

**FIRST 5 YUBA COUNTY  
CHILDREN AND FAMILIES COMMISSION  
Regular Meeting Agenda (HYBRID)  
Thursday, October 27, 2022  
3:30p.m. – 5:00p.m.**

This meeting will be held in compliance with the requirements of AB 361(Government Code 54953(e)) - and will not include in person public attendance. Members of the public may observe the meeting and provide comments to the Board via email, Zoom (internet-based option) or telephone as described below.

The meeting will be live-cast via [Zoom](#) where members of the public shall have the right to observe and offer public comment. This altered format is in observance of the recommendation by state officials that certain precautions be taken, including social distancing, to address the threat of COVID-19.

<https://us02web.zoom.us/j/89944155576?pwd=VEZ4SWw2OEEx2NGRSMlIDSXk5ODEzQT09>

Meeting ID: 899 4415 5576

Passcode: 494623

One tap mobile +16699009128,,89944155576#,,,,\*494623# US (San Jose)

ITEM	SUBJECT
<b>Call to order</b>	Roll call and the Pledge of Allegiance
	<b>Opportunity for Public Comments</b> Items not on the Agenda – limit five minutes per speaker.
<b>Consent Agenda</b>	All matters listed under Consent Agenda are considered to be routine and can be enacted in one motion.
<b>1 Consent Agenda</b>	<b>Resolution Regarding Teleconferencing in Accordance with AB361</b> The Commission will review the impact of the recently adopted AB 361 authorizing the Commission and standing committee meetings to occur via teleconference.
<b>2 Consent Agenda</b>	<b>Approval of Minutes of August 25, 2022, Regular (hybrid) Commission Meeting &amp; Special Meeting September 2, 2022, Virtual.</b>
<b>3 Public Hearing/Action</b>	<b>Pursuant to Health and Safety Code § 130140 Annual Audit Review</b> The Commission must conduct a public hearing on its annual independent audit report for the Fiscal Year ending June 2022 and discuss any findings. Additionally, the Commission is asked to approve the audit.
<b>4 Public Hearing/Action</b>	<b>Pursuant to Health and Safety Code § 130140 Annual Report to F5CA</b> The Commission must conduct a public hearing on the FY 2021-2022 annual report and review data submission to First 5 California. Additionally, the Commission is asked to approve the report.
<i>Commissioner Recusal Reminder</i>	<i>All Commissioners are reminded to recuse themselves from voting on any agenda item that has a real or perceived conflict of interest.</i>
<b>5 Discussion/Action</b>	<b>MG23-101 – Yuba County Office of Education</b> The Commission will review the recommended application and consider granting funds.
<b>6 Discussion/Action</b>	<b>MG23-102 – Regional Emergency Shelter Team (REST)</b> The Commission will review the recommended application and consider granting funds.
<b>7 Discussion</b>	<b>External Resources and Sustainability</b> The Commission will receive information on opportunities for future funding sources.

<b>8</b> <b>Discussion</b>	<b>Executive Director Monthly Activity Report</b> The Commission will receive information on committees, and operational, and program activities.
<b>Adjourn</b>	

If you are planning to attend and need special accommodations, please contact us at (530)749-4877 at least three days in advance of the meeting. The schedule of future meetings is posted on the Commission's website, [www.first5yuba.org](http://www.first5yuba.org) .

**The next regular Commission meeting will held December 17, 2022**

Agendas, minutes and supporting material are available for public review at 1114 Yuba Street, Suite 141, Marysville CA. Agendas are posted at the Yuba County Government Center, 915 8th Street, Marysville CA.  
Please email [first5@co.yuba.ca.us](mailto:first5@co.yuba.ca.us) to be added to the email distribution list.

BEFORE THE FIRST 5 YUBA COUNTY  
CHILDREN AND FAMILIES COMMISSION

**RESOLUTION: Authorizing the continuing use of teleconferencing for Commission and standing committee meetings in accordance with AB361 signed into law September 15, 2021**

**RESOLUTION NO. 22 – 08**

**WHEREAS**, First 5 Yuba County, a California local governmental agency formed under the California Children and Families Act of 1998, conducts its meetings in accordance with the Ralph M. Brown Act (Brown Act) under Government Code section 54950 et seq.; and

**WHEREAS**, the Brown Act requires all public meetings of local agencies to be publicly noticed in locations where members of the local body will be participating, that such location be open and accessible to the public, and at least a quorum of the members of the legislative body must participate from locations within the boundaries of the territory over which the local body exercises jurisdiction; and

**WHEREAS**, under AB 361, a local agency may hold a teleconferenced meeting during a proclaimed state of emergency upon a determination, by majority vote, that as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

**WHEREAS**, on October 28, 2021, the Commission approved Resolution 22-01; and

**WHEREAS**, as a condition of extending the use of the teleconferencing provisions beyond Resolution 22-01, the Commission adopted Resolution 22-02 on December 16, 2021; and

**WHEREAS**, the Commission further extended the use of teleconferencing provisions when it adopted Resolution 22-03 on February 24, 2022; and

**WHEREAS**, the Commission further extended the use of teleconferencing provisions when it adopted Resolution 22-04 on April 28, 2022; and

**WHEREAS**, the Commission further extended the use of teleconferencing provisions when it adopted Resolution 22-05 on June 23, 2022; and

**WHEREAS**, the Commission further extended the use of teleconferencing provisions when it adopted Resolution 22-06 on August 25, 2022; and

**WHEREAS**, pursuant to AB 361, in order to continue to allow the Commission, and any standing sub-committees under the commission to meet by teleconference under such abbreviated teleconferencing procedures must be renewed at least every thirty (30) days; and

**NOW, THEREFORE, BE IT RESOLVED** that the First 5 Yuba Commission find as follows:

1. The facts stated in the recitals above are true and correct and the Commission so finds, orders, and determines.

2. The Commission hereby continues resolves and determines that meeting in person would present imminent risks to the health and safety of attendees, and will continue to hold its meetings by teleconference pursuant to AB 361.

3. This resolution shall become effective as of October 27, 2022, and shall apply to meetings of the Commission and meetings of all standing committees of the Commission.

**PASSED, APPROVED, AND ADOPTED** this 27th day of October 2022 by the following vote:

AYES:

NAY:

ABSENT:

ABSTAIN:

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Commission Chair (or Vice Chair)

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ATTEST: Ericka Summers  
First 5 Yuba Executive Director

## DRAFT MINUTES

First 5 Yuba County Children and Families Commission  
Regular Meeting (Hybrid) Minutes, August 25, 2022

**CALL TO ORDER:** *Commissioner Gordon called the meeting to order at 3:35 PM.*

> **COMMISSIONERS PRESENT –**

*Commissioner Gordon  
Commissioner Staples  
Commissioner Bradford  
Commissioner Thurman  
Commissioner Reveles*

**STAFF PRESENT –**

*Ericka Summers  
Robin Timoszyk  
Carmen Rodriguez  
Rita Baker  
Sarah Kotko*

> **COMMISSIONERS EXCUSED –**

*Commissioner Staples  
Commissioner Reveles*

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**PLEDGE OF ALLEGIANCE:** *The group conducted the Pledge of Allegiance with the flag present.*

**PUBLIC COMMENT:** *No public comments were received.*

**1. Consent / Action- Resolution Regarding Teleconferencing in Accordance with AB361**

**2. Consent / Action- Approval of Minutes for June 23, 2022**

Motion by Commissioner Bradford to approve the Consent Agenda.

Second: Commissioner Sokoloski

Roll Call Vote:

Ayes: Commissioner Gordon, Thurman, Sokoloski, Bradford, and Arnold

Nay/Abstain: None

*Motion passed the Consent Agenda.*

**3. Discussion: Special Presentation**

Kary Hauk presented the new look of First 5 Yuba County's website and spoke a little about the newsletter, and posters.

**4. Discussion/Action: Olivehurst Public Utility District (OPUD) Contract**

The contract was approved at the last OPUD meeting and now it comes to the Commission to approve the Strategic Partner contract.

\*The Attorney contract was not attached for the Commissioner and there will be a Special Meeting on Sept 2. Ericka Summers will create a Zoom link and time to have this meeting as soon as possible.

Motion by Commissioner Arnold to approve the contract with OPUD.

Second: Commissioner Sokoloski

Roll Call Vote:

Ayes: Commissioner Gordon, Thurman, Sokoloski, Bradford, Arnold

Nay/Abstain: None

*Motion carries.*

**5. Discussion/Action: 22-23 Mini-Grant Program**

Executive Director Ericka Summers did a presentation on how to disperse and process applications. There is \$30,000 for Mini-Grants this year. \$ 10,000 will help between 10-15 childcare providers and \$20,000 will be for community-based organizations, non-profits, and agencies. Childcare providers will be able to request as much as \$1,000 and community-based organizations can request \$4,000.

Motion by Commissioner Sokoloski to approve the new implementation strategy for the 22-23 Mini-Grant Program.

Second: Commissioner Thurman

Roll Call Vote:

Ayes: Commissioner Gordon, Thurman, Sokoloski, Bradford, Arnold

Nay/Abstain: None

Motion carries.

#### **6. Discussion/Action: AmeriCorps Partnership Program**

Director of the Statewide AmeriCorps, Mike Baldwin, First 5 Corps Manager, Regina Wong, and Executive Director, Ericka Summers, presented what AmeriCorps is; its benefits, responsibilities, and cost that will be needed to apply. ES gave the Commission some ideas on where they can pull from the current budget to be able to pay. There was a timeline shown to give the Commissioner ideas on when the AmeriCorps member would start if they were to move forward.

Motion by Commissioner Arnold to approve the partnership with AmeriCorps.

Second: Commissioner Bradford

Roll Call Vote:

Ayes: Commissioner Gordon, Thurman, Sokoloski, Bradford, and Arnold

Nay/Abstain: None

Motion carries.

#### **7. Discussion- Executive Director Monthly Activity Report**

Executive Director Summers provided the commission with a brief administration, program, special committee updates, and outreach report.

**MEETING ADJOURNED AT 5:07 PM**

**The next Commission Meeting is scheduled for October 27, 2022.**

## DRAFT MINUTES

First 5 Yuba County Children and Families Commission  
Special Meeting (virtual) Minutes, September 2, 2022

**CALL TO ORDER:** *Commissioner Sokoloski called the meeting to order at 8:30 AM.*

**COMMISSIONERS PRESENT –**

*Commissioner Sokoloski  
Commissioner Arnold  
Commissioner Staples  
Commissioner Bradford  
Commissioner Thurman  
Commissioner Reveles*

**STAFF PRESENT –**

*Ericka Summers  
Robin Timoszyk*

**COMMISSIONERS EXCUSED –**

*Commissioner Gordon*

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**PLEDGE OF ALLEGIANCE:** *None as no flag was present.*

**PUBLIC COMMENT:** *No public comments were received.*

**1. Discussion/Action: Legal Services Colantuono, Highsmith & Whatley PC**

Executive Director Ericka Summers presented the sole source agreement with Colantuono, Highsmith, and Whatley, PC. The recommendation is to approve the new contract for the period covering July 1, 2022, through June 30, 2025. While the provider's hourly rate increased from \$230 to \$240 the annual cost ceiling has decreased from \$17,000 to \$15,000. The Commission must approve any expense in excess of the ceiling. Some discussion ensued and it was suggested to include a specific list of the duties provided by counsel in the contract.

Motion by Commissioner Arnold to approve the contract with Colantuono, Highsmith & Whatley PC to provide Commission legal services with the specific duties listed within the contract.

Second: Commissioner Thurman

Roll Call Vote:

Ayes: Commissioner Arnold, Bradford, Reveles, Sokoloski, Staples, and Thurman,

Nay/Abstain: None

*Motion carried.*

**MEETING ADJOURNED AT 8:43 AM**

**The next Commission Meeting is scheduled for October 27, 2022.**

**AGENDA ITEM 3****October 27, 2022**

<b>Subject</b>	Public Hearing for Annual Audit Review
<b>Supporting Document(s)</b>	<ul style="list-style-type: none"><li>• External Draft Annual Audit Findings- First 5 Yuba Fiscal Year 2021-2022 (Pending)</li></ul>
<b>Overview</b>	<p>Pursuant to Health and Safety Code § 130140 Annual Audit Review The Commission must conduct a public hearing on its annual independent audit report and discuss audit findings.</p> <p>Additionally, the Commission is asked to approve the report.</p>
<b>Staff Recommendation</b>	Staff recommends approval for the Annual audit with ability to amend <i>Operating Expenses</i> and increase <i>Program Expenses</i> if findings show operating expenses were categorized incorrectly.
<b>Fiscal Impact</b>	None
<b>Action Requested</b>	Following the close of the Public Hearing- a motion to approve the First 5 Yuba annual audit for fiscal year ending June 30, 2022.



**FIRST 5 YUBA**  
**(A Component Unit of the County of Yuba)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2022**

**FIRST 5 YUBA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**FIRST 5 YUBA**  
**Commission Membership**  
**As of June 30, 2022**

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Date of Original Appt.</u></b>	<b><u>Current Term Expires</u></b>
Jim Arnold	Chair County Representative Chief Probation Officer	08/2013	NA
Melinda Staples	Vice Chair, Community Member	11/2015	04/2023
Tony Gordon	County Representative Dept. Health & Human Services	06/2019	NA
Gary Bradford	County Representative Board of Supervisors	02/2021	NA
Francisco Reveles	County Representative Office of Education	09/2016	NA
Erma Thurman	County Representative Dept. Health & Human Services	06/2021	NA
Sally Sokoloski	Community Member	11/2015	04/2024

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners  
First 5 Yuba  
Marysville, California

### **Report on Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of First 5 Yuba (the Commission), a component unit of the County of Yuba, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents

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

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about

the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on 4-8 and 24 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is

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

### ***Supplementary Information***

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2022 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Commission's internal control over financial reporting and compliance.



Jensen Smith  
Certified Public Accountants, Inc.  
Lincoln, California  
October 27, 2022

## **FIRST FIVE YUBA COMMISSION**

### **Management's Discussion and Analysis For the Year Ended June 30, 2022**

First Five Yuba Commission was established in 1998 following the passage of Proposition 10 (Prop 10). The Commission is responsible for the management and investment of Prop 10 revenues in Yuba County. First Five Yuba's vision is "All Yuba County children are healthy and thriving in safe and nurturing family environments and ready to succeed in their educational experiences."

Proposition 10 was approved by California voters in 1998, and established the California Children and Families Commission, known as First 5 California. It authorized the establishment of county commissions in all fifty-eight California counties. Prop 10 generates approximately \$450 million annually from tax on cigarettes and other tobacco products. First 5 California uses 20 percent of the annual revenues for statewide parent education efforts and administration. The remaining 80 percent is divided among county commissions, with county birth rates used to determine annual funding allocations. All Prop 10 revenues must be spent only on promoting, supporting and improving the development of all children, from prenatal through age five.

The work and investments of First Five Yuba are guided by a seven member commission. Commissioners are appointed by the Yuba County Board of Supervisors in compliance with the California Children and Families Act. First Five Yuba is a public entity legally separate and apart from the County, and is considered a component unit of the County due to the operational relationship between First Five Yuba and the County. Commissioners represent the fields of education, health, mental health and local government. As a public entity, the Commission bases its decisions on community input. We observe The Brown Act Open Meetings for Local Legislative Bodies and public comment is always invited and welcome.

What happens from age 0 through 5 strongly influences how a child will function in school and later in life. A clear goal for First 5 Commissions across the state is for children to be socially, emotionally, physically and intellectually ready for school. Four long-range outcomes, or strategic results, have been identified to support this universal Prop 10 goal:

1. Improved Family Functioning: Resilient Families
2. Improved Child Development: Access to Quality Learning
3. Improved Child Health: Healthy Children
4. Improved Infrastructure: Community Collaboration

Investment opportunities in early care and education benefit families, children, and the community. First Five Yuba's local investment of Prop 10 revenues connects early brain development to school readiness. Our vision, mission, goals and objectives aim to enhance the health and well-being of Yuba County's youngest residents, promoting optimal brain development today and powerful possibilities for the future.

By focusing investment on the 0 through 5 years of peak brain development, Prop 10 has a positive impact on public spending. Significant spending reductions in the areas of special education, welfare assistance and criminal justice will occur as children become better prepared for school and progress toward becoming contributing members of the workforce and society.

# FIRST FIVE YUBA COMMISSION

## Management's Discussion and Analysis For the Year Ended June 30, 2022

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

The *statement of net position* presents information on all of the Commission's assets and liabilities, with the difference between the two reported as *net position*.

The *statement of activities* presents information showing how the Commission's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

The government-wide financial statements can be found on pages 9-10 of this report.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate the comparison between governmental funds and government wide statements.

The Commission adopts an annual appropriated budget for its fund. A budgetary comparison statement has been provided for the fund to demonstrate compliance with the budget.

The fund financial statements can be found on pages 11-12 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13-22 of this report.

**Required Supplementary Information (RSI).** RSI is presented concerning the Commission's General Fund budgetary schedule. The Commission adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget.



## FIRST FIVE YUBA COMMISSION

### Management's Discussion and Analysis For the Year Ended June 30, 2022

#### ***Government-wide Financial Analysis***

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceed liabilities by \$2,579,262 at the close of the most recent fiscal year. The Commission's net position decreased overall by \$3,706 during the 2021-2022 fiscal year. This decrease in net position is explained in the governmental activities analysis below and reflected on pages 9 and 10 in the financial statements.

The most significant portion of the Commission's net position is its cash balance of \$2,611,459. Cash is maintained by the County Treasurer in the County's cash and investment pool where interest earned on the Commission's balance is apportioned to the Commission. Another source of resources also resides in the Commission's receivables due from the State Commission for Prop 10 taxes in the amount of \$193,385. These receivables represent taxes that were remitted by the State but had not been received by the Commission as of June 30, 2022.

The most significant portion of the Commission's liabilities are accounts payable of \$167,337 representing payments due for obligations incurred during the year, but not yet paid. The majority of these accounts payable are comprised of amounts owed to major grantees for quarter 4, April through June 2022.

#### Statement of Net Position Comparison

	FY 2021-22	FY 2020-21	Difference
Total Assets	\$ 2,810,390	\$ 2,820,570	\$ (10,180)
Total Liabilities	230,171	237,602	(7,431)
Total Net Position	<u>\$ 2,580,219</u>	<u>\$ 2,582,968</u>	<u>\$ (2,749)</u>

#### Statement of Activities Comparison

	FY 2021-22	FY 2020-21	Difference
Total Revenues	\$ 1,214,388	\$ 1,148,310	\$ 66,078
Total Expenses	1,217,137	1,104,896	113,198
Change in Net Position	<u>\$ (2,749)</u>	<u>\$ 43,414</u>	<u>\$ (47,120)</u>

## FIRST FIVE YUBA COMMISSION

### Management's Discussion and Analysis For the Year Ended June 30, 2022

#### ***Financial Analysis of the Commission's Governmental Fund***

As noted earlier in the Overview of Financial Statements, fund accounting is used by the Commission to ensure and demonstrate compliance with finance-related legal requirements.

For the year-ended June 30, 2022, the Commission reported an ending fund balance of \$2,603,789, a decrease of \$5,322 or 0.20%, from the prior year.

Under GASB 54 regulations, the Commission has reserved \$2,603,789 or 100% of their funds in the Committed Fund Balance category.

Total revenue consisting of Prop 10 funds and interest income increased from \$1,184,420 to \$1,214,388, an increase of \$29,968, or 2.5%, from the prior fiscal year. This increase was a result of new grants and funding sources.

Total expenditures increased from \$1,093,924 to \$1,219,710, an increase of \$125,786, or 11.50%, from the prior fiscal year. This increase was primarily due to the increased spending due to increased operations; salaries and benefits, operating expenses, and program expenses. The activity is noted below and on pages 11 and 12 in the financial statements.

#### Statement of Revenues, Expenditures and Changes in Fund Balance Comparison Statement

	<u>FY 2021-22</u>	<u>FY 2020-21</u>	<u>Difference</u>
Total Revenues	<u>\$ 1,214,388</u>	<u>\$ 1,184,420</u>	<u>\$ 29,968</u>
Expenditures			
Administration	582,198	471,083	111,115
Professional Services	<u>637,512</u>	<u>622,841</u>	<u>14,671</u>
Total Expenditures	<u>1,219,710</u>	<u>1,093,924</u>	<u>125,786</u>
Changes in Fund Balance	<u>\$ (5,322)</u>	<u>\$ 90,496</u>	<u>\$ 95,818</u>

#### ***Fund Budgetary Highlight***

Total revenues were under budget by \$88,703 or 6.8%, and total expenditures were under budget by \$111,299 or 8.3%. Although total revenues were under budget, total revenues increased due to new sources of funding in fiscal year 21-22. Expenditures were under budget due to overestimation of expenses, although expenses did significantly increase from the previous fiscal year.

## **FIRST FIVE YUBA COMMISSION**

### **Management's Discussion and Analysis For the Year Ended June 30, 2022**

#### ***Capital Assets and Debt Administration***

##### ***Capital Assets***

The Commission's investment in capital assets for its governmental type activities as of June 30, 2022 is \$0 (net of accumulated depreciation). Additional information is located in Note 4 of this report.

##### ***Debt Administration***

At the end of the current fiscal year, the Commission did not have any long-term obligations outstanding. Other long-term liabilities include compensated absences of \$23,570. Additional information on this liability is located in Note 5 of this report.

##### ***Economic Factors and Next Year's Budget***

The Commission is committed to focusing Prop 10 funds on promoting, supporting and improving the development of all children, from prenatal through age five.

The following economic factors were considered in preparing the Commission's budget for fiscal year 2021-2022:

- Expected continued decrease in Prop 10 tobacco tax revenue due to legislation and reductions in smoking rates.
- Commitment to existing desired results identified in the strategic plan.
- Conservative approaches in consideration for the inevitable economic recession caused by COVID-19
- Utilizing the fund balance to maintain program sustainability for the good of the public and other designated Commission initiatives based on community need.

Future year annual budgets will be adopted in accordance with regularly updated Long Range Financial Plans, and the updated Strategic Plan adopted by the First Five Yuba Commission.

##### ***Requests for Information***

This financial report is designed to provide a general overview of the First Five Yuba Commission finances for all those interested. Questions concerning, any of the information provided in this report or requests for additional financial information should be addressed to First Five Yuba Commission, 1114 Yuba Street, Suite 141, Marysville, CA 95901.

Respectfully Submitted,

Ericka Summers  
Executive Director

**FIRST 5 YUBA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

**ASSETS**

Cash in County Treasury	\$ 2,612,416
Due from First 5 CA	193,385
Interest Receivable	<u>4,589</u>
<b>Total Assets</b>	<b><u>2,810,390</u></b>

**LIABILITIES**

Accounts Payable	167,337
Accrued Payroll	39,264
Long-term Liabilities:	
Compensated Absences Payable	<u>23,570</u>
<b>Total Liabilities</b>	<b><u>230,171</u></b>

**NET POSITION**

Restricted	<u>2,580,219</u>
<b>Total Net Position</b>	<b><u><u>\$ 2,580,219</u></u></b>

See Accompanying Notes to Financial Statements.

**FIRST 5 YUBA  
STATEMENT OF ACTIVITIES  
JUNE 30, 2022**

**FIRST 5 PROGRAM EXPENSES**

<b>Salaries and Employee Benefits</b>	\$ 471,486
<b>Operating Expenses</b>	
Communications	2,849
Insurance	6,088
IT Network Fees	4,876
Memberships	4,150
Office Expenses	10,553
Professional Fees	8,150
Equipment Rental	1,524
Occupancy	25,683
Minor Equipment	8,259
Transportation and Travel	4,871
A-87 County Fees	31,136
<b>Total Operating Expenses</b>	<u>108,139</u>
<b>Program Expenses</b>	
Improved Child Health	134,772
Improved Family Functioning	294,743
Improved Child Development	45,692
Improved Systems of Care	92,849
<b>Total Program Expenses</b>	<u>568,056</u>
<b>Evaluation</b>	<u>69,456</u>
<b>Total Expenses</b>	<u><u>1,217,137</u></u>

**PROGRAM REVENUES**

Operating Grants and Contributions:	
Prop 10 & 56 Apportionment	805,003
California Tobacco Control Program (CTCP)	216,450
Home Visiting Program	105,853
IMPACT Funding	69,158
Other Program Revenues	4,162
Surplus Money Investment Funds	383
<b>Total Program Revenues</b>	<u>1,201,009</u>
<b>Net Program Revenues (Expense)</b>	(16,128)

**GENERAL REVENUES**

Interest and Other Income	<u>13,379</u>
<b>Change in Net Position</b>	(2,749)
<b>Net Position - Beginning of Year</b>	2,582,968
<b>Net Position - End of Year</b>	<u><u>\$ 2,580,219</u></u>

See Accompanying Notes to Financial Statements.

**FIRST 5 YUBA  
BALANCE SHEET  
JUNE 30, 2022**

**ASSETS**

Cash in County Treasury	\$ 2,612,416
Accounts Receivable - State of California Prop. 10 & 56	193,385
Interest Receivable	<u>4,589</u>
<b>Total Assets</b>	<b><u>\$ 2,810,390</u></b>

**LIABILITIES**

Accounts Payable	\$ 167,337
Accrued Payroll	<u>39,264</u>
<b>Total Liabilities</b>	<b><u>206,601</u></b>

**FUND BALANCES**

Fund Balances:

Committed for:

Program sustainability	1,238,409
First 5 programs	<u>1,365,380</u>
<b>Total Fund Balances</b>	<b><u>2,603,789</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 2,810,390</u></b>

**Reconciliation of the Governmental Fund Balance Sheet  
to the Government - Wide Statement of Net Position - Governmental Activities**

<b>Fund Balance - Total Governmental Fund (from above)</b>	<b>\$ 2,603,789</b>
Amounts reported for governmental activities in the statement of net assets are different because:	
Long-term liabilities, including notes payable, are not due and payable in the current period, and therefore are not reported in the governmental fund.	
Compensated Absences	<u>(23,570)</u>
<b>Net Position of Governmental Activities</b>	<b><u>\$ 2,580,219</u></b>

**FIRST 5 YUBA**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**REVENUES**

Operating Grants and contributions:	
Prop 10 & 56 Apportionment	\$ 805,003
California Tobacco Control Program (CTCP)	216,450
IMPACT Funding	69,158
Home Visiting Program	105,853
Other Program Revenues	4,162
Surplus Money Investment Funds	383
Interest and Other Income	13,379
<b>Total Revenues</b>	<b><u>1,214,388</u></b>

**EXPENDITURES**

<b>Salaries and Employee Benefits</b>	474,059
<b>Operating Expenses</b>	
Communications	2,849
Insurance	6,088
IT Network Fees	4,876
Memberships	4,150
Office Expenses	10,553
Professional Fees	8,150
Equipment Rental	1,524
Occupancy	25,683
Minor Equipment	8,259
Transportation and Travel	4,871
A-87 County Fees	31,136
<b>Total Operating Expenses</b>	<b><u>108,139</u></b>
<b>Program Expenses</b>	
Improved Child Health	134,772
Improved Family Functioning	294,743
Improved Child Development	45,692
Improved Systems of Care	92,849
<b>Total Program Expenses</b>	<b><u>568,056</u></b>
<b>Evaluation</b>	69,456
<b>Total Expenditures</b>	<b><u>1,219,710</u></b>
<b>Net Change in Fund Balance</b>	(5,322)
<b>Fund Balance - Beginning of Year</b>	2,609,111
<b>Fund Balance - End of Year</b>	<b><u>\$ 2,603,789</u></b>

**Reconciliation of the Statement of Revenue, Expenditures and**  
**Changes in Fund Balance of Governmental Fund to the**  
**Government-Wide Statement of Activities - Governmental Activities**

<b>Net Change to Fund Balance - Total Governmental Fund</b>	<b>\$ (5,322)</b>
Total change in net assets for governmental activities in the statement of activities is different because:	
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund	
Change in Compensated Absences	2,573
<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ (2,749)</u></b>

See Accompanying Notes to Financial Statements.

**FIRST 5 YUBA**  
**BUDGETARY COMPARISON SCHEDULE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance With Final Budget</u>
<b><u>Resources (Inflows)</u></b>				
Operating Grants, Support and Contributions:				
Prop 10 & 56 Apportionment	\$ 830,327	\$ 830,327	\$ 805,003	\$ (25,324)
California Tobacco Control Program (CTCP)	240,206	240,206	216,450	(23,756)
IMPACT Funding	59,532	59,532	69,158	9,626
Home Visiting Program	138,824	170,026	105,853	(64,173)
Other Program Revenues	-	-	4,162	4,162
Surplus Money Investment Funds	-	-	383	383
Interest and Other Income	3,000	3,000	13,379	10,379
Total revenues	<u>1,271,889</u>	<u>1,303,091</u>	<u>1,214,388</u>	<u>(88,703)</u>
<b><u>Charges to Appropriations (Outflows)</u></b>				
<b>Salaries and Employee Benefits</b>	470,629	472,802	474,059	1,257
<b>Operating Expenses</b>				
Communications	2,861	3,100	2,849	(251)
Insurance	6,400	6,400	6,088	(312)
IT Network Fees	6,491	6,697	4,876	(1,821)
Memberships	5,000	5,375	4,150	(1,225)
Office Expenses	10,068	12,979	10,553	(2,426)
Professional Fees	24,000	20,538	8,150	(12,388)
Equipment Rental	1,663	1,663	1,524	(139)
Occupancy	25,200	25,683	25,683	-
Minor Equipment	5,316	10,075	8,259	(1,816)
Special Expenses - Emergency Support	10,000	10,000	-	(10,000)
Transportation and Travel	10,013	10,063	4,871	(5,192)
A-87 County Fees	31,136	31,136	31,136	-
<b>Total Operating Expenses</b>	<u>138,148</u>	<u>143,709</u>	<u>108,139</u>	<u>(35,570)</u>
<b>Program Expenses</b>				
Contracts and Grants	599,034	625,096	568,056	(57,040)
<b>Evaluation</b>	86,938	89,402	69,456	(19,946)
Total Expenditures	<u>1,294,749</u>	<u>1,331,009</u>	<u>1,219,710</u>	<u>(111,299)</u>
Deficiency (Excess) of Revenues over Expenditures	<u>\$ (22,860)</u>	<u>\$ (27,918)</u>	<u>\$ (5,322)</u>	<u>\$ (22,596)</u>

See Accompanying Independent Auditor's Report



**FIRST 5 YUBA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 1: Nature of the Entity**

First 5 Yuba (Commission) was established on December 15, 1998 pursuant to authority granted under the California Children and Families Act of 1998 by the County of Yuba's Board of Supervisors to operate as a separate and legal entity from the County of Yuba. The Commission is considered a component unit of the County of Yuba. The California Children and Families First Act of 1998 (Proposition 10), was adopted by the voters of the State of California on November 3, 1998. The Commission's programs are funded by taxes levied by the State of California on tobacco products.

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

The Commission is administered by a governing board of commissioners. The commissioners consist of one (1) member of the Board of Supervisors, the Chief Probation Officer of Yuba County, the Deputy Director of Health and Human Services, the Yuba County Public Health Administrator, the Yuba County Office of Education Superintendent and two members of the community who represent an area specific to the purpose of the Commission. Community Commissioners serve for three year terms and may renew for additional terms.

**Note 2: Summary of Significant Accounting Policies**

**A. Basis of Presentation and Accounting**  
***Government-Wide Statements***

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

The statement of activities presents a comparison between direct expenses and program revenues for the Commission's governmental activity. Direct expenses are those that are specifically associated with the Commission. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of the Commission. Revenues that are not classified as program revenues, including investment income, are presented instead as general revenues.

**FIRST 5 YUBA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 2: Summary of Significant Accounting Policies (continued)**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when related cash flows take place. When both restricted and unrestricted resources are available, restricted resources are used only after the unrestricted resources are depleted.

***Fund Financial Statements***

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

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

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

**B. Due from First 5 CA**

This amount represents receivables from the State government. Management has determined the Commission's receivables are fully collectible. Accordingly, no allowance for doubtful accounts has been made.

**C. Capital Assets**

Capital assets are recorded at historical costs or at estimated historical cost if actual historical cost is not available. The Commission defines assets as assets with an initial, individual cost of more than \$1,000 for equipment/furniture and a useful life in excess of one year. Provision is made for depreciation by the straight-line method over estimated useful lives ranging from three to ten years for equipment.

**FIRST 5 YUBA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 2: Summary of Significant Accounting Policies (continued)**

**D. State Funds Receivable**

This amount represents receivables from the State of California Children and Families Commission. Management has determined the Commission's receivables are fully collectible. Accordingly, no allowance for doubtful accounts has been made.

**E. Compensated Absences Payable**

The Commission accounts for compensated absences in accordance with Governmental Accounting Standards Board Statements No.16. Amounts of vested or accumulated vacation leave are not expected to be liquidated with expendable available financial resources are reported as a long-term liability in the government-wide financial statements. For employees with at least 10 years of employment with Yuba County, sick leave is payable at 25% upon separation.

**F. Net Position/ Fund Balances**

**Net Position**

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

***Invested in Capital Assets, Net of Related Debt*** – consists of capital assets, net of accumulated depreciation, reduced by the outstanding borrowing used for the acquisition, construction, or improvement of those assets.

***Restricted*** – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by the law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are awarded, unrestricted resources are used only after restricted resources are depleted.

**Fund Balances**

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

**FIRST 5 YUBA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 2: Summary of Significant Accounting Policies (continued)**

**Fund Balances (continued)**

- **Nonspendable –**

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

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

- **Restricted –**

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

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

- **Committed –**

Two criteria determine the Agency's fund balance:

1. Use of funds is constrained by limits imposed by the government's highest level of decision making. The highest level of decision making for the District would be the Board of Directors.
2. Removal or modification of use of funds can be accomplished only by formal action of the authority (i.e., Board of Directors) that established the constraints.

**FIRST 5 YUBA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 2: Summary of Significant Accounting Policies (continued)**

- **Committed (continued)**

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

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

- **Assigned –**

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

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

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

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

**FIRST 5 YUBA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 2: Summary of Significant Accounting Policies (continued)**

- **Assigned (continued)**

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

- **Unassigned –**

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

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

**D. Use of Estimates**

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

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

All cash at June 30, 2020 is pooled for investment purposes and held by the County of Yuba. The Yuba County Treasury is an external investment pool for the Commission and the Commission is considered an involuntary participant. The investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The County established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasury is accountable to the County Treasury Oversight Committee. The Commission's fair value portion in the pool is the same as the Commission's pool share.

The Commission deposits all funds in interest bearing accounts with Yuba County. The Commission does not own any specific identifiable investments in the pool. Information regarding categorization of cash and investments held in the County can be found in the County of Yuba's financial statements.

**FIRST 5 YUBA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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

The fair value of cash was the same as the carrying value; therefore no adjustment was made for GASB 31 compliance.

Pooled Investments:	Carrying
Yuba County	Amount
	<u>\$2,611,459</u>

**Note 4: Capital Assets**

There were no changes in capital assets for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022
Equipment	\$ 4,797	\$ --	\$ --	\$ 4,797
Less accumulated depreciation	<u>(4,797)</u>	<u>--</u>	<u>--</u>	<u>(4,797)</u>
Capital Assets, Net	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**Note 5: Compensated Absences Payable**

Commission employees have accumulated unpaid benefits for compensatory time-off and vacation earned. The Commission also has accumulated unpaid benefits for sick leave. For employees with at least 10 years of employment with Yuba County, sick leave is payable at 25% upon separation. The accumulated benefits will be liquidated in future years as employees elect to use them or payable upon retirement. In the normal course of business, all payments of these accumulated benefits will be funded from appropriations of the year in which they are to be paid; therefore, the total liability is recorded as long-term. The total at June 30, 2022 was \$23,570.

**Note 6: Lease Commitments – Implementation of GASB 87**

For fiscal year ended June 30, 2022, the Commission implemented Governmental Accounting Standards (GASB) Statement No. 87, Leases. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the Commission's financial statements and had no impact on the financial statements. Currently the Commission does not have any arrangements/agreements that would be considered leases under GASB 87.

**FIRST 5 YUBA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 7: Defined Benefit Pension Plan**

The Commission contracts with the County of Yuba for personnel. As such, the employees are the employees of the County and not the Commission directly. All full-time employees of the Commission participate as County employees in which the County contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participation public entities within the State of California. Benefit provisions and all other requirements are established by state statute. Copies of PERS' annual financial reports may be obtained from their Executive Office located at 400 P Street, Sacramento, California 95814.

**Funding Policy -**

County employees are required by state statute to contribute a portion of their annual covered salary. The County is required to contribute remaining amounts necessary to fund the benefits for the actuarial members, using the actuarial basis recommended by CalPERS actuaries and actuarial consultants and adopted by CalPERS Board of Administration. For the fiscal year ended June 30, 2022, the employer contribution rate was 26.56% for the miscellaneous plan. The County makes the contributions required of County employees on their behalf and for their account. All of the Commission's employees are classified as members of the County's miscellaneous plan.

**Annual Pension Cost**

The Commission reimbursed the County for the employee and employer contributions totaling \$60,756 for fiscal year 2021-2022 – this included the Commissions proportionate share of the County's unfunded liability.

**Five-Year Trend Information for PERS**

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/18	\$20,121	100%	--
06/30/19	\$26,712	100%	--
06/30/20	\$41,296	100%	--
06/30/21	\$62,780	100%	--
06/30/22	\$60,756	100%	



**FIRST 5 YUBA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 8: Related Party Transactions**

During the fiscal year ended June 30, 2022, the Commission paid the County of Yuba, a related party, \$31,136, for accounting and administrative services and County overhead costs and \$25,683 for the Commission's agreed-upon share of occupancy costs.

**Note 9: Risk Management**

The Commission is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions, injuries to employees, employee's health; and natural disasters. The Commission has insurance policies with a private insurance company with the following policies:

General Liability  
 Crime Bond  
 Property Insurance

The County of Yuba is a member of the California State Association of Counties Excess Insurance Authority (CSAC EIA). CSAC EIA is a member-directed risk sharing pool counties and public entities committed to providing risk coverage programs and risk management services. The Commission is covered under the policy of the County of Yuba. The County of Yuba has the following coverage through the risk pool - Excess and Primary Workers' Compensation. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Commission.

**Note 10: Program Evaluation and Cost Allocation**

The Commission spent \$69,456 on program evaluation during the fiscal year ended June 30, 2022.

The Commission separates costs into functional categories; Program, Administrative, and Evaluation. Direct expenses to the programs, administration and evaluation are classified accordingly. Personnel costs are allocated to the functions based upon functional timesheets. Indirect costs are allocated to functions based upon the weighted average of direct personnel costs. The allocated costs were as follows:

	General Fund	Adjustment to GW	Government-Wide
Program	\$ 904,517	\$ (1,955)	\$ 902,562
Administrative	159,544	(232)	159,312
Evaluation	155,649	(386)	155,263
TOTAL	<u>\$ 1,219,710</u>	<u>\$ (2,573)</u>	<u>\$1,217,137</u>

**FIRST 5 YUBA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 11: Section 30131.4 of the California Tax & Revenue Code Certification**

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

**Note 12: Contingent Liabilities**

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

**Note 13: Uncertainties**

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

**Note 14: Subsequent Events**

Events subsequent to June 30, 2022 have been evaluated through October 27, 2022, the date at which the Commission's audited financial statements were available to be issued. There were no events that required disclosure.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**FIRST 5 YUBA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2022**

**BUDGET AND BUDGETARY ACCOUNTING**

The Commission prepares and legally adopts a final budget on or before August 30<sup>th</sup> of each fiscal year. The Commission's operations, commencing July 1<sup>st</sup>, is governed by the proposed budget, adopted by the Board of Commissioners in June of the prior fiscal year.

After the budget is approved, the appropriations can be added to, subtracted from or changed only at a formal public meeting. All such changes must be within the revenues and reserves estimated as available in the final budget or within revised estimates as approved by the Commission.

An operating budget is adopted each fiscal year using the modified basis of accounting. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year-end are completed or purchase commitments satisfied.

## **SUPPLEMENTARY INFORMATION**

**FIRST 5 YUBA  
SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2022**

There were no findings noted in the June 30, 2021 audit.

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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Commissioners  
First 5 Yuba  
Marysville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of First 5 Yuba (Commission), a component unit of the County of Yuba, as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated October 27, 2022.

**Internal Control Over Financial Reporting**

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

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

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

we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



Jensen Smith  
Certified Public Accountants, Inc.  
Lincoln, California  
October 27, 2022



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

## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Commissioners  
First 5 Yuba  
Marysville, California

### Report on Compliance

#### *Opinion*

We have audited the First 5 Yuba's (Commission) compliance with the requirements specified in the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office, applicable to the Commission's statutory requirements identified below for the year ended June 30, 2022.

In our opinion, First 5 Yuba complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the California Children and Families Program for the year ended June 30, 2022.

#### *Basis for Opinion*

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

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to

provide a basis for our opinion. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of California's *Standards and Procedures for Audits of*

Local Entities Administering the California Children and Families Act, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal controls over compliance. Accordingly, we express no such opinion; and

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

<u>Description</u>	<u>Audit Guide Procedures</u>	<u>Procedures Performed</u>
Contracting and Procurement	6	Yes
Administrative Costs	3	Yes
Conflict of Interest	3	Yes
County Ordinance	4	Yes
Long-range Financial Plans	2	Yes
Financial Condition of the Commission	1	Yes
Program Evaluation	3	Yes
Salaries and Benefit Policies	2	Yes

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

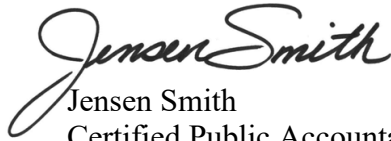
### **Internal Control over Compliance**

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

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

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

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

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

Jensen Smith  
Certified Public Accountants, Inc.  
Lincoln, California  
October 27, 2022

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

October 27, 2022

Board of Commissioners  
First 5 Yuba  
Marysville, California

Dear Commissioners,

Thank you again for your confidence in choosing us for your auditing needs.

In planning and performing our audit of the financial statements of First 5 Yuba (the Commission) for the year ended June 30, 2022, we considered the Commission's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A separate report dated October 27, 2022 contains our report on the Commission's internal control. This letter does not affect our report dated October on the financial statements of the Commission.

We wish to thank your Director and staff for their assistance in completing the audit. It was a pleasure to work with you and we look forward to working with you again next year.

Sincerely,

  
Jensen Smith  
Certified Public Accountants, Inc.

**AGENDA ITEM 4****October 27, 2022**

<b>Subject</b>	Public Hearing -State Annual Report Review
<b>Supporting Document(s)</b>	DRAFT Annual Report to First 5 California (Pending)
<b>Overview</b>	<p>Pursuant to Health and Safety Code § 130140 Review of Annual Report - The Commission must conduct a public hearing on its annual report to First 5 California Children and Families Commission.</p> <p>Additionally, the Commission is asked to review and approve the draft report for submission to the First 5 California in compliance with annual reporting and funding requirements.</p>
<b>Staff Recommendation</b>	Staff recommends approval.
<b>Fiscal Impact</b>	None
<b>Action Requested</b>	Following the close of public hearing, a motion to approve the 2021-2022 Annual First 5 California Report submission with the provision to make amendments based on any additional audit findings.



**Annual Report AR-1**  
**Yuba Revenue and Expenditure Summary**  
**July 1, 2021 - June 30, 2022**

+

Revenue

\$1,214,388

Derived from entries on the AR1

-

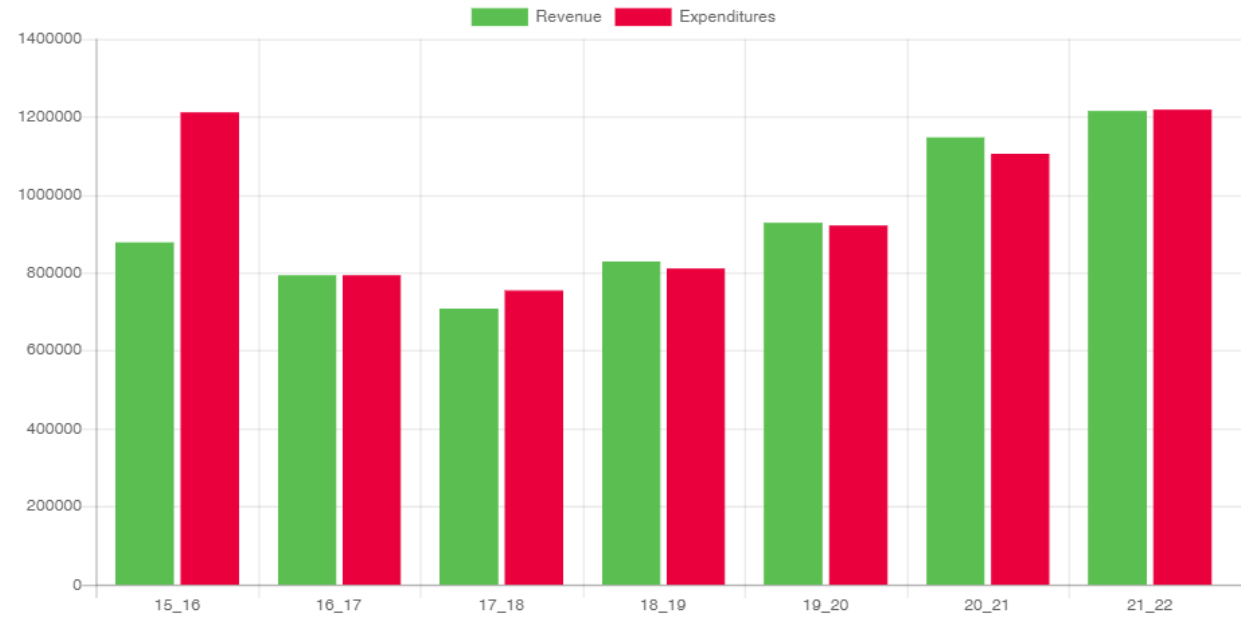
Expenditures

\$1,219,710

Derived from entries on the AR1

Select Chart Type

Expenditures & Revenue Over Time





## Revenue Detail

Category	Amount
Tobacco Tax Funds	\$805,386
First 5 IMPACT 2020 Funds	\$0
Small Population County Augmentation Funds	\$0
DLL Pilot Funds	\$0
Other First 5 California Funds	\$105,853
Other First 5 California Funds Description Home Visiting Coordination Grants	
Other Public Funds	\$0
Other Public Funds Description	
Donations	\$0
Revenue From Interest Earned	\$13,378
Grants	\$288,109
Grants Description	
Other Funds	\$1,662
Other Funds Outlawed warrants and Reimbursement	
<b>Total Revenue</b>	<b>\$1,214,388</b>

## Improved Family Functioning

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> <li>Playgroups</li> </ul>	1747	1963	0	\$35,000
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> <li>Playgroups</li> </ul>	22	11	0	\$29,605
General Family Support	County Office of Education/School District	<ul style="list-style-type: none"> <li>Playgroups</li> </ul>	64	60	0	\$166,767
General Family Support	County Office of Education/School District	<ul style="list-style-type: none"> <li>Playgroups</li> </ul>	33	22	0	\$15,869
Family Literacy and Book Programs	First 5 County Commission	<ul style="list-style-type: none"> <li>Dolly Parton's Imagination Library</li> </ul>	2457	2457	0	\$36,000
Family Literacy and Book Programs	Other Public	<ul style="list-style-type: none"> <li>Raising a Reader</li> </ul>	171	88	0	\$11,502
<b>Total</b>						<b>\$294,743</b>

## Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning Supports	First 5 County Commission	<ul style="list-style-type: none"> <li>Quality Counts California</li> </ul>	0	0	82	\$17,367
Quality Early Learning Supports	County Office of Education/School District	<ul style="list-style-type: none"> <li>Not Applicable (Provider Professional Development &amp; Support)</li> </ul>	1	0	225	\$19,690
Quality Early Learning Supports	First 5 County Commission	<ul style="list-style-type: none"> <li>Not Applicable (FFN Engagement and training)</li> </ul>	0	0	55	\$8,635
<b>Total</b>						<b>\$45,692</b>

## Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	Amount
Oral Health Education and Treatment	County Office of Education/School District	<ul style="list-style-type: none"> <li>Not Applicable (Mobile Tooth Clinic (Peach tree Health FQHC and Marysville Joint Unified School district.)</li> </ul>	968	54	16	0	\$22,077
Early Intervention	First 5 County Commission	<ul style="list-style-type: none"> <li>Care Coordination and Linkage</li> </ul>	345	26	9	0	\$6,756
Early Intervention	County Office of Education/School District	<ul style="list-style-type: none"> <li>Mild-to-Moderate Supports</li> </ul>	25	158	69	0	\$79,623
Early Intervention	Family Resource Center	<ul style="list-style-type: none"> <li>Care Coordination and Linkage</li> </ul>	82	122	0	0	\$26,316
						<b>Total</b>	<b>\$134,772</b>

## Improved Systems Of Care

Service	Grantee	Program(s)	Amount
Policy and Public Advocacy	First 5 County Commission	<ul style="list-style-type: none"> <li>Resilient Families and Communities</li> </ul>	\$29,162
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> <li>Health Systems</li> </ul>	\$12,246
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> <li>Health Systems</li> </ul>	\$25,032
Systems Building	CBO/Non-Profit	<ul style="list-style-type: none"> <li>Family Resiliency</li> </ul>	\$25,685
Emergency and Disaster Relief	First 5 County Commission	<ul style="list-style-type: none"> <li>Direct Material Support</li> </ul>	\$724
<b>Total</b>			<b>\$92,849</b>

## Expenditure Details

Category	Amount
Program Expenditures	\$568,056
Administrative Expenditures	\$582,198
Evaluation Expenditures	\$69,456
Total Expenditures	\$1,219,710
Excess (Deficiency) Of Revenues Over (Under) Expenses	(\$5,322)

## Other Financing Details

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

## Net Change in Fund Balance

Category	Amount
Fund Balance - Beginning	\$2,609,111
Fund Balance - Ending	\$2,603,789
Net Change In Fund Balance	(\$5,322)

## Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$0
Restricted	\$0
Committed	\$2,603,789
Assigned	\$0
Unassigned	\$0
Total Fund Balance	\$2,603,789

Yuba Dashboard - In Progress



Children Served

5,930

From Population Totals entered on the AR2



Primary Caregivers Served

4,623

From Population Totals entered on the AR2



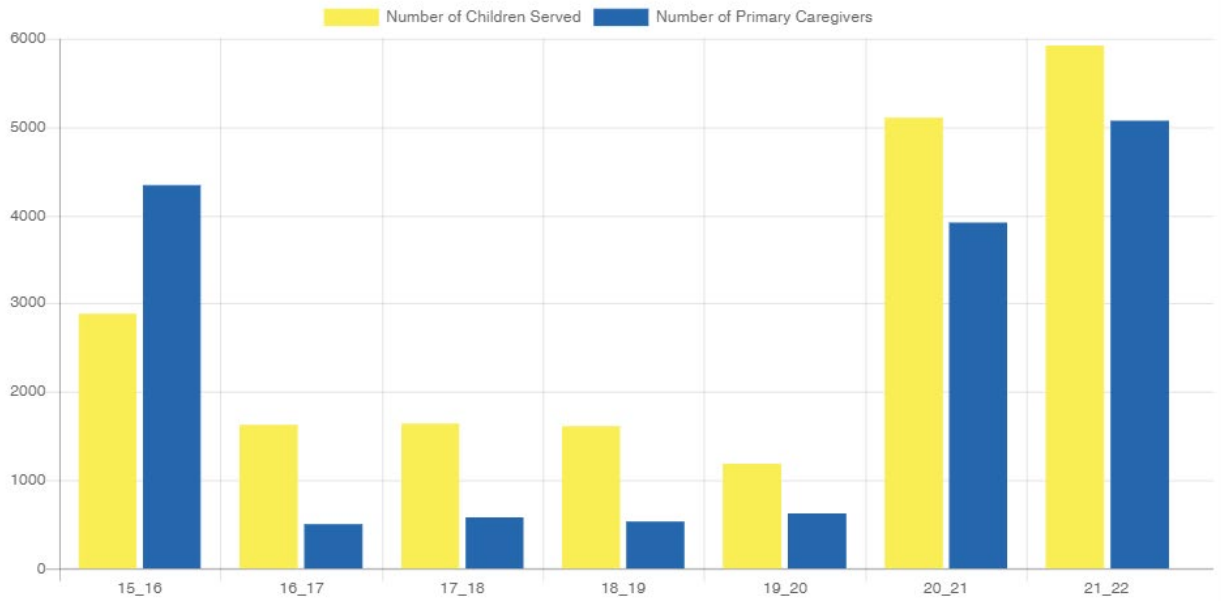
Revenue

\$1,214,388

Derived from entries on the AR1

Select Chart Type

Population Served







**Annual Report AR-2**  
**Yuba Demographic Worksheet**  
**July 1, 2021 - June 30, 2022**

**Population Served**

<b>Category</b>	<b>Number</b>
Providers	456
Children Less than 3 Years Old	2,676
Children from 3rd to 6th Birthday	1,925
Children – Ages Unknown (birth to 6th Birthday)	1,329
Primary Caregivers	4,623
<b>Total Population Served</b>	<b>11,009</b>

## Primary Languages Spoken in the Home

Category	Number of Children	Number of Primary Caregivers
English	408	360
Spanish	111	93
Unknown	5,411	4,170
<b>Totals</b>	<b>5,930</b>	<b>4,623</b>

## Race/Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Alaska Native/American Indian	5	0
Asian	19	10
Black/African-American	19	12
Hispanic/Latino	208	151
Native Hawaiian or Other Pacific Islander	2	6
White	178	142
Two or more races	28	17
Other – Specify with text box	18	14
Unknown	5,453	4,271
<b>Totals</b>	<b>5,930</b>	<b>4,623</b>

# Duplication Assessment

Category	Data
Degree of Duplication	70%
Confidence in Data	Not sure
Additional Details (Optional)	



## Annual Report AR-3

### Yuba County Evaluation Summary and Highlights

July 1, 2021 - June 30, 2022

## County Evaluation Summary

### Evaluation Activities Completed, Findings, and Policy Impact

In a push to increase efficiency in data collection & reporting agency-wide First 5 Yuba selected Apricot 360 as its new database platform. During the 2021-2022 fiscal year First 5 Yuba invested time & resources to training staff & grantees on using the database. First 5 Yuba offered multiple training sessions & one on one coaching to its partners throughout the year & engaged with the platform-assigned support staff to adjust the platform to its needs. Staff also worked with their outside evaluator – Applied Survey Research - on streamlining the data entry process, creating surveys & forms to collect data, & built grantee dashboards & reports to present data collected. By the end of the year, grantee was fully equipped to use the database. During the year, First 5 Yuba continued to invest in educating the community on the effects of Tobacco use & vaping as part of the “Building Resilient Families” grant. Specifically, the grant coordinator assessed local FQHCs’ efforts to screen their patients & refer them to cessation resources with the goal to implement a system of care for tobacco users or patients that are exposed to secondhand and thirdhand smoke. The robust evaluation report for 2021-22 will be available by the end of November 2022. Initial data indicates that across all programs, 5,900 children (duplicated) & 4,935 parents/ caregivers (duplicated) were served in the as follows: To address improved Family Functioning Yuba County Library continued their virtual Story Time sessions receiving a total of 1,748 views. The library re-opened in November 2021 for in-person Story Time, attended by 105 children. Staff also provided 113 craft kits, to promote parent-child interactions. Dolly Parton Imagination Library served 2,457 children & families, distributing 20,202 books. Marysville Joint Unified School District (MJUSD; 64 children) & Camptonville Community Partnership (7 children) both offered school readiness programming for parents & children. Playzeum’s developmental playgroups reached 38 parents & 47 children. 75% of the 56 caregivers who participated in Playzeum’s playgroups, said that they learned “a lot” about how their child interacts with other children. Playzeum also conducted pop-up outreach events & reached 1700 children & 1925 parents (duplicated). Yuba Environmental Science Charter Academy reached 33 through 17 playgroup sessions to increase quality parent-child interactions. To address Improved Child Development, the Child Care Planning Council offered professional development & quality improvement support to 220 ECE providers, including virtual meetings & trainings. 91% said the program will have a positive effect on children in their care. IMPACT funds helped increase the competencies of 82 caregivers related to development & early intervention. Improved Child Health was addressed with oral health, recreational programs & interventions for children with special needs. First 5 Yuba’s Child Development Behavior Consultant provided assessment, intensive case management, & parent education to 158 caregivers & 25 children. Parents in its Positive Discipline classes showed significant improvement over time in their knowledge of child development & positive parenting techniques. The MJUSD & Peach Tree Health dental van served

968 children 0-5; 48% of parents surveyed said their child would not have received dental care if the dental van was not available. Help Me Grow provided developmental screenings & referrals to the families of 345 children to address developmental concerns. Family Resource Center reached 82 children & 122 parents through outreach, playgroups, gas cards, & diaper closet programs. Over 85% of families said these services helped them connect to community resources. Lastly, for Improved Systems of Care, First 5 Yuba produced outreach materials; sponsored professional development; & awarded responsive emergency grants to 25 caregivers and 30 children

## County Highlights

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### County Highlight

First 5 Yuba 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 were those directly working with families (i.e., home visitors, providers, early educators, intervention counselors, social workers). In depth learning experiences were provided both in person and virtually and included professional learning communities, workshops, group coaching, and conference sessions. Professional learning communities provided brief education for f

**AGENDA ITEM 6**  
**October 27, 2022**

<b>Subject</b>	Review Mini-Grant Application
<b>Supporting Document(s)</b>	<ul style="list-style-type: none"><li>• 22-23 Mini Grant Snapshot</li><li>• MG23-101 Score Summary</li><li>• MG23-101 YCOE Prevention Services Application</li></ul>
<b>Overview</b>	<p>The Commission approved the release of \$30,000 in funding for mini-grants during FY 22-23. This year \$20,000 of the total funds are allocated to Community agencies, non-profits, organizations and other small businesses with the remaining \$10,000 allocated to childcare providers.</p> <p>The purpose of this grant program is to encourage and involve members of the community to build upon existing community resources that are consistent with the result areas and strategies articulated in the Commission Strategic Plan, and/or serve to enhance, not supplant, current sources of funding.</p> <p>Applications will be accepted up until February 1, 2023, or until the current fiscal year's budgeted funds are depleted.</p>
<b>Discussion</b>	<p>Commission staff accepted an application from the Yuba County Office of Education Prevention Services department. They are requesting \$4,000.00 to support the Ready4K text messaging program. The Review Committee gave the application a score of 42 out of 50, recommending the project for funding.</p> <p>The committee's comments and questions are included on the Score Summary sheet and were shared with the applicant. The applicant indicated they would make every effort to attend the commission meeting.</p>
<b>Recommendation</b>	Review and consider the application recommended by the Review Committee.
<b>Fiscal Impact</b>	\$4,000.00 of the funds allotted for the Agency Category for this budget item.
<b>Action Requested</b>	Motion to Award or Deny the application, including funding amount, and authorizing staff to take the appropriate action.

**First 5 Yuba 2022-23 Mini Grant Snapshot  
As of 10/27/2022**

Agreement #	Grantee	Project	Approval Date	Amount Requested	Amount Awarded	Comments
MG23-A-101	YCOE Prevention Services	Ready4K		\$4,000.00		
MG23-A-102	Regional Emergency Shelter	Seasonal Support		\$4,000.00		
<b>Total Requests for 10/28/21</b>				<b>\$8,000.00</b>		

**\$0.00      Total Awarded through 10/26**

Initial Mini Grant Funds Budgeted    \$20,000.00  
Less funds awarded                      \$0.00  
subtotal                                      \$20,000.00

**Funds available as of 10/26/2022    \$20,000.00**

Maximum possible funds requested    \$8,000.00  
**Funds Remaining if all requests granted    \$12,000.00**

Agreement #	Grantee	Project	Approval Date	Amount Requested	Amount Awarded	Comments
23-P01	Kayla Jones	Multi Child Stroller- 4 child (trasporta	9/12/2022	\$ 973.17	\$ 973.17	
23-P02	Shawnra Hemming	Administrative support and play supplies and table	9/12/2022	\$ 1,000.00	\$ 1,000.00	
23-P03	Consuelo Almanza	Circle rug and Table/Chairs	9/12/2022	\$ 1,000.00	\$ 1,000.00	
23-P04	Elizabeth Jackson	Table & Chairs, make believe play sets,	9/22/2022	\$ 928.91	\$ 928.91	
23-P05	Elizabeth Negrete	Lap Top, Curriculum, Educational Supplies	9/27/2022	\$ 1,000.00	\$ 1,000.00	
23-P06	Maria Barriga	sleep mats, bean-bag chairs	10/3/2022	\$1,000.00	\$1,000.00	
23-P07	Terasita Hernandez	Story time chairs, Pack-N-Play, Developmental Toys	10/13/2021	\$1,000.00	\$1,000.00	
23-P08	Janet Sanchez	Changing Station, Crib, Cubby/Shoe holder	10/18/2021	\$1,000.00	\$1,000.00	
<b>Total Approved through 10/21/22</b>				<b>\$7,902.08</b>		

**\$7,902.08      Total Awarded through 10/26**

Initial Mini Grant Funds Budgeted    \$10,000.00  
Less funds awarded                      \$7,902.08  
subtotal                                      \$2,097.92

**Funds available as of 10/21/2022    \$2,097.92**



## Mini-Grant Application Score Summary

Applicant: **YCOE Prevention Services**

MG23-A-101

Total = **42 out of 50**

Result = **Recommended for Funding**

**Background 5 out of 5**

Comments/Questions

- The scoring committee did not have any comments or questions for this section

**Proposal 22 out of 25**

Comments/Questions

- The scoring committee did not have any comments or questions for this section

**Evaluation 7 out of 10**

Comments/Questions

- The scoring committee did not have any comments or questions for this section

**Budget 8 out of 10**

Comments/Questions

- Don't forget you can list all the in-kind salary expenses for the people who input the data, do the surveys, evaluations, etc.
- In the narrative, Ready4K and Imagination Station were both discussed, but in the budget, I only saw Ready4K listed. Are you needing funding just for Ready4K?

2022/2023

**MINI GRANT PROGRAM APPLICATION**

DATE RECEIVED

**RECEIVED**

By Robin Timoszyk at 11:37 am, Sep 30, 2022

**EXHIBIT A**

<b>Organization/Individual Name:</b>		<b>Department (if applicable):</b>	<b>OFFICAL USE ONLY</b>
<b>Type of Organization:</b>			<b>Fiscal Year:</b>
Small Business (5-20 employees)      Non-Profit <b>Large Organization</b>			
<b>Contact Person and Title:</b>			<b>Accepted:</b>
<b>Person with Signing Authority and Title:</b>			<b>Declined:</b>
<b>Mailing/Street Address</b>		<b>City, State, Zip</b>	<b>Other:</b>
<b>Email (required):</b>	<b>Primary Contact # (required):</b>		<b>Secondary Contact #</b>

<b>Select the Primary Strategic Plan Goal Area that Best Aligns with Your Project:</b>		<b>Total Amount Requested:</b>
Goal 1 – Child Health & Development      Goal 3 – Quality Early Learning <b>Goal 2 – Resilient Families</b> Goal 4 – Strong Systems		<b>\$4000.00</b>
<b>Is the organization for which you are seeking funds currently receiving First 5 funding?</b> If "YES" complete and attach the Application Addendum		<b>Yes</b> <b>No</b>
<b>Is the organization for which you are seeking funds previously funded by First 5 Yuba?</b> If "YES" complete and attach the Application Addendum		<b>Yes</b> <b>No</b>
<b>Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding?</b> If "NO" complete and attach the Application Addendum		<b>Yes</b> <b>No</b>
<b>Number of children 0 through 5 years of age that will benefit:</b>		
<b>Number of families with children 0 through 5 that will benefit:</b>		
<b>Indicate Yuba County, area, city, community, or neighborhood(s) that will benefit:</b>		

**Section 1:** Briefly, (2-4 sentences) summarize the need and general purpose for funding for children 0-5 and their families.

**CERTIFICATE OF APPLICANT** (READ THIS CAREFULLY BEFORE SIGNING) This certification must be signed and included with your application.

I hereby declare under penalty of perjury, that all statements made on or in connection with this application are true and complete. I understand that any omission or misrepresentation of material fact in this application may result in refusal of the application or repayment of funds. I understand and accept that all awards by the Commission are contingent upon successful completion of the application terms and final agreement.

I hereby release and forever discharge and hold harmless and assume the defense of Commission, its officers, employees, or elective and appointive boards, both individually and collectively, from any and all claims, losses, damages, including property damages, personal injury, death and liability of every kind, directly or indirectly, arising as a result of or in connection with any of grantee's alleged activities in connection with this agreement.

By signing below, I acknowledge that I have carefully read and understand this release, and agree to its provisions. This waiver and release will expire one year after the date signed. A photocopy of this Waiver and Release is to be considered as valid as an original.

Signature: Amy Molina-Jones

Date: \_\_\_\_\_

## **APPLICATION ADDENDUM**

**Is the organization for which you are seeking funds currently receiving First 5 funding?**

If "YES", please identify the County Commission's name, the name of your project/program, the contract number if with First 5 Yuba, the amount your agency is receiving and how you plan on separating the activities to successfully report on the outcomes for each amount received.

**Is the organization for which you are seeking funds previously funded by First 5 Yuba?**

If "YES" please provide the name of your project/program, a short description, the year and the amount your agency received.

**Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding?**

If "NO" please provide why not and an explanation to be considered.

Amy Molina Jones  
Prevention Support and Services  
Yuba County Office of Education  
Mini Grant Proposal

### **Applicant Background**

Prevention Support and Services provide a spectrum of assistance and outreach that engages the Yuba County student, family, school, district, and community to build resiliency and capacity. Our programs include Foster Youth Services and Coordinating Program, Tobacco Use and Prevention Education, Education for Homeless Children and Youth, and Student Mental Health and Wellness. All the programs include parent support and outreach. Parenting support, education, and access to resources have been identified as a gap for Yuba County parents. PSS staff regularly attends county meetings, coalitions, and collaborations that collectively identify parent needs. PSS continually supports and collaborates with First 5 Yuba to provide outreach to families. PSS staggers parent classes throughout the school year in different forms of delivery and styles so that parents have options to learn strategies to help with parenting challenges. These classes range in development and age so that gaps are filled. All the programs and outreach of PSS strive to be trauma informed. We believe that to prevent trauma and build resiliency, we must first attend and support the family. Building these strategies and skills early in life, when the brain is primed for learning, builds for a better tomorrow.

### **Proposal**

Breaking the cycle and impact of trauma starts with building stronger relationships. Ready4K is an evidence based engagement program that we have been using with Yuba County families free of charge since 2020. Ready4k is a text message based program that sends out tips, facts, and resources to support for families working to overcome the trauma of adverse childhood experiences (ACEs) and support for children with potential developmental delays. We have received positive parent feedback from the parent engagement surveys that are sent out periodically. For instance, 15/18 parents agree that the community support stream messages increased parents' comfort reaching out for support when needed. One participant said, "[Ready4K] helps me think of new ways of interacting with my child. I appreciate the ideas and he loves the activities." The custom message feature of this program helps send out local resources and events that support families of children aged 0 and up. In the past two years we have been able to advertise for outreach events and send out evacuation information for wildfire threat.

Primarily, the Ready4K program supports Goal 2 of the Strategic plan of First 5 Yuba. The text messaging service provides parents with development education, skills to increase protective factors, resources for developmental and mental health screening, and reduced tobacco use. The needs assessment conducted by the YUBA CAPC identified parent education as a priority. The rate of child maltreatment allegations per 1,000 children in Yuba County is higher than rates statewide. The rate of substantiated allegations among infants under 1 is four times the statewide rate in 2020. Financial stress may derive from financial stability. The Ready4k program can help fulfill these needs by teaching parents self care and connecting them to local resources that can alleviate parental stress. The Ready4K program has the capacity and ability to support the other goals by promoting healthy child development, early learning

strategies, and making connections between organizations. Our department is open to collaborate with any Yuba County Agency that promotes any of the goals of the First 5 Yuba strategic plan. From previous grants from First 5 Yuba and other sources, we were able to sign parents up for free through the Imagination Literacy Program. Currently we have 570 families enrolled. The subscriptions for 270 families are about to run out. With this grant money, we can continue the subscription for 270 families and add more families that have enrolled in the Imagination Literacy Program for another year. The other 300 families will continue the service at no cost for another year as it has already been paid for from previous funds. The subscriptions will have to be renewed every year but will have a lasting impact.

## Evaluation

This program is one of the many pieces of mitigating the lasting impact of trauma. This program will support parents by helping them build stronger relationships with their children and connect them to resources. Ready4K has a dashboard that keeps track of all messages sent out, messages that are scheduled to send out, demographic data, enrollment age of children, enrollment grade of children, zip codes, primary language spoken, and an alert for nonworking phone numbers. This data can be used to customize outreach and get feedback of the program. Quarterly family engagement surveys that focus on protective factors offer insight of family needs and experiences. This data can be used to evaluate the program and will provide feedback of further needs.

## Budget Narrative

If we receive the generous grant from First 5 Yuba, we can cover the yearly cost of 270 families and have enough funding left over to register new participants.

Category	Requested First 5 Yuba Funding		Total Program Cost
Program			
Ready4k 1 year contract for 270 accounts @ \$6.99	\$1,887		\$1,887
Ready4k 1 year contract for 302 new participants @6.99	\$2,113		\$2,113
Total Program Budget			\$4,000

**RECEIVED**

*By Robin Timoszyk at 11:42 am, Sep 30, 2022*

**AGENDA ITEM 6**  
**October 27, 2022**

<b>Subject</b>	Review Mini-Grant Application
<b>Supporting Document(s)</b>	<ul style="list-style-type: none"><li>• 22-23 Mini Grant Snapshot</li><li>• MG23-101 Score Summary</li><li>• MG23-101 YCOE Prevention Services Application</li></ul>
<b>Overview</b>	<p>The Commission approved the release of \$30,000 in funding for mini-grants during FY 22-23. This year \$20,000 of the total funds are allocated to Community agencies, non-profits, organizations and other small businesses with the remaining \$10,000 allocated to childcare providers.</p> <p>The purpose of this grant program is to encourage and involve members of the community to build upon existing community resources that are consistent with the result areas and strategies articulated in the Commission Strategic Plan, and/or serve to enhance, not supplant, current sources of funding.</p> <p>Applications will be accepted up until February 1, 2023, or until the current fiscal year's budgeted funds are depleted.</p>
<b>Discussion</b>	<p>Commission staff accepted an application from the Yuba County Office of Education Prevention Services department. They are requesting \$4,000.00 to support the Ready4K text messaging program. The Review Committee gave the application a score of 42 out of 50, recommending the project for funding.</p> <p>The committee's comments and questions are included on the Score Summary sheet and were shared with the applicant. The applicant indicated they would make every effort to attend the commission meeting.</p>
<b>Recommendation</b>	Review and consider the application recommended by the Review Committee.
<b>Fiscal Impact</b>	\$4,000.00 of the funds allotted for the Agency Category for this budget item.
<b>Action Requested</b>	Motion to Award or Deny the application, including funding amount, and authorizing staff to take the appropriate action.

**AGENDA ITEM 6**  
**October 27, 2022**

<b>Subject</b>	Review Mini-Grant Application
<b>Supporting Document(s)</b>	<ul style="list-style-type: none"><li>• MG23-102 Score Summary</li><li>• MG23-102 Regional Emergency Shelter Team Application</li></ul>
<b>Overview</b>	<p>The Commission approved the release of \$30,000 in funding for mini-grants during FY 22-23. This year \$20,000 of the total funds are allocated to Community agencies, non-profits, organizations and other small businesses with the remaining \$10,000 allocated to childcare providers.</p> <p>The purpose of this grant program is to encourage and involve members of the community to build upon existing community resources that are consistent with the result areas and strategies articulated in the Commission Strategic Plan, and/or serve to enhance, not supplant, current sources of funding.</p> <p>Applications will be accepted up until February 1, 2023 or until the current fiscal year's budgeted funds are depleted.</p>
<b>Discussion</b>	<p>Commission staff accepted an application from the Regional Emergency Shelter Team (REST). They are requesting \$4,000.00 to support the Winter Shelter Program. The Review Committee gave the application a score of 46 out of 50, recommending the project for funding.</p> <p>The committee's comments and questions are included on the Score Summary sheet and shared with the applicant. The applicant indicated they will make every effort to have a representative present at the commission meeting.</p>
<b>Recommendation</b>	Review and consider the application recommended by the Review Committee.
<b>Fiscal Impact</b>	\$4,000.00 of the funds allotted for the Agency Category for this budget item.
<b>Action Requested</b>	Motion to Award or Deny the application and authorizing staff to take the appropriate action.



## **Mini-Grant Application Score Summary**

Applicant: **Regional Emergency Shelter Team (REST)**      MG23-A-102

Total = **46 out of 50**

Result = **Recommended for Funding**

**Background    5 out of 5**

Comments/Questions

- The scoring committee did not have any comments or questions for this section

**Proposal        22 out of 25**

Comments/Questions

- Exciting they are doubling their capacity from 15-30 nightly beds. Appreciate the partnership with MJUSD for student transportation.
- Thank you for your continued service and commitment!

**Evaluation     8 out of 10**

Comments/Questions

- The scoring committee did not have any comments or questions for this section

**Budget          9 out of 10**

Comments/Questions

- Clear partnerships for other funding sources and in-kind.



## MINI GRANT PROGRAM APPLICATION

Organization/Individual Name: <b>Regional Emergency Shelter Team</b>		Department (if applicable): 	OFFICIAL USE ONLY
Type of Organization: <div> <input type="checkbox"/> Small Business (5-20 employees)           <input checked="" type="checkbox"/> Non-Profit           <input type="checkbox"/> Large Organization         </div>		Fiscal Year:	
Contact Person and Title: <b>Nick Anderson Executive Director</b>		Accepted:	
Person with Signing Authority and Title: <b>Nick Anderson Executive Director</b>		Declined:	
Mailing/Street Address <b>PO Box 688 Yuba City, CA 95992</b>		Other:	
Email (required): <b>restdirector.ys@gmail.com</b>	Primary Contact # (required): <b>530-683-2274</b>		Secondary Contact #

Select the Primary Strategic Plan Goal Area that Best Aligns with Your Project:		Total Amount Requested:
Goal 1 – Child Health & Development	Goal 3 – Quality Early Learning	\$ 4,000
Goal 2 – Resilient Families	Goal 4 – Strong Systems	
Is the organization for which you are seeking funds currently receiving First 5 funding? If "YES" complete and attach the Application Addendum		Yes No X
Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" complete and attach the Application Addendum		Yes No X
Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding? If "NO" complete and attach the Application Addendum		Yes No X
Number of children 0 through 5 years of age that will benefit:	6	
Number of families with children 0 through 5 that will benefit:	4	
Indicate Yuba County, area, city, community, or neighborhood(s) that will benefit:	All of Yuba County	

**Section 1:** Briefly, (2-4 sentences) summarize the need and general purpose for funding for children 0-5 and their families.

According to the Homeless Information Management System, more and more Yuba County families continue to experience homelessness. The majority of these families are not yet connected to a shelter or housing program. REST offers shelter, meals and case management tailored to the needs of families with children. REST meets the 2021-2026 First 5 Yuba Strategic Plan goal of Resilient Families by providing concrete support in times of crisis. REST also supports Strategic Plan goals of child development and safety by meeting the basic needs of children and families experiencing homelessness and helps create strong systems by coordinating with other agencies to provide families with referrals to resources for housing, education, screening and healthcare.

**CERTIFICATE OF APPLICANT** (READ THIS CAREFULLY BEFORE SIGNING) This certification must be signed and included with your application.

I hereby declare under penalty of perjury, that all statements made on or in connection with this application are true and complete. I understand that any omission or misrepresentation of material fact in this application may result in refusal of the application or repayment of funds. I understand and accept that all awards by the Commission are contingent upon successful completion of the application terms and final agreement.

I hereby release and forever discharge and hold harmless and assume the defense of Commission, its officers, employees, or elective and appointive boards, both individually and collectively, from any and all claims, losses, damages, including property damages, personal injury, death and liability of every kind, directly or indirectly, arising as a result of or in connection with any of grantee's alleged activities in connection with this agreement.

By signing below, I acknowledge that I have carefully read and understand this release, and agree to its provisions. This waiver and release will expire one year after the date signed. A photocopy of this Waiver and Release is to be considered as valid as an original.

Signature: 

Date: 10/3/22

**RECEIVED**

OCT 03 2022



## **APPLICATION ADDENDUM**

### **Is the organization for which you are seeking funds currently receiving First 5 funding?**

If "YES", please identify the County Commission's name, the name of your project/program, the contract number if with First 5 Yuba, the amount your agency is receiving and how you plan on separating the activities to successfully report on the outcomes for each amount received.

### **Is the organization for which you are seeking funds previously funded by First 5 Yuba?**

If "YES" please provide the name of your project/program, a short description, the year and the amount your agency received.

REST received a Mini Grant from First 5 Yuba County in the amount of \$5,000.00 during the 2018-2019 fiscal year. The grant supported services to Yuba County families at REST's 2018-2019 Winter Shelter Program. During this funding cycle, REST provided shelter, meals and supportive services to nine Yuba County families and eleven Yuba County children prenatal through age five.

REST received a Mini Grant from First 5 Yuba County in the amount of \$4,000.00 during the 2019-2020 fiscal year. The grant supported services to Yuba County families at REST's 2019-2020 Winter Shelter Program. During this funding cycle, REST provided shelter, meals and supportive services to seven Yuba County families and six Yuba County children prenatal through age five.

REST received Mini Grants from First 5 Yuba County in the amount of \$4,000.00 during both the 2020-2021 and 2021-2022 fiscal years. The grants supported services to Yuba County families at REST's 2020-2021 and 2021-2022 Winter Shelters respectively. During the 2020-2021 funding cycle, REST provided shelter, meals and supportive services to five Yuba County families and eleven Yuba County children, three of which were prenatal through age five. During 2021-2022, REST served six Yuba County families and twelve Yuba County children, three of which were prenatal through age five. For both years, this funding also helped REST provide an additional four weeks of shelter, meals and supportive services to families in need during the COVID-19 pandemic, for 22 total weeks of shelter.

Thank you, First 5 Yuba County, for your support!

### **Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding?**

If "NO" please provide why not and an explanation to be considered.





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Regional Emergency Shelter Team  
First 5 Yuba County Mini-Grant 2022-2023



## Project Narrative (Exhibit A)

### a) Applicant's Background

Regional Emergency Shelter Team or REST, a 501(c)3 nonprofit, provides emergency shelter, nourishing meals, case management and other supportive services to homeless families and vulnerable individuals in the Yuba-Sutter region. Since its inception in 2010, REST has provided over 30,000 beds and hot meals, plus a similar number of breakfasts, showers, and sack lunches. REST provides shelter guests with case management and referrals to public assistance, health care, child care, and employment and housing resources. REST's winter shelter program is specifically designed with the needs of families in mind. The shelter environment is drug, alcohol and tobacco free and provides the safety and stability homeless families need for their children's proper rest, growth and development.

REST's services are open to all Yuba County families who are homeless or precariously housed and REST has served Yuba County families every year of its existence. REST supports the First 5 Yuba Strategic Plan and the well-being of children prenatal through age five by creating a safe, healthy, and loving environment conducive to children's development, and by providing supportive services for some of our region's most vulnerable families. REST's shelter season runs from late November through early April, providing direct services to needy Yuba County families seven days a week for an 18-week period while the area is experiencing its coldest, rainiest weather of the year.

### b) Proposal

This proposal requests funding for REST's winter shelter program which provides shelter, meals, case management and other supportive services to Yuba County families experiencing homelessness. According to the Homeless Management Information System and Coordinated Entry, homelessness in Yuba County is increasing, with more families becoming homeless each month. Many of these families are not yet connected to a housing or shelter program. REST fills a need in Yuba County by providing easily-accessible shelter for families with children. REST has a streamlined intake process, allowing families to enter the shelter the same day they present at intake, even on weekends and holidays.

REST is very grateful for the support First 5 Yuba County has provided for REST's past winter shelter programs and intends to use these requested funds to strengthen family resiliency by meeting immediate needs for safety, shelter, rest and food, and by helping families with children move toward self-sufficiency and stability by helping connect them to education, child services, employment and permanent housing. This winter, REST plans to double its shelter capacity from the previous two years, increasing from 15 nightly beds to 30. This will allow REST to serve more families but will also increase REST's shelter expenses.

The 2021-2026 First 5 Yuba Strategic Plan identifies a need to provide concrete support in times of crisis in order to foster resilient families. The Strategic Plan also prioritizes the goals of child health and development, including promoting each child's physical and emotional development. This includes increased physical fitness and safety and increased achievement of developmental milestones. According to the Strategic Plan, focus group participants and community survey respondents listed families experiencing homelessness and single-parent families among groups who are currently underserved. During previous winter shelter seasons, the majority of the Yuba County families REST sheltered were single-parent families. The majority (59%) of survey respondents ranked Housing/homeless services for families as High Priority. Thus, REST provides high priority services to underserved demographics.



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OCT 03 2022

Regional Emergency Shelter Team  
First 5 Yuba County Mini-Grant 2022-2023



By providing shelter, meals and supportive services, REST supports the 2021-2026 First 5 Yuba Strategic Plan goal of Resilient Families by providing concrete support in times of crisis. The daily stresses of poverty and homelessness adversely affect children's development. In addition, the constraints of homelessness make it difficult to purchase and prepare nutritious meals, a further detriment to the health and development of prenatal women and young children. By providing shelter and daily meals, REST alleviates these constant stresses and gives pregnant women and young children needed rest and nourishment. Thus, REST creates an environment conducive to the healthy development of some of Yuba County's most vulnerable children.

While REST provides safe shelter, nourishing meals and compassionate care, REST also works diligently to help client families take their next step towards stability and self-sufficiency. REST staff attend weekly case management meetings with partner agencies who serve Yuba County families to discuss referrals and client needs and to seek new families who may benefit from the program. REST refers its client families to programs and services such as the Housing Support Program and Rapid Rehousing to help them transition from emergency shelter to permanent housing. In addition to fostering resilient families, this meets the Strategic Plan's goal of increased partnerships, referrals, capacity, coordination and integration.

REST's case management of these families includes referrals to services vital to the healthy, holistic development of young children and pregnant women. REST refers clients to parenting classes, Help Me Grow, Adventist Health and Rideout Street Nurse programs, and life skills classes (such as nutrition) at Yuba County's Life Building Center. REST encourages families experiencing homelessness to participate in Coordinated Entry in order to best connect them to services targeted to their needs. REST empowers children of families experiencing homelessness to access early education services by providing referrals as well as the structure and stability to help them attend these programs. By providing nourishing meals and a good night's sleep, REST equips young learners to do their best. REST makes it possible for homeless families to participate in the MJUSD bus program by providing a fixed address for student pick up and drop off.

REST's main partner organizations are Hands of Hope and the Life Building Center and over a dozen local churches which donate shelter space and meals, including the Yuba County churches of New Beginnings Wesleyan Church, Gateway Calvary Chapel, Olivehurst Seventh Day Adventist Church, and St. Joseph Catholic Church. Other partner agencies include Coordinated Entry, Habitat for Humanity, Casa de Esperanza, the Salvation Army, and Adventist Health and Rideout.

REST supports the Strategic Plan's goal of Resilient Families by promoting positive parenting practices, including an increased understanding of child development and positive parent-child interaction. Through a relationship-based setting, staff offer guests instruction on appropriate forms of discipline, child engagement, responsibility, communication and other important skills for parents of young children. REST's shelter environment gives children and their caregivers opportunities to grow and bond through reading, crafts and games.

REST estimates to serve four Yuba County families with children ages 0-5 (and an estimated six children ages 0-5) during the 2022-2023 winter shelter season. While the number of individuals served is not especially high, REST deeply benefits some of Yuba County's neediest children. Each season, REST provides hundreds of shelter beds, hundreds of meals and showers, and thousands of hours of safe, stable, structured environment for pregnant women and children aged five years and younger. The consistent nourishing meals, night after night of sound sleep, and many hours of safe, peaceful and compassionate environment have a tremendous



positive impact on the mental, physical, social and emotional development of some of the most vulnerable and impressionable members of our community. Furthermore, as REST's case managers connect families to permanent housing, REST contributes to benefits that reach far beyond the extent of the winter shelter.

During the past four winter shelter seasons, REST provided shelter, meals and supportive services to at least 25 Yuba County families and 30 Yuba County children prenatal through age five. REST is pleased to state that the majority of the families transitioned from REST's shelter to a safer, more stable living environment than what they had when they entered the shelter.

To ensure services continue beyond the scope of this grant, REST has appointed a staff member to pursue other avenues of funding. In addition, REST will continue its community fundraising efforts as well train new volunteers and build new community partnerships.

**c) Evaluation**

As part of this grant evaluation, REST will track the following outcomes. The number and composition (ages, etc.) of Yuba County families REST serves each night. This data equates to how many people's basic needs for safety, rest and nourishment REST meets each night. REST will track the intermediate and longer-term outcomes of how many guests receive case management, referrals and other services during the shelter season funded by this grant, and ultimately, the results of these supportive services. This will include tracking the number of guests who access services, which services they utilize, and the number of guests which achieve the goals identified in their personal case plans such as finding housing or employment. This will also include tracking Yuba County families' destinations upon exiting REST's shelter. REST believes that Yuba County families who receive shelter, meals and case management will be more likely to engage with services necessary to their children's health and development than homeless families who are not sheltered or not receiving case management. REST believes the positions funded by this grant will increase the numbers of shelter clients who exit the shelter program to a positive destination such as permanent housing rather than returning to homelessness at the end of the shelter season.

**d) Budget**

Since its inception in 2010, REST has demonstrated capacity and experience in financial management, covering major expenses such as shelter space and food through in-kind donations from partner organizations. REST undertakes fundraising and budgeting responsibilities to ensure its shelter program is both economical and financially viable. REST continues to rely heavily on volunteers to minimize costs and maximize community impact.

During REST's previous four winter shelter seasons, Yuba County families with children prenatal through age five composed 10-35% of the population benefitted by REST's shelter program. REST requests \$4,000 (less than 7% of the program budget) in First 5 Yuba grant funds to support shelter costs incurred during the proposed grant agreement for services to Yuba County families. This grant will help cover staff time spent intaking, sheltering, and providing case management to Yuba County families with children prenatal to age five, as well as help cover utilities expenses related to sheltering these families. As this grant will only cover a portion of REST's costs for serving Yuba County families, REST plans to leverage other funding sources such as the Yuba County Community Service Block Grant and private fundraising efforts.

**Exhibit B**

**First 5 Yuba County  
Mini Grant Application  
Itemized Budget**

**REST Winter Shelter Program 2022-2023**

Category	Requested First 5 Yuba Funding	Other Funding*	Total Program Cost
<b>Shelter Staff Wages</b>			
Overnight Shelter Supervisor	\$700.00	\$15,300.00	\$16,000.00
Morning Supervisor	\$500.00	\$4,500.00	\$5,000.00
Case Manager/Transition Coordinator	\$800.00	\$4,700.00	\$5,500.00
Case Manager/Shelter Manager	\$700.00	\$15,300.00	\$16,000.00
Intake Coordinator	\$400.00	\$3,600.00	\$4,000.00
<b>Shelter Expenses</b>			
Shelter Utilities	\$0.00	\$2,000.00	\$2,000.00
Vehicle Fuel (Transporting Clients)	\$0.00	\$2,000.00	\$2,000.00
Cots, Sleeping Bags, Pillows	\$0.00	\$1,500.00	\$1,500.00
Insurance (Liability & Workers Comp)	\$900.00	\$11,100.00	\$12,000.00
Food & Meal Supplies	\$0.00	\$2,500.00	\$2,500.00
<b>Total</b>	<b>\$4,000.00</b>	<b>\$62,500.00</b>	<b>\$66,500.00</b>

**\*Other Funding Sources** for 2022-2023 REST Winter Shelter Program: REST Fundraising, Sutter & Yuba Counties CSBGs (Pending), HHAP, Corporate Grants, Private Donors

**In-Kind Donations:** Shelter space, meals/food, volunteer hours, vehicles, child and baby items (toys, car seats, high chairs, etc.)





**AGENDA ITEM 7**  
**October 27, 2022**

<b>Subject</b>	External Revenues and Sustainability
<b>Supporting Document(s)</b>	<ul style="list-style-type: none"><li>• <a href="#">Community Services Block Grant</a></li><li>• <a href="#">Barclay-Giel Seed Grants</a></li></ul>
<b>Overview</b>	<p>As Prop 10 revenues continue to decline First 5 is continuously looking for other resources to ensure sustainability of programs and resources. In addition, as needs among the families we serve change we must consider new and innovative ways to reach and serve our communities.</p> <p>Since the pandemic began, rates of psychological distress among youth and adults has increased. Very young children are uniquely dependent on the adults in their lives to meet their social-emotional needs and bounce back from stressful experiences.</p> <p>First 5 is considering expanding behavioral health initiatives that focus on primary and secondary prevention in alignment with our 2021-2022 Strategic Plan: These may include:</p> <ol style="list-style-type: none"><li>1. Increase access to behavioral health support groups in Yuba County using a patient centered whole family approach;</li><li>2. Increase access to therapeutic group sessions focused on family dynamics, dependency and substance abuse.</li><li>3. Provide capacity building, community engagement and leadership development opportunities among front line staff and community members in order to raise awareness and reduce stigma, increase local leadership and build a pipeline for early educators and agencies serving families with young children.</li></ol>
<b>Staff Recommendation</b>	Feedback on exploring additional funding streams to expand services.
<b>Fiscal Impact</b>	None
<b>Action Requested</b>	None

## AGENDA ITEM 8

October 27, 2022

<b>Subject</b>	<b>Executive Director Activity Report: Sept - October</b>
<b>Supporting Document(s)</b>	ED Report
<b>Overview</b>	The Commission will receive information on committees, First 5 CA and Association updates, operational/program activities, and the Executive Director special report.
<b>Discussion</b>	Further discussion upon inquiry
<b>Recommendation</b>	None
<b>Fiscal Impact</b>	None
<b>Action Requested</b>	None

## ACTIVITY REPORT

September -October 2022

## COMMITTEE UPDATE

Executive Committee (EC) – The EC met via Zoom on October 3, 2022. EC was provided updates and reviewed the October meeting agenda. The EC provided guidance to staff on AmeriCorps Partnership and Mini Grant roll out for 22/23.

Advisory Committee (AC) –The AC met September 6, 2022. The committee was provided with a final overview of the Mini Grant Program for 22/23 and funding amounts. The committee meets again December 6, 2022.

## PROGRAM UPDATE

**Strategic Partnership** – Strategic Partners continue to implement new programming and shift to meet the needs of families. All partners continue to receive support from First 5 staff and ASR in program implementation, coordination and evaluation.

\*\*Commission's feedback on short 5-10 minute presentations from projects moving forward?

**Communications Planning:** Building out ongoing social media toolkit, newsletter and resources so ALL staff can be trained on implementing social media for first 5.

### **Evaluation-**

#### Online Data Systems Transition

Both ASR and staff has been meeting weekly with Social Solutions Global Inc. We continue to meet and work out new details of our system and strive to meet the needs of first 5 and their partners.

#### Applied Survey Research

First 5 Yuba has been working diligently with ASR on multiple projects including:

- End of year data collection
- First 5 CA Annual Report
- Online data systems build
- Building Resilient Families Evaluation components (key informant interviews, parent focus groups, campus observations, strategic planning with FRC's)

## **Community Outreach, Education and Sponsorship**

### Community Outreach:

- Blue Zones Community Kick Off – September 17<sup>th</sup>
- New Programs:
  - Dads Night Out- September 1<sup>st</sup>
  - Blocks, Balls and Books Playgroup

\*\* Sarah who has been leading Dads night out applied and received a small stipend from the Child abuse prevention council. Many partners spoke up about want to support these efforts.

Sponsorships: NA

## OPERATIONAL UPDATES

**Budget:** Please see memo form First 5 CA. Using these projections Prop 10 baseline for 22-23 will be **\$658,476**. This is ~\$150,000 less then prior FY.

May 2021 projections estimate \$758,625 in 22-23 which is with flavor ban predictions.

\*If Prop 31 (Flavor Ban) passes could be another second hit to first 5's as a member of the association EC we are exploring ways to support sustainability. Hired a contractor to look at what impact this would have on local counties. Overall the report identified that there would be an initial ~25% decline in revenues.

In the future the Commission may need to consider additional opportunities for sustainability, benefits of current investments, are they meeting the needs of families? How can we prepare partners for sustainability?

**Advocacy Meetings-** Staff hosted or attended the following advocacy meetings monthly:

### September - October

- Yuba County Children's Wellness and Child Abuse Prevention Council- Monthly
- Prevention Network Planning Meetings
- Child Care Planning Council - Monthly
- Child Care Planning Council – Policy and advocacy committee - Monthly
- BEAS Collaborative - Monthly
- Home Visiting Collaborative- Monthly
- Keys to Quality Consortia
- Teen Parent Collaborative
- Tri Counties Breast Feeding Alliance- Monthly
- Blue Ribbon Commission - Monthly
- MHSA Advisory Committee

### **First 5 California (F5CA):**

1. F5CA is working with the First 5 Association to identify priorities for the remaining funding authorized by the Commission in 2019.
  - a. These initiatives include IMPACT funding for another 3 years
  - b. Home Visiting Coordination & policy/advocacy
2. First 5 CA Family Book Distribution Partnership Program: In August FFCA invested help increase literacy by partnering with local counties to bring more books into the homes of young children. The CFBDP has committed funds to DPIL to build new enrollment to reach 65% of county eligible population and sustain for two years. Meaning all new child enrollments are being funded under this program.
3. State Meetings  
October 27, 2022 10:00 AM – 4:00 PM

## **First 5 Association**

1. New Executive Director- Avo Makdessian
2. Ongoing monthly First 5 Association teleconferences include:
  - Association Executive Committee– Sac Region Representative
    - Recruitment and personnel Panel
    - Systems Change workgroup with FFCA
  - Executive Board Retreat- Nov 27-28 Menlo Park
  - Annual Summit Jan 29 - Feb2<sup>nd</sup> 2023
  - Association Network Calls – General information and updates
  - Monthly Communications call - all 58 counties
  - Bi-Monthly Policy Committee
  - Monthly Communications Calls

**In the Media:** a local collaborative effort to clean up tobacco waste in downtown Marysville was featured on the front page of the Appeal prior to the event and in a statewide newsletter prior (see below). The intent of these efforts was to create a safer, healthier environment for downtown Marysville and families attending the Peach festival.

The results of the cleanup were recently shared and printed on the front page of the AD on Oct 20, 2022: [https://www.appeal-democrat.com/news/american-lung-association-praises-litter-cleanup-during-peach-festival/article\\_f17fce2e-5020-11ed-a985-4f62dd669280.html](https://www.appeal-democrat.com/news/american-lung-association-praises-litter-cleanup-during-peach-festival/article_f17fce2e-5020-11ed-a985-4f62dd669280.html)

[Press Releases | American Lung Association | American Lung Association](#)

## **EXECUTIVE DIRECTOR – SPECIAL REPORT**

- **COVID Response:** First 5 is working with the CA COVID 19 testing Task Force distribute Rapid COVID tests to Childcare providers and families with young children in Yuba County. In addition staff provides PPE supplies including sanitizer and masks, as well as child development resources.
- **The Blue Shift Project of Yuba Sutter-**
  - Hosted a summit June 30 2022 with targeted partners and key stakeholders in Yuba Sutter to understand the needs, challenges, barriers and areas for improvement of services provided in the community.
  - September 29<sup>th</sup> First 5 Yuba presented results with the members of the Blue Shift. Next steps are to identify what the group wants prioritize in terms of action,
- **Imagination Library:**
  - Enrolled **2,008** of the 0-5 population. ~30% saturation
  - Another **1,174** have graduated from our program.
  - We continuously restock our little free libraries at 5 locations: Loma Rica, Browns Valley, Olivehurst, Edgewater, Wheatland.
  - **Governor signed SB 1183- SB 1183**  
**The California State Library: Statewide Imagination Library Program.**

- This bill would establish the Statewide Imagination Library Program under the administration of the State Librarian for purposes of developing, implementing, promoting, and fostering a comprehensive statewide initiative for encouraging preschool children to develop a love of reading and learning. The bill would create and continuously appropriate the Imagination Library of California Fund for purposes of the program, as provided, thereby making an appropriation. The bill would require moneys from the fund to be used to provide age-appropriate books on a monthly basis, at home, to each child registered in the program, from birth to their 5th birthday, inclusive, at no cost to families, through Dolly Parton's Imagination Library. The bill would require moneys from the fund to be allocated to qualified local entities that agree to a dollar-for-dollar match for purposes of the program, unless waived by the State Librarian, as provided.
- [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202120220SB1183](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220SB1183)