CA 92103  
Telephone Number: 619-270-8222  
Fax Number: 619-260-9085  
Email Address: [mash@christywhite.com](mailto:mash@christywhite.com)  
Web Address: [christywhite.com](http://christywhite.com)

#### 2. SIZE AND ORGANIZATION OF CHRISTY WHITE, INC.

Christy White, Inc. (CW), a professional Accountancy corporation, is the 2<sup>nd</sup> largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. We are San Diego based with employees located throughout the State. We provide a wide range of audit and consulting services, including financial and forensic auditing; internal audit risk assessments; and, free consultation on FASB implementations.

CW is a member of the Private Companies Practice Section (PCPS) and Government Quality Control Center (GQCC) of the American Institute of CPAs, which requires an independent peer review every three years. Christy White, Inc. We received the best result of "Pass" in our most recent review.

We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. Also, we are association members with the California Charter Schools Association, the California Association of School Business Officials, and the Certified Fraud Examiner's Association.

CW is also an active participant in the development of the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our clients.

#### **LICENSING**

Christy White, Inc. (CW) is a professional accountancy corporation, incorporated in the State of California. CW is licensed by the State Board of Accountancy, as Christy White Associates, Inc. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

**PROPOSAL FOR INDEPENDENT AUDIT FOR FIRST 5 NEVADA COUNTY**

**STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D**

**2. SIZE AND ORGANIZATION OF CHRISTY WHITE, INC., CONT'D**

***FIRM HISTORY, SERVICES, AND SIZE***

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm, (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 30 professionals, including seven CPAs.

We offer services to local educational agencies (LEAs), including school districts and charter schools. This specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. CW audits over 120 school districts, 7 county offices of education, 90 Proposition 39 bonds, over 50 charter schools and 6 First 5 Commissions. Our audit clients range in size from large school districts to mid-size and small entities. Our consulting capabilities include helping our clients with:

ASB Training	Forensic/Fraud Audits
Attendance Accounting	Business Functions Organization
GASB and Compliance Implementation	Charter School Back Office
Efficiency Studies	Financial Reporting

***ORGANIZATIONAL STRUCTURE***

Firm representatives from each of our organizational levels comprise our proposed audit team. We will not joint venture with another firm on this engagement. And, Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history.

**✓ *CW'S QUALITY CONTROL SYSTEM***

Our quality control systems include policies and procedures in areas such as leadership, ethical requirements, acceptable of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document through timely review of work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

**3. AUDIT SENIOR DIRECTOR:** The Audit Senior Director will be Sarah Palafox. Accompanying her is an experienced team of auditors.

**PROPOSAL FOR INDEPENDENT AUDIT FOR FIRST 5 NEVADA COUNTY**

**STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D**

**4. STAFF QUALIFICATIONS**

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California and are familiar with the unique issues relative to school finance, in particular: budgetary constraints, construction accounting, new state program issues, attendance accounting, state funding models, and cash flow management. The team will include:

<b>Christy White, Inc. Personnel Assigned</b>	
<b>Name</b>	<b>Classification</b>
Michael Ash, CPA	Lead Engagement Partner
Christy White Brook, CPA, CFE	Concurring Partner
Sarah Palafox	Senior Audit Director
Jesus Cardenas	Supervisor

**STAFF TRAINING PROGRAMS**

CW's program of staff development includes two full weeks of focused in-house training in the audit of various entities. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CCSA.

STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D

4. STAFF QUALIFICATIONS, CONT'D

RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below.



**Partner, Michael Ash, CPA**, has enjoyed working with clients on auditing and consulting engagements for over twenty years. He has traveled the world auditing with an international CPA firm and a large real estate company; and, now for the past ten years crisscrosses California making school district audit clients his number one priority. Michael provides audit and financial consulting in the areas of financial statement audits, compliance and single audits, and internal control reviews. He serves as Christy White, Inc.'s Quality Control partner to ensure each engagement is performed and completed at the highest level of quality.

*“While a significant focus of external auditing is to give an independent opinion on the fair presentation of the financial statements, I also really enjoy the people aspect of our business. I love to assist my clients with the issues that they are facing and provide solutions that help improve processes within their school district.”*

An alumnus of the University of New Mexico, Michael is an active participant in the California Society of CPA's *School Districts Conference*, serving on the planning committee, acting as co-chair and presenting. When not traveling to Northern California for work, Michael enjoys spending time in San Diego with his wife and daughter. Michael is an avid sports fan.



**President, Christy White, CPA, CFE** has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author and trainer.

*“Auditing isn't just about verifying the accuracy of the books, it's about understanding my client's educational organization and providing added value service. With great pleasure, I have traveled throughout California and work side-by-side with school business leaders for over 30 years. I love listening and collaborating with my clients on workable solutions to their challenges.”*

Christy provides audit and financial consulting in areas of organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits; in addition to developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation.

STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D

4. STAFF QUALIFICATIONS, CONT'D

RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



**Senior Director, Sarah Palafox** pioneered our Northern California office in the summer of 2012, building the number of clients and adding professional staff steadily ever since then. A San Diego native, Sarah has enjoyed putting roots down in the San Francisco Bay Area and growing Christy White's presence in the region. Sarah specializes in school district and not-for-profit auditing. She is a favorite among our clients due to her warm personality and substantial expertise in LEA audit and accounting.

In addition to auditing, Sarah enjoys presenting and providing training both within the firm and to our clients. Need staff training in ASBs, attendance accounting, or governmental GAAP? Sarah is a terrific presenter and loves to share her knowledge. She recently provided training to prospective Chief Business Officials in the Association of California School Administrators (ACSA) certificate program, teaching governmental accounting topics.

Sarah holds a bachelor's degree in Business Administration and a minor in Dance from California State University San Marcos. Outside of work hours, she enjoys spending time with her husband and two pups exploring beautiful Sonoma County.



**Supervisor, Jesus Cardenas** is a first-generation college graduate who graduated in May 2019 from California State University Dominguez Hills with a Bachelor's Degree in Accounting. Working out of the Los Angeles office of Christy White, he has previous experience in governmental and non-profit accounting at Simpson & Simpson LLP and worked on the audit of Los Angeles Unified School District and non-profit organizations. Jesus works in the audits of a wide array of local education agencies and his expertise has allowed him to achieve a well-rounded view of local education agencies in the areas of financial reporting, state, and federal compliance. He has over 2 years of experience in public accounting and leads audit engagements for various local education agencies throughout the state of California.

When Jesus isn't busy working, he enjoys going to the gym and spending time with his family and friends. He also loves traveling to new areas and trying out new restaurants.

**PROPOSAL FOR INDEPENDENT AUDIT FOR FIRST 5 NEVADA COUNTY**

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**STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D**

**5. REFERENCES**

Below are references for our other First 5 Clients. We are happy to provide references for any of our clients upon request.

**First 5 Trinity County**

Name of Entity: **First Five Trinity County**  
Contact Person: Suzi Kochems, Executive Director  
Address: P.O Box 1362  
Weaverville, CA 96093  
Phone No.: 530-228-7811  
Email: [skochems@trinitycounty.org](mailto:skochems@trinitycounty.org)  
Number of Years Using CWA's Services: 2017-18 to present

**First Five Humboldt County**

Name of Entity: **First Five Humboldt County**  
Contact Person: Mary Ann Hansen, Executive Director  
Address: 525 Second Street, Ste. 202  
Eureka, CA 95501  
Phone No.: (707) 445-7389  
Email: [mhansen@co.humboldt.ca.us](mailto:mhansen@co.humboldt.ca.us)  
Number of Years Using CWA's Services: 2014-15 to present

**First Five Glenn County**

Name of Entity: **First Five Glenn County**  
Contact Person: Patricia Loera, Executive Director  
Address: 1035 West Wood Street  
Willows, CA 95988  
Phone No.: 530-934-6885  
Fax No.: 530-934-6149  
Email: [ploera@glennco.org](mailto:ploera@glennco.org)  
Number of Years Using CWA's Services: 2012-13 to present



STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D

**6. UNDERSTANDING OF THE WORK TO BE PERFORMED**

The scope of auditing services provided includes the **Annual Financial Statements** of First 5 Nevada County and Compliance with State Audit Requirements for the fiscal year ending June 30, 2023 through 2025.

The purpose of the financial audits is to render the following opinions and reports:

**Comprehensive Financial Statement Audit**

- Auditor's Opinion on the Comprehensive Financial Statements
- Auditor's Report on Internal Controls
- Auditor's Report on State Compliance Requirements
- Supplemental Information
- Auditor's Report on Supplemental Information
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code, and State Compliance
- Capitalization and depreciation of assets

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs.

Areas of **Internal Control** typically evaluated for our clients, as applicable, include:

- Cash receipting
- Purchasing and accounts payable
- Personnel requisitions/terminations and payroll processing
- Information systems security and backup

STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D

6. UNDERSTANDING OF THE WORK TO BE PERFORMED, CONT'D

***OUR APPROACH TO FRAUD RISK AND TESTING***

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

If fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets, CW is experienced to bring the matter to the attention of the appropriate level in the organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

***MANAGEMENT DISCUSSIONS AND LETTERS***

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the effectiveness of the internal control structure, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the organization as a whole.

We will issue our final management letter after thoroughly discussing each finding with management and incorporating the Commission's response. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

***PLANNING AND EXIT CONFERENCE MEETINGS***

CW works closely with Commission management at various stages during the audit cycle. We will organize both group and one-on-one meetings with individuals such as the Business Manager, the Executive Director, and a Commission representative.

- Audit Planning Entrance Call: During our planning phase, we discuss our proposed audit timelines, deliverables, and ask for input on areas deemed "new or high risk."
- Exit Conferences: After fieldwork, we will meet with you to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- Review of Draft Audit Reports: Upon the conclusion of the audit, we provide you with a draft report (which we are happy to review with you), our findings, and management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D

**7. GENERAL AUDITING APPROACH**

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- First 5 California Children and Families Program Audit Guide, as published by the State Controller's Office

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the three stages of the audit process

**THREE STAGE AUDIT PLAN**

Stage 1 – Planning and Risk Assessment

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

Stage 3 – Drafting and Finalization of Financial Statements

**Stage 1 – Planning and Risk Assessment**

We will confer with personnel to discuss our plan to commence the audit. We hold an entrance conference call with representatives from the Commission, Executive Director, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the Commission
- Identification of critical audit areas, plus changes to compliance areas
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts).

Upon assessing audit risk, we then design audit tests to meet the overall objective that the financial statements and compliance areas are free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D

**7. GENERAL AUDITING APPROACH, CONT'D**

**Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing**

CW will gain an understanding of the internal control structure of the Commission for financial accounting and compliance over state programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will be in communication with the Commission to permit timely resolution of any issues found. We will hold an exit conference with the Commission to summarize the results of our fieldwork and review significant findings.

**Stage 3 – Drafting and Finalization of Financial Statements**

CW will draft the financial statements and provide the draft and any adjusting entries to the Commission for review and approval. Reports to management will include written reports, and discussions will be held with management and the Commission.

STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D

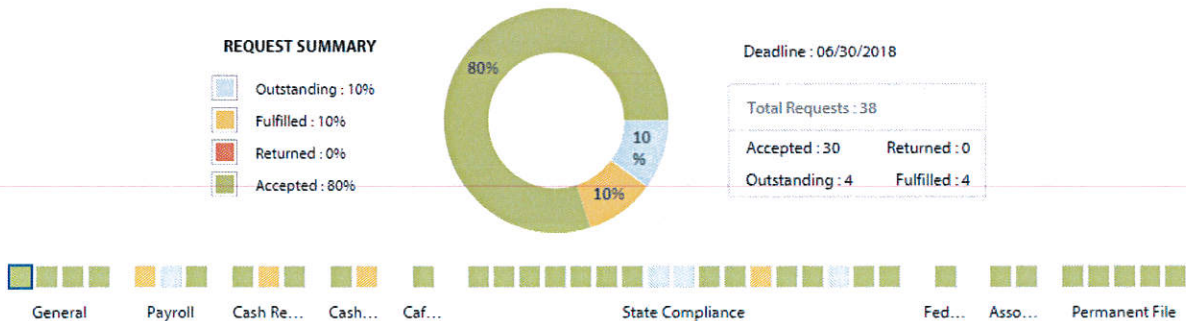
8. LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit through a combination of off-site and on-site work. We are entirely paperless and have a client portal for ease of document transmission. As such, we can make sample selections in advance of our fieldwork and conduct specific audit tests right from our office. During the days of on-site testing, we request our clients provide sufficient office space close to the accounting department and access to office equipment (e.g. copiers, phones, and scanners). We would also ask that the accounting staff be generally available to answer questions and pull sampled documents throughout the course of the audit.

**SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE**

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts state of the art security in which all data is stored and transferred with AES 256-bit encryption and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



**PROPOSAL FOR INDEPENDENT AUDIT FOR FIRST 5 NEVADA COUNTY**

**STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D**

**9. SCHEDULE OF AUDIT WORK**

The following is an estimate of the audit and tax work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

<b>Month</b>	<b>Proposed Work</b>	<b>Percentage of Work Done</b>
August – September	Audit planning, test of internal controls, state compliance, and year-end fieldwork (depending on when books are closed)	70%
October – November	Reports drafted, reviewed, and finalized	25%
November 1	Final audit reports distributed	5%
<b>Total</b>		<b>100%</b>

Before each phase of the audit, we will discuss with you the upcoming work, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations, and list any outstanding audit items.

A detailed work plan of estimated hours by significant audit area is shown:

<b>Audit Work Segment</b>	<b>Staff Level Assigned</b>	<b>Estimated Hours of Completion</b>	<b>Audit Work Segment</b>	<b>Staff Level Assigned</b>	<b>Estimated Hours of Completion</b>
<b>Planning</b>			<b>Substantive Testing</b>		
Planning	Partner/Director	4	Accounts Payable	Supervisor/Senior/Staff	4
Supervision and Quality Control Review	Partner/Director	2	Accounts Receivable	Supervisor/Senior/Staff	4
Fraud Risk Assessment	All Levels	2	Cash and Investments	Supervisor/Senior/Staff	2
Internal Controls	Supervisor/Senior	4	Revenues	Supervisor/Senior/Staff	2
<b>Meetings</b>			Capital Assets	Partner/Director	1
Entrance/Exit Conference/Board		2	Long-Term Debt	Partner/Director	1
<b>Transaction Testing</b>			Expenditures	Supervisor/Senior/Staff	4
Cash Disbursements	Supervisor/Senior/Staff	4	<b>Report Preparation and Review</b>		
Payroll	Supervisor/Senior/Staff	4	Audit Reports, Review and Opinions	Partner/Director	12
Cash Receipts	Supervisor/Senior/Staff	2	Clerical	Admin	4
Journal Entries	Supervisor/Senior/Staff	2	<b>Total Estimated Hours</b>		<u>70</u>
<b>State Compliance Testing</b>					
First 5 Compliance Areas	Staff	10			

*Cont'd next col.*

## PROPOSAL FOR INDEPENDENT AUDIT FOR FIRST 5 NEVADA COUNTY

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### STATEMENT OF QUALIFICATIONS OF CHRISTY WHITE, INC., CONT'D

#### 10. LICENSES AND INSURANCES

Yes, **we meet all general requirements that are required of a qualified audit firm!**

- ✓ CW is an **equal opportunity employer**. We do not discriminate based on race, ethnicity, age, or religion. We comply with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.
- ✓ CW has **errors and omissions insurance** and will indemnify and hold harmless the Commission from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured with workers' compensation. See appendix for insurance certificates.
- ✓ CW **provides all labor, materials, transportation, and services** for the work described and specified in our proposal.
- ✓ CW agrees to **offer our bid for a period of sixty (60) days** after opening.
- ✓ **No bill or claim for extra work** or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by the Commission.
- ✓ CW shall **indemnify and hold harmless the Commission** from and against all losses and all claims, demands, payments, suits, actions, recoveries, and judgments, or every nature and description brought or recovered by it, by reason of any act or omission, of the said proposer, his agents or employees, in the execution of the work or consequences of any negligence or carelessness regarding the same.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. Additionally, we have not and are not involved in litigation, or any investigation by a state, federal, or professional agency.

**PROPOSAL FOR INDEPENDENT AUDIT FOR FIRST 5 NEVADA COUNTY**

**AUDITORS' PROPOSED FEES**

Christy White, Inc. respectfully submits the enclosed proposal for auditing services to First 5 Nevada County. Our fees are all-inclusive and will not change unless the scope of the engagement changes significantly, in which case we will mutually agree to the scope changes and corresponding fees. There are no additional fees for travel or incidentals.

**Fixed Fee and Free Advisory Services**

The proposed fees are fixed for the scope described and are on a "not to exceed" basis as follows. Our maximum fees show below are all-inclusive of all costs, including essential travel. We do not bill for advisory services that are related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

The proposed fees for a three-year contract are as follows:

Classification	2022-23		2022-23	2023-24	2024-23
	Billing Rates	Estimated Hours			
Partner	\$ 250	5	\$ 1,250	\$ 1,315	\$ 1,380
Director/Manager	\$ 185	10	1,850	\$ 1,947	\$ 2,046
Senior	\$ 135	10	1,350	\$ 1,422	\$ 1,493
Staff	\$ 110	30	3,300	\$ 3,465	\$ 3,642
Clerical Assistant	\$ 75	5	375	\$ 395	\$ 416
<b>Total</b>		<b>70</b>	<b>\$ 9,575</b>	<b>\$ 10,065</b>	<b>\$ 10,576</b>
<b>Travel costs (if in person work is requested)</b>			3,000	3,000	3,000
<b>Total Professional Fees - Multi-year*</b>			<b>\$ 12,575</b>	<b>\$ 13,065</b>	<b>\$ 13,576</b>

\* Includes all expenses

*If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$2,000 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Commission expends more than \$750,000 in Federal funds.*

We look forward to the opportunity to work with the First 5 Nevada County. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: Michael Ash  
 Name: Michael Ash, CPA  
 Title: Partner  
 Date: April 19, 2023





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**APPENDICES**

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# **CHRISTY WHITE**

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**W-9**

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## Request for Taxpayer Identification Number and Certification

**Give Form to the  
requester. Do not  
send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

<b>Print or type. See Specific Instructions on page 3.</b>	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Christy White Accountancy Corporation</b>		
	2 Business name/disregarded entity name, if different from above <b>Christy White, Inc, Christy White Associates, CharterWise</b>		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ▶ _____		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions. <b>348 Olive Street</b>		Requester's name and address (optional)
6 City, state, and ZIP code <b>San Diego, CA 92103</b>			
7 List account number(s) here (optional)			

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>										
<b>or</b>										
<b>Employer identification number</b>										
2	7		-	2	9	5	6	1	9	8

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶ <i>Christy White</i>	Date ▶ <b>1/10/2022</b>
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*



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**INSURANCE CERTIFICATES**

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**CAMICO MUTUAL INSURANCE COMPANY  
DECLARATIONS  
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAL108463-12

Effective Date: 8/1/2022 at 12:01 A.M. Standard time at the address shown below  
Expiration Date: 8/1/2023 at 12:01 A.M. Standard time at the address shown below  
Retroactive Date: 8/1/2010

Item 1 - *Named Insured*: Christy White Associates

Item 2 - Business Address: 348 Olive St  
San Diego, CA 92103

Item 3 - Limits of Liability: \$1,000,000 Per *Claim*  
\$3,000,000 Policy Aggregate

Item 4 - Deductibles: \$10,000 Per *Claim* Deductible

Item 5 - Total Premium: \$37,767.00

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

PL-1000-A	07/14	Accountants Professional Liability Insurance Policy
PL-2001-A (CA)	07/14	State Endorsement - California
PL-1007-A	07/14	Exclusion - Claims Following Insureds Suit for Fees
PL-1034-A	07/14	Excluded Entities
PL-1049-A	07/14	Privacy and Client Network Damage Endorsement
PL-1052-A	07/14	100K Cyber CPA Endorsement
PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment

**PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.**

**CAMICO Mutual Insurance Company**

\_\_\_\_\_  
Authorized Representative



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
08/19/2022

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b>  PAYCHEX INSURANCE AGENCY INC 225 KENNETH DR ROCHESTER, NY 14623 (877) 362-6785	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): (877) 362-6785      FAX (A/C, No): (877) 677-0447 E-MAIL ADDRESS: paychex@travelers.com INSURER(S) AFFORDING COVERAGE      NAIC # INSURER A : TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :
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**COVERAGES      CERTIFICATE NUMBER: 261346337461132      REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE	\$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS - COMP/OP AGG	\$
								\$
	AUTOMOBILE LIABILITY  <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/>						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		UB-3N212888-22	08/15/2022	08/15/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b>  CHRISTY WHITE ACCOUNTANCY 348 OLIVE ST SAN DIEGO, CA 92103	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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**QUALITY CONTROL PEER REVIEW OPINION**

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# Grant Bennett Associates

A PROFESSIONAL CORPORATION

## Report on the Firm's System of Quality Control

February 26, 2021

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



[www.gbacpa.com](http://www.gbacpa.com)

1375 Exposition Boulevard, Suite 230  
Sacramento, CA 95815  
916/922-5109 FAX 916/641-5200

P.O. Box 223096  
Princeville, HI 96722  
888/769-7323

May 11, 2023

First 5 Nevada County  
Melody Easton, Executive Director  
380 Crown Point Cir  
Grass Valley, CA 95945

**AUDIT OF FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023, 2024, AND 2025**

We are pleased to submit our proposal to audit the financial statements of First 5 Nevada County for the years ended June 30, 2023, 2024, and 2025.

**Scope of Audit**

We will conduct our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. Our audit will include examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit will also include assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we will select the necessary procedures to test compliance and to disclose noncompliance with specific laws, regulations and contracts. We will consider the Commission's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements.

Our engagement will also include preparation of a Letter of Recommendations to management with suggestions to assist them in improving controls, efficiency and operations. It is our belief that relevant and timely management letters are an important and basic product of our audit procedures.

Our policy with respect to management letters is a “no-surprises” approach. We will clear the facts involved on each point with the person most directly involved with the point and their immediate supervisor. Following that, we will discuss our recommendations before issuance of our letter and allow the Commission the opportunity to respond in writing to the recommendations.

No extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement. The working papers for the audit will be retained for seven years and the working papers will be available for examination by authorized representatives of the First 5 Nevada County and its authorized representatives or successor auditors.

### **Audit Approach**

Our audit approach is designed to concentrate on key controls and areas of risk. It anticipates the cooperation of Commission personnel without detracting significantly from their day-to-day responsibilities. We will carefully evaluate our use of Commission personnel to make sure that we use their time wisely and in the best interest of the Commission. Where practical, our policy is to develop audit workpapers from reports and schedules which the client's system is already producing versus having client personnel prepare unique schedules just for one use. The timing of our audit procedures can be modified to meet the Commission's workload patterns. Our plan places emphasis on preliminary audit procedures which can be conducted within a flexible time frame. Our audit approach contains the following characteristics:

- It documents the business, financial and operating exposures, identifies, and evaluates key systems and controls that prevent, detect and correct errors.
- It includes the verification of balances and the formulation of a final opinion on the financial statements.
- It is analytical. It focuses on materiality and channels the audit effort into significant areas.

Our methodology recognizes that most audit objectives can be achieved by a number of different approaches. The important consideration is to perform the audit as effectively and efficiently as possible. Since all organizations are unique, very few audits can be performed using identical work plans. Our audit process provides a means to respond appropriately to the major requirements of each audit so that audit effort is placed where audit risks and significance are the greatest.

This audit approach offers several distinct advantages over the more traditional techniques. Those particularly important for client service to the First 5 Nevada County include:

- Continuing communications throughout the year in order to identify and resolve internal control, accounting and reporting issues at an early date.

- Understanding all major systems thoroughly, including computerized elements, allowing us to focus effort on risk in the most significant areas.
- Controlling audit costs and minimizing Commission staff time by eliminating unnecessary or redundant procedures.
- Using specialized software programs to aid in working trial balance preparation, journal entry posting and combining schedule consolidations.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of the accounting records of First 5 Nevada County and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of the audit committee, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that First 5 Nevada County is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Management Responsibilities**

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate

remaining fund information of First 5 Nevada County and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles. Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein.

You are responsible for management decisions and functions. As part of the audit, we will prepare a draft of your financial statements and related notes. In accordance with Government Auditing Standards, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements or abuse that we may report.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible

for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, and the timing and format related thereto.

### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

### **Audit Procedures - Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our

tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards and Government Auditing Standards.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of First 5 Nevada County's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

### **Audit Fee**

Our fee for the audit of the Commission's financial statement will not exceed \$7,500 for the year ended June 30, 2023, \$7,800 for the year ended June 30, 2024, and \$8,100 for the year ended June 30, 2025. This fee is based upon a routine audit and includes preparation of the necessary statements. Our fees are based on the following hourly rates:

Partner	\$ 175
Manager	120
Supervisor	110
Staff Accountant	80
Administrative	60

The fee quoted above is based upon a routine examination. If unusual circumstances should arise which we have no way of contemplating at this time, or if additional work is required to prepare the Commission's books for audit, we will promptly notify you so appropriate action may be taken. Any additional work required will be billed at our standard billing rates.

### **Peer Review**

Our firm is devoted to quality, and we have taken extra steps to assure that we meet the highest professional standards of quality. Every three years our quality controls are examined by specially trained CPAs from other firms. Results from these reviews, called peer review reports, are available to the public, and a copy of our most recent peer review report is included as an appendix to this proposal.



### **Independent Contractors**

We are independent contractors and are not subject to the direction and control of the Commission except as to the final result. We shall be solely liable and responsible to pay all required taxes and other obligations, including, but not limited to, withholding and social security and workers' compensation. Auditors shall indemnify and hold the Commission harmless from any liability which it may incur to the federal and state government as a consequence of this contract. It is specifically understood and agreed that in the making and performance of this contract, Smith & Newell, CPA's is an independent contractor and is not an employee, agent, or servant of the Commission.

### **Termination**

The Commission shall have the right at any time to terminate this Agreement by giving to the Auditors thirty (30) days written notice of its intent to terminate this Agreement, and in the event the Commission elects at any time to terminate this Agreement, or any portion thereof, the Commission shall be obligated to pay the Auditors for all services rendered by the Auditors to the date of termination. This contract may be terminated before the automatic termination date set forth above as follows:

- a. By mutual consent of the parties;
- b. At any time on a material breach of any of the provisions hereof; or,
- c. By the Commission on delivery of written notice thereof to Auditors for any or no reason, whatsoever, including, but not limited to, the failure by the Board to appropriate funds for this contract.

### **Assignment**

We shall not assign any interest in this contract and shall not transfer any interest in the same without the prior written consent of the Commission, except that claims for money due or to become due the Auditors from the Commission under this contract may be assigned by the Auditors to a bank, trust company, or other financial institution without such approval. Written notice of any such transfer shall be furnished promptly to the Commission. Any attempt at assignment of rights under this contract, except for those specifically consented to by both parties or as stated above, shall be void.

### **Modifications**

This agreement may only be modified by a written amendment hereto, executed by both parties.

### **Non-Discrimination**

In the performance of the work authorized under this agreement, we shall not discriminate against any worker because of race, creed, color, ancestry, religion, marital status, age (over 40), veteran or non-veteran status, sex, or national origin.

**Attorneys' Fees**

If any action at law or in equity is necessary to enforce or interpret the terms of this contract, the prevailing party shall be entitled to reasonable attorneys' fees, costs, and necessary disbursements in addition to any other relief to which such party may be entitled.

**Conflict of Interest**

We hereby covenant that, at the time of the execution of this agreement, we have no interest and shall not acquire any interest in the future, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this agreement. We also covenant that in the performance of this work, no person having any such interest shall be employed.

**Taxpayer Identification**

Auditors' taxpayer identification number is 68-0141969.

**Hold Harmless**

To the fullest extent permitted by law, we shall indemnify and hold harmless the Commission, its agents, officers, and employees against and from any and all claims, lawsuits, actions, liability, damages, losses, expenses, and costs (including but not limited to attorneys' fees), brought for, or on account of, injuries to or death of any person or persons, including our employees, or injuries to or destruction of property, including the loss of use thereof, arising out of, or alleged to arise out of, or results from, the performance of the work described herein, provided that any such claim, lawsuit, action, liability, damage, loss, expense, or cost is caused in whole or in part by any negligence or intentional act or omission of Smith & Newell, anyone directly or indirectly employed by them, or anyone for whose acts any of them may be liable, regardless of whether or not it is caused by the passive negligence of a party indemnified hereunder.

This agreement shall be governed by the laws of the State of California. It constitutes the entire agreement between the parties regarding its subject matter. This contract supersedes all proposals, oral and written, and all negotiations, conversations, or discussions heretofore and between the parties related to the subject matter of this contract.

We appreciate the opportunity to submit this proposal to you and look forward to helping you in this important area. If this proposal contains your understanding of the scope and terms of services you desire, please sign the duplicate of this letter and return it to us.

Sincerely,



Carrie Schroeder, CPA

Partner

We concur with the terms of this agreement as stated above.

FIRST 5 NEVADA COUNTY

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

**NEVADA COUNTY SUPERINTENDENT OF SCHOOLS**  
**First 5 Nevada County FY 2023-2024**  
 Revised 05/2023

CLASS	TITLE		step 1	step 2	step 3	step 4	step 5
A	Executive Director I	Annual	\$59,571	\$62,504	\$65,582	\$68,786	\$72,155
		Hourly	\$28.64	\$30.05	\$31.53	\$33.07	\$34.69
A/B	Executive Director II	Annual	\$78,853	\$82,930	\$87,027	\$91,312	\$97,698
		Hourly	\$37.91	\$39.87	\$41.84	\$43.90	\$46.97
A	Administrative Assistant	Annual	\$48,069	\$50,419	\$52,874	\$55,411	\$59,363
		Hourly	\$23.11	\$24.24	\$25.42	\$26.64	\$28.54

Approved by: Scott W. Lay  
 Superintendent of Schools

Melody C. Easton  
 Executive Director, First 5 Nevada County

Class	Description	Hours worked	# of Days *note	length of Contract	elig. for health benefits	annual vacation days (1 per month) 0 to 4 years	annual vacation days (1.5 per month) 5 to 9 years	annual vacation days (2 per month) 10+ years
A	Full Time	2080	260	12	yes	12	18	24
B	Limited term employee	up to 1000	up to 150	0-12 mos	no	0	0	0

\* includes holidays for employees classified as "A"

**Holidays:**

Employees shall be entitled to compensation for holidays as stated in NCSoS Board Policy 420.

**Health Benefit Cap:**

Depends on plan selected by employee

Employees shall be eligible for a longevity increase equivalent to one step on the salary schedule (4.9%) after serving for ten years.

**First 5 Nevada County - Long Range Financial Plan**

*Financial Planning for Sustainability*

*Approved:*

<i>Fiscal Year ending June 30</i>	Approved 2022-23	Preliminary 2023-24	Projected 24-25	Projected 25-26	Projected 26-27
<b>REVENUE</b>					
Prop 10 tax revenue	\$481,621	\$457,413	\$425,130	\$465,770	\$433,565
Small County Augmentation	\$149,033	\$149,033	\$149,033	\$149,033	\$149,033
IMPACT 2020	\$18,000				
Donations	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000
HV Collaborative	\$38,629	\$50,100	\$43,100		
Other Income	\$9,605	\$11,349			
Interest earned	\$3,520	\$2,940	\$2,267	\$2,308	\$2,486
<b>Total Revenues</b>	<b>\$706,408</b>	<b>\$676,835</b>	<b>\$624,530</b>	<b>\$622,111</b>	<b>\$590,084</b>
<i>Fiscal Year ending June 30</i>	Projected 2022-23	Projected 2023-24			
<b>EXPENSES</b>					
<b>Prop 10 Programs</b>	<b>\$552,227</b>	<b>\$570,370</b>	<b>\$585,835</b>	<b>\$589,370</b>	<b>\$592,975</b>
Community Projects	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Evaluation	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
Services/Supplies	\$50,213	\$48,113	\$48,113	\$48,113	\$48,113
Kids Corner at the Fair	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
First 5 Director Wages/Benefits .95 FTE	\$128,100	\$130,586	\$133,198	\$135,862	\$138,579
Service Support Secretary .45 FTE	\$41,914	\$42,671	\$43,524	\$44,395	\$45,283
<b>Contracted Program Expenses</b>					
Family Resource Centers	\$214,678	\$214,678			
Cross Agency Collaboration (CCTT, CSN)	\$25,000	\$25,000			
School Readiness (TTUSD, KidZone, RMAS)	\$54,627	\$54,627			
Ready to Grow	\$23,695	\$43,695	\$350,000	\$350,000	\$350,000



<b>SPCFA Programs</b>	<b>\$160,500</b>	<b>\$160,500</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$10,500</b>
Healthy Babies Home Visiting Program	\$ 150,000	\$ 150,000			
Persimmony Database	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
<b>HV Collaborative</b>	<b>\$45,149</b>	<b>\$30,100</b>	<b>\$23,100</b>		<b>\$0</b>
Community Collaborative Coordinator .83 FTE	\$43,749				
Services/Supplies		\$100	\$100		
Parent/Workfoce Incentives	\$1,400	\$20,000	\$20,000		
Contractual/Trainings		\$10,000	\$3,000		
<b>IMPACT Programs</b>	<b>\$21,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Supplies	\$200				
Food for IMPACT	\$3,000				
Subcontract for Coaching and Mentoring	\$17,800				
	Approved 2022-23	Preliminary 2023-24	Projected 24-25	Projected 25-26	Projected 26-27
<b>Total Expenditures</b>	<b>\$778,876</b>	<b>\$760,970</b>	<b>\$619,435</b>	<b>\$599,870</b>	<b>\$603,475</b>
Revenues less Expenses	-\$72,468	-\$84,135	\$5,095	\$22,242	-\$13,391
Total Fund Balance	\$440,022	\$367,554	\$283,419	\$288,515	\$310,756
Withdrawal from Fund Balance	\$72,468	\$84,135	-\$5,095	-\$22,242	\$13,391
<b>Ending Fund Balance</b>	<b>\$367,554</b>	<b>\$283,419</b>	<b>\$288,515</b>	<b>\$310,756</b>	<b>\$297,365</b>



**First 5 Nevada County - Long Range Financial Plan**

*Financial Planning for Sustainability*

*Approved:*

<i>Fiscal Year ending June 30</i>	Approved 2022-23	Preliminary 2023-24	Projected 24-25	Projected 25-26	Projected 26-27
<b>REVENUE</b>					
Prop 10 tax revenue	\$481,621	\$457,413	\$425,130	\$465,770	\$433,565
Small County Augmentation	\$149,033	\$149,033	\$149,033	\$149,033	\$149,033
IMPACT 2020	\$18,000				
Donations	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000
HV Collaborative	\$38,629	\$50,100	\$43,100		
Other Income	\$9,605	\$11,349			
Interest earned	\$3,520	\$2,940	\$2,267	\$2,108	\$2,084
<b>Total Revenues</b>	<b>\$706,408</b>	<b>\$676,835</b>	<b>\$624,530</b>	<b>\$621,911</b>	<b>\$589,682</b>
<i>Fiscal Year ending June 30</i>	Projected 2022-23	Projected 2023-24			
<b>EXPENSES</b>					
<b>Prop 10 Programs</b>	<b>\$552,227</b>	<b>\$570,370</b>	<b>\$610,835</b>	<b>\$614,370</b>	<b>\$617,975</b>
Community Projects	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Evaluation	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
Services/Supplies	\$50,213	\$48,113	\$48,113	\$48,113	\$48,113
Kids Corner at the Fair	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
First 5 Director Wages/Benefits .95 FTE	\$128,100	\$130,586	\$133,198	\$135,862	\$138,579
Service Support Secretary .45 FTE	\$41,914	\$42,671	\$43,524	\$44,395	\$45,283
<b>Contracted Program Expenses</b>					
Family Resource Centers	\$214,678	\$214,678			
Cross Agency Collaboration (CCTT, CSN)	\$25,000	\$25,000			
School Readiness (TTUSD, KidZone, RMAS)	\$54,627	\$54,627			
Ready to Grow	\$23,695	\$43,695	\$375,000	\$375,000	\$375,000



<b>SPCFA Programs</b>	<b>\$160,500</b>	<b>\$160,500</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$10,500</b>
Healthy Babies Home Visiting Program	\$ 150,000	\$ 150,000			
Persimmony Database	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
<b>HV Collaborative</b>	<b>\$45,149</b>	<b>\$30,100</b>	<b>\$23,100</b>		<b>\$0</b>
Community Collaborative Coordinator .83 FTE	\$43,749				
Services/Supplies		\$100	\$100		
Parent/Workfoce Incentives	\$1,400	\$20,000	\$20,000		
Contractual/Trainings		\$10,000	\$3,000		
<b>IMPACT Programs</b>	<b>\$21,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Supplies	\$200				
Food for IMPACT	\$3,000				
Subcontract for Coaching and Mentoring	\$17,800				
<i>Fiscal Year ending June 30</i>	Approved 2022-23	Preliminary 2023-24	Projected 24-25	Projected 25-26	Projected 26-27
<b>Total Expenditures</b>	<b>\$778,876</b>	<b>\$760,970</b>	<b>\$644,435</b>	<b>\$624,870</b>	<b>\$628,475</b>
Revenues less Expenses	-\$72,468	-\$84,135	-\$19,905	-\$2,958	-\$38,792
Total Fund Balance	\$440,022	\$367,554	\$283,419	\$263,515	\$260,556
Withdrawal from Fund Balance	\$72,468	\$84,135	\$19,905	\$2,958	\$38,792
<b>Ending Fund Balance</b>	<b>\$367,554</b>	<b>\$283,419</b>	<b>\$263,515</b>	<b>\$260,556</b>	<b>\$221,764</b>





**First 5 Nevada County - Long Range Financial Plan**

*Financial Planning for Sustainability*

*Approved:*

<i>Fiscal Year ending June 30</i>	Approved 2022-23	Preliminary 2023-24	Projected 24-25	Projected 25-26	Projected 26-27
<b>REVENUE</b>					
Prop 10 tax revenue	\$481,621	\$457,413	\$425,130	\$465,770	\$433,565
Small County Augmentation	\$149,033	\$149,033	\$149,033	\$149,033	\$149,033
IMPACT 2020	\$18,000				
Donations	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000
HV Collaborative	\$38,629	\$50,100	\$43,100		
Other Income	\$9,605	\$11,349			
Interest earned	\$3,520	\$2,940	\$2,267	\$1,908	\$1,683
<b>Total Revenues</b>	<b>\$706,408</b>	<b>\$676,835</b>	<b>\$624,530</b>	<b>\$621,711</b>	<b>\$589,281</b>
<i>Fiscal Year ending June 30</i>	Projected 2022-23	Projected 2023-24			
<b>EXPENSES</b>					
<b>Prop 10 Programs</b>	<b>\$552,227</b>	<b>\$570,370</b>	<b>\$635,835</b>	<b>\$639,370</b>	<b>\$642,975</b>
Community Projects	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Evaluation	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
Services/Supplies	\$50,213	\$48,113	\$48,113	\$48,113	\$48,113
Kids Corner at the Fair	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
First 5 Director Wages/Benefits .95 FTE	\$128,100	\$130,586	\$133,198	\$135,862	\$138,579
Service Support Secretary .45 FTE	\$41,914	\$42,671	\$43,524	\$44,395	\$45,283
<b>Contracted Program Expenses</b>					
Family Resource Centers	\$214,678	\$214,678			
Cross Agency Collaboration (CCTT, CSN)	\$25,000	\$25,000			
School Readiness (TTUSD, KidZone, RMAS)	\$54,627	\$54,627			
Ready to Grow	\$23,695	\$43,695	\$400,000	\$400,000	\$400,000





**First 5 Nevada County - Long Range Financial Plan**

*Financial Planning for Sustainability*

*Approved:*

<i>Fiscal Year ending June 30</i>	Approved 2022-23	Preliminary 2023-24	Projected 24-25	Projected 25-26	Projected 26-27
<b>REVENUE</b>					
Prop 10 tax revenue	\$481,621	\$457,413	\$425,130	\$465,770	\$433,565
Small County Augmentation	\$149,033	\$149,033	\$149,033	\$149,033	\$149,033
IMPACT 2020	\$18,000				
Donations	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000
HV Collaborative	\$38,629	\$50,100	\$43,100		
Other Income	\$9,605	\$11,349			
Interest earned	\$3,520	\$2,940	\$2,267	\$1,708	\$1,281
<b>Total Revenues</b>	<b>\$706,408</b>	<b>\$676,835</b>	<b>\$624,530</b>	<b>\$621,511</b>	<b>\$588,879</b>
<i>Fiscal Year ending June 30</i>	Projected 2022-23	Projected 2023-24			
<b>EXPENSES</b>					
<b>Prop 10 Programs</b>	<b>\$552,227</b>	<b>\$570,370</b>	<b>\$660,835</b>	<b>\$664,370</b>	<b>\$667,975</b>
Community Projects	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Evaluation	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
Services/Supplies	\$50,213	\$48,113	\$48,113	\$48,113	\$48,113
Kids Corner at the Fair	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
First 5 Director Wages/Benefits .95 FTE	\$128,100	\$130,586	\$133,198	\$135,862	\$138,579
Service Support Secretary .45 FTE	\$41,914	\$42,671	\$43,524	\$44,395	\$45,283
<b>Contracted Program Expenses</b>					
Family Resource Centers	\$214,678	\$214,678			
Cross Agency Collaboration (CCTT, CSN)	\$25,000	\$25,000			
School Readiness (TTUSD, KidZone, RMAS)	\$54,627	\$54,627			
Ready to Grow	\$23,695	\$43,695	\$425,000	\$425,000	\$425,000





**First 5 Nevada County - Long Range Financial Plan**

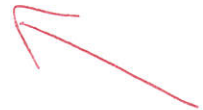
*Financial Planning for Sustainability*

Approved:

<i>Fiscal Year ending June 30</i>	Approved 2022-23	Preliminary 2023-24	Projected 24-25	Projected 25-26	Projected 26-27
<b>REVENUE</b>					
Prop 10 tax revenue	\$481,621	\$457,413	\$425,130	\$465,770	\$433,565
Small County Augmentation	\$149,033	\$149,033	\$149,033	\$149,033	\$149,033
IMPACT 2020	\$18,000				
Donations	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000
HV Collaborative	\$38,629	\$50,100	\$43,100		
Other Income	\$9,605	\$11,349			
Interest earned	\$3,520	\$2,940	\$2,267	\$1,508	\$880
<b>Total Revenues</b>	<b>\$706,408</b>	<b>\$676,835</b>	<b>\$624,530</b>	<b>\$621,311</b>	<b>\$588,478</b>
<i>Fiscal Year ending June 30</i>	Projected 2022-23	Projected 2023-24			
<b>EXPENSES</b>					
<b>Prop 10 Programs</b>	<b>\$552,227</b>	<b>\$570,370</b>	<b>\$685,835</b>	<b>\$689,370</b>	<b>\$692,975</b>
Community Projects	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Evaluation	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
Services/Supplies	\$50,213	\$48,113	\$48,113	\$48,113	\$48,113
Kids Corner at the Fair	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
First 5 Director Wages/Benefits .95 FTE	\$128,100	\$130,586	\$133,198	\$135,862	\$138,579
Service Support Secretary .45 FTE	\$41,914	\$42,671	\$43,524	\$44,395	\$45,283
<b>Contracted Program Expenses</b>					
Family Resource Centers	\$214,678	\$214,678			
Cross Agency Collaboration (CCTT, CSN)	\$25,000	\$25,000			
School Readiness (TTUSD, KidZone, RMAS)	\$54,627	\$54,627			
Ready to Grow	\$23,695	\$43,695	\$450,000	\$450,000	\$450,000



<b>SPCFA Programs</b>	<b>\$160,500</b>	<b>\$160,500</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$10,500</b>
Healthy Babies Home Visiting Program	\$ 150,000	\$ 150,000			
Persimmony Database	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
<b>HV Collaborative</b>	<b>\$45,149</b>	<b>\$30,100</b>	<b>\$23,100</b>		<b>\$0</b>
Community Collaborative Coordinator .83 FTE	\$43,749				
Services/Supplies		\$100	\$100		
Parent/Workfoce Incentives	\$1,400	\$20,000	\$20,000		
Contractual/Trainings		\$10,000	\$3,000		
<b>IMPACT Programs</b>	<b>\$21,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Supplies	\$200				
Food for IMPACT	\$3,000				
Subcontract for Coaching and Mentoring	\$17,800				
<i>Fiscal Year ending June 30</i>	Approved 2022-23	Preliminary 2023-24	Projected 24-25	Projected 25-26	Projected 26-27
<b>Total Expenditures</b>	<b>\$778,876</b>	<b>\$760,970</b>	<b>\$719,435</b>	<b>\$699,870</b>	<b>\$703,475</b>
Revenues less Expenses	-\$72,468	-\$84,135	-\$94,905	-\$78,558	-\$114,997
Total Fund Balance	\$440,022	\$367,554	\$283,419	\$188,515	\$109,956
Withdrawal from Fund Balance	\$72,468	\$84,135	\$94,905	\$78,558	\$114,997
<b>Ending Fund Balance</b>	<b>\$367,554</b>	<b>\$283,419</b>	<b>\$188,515</b>	<b>\$109,956</b>	<b>-\$5,041</b>



**First 5 Nevada County - Long Range Financial Plan**

*Financial Planning for Sustainability*

*Approved:*

<i>Fiscal Year ending June 30</i>	Approved 2022-23	Preliminary 2023-24	Projected 24-25	Projected 25-26	Projected 26-27
<b>REVENUE</b>					
Prop 10 tax revenue	\$481,621	\$457,413	\$425,130	\$465,770	\$433,565
Small County Augmentation	\$149,033	\$149,033			
IMPACT 2020	\$18,000				
Donations	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000
HV Collaborative	\$38,629	\$50,100	\$43,100		
Other Income	\$9,605	\$11,349			
Interest earned	\$3,520	\$2,940	\$2,267	\$1,916	\$1,698
<b>Total Revenues</b>	<b>\$706,408</b>	<b>\$676,835</b>	<b>\$475,497</b>	<b>\$472,686</b>	<b>\$440,263</b>
<b>EXPENSES</b>					
<b>Prop 10 Programs</b>	<b>\$552,227</b>	<b>\$570,370</b>	<b>\$485,835</b>	<b>\$489,370</b>	<b>\$492,975</b>
Community Projects	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Evaluation	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
Services/Supplies	\$50,213	\$48,113	\$48,113	\$48,113	\$48,113
Kids Corner at the Fair	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
First 5 Director Wages/Benefits .95 FTE	\$128,100	\$130,586	\$133,198	\$135,862	\$138,579
Service Support Secretary .45 FTE	\$41,914	\$42,671	\$43,524	\$44,395	\$45,283
<b>Contracted Program Expenses</b>					
Family Resource Centers	\$214,678	\$214,678			
Cross Agency Collaboration (CCTT, CSN)	\$25,000	\$25,000			
School Readiness (TTUSD, KidZone, RMAS)	\$54,627	\$54,627			
Ready to Grow	\$23,695	\$43,695	\$250,000	\$250,000	\$250,000







# First 5 Nevada County

CHILDREN AND FAMILIES FIRST COMMISSION

## Proposed budget for 23-24

	FY 22-23 Budget Approved	FY 23-24 Budget Proposed
<b>Carryover</b>		
Carryover from prior year	4,200	
<b>Revenue</b>		
Annual Tobacco Tax Revenue	\$ 572,761	\$ 457,413
Small Population County Funding Augmentation	\$ 149,033	\$ 149,033
Donations for Kids' Corner at the Fair	\$ 6,000	\$ 6,000
Interest	\$ 2,869	\$ 2,940
Other Income	\$ 9,605	\$ 11,349
IMPACT funding from Local Planning Council	\$ 18,000	
HV Coordination Funds	\$38,629	\$50,100
<b>Total Revenue</b>	<b>\$ 796,897</b>	<b>\$ 676,835</b>
<b>Total Funds Available</b>	<b>\$ 801,097</b>	<b>\$ 676,835</b>

NOTES:

**First 5 Nevada County**  
**CHILDREN AND FAMILIES FIRST COMMISSION**  
**Proposed budget for 23-24**

<b>Expenses</b>	<b>FY 22-23 Budget Approved</b>	<b>FY 23-24 Budget Proposed</b>
<b>Persimmony Database</b>	\$ 10,500	\$ 10,500
<b>Evaluation</b>	\$ 5,000	\$ 2,000
<b>Community Investments</b>		
External Community Investments	\$ 472,200	\$ 488,000
Internal Community Investments	\$ 24,400	\$ 32,100
<b>Continuing Investments</b>		
Community Projects	\$ 1,000	\$ 1,000
Kids' Corner at the Fair	\$ 6,000	\$ 6,000 (1)
<b>Total Expenses Page 1</b>	<b>\$ 519,100</b>	<b>\$ 539,600</b>

**NOTES**

(1) Not to exceed donations plus \$1,000 from First 5 Nevada County

**First 5 Nevada County**  
**CHILDREN AND FAMILIES FIRST COMMISSION**  
**Proposed budget for 23-24**

<b>Expenses, continued</b>	FY 22-23 Budget Approved	FY 23-24 Budget Proposed
<b>Salaries and Benefits</b>		
Medical/Health	\$ 22,460	\$ 7,778
Medicare	\$ 2,040	\$ 1,847
Salaries	\$ 140,658	\$ 127,379
PERS (Retirement)	\$ 29,116	\$ 34,392
Unemployment	\$ 70	\$ 64
Worker's Compensation	\$ 1,252	\$ 1,796
<b>Total Salaries and Benefits</b>	<b>\$ 195,596</b>	<b>\$ 173,256</b>
<b>Services and Supplies</b>		
Accounting Fees	\$ 5,000	\$ 5,000
Audit	\$ 6,500	\$ 7,200
Computer Software, Hardware, Training & Support	\$ 3,250	\$ 3,250
Indirect to County Treasury for check writing	\$ 5,000	\$ 5,000
Indirect Support to NCSoS for payroll	\$ 15,000	\$ 15,000
Insurance	\$ 1,700	\$ 1,700
Memberships and Subscriptions	\$ 3,988	\$ 3,988
Meetings and Events	\$ 250	\$ 250
Office Supplies	\$ 750	\$ 750
Postage	\$ 150	\$ 150
Printing and Copying	\$ 75	\$ 75
Professional Development	\$ 4,200	\$ 2,500
Travel, Commissioners	\$ 500	\$ 500
Travel, Staff	\$ 3,600	\$ 2,500
County Counsel Legal Fees	\$ 250	\$ 250
<b>Total Services and Supplies</b>	<b>\$ 50,213</b>	<b>\$ 48,113</b>
<b>Total Expenses</b>	<b>\$ 764,909</b>	<b>\$ 760,969</b>

**NOTES:**



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:** May 17, 2023  
**Re:** Executive Director's Report

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### **First 5 California & First 5 Association**

First 5 Advocacy Day 2023 was a success! Commissioner Gruver joined us in meeting with Senator Dahle, Assemblymember Dahle, and a staff-person for Senator Alvarado-Gil. We discussed the decline in funding for First 5s statewide and planted the seeds for a large budget ask next fiscal year. Senator Dahle gave First 5 a shout-out the next day, mentioning the funding decline and stressing the importance of establishing more sustainable funding to support services for children 0-5.

### **Car Seats**

It sounds like we may be close to receiving the shipment of 100 car seats (50 convertible, 50 high-back boosters) that we were awarded through California Department of Public Health. Once received, Rosemary will do an outreach campaign with community partners to let them know about the opportunity for families to receive a new seat.

### **Professional Development**

First 5 Association Leadership Cohort #4 – We had the first session in March and it was incredibly impactful! The next session will be June 13-15 in San Diego, and the final session will be in September in Sacramento.

### **Social Media and Outreach**

Facebook ([facebook.com/first5nevco](https://facebook.com/first5nevco)) - 695 people following the page  
Instagram ([@first5nevadacounty](https://@first5nevadacounty)) - 235 followers

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Sue Hoek  
Commission Chair  
Nevada County  
Supervisor,  
District 4

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

Ryan Gruver  
Director,  
Nevada County Health &  
Human Services Agency

Laura Brown  
Executive Director,  
Excellence in Education  
Foundation

Scott W. Lay  
Nevada County  
Superintendent of Schools