

**FIRST 5 YUBA COUNTY
CHILDREN AND FAMILIES COMMISSION**

Regular Meeting Agenda (HYBRID)

Thursday, October 24, 2024, 3:30 p.m.-5:00 p.m.

This meeting will be held in compliance with the requirements of AB 2449(Government Code 54953(e)) - and will include in person public attendance at **1128 Yuba Steet, Youth For Change Building**. 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 also 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.

Join Zoom Meeting

<https://us02web.zoom.us/j/85317131624?pwd=d2c0QTM4UXJqTmFHbjkzVmhNVXpNUT09>

Meeting ID: 853 1713 1624 | Passcode: 843118

One tap mobile: +16699009128,,85317131624#,,,,*843118# US (San Jose)

ITEM	SUBJECT
	Call to order, roll call and the Pledge of Allegiance
	Opportunity for Public Comments Items not on the Agenda – Limit five minutes per speaker.
Consent Agenda	All matters listed under Consent Agenda are considered to be routine and can be enacted in one motion
Consent Agenda 1	Approval of Regular Commission Meeting Minutes of August 25, 2024,
<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>
2 Discussion/Action	External Grant Awarded: the commission will hear an overview of the new Grant award from Partnership Healthcare and make recommendations on implementation.
3 Public Hearing/Action	Pursuant to Health and Safety Code § 130140 Annual Audit Review The Commission must conduct a public hearing on its annual independent audit report for the Fiscal Year ending June 2024 and discuss any findings. Additionally, the Commission is asked to approve the audit.
4 Public Hearing/Action	Pursuant to Health and Safety Code § 130140 Annual Report to F5CA The Commission must conduct a public hearing on the FY 2023-2024 annual report and review data submission to First 5 California. Additionally, the Commission is asked to approve the report.
5 Discussion	Executive Director Monthly Activity Report The Commission will receive information on committees, operational and program activities.
Adjourn	

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.

The next regular Commission meeting will be on December 12, 2024

DRAFT MEETING MINUTES

PUBLIC SESSION

Call to Order at 3:30 p.m.

Roll Call-

-Commissioners and Staff Present: Chair- Sally Sokoloski, Vice-Chair- Melissa Shaw, Jamie Bartolome, Commissioner Matt Ricardy, Jon Messick, Rob Gregor, Melinda Staples. Executive Director (ED)- Ericka Summers, Robin Timoszyk, Sarah Kotko, and Carmen Rodriguez

*****Public Comment: None**

1 Consent Agenda: Approval of June 27, 2024, Commission Meeting Minutes.

*Commissioner Shaw observed and requested an edit to the minutes to indicate her attendance.

- Motion by Commissioner Shaw to approve the June 27, 2024, Commission Meeting Minutes with edits.
- Second by Commissioner Bartolome.
 - Roll Call Vote
 - Ayes: Commissioner Sokoloski, Shaw, Bartolome, Messick, Ricardy, and Gregor.
 - Nay/Abstain: None
- Motion carried.

2 Supplemental Funding Opportunity: The Commission received updates on new possible funding opportunities for services and programs aimed at children aged 0-5 in Yuba County through Families First Prevention Services.

3 Contract Consideration: The Commission received updates on the contract with Julie Kurtz as part of the HHS Partnership for Trauma-Informed Communities. It was noted that frontline staff, who work directly with families, are receiving training in trauma-informed care. An idea was proposed to extend this training to directors and supervisors, enabling them to better support their staff. Commissioner Staples requested more information about the speaker.

- Motion by Commissioner Gregor to approve the external contract with Julie Kurtz for speaker fees and follow up training and technical assistance in alignment with the current MOU with Yuba County Health and Human Services.
- Second by Commissioner Ricardy.
 - Roll Call Vote
 - Ayes: Commissioner Sokoloski, Shaw, Bartolome, Staples, Messick, Ricardy, and Gregor.
 - Nay/Abstain: None
- Motion carried.

4 YES Charter Presentation: The Commission heard a short presentation and updates from Strategic Partner – YES Charter A, B, C Sprout School Readiness Program - Presented By, Briget Diemer

5 Executive Director Monthly Activity Report: ED gave the commission a brief update on administration, program, special committee, and outreach activities.

The meeting was adjourned at 4:40 p.m.

Next Regular Commission Meeting: Thursday, October 24, 2024, 3:30 p.m. - 5:30 p.m.

AGENDA ITEM 2
October 24, 2024

Subject	External Grant Award Consideration
Supporting Document(s)	<ul style="list-style-type: none"> a. Approval Letter b. Staff Narrative c. Submitted grant application & budget
Overview	The Commission will review and consider additional grant revenue to support the mission of First 5 Yuba, increase access to services and support sustainability in alignment with the 2021-2026 Strategic Plan.
Discussion	Refer to staff narrative
Recommendation	Consider approval for Executive Director to move forward in accepting and executing all contracts related to the outlined applications in order to timely meet the requirements of external grant contract requirements.
Fiscal Impact	Potential additional secured non- Prop 10 revenue for FY 24/25 – 25/26 \$241,207
Action Requested	Motion to approve additional revenues sources (listed in Staff Narrative) and authorize the Executive Director to negotiate terms of the agreement including but not limited to, scope of work, budget, etc., and carry out all administrative duties necessary to execute the agreement(s) and implement services.

October 3, 2024

First 5 Yuba
1114 Yuba St. Suite 141
Marysville, CA 95901

Dear Ericka Summers,

Congratulations!

On behalf of Partnership HealthPlan of California (PHC), we are pleased to announce that you have been selected as a grantee for the 2024-2025 First 5 Grant Program.

The funding amount of this grant is \$150,000.

Within the next couple of weeks you will receive your grant agreement outlining the parameters of the grant, including milestones and deliverables. Should you have any questions regarding the award or grant logistics, please reach out to Grants@partnershiphp.org and we can set-up an appointment to discuss your questions.

To ensure prompt payment, please return the fully executed documents to Grants@partnershiphp.org.

Your success with this program is important to us and we want to provide you with support as you embark on this exciting opportunity. We look forward to working with you!

In partnership,

Partnership Grants Team



2024-2025 First 5 Grant Program

Section 1: Applicant Information	
1.1: Program Application and Contact Information	
Date:	August 29 th 2024
Organization Name:	First 5 Yuba County
Provider Type:	Community Based Organization
Counties Served:	<input type="checkbox"/> Butte <input type="checkbox"/> Colusa <input type="checkbox"/> Del Norte <input type="checkbox"/> Glenn <input type="checkbox"/> Humboldt <input type="checkbox"/> Lake <input type="checkbox"/> Lassen <input type="checkbox"/> Marin <input type="checkbox"/> Mendocino <input type="checkbox"/> Modoc <input type="checkbox"/> Napa <input type="checkbox"/> Nevada <input type="checkbox"/> Placer <input type="checkbox"/> Plumas <input type="checkbox"/> Shasta <input type="checkbox"/> Sierra <input type="checkbox"/> Siskiyou <input type="checkbox"/> Solano <input type="checkbox"/> Sonoma <input type="checkbox"/> Sutter <input type="checkbox"/> Tehama <input type="checkbox"/> Trinity <input type="checkbox"/> Yolo <input checked="" type="checkbox"/> Yuba
Contact Person Name and Title:	Ericka Summers , Executive Director
Contact Number:	530-749-4877
Email Address:	esummers@co.yuba.ca.us
Organization Mailing Address:	1114 Yuba St. Suite 141, Marysville CA, 95901
Is your organization intending to contract for Enhanced Care Management (ECM) or as a Supervising Community Health Worker (CHW) Provider?	
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Need more information Information on ECM rates at https://www.partnershiphp.org/Community/Pages/CalAIM.aspx	
2.2: General Instructions	

Requests must be submitted to Partnership via email to grants@partnershiphp.org no later than 5 p.m. on August 23, 2024. Incomplete and/or late applications will not be considered. To be considered complete upon submission, all components of this application must be completed, including a budget template.

Application Submission Requirements

- Narratives for each question should not exceed 1,000 words
- If additional or supporting documentation is needed, it must be no more than three pages
- **The application, budget and any supporting documentation must be submitted as a single PDF document**

Budget Template

Applicants must complete one budget template for an application.

- The budget template(s) must be submitted as a PDF
- All sections should include items that may be covered in full and/or partially paid for using Partnership’s First 5 Grant Program funds:
 - **Section A: Projected Staff Salary and Benefits** – this section should include a breakdown of utilization of funding that will be allocated to staff salary and benefits
 - **Section B: Other Direct Costs** – this section should include a breakdown of any other non-salary costs in which funding will be utilized
 - **Section C: Subcontractors** –this section should include any subcontractors that will be utilized. Examples include, but not limited to training organizations, staffing agencies, consultants, etc.

The application review process and timing is as follows:

Deliverable/Activity	Date
Partnership's First 5 Grant Program Release	August 1, 2024
Application Submission Period	August 1 - 23, 2024
Grantee Approval Announcement	September 6, 2024

Grant Awards

Grant amounts may be awarded up to \$150,000, dependent upon scope of project and number of Partnership members served.

Reporting on Milestones and Outcomes

After approval and awarding of the grant, applicants will submit milestone progress reports, which will include:

- A budget report describing how grant funding has been spent.
- A narrative summary demonstrating growth in area you have received funding to support.

Measurement period must start within three months after the grant agreement is executed. ***Milestone progress reporting will be submitted quarterly.***

Payment Schedule

Payments will be made in the following installments:

- **50%** – Initial installment paid upon application approval and executed agreement to support program/project start-up costs.
- **25%** – Dependent upon milestone progress, the second installment will be paid 90 days after approval. Milestone progress reporting must also be submitted within 90 days after an executed agreement.
- **25%** – Final installment will be paid at the end of program year or upon completion of milestones, which include the successful submission of claims, if applicable. Milestone progress reporting must be submitted by December 31, 2025.

Section 3: Grant Request

A budget template must be submitted with the application.

A. Describe how your organization will utilize potential funding to build infrastructure and/or capacity to provide services to more Partnership members? *Word limit: 1,000 words*

First 5 Yuba provides services, services, and resources to all children in Yuba County from prenatal through age 5 and their families, with a specific emphasis on rural, low income and families with complex medical needs. First 5 Yuba strives to increase use of pediatric, prenatal care and dental care homes as well as increased well child visits, immunizations, developmental screenings, and use of early intervention services. As a trusted partner in the community, First 5 Yuba provides both direct services and oversees multiple community programs and services, school readiness programs, developmental playgroups, injury prevention such as reliable car seats and transportation as well as essential needs such as diapers, food, housing. Families and communities rely on First 5 Yuba as a centralized hub and resource for vital support.

The proposed project will help to build infrastructure to more effectively serve young children and their families specifically targeting Partnership Health Care (PHC) members. First 5 Yuba will build and expand existing systems such as our Help Me Grow Program, and Perinatal Behavioral Health Navigation Program to formalize and streamline services Community Health Worker (CHW) Benefits and ultimately provide Enhance Case Management (ECM) to support Partnership members to strengthen care and improve outcomes for those with complex needs.

The First 5 Yuba Help Me Grow Program, modeled nationally, supports pregnant women, caregivers, and families with young children with developmental delays and disabilities. This program increases family access to evidence-based developmental screenings using tools such as the Ages and Stages Questionnaire (ASQ-3) and Ages and Stages Questionnaire – Social Emotional (ASQ-SE2). Through a centralized access point families are provided navigation support and linkages to early intervention services. The program offers case management for parents navigating special needs diagnoses to help them understand their child's diagnosis and steps involved in establishing Individualized Family Service Plan (IFSP) or Individualized Education Plan (IEP) in addition to connection with a variety of community supports and services.

The First 5 Yuba's local Perinatal Behavioral Health Navigation Support Program will serve as an entry point for pregnant and parenting individuals who are experiencing symptoms of mood and anxiety disorders such as postpartum depression. Through referrals from local medical providers (e.g., obstetrics, pediatrics, hospitals etc.), education institutions, and other social service agencies, First 5 Yuba supports families by connecting them to applicable services based on levels of need including peer support groups, professional treatment providers and substance use interventions. In addition, First 5 Yuba is a backbone agency for the Bi-County Home Visiting Collaborative, streamlining navigation and linkages to evidence based home visiting services, such as Parents as Teachers, Growing Great Kids, and Frog Street Love and Learn.

With this grant First 5 Yuba plans to hire two additional part time Community Health Workers (CHW) to enhance behavioral health support services and early screening, detection, and interventions in alignment with our Help Me Grow and Perinatal Behavioral Health Navigation Programs. First 5 Yuba will also hire a 0.5 FTE Managed Care Plan Coordinator who will oversee the expansion of services, act as a key liaison to formalize contracted services with Partnership Health Care, establish billing process, procedures, and workflow as well as oversee the expansion

of data tracking, collection, and alignment with Department of Health Care Services (DHCS) requirements.

First 5 Yuba will strategically embed these trained, competent, and culturally responsive CHW's in Help Me Grow and Perinatal Behavioral Health Navigation Programs to expand capacity to serve additional members. Community Health Workers (CHWs) will be uniquely positioned to enhance services families receive by acting as a vital link between healthcare systems and the community. By facilitating access to essential preventive care such as prenatal visits, immunizations, breastfeeding support, and health and development screenings, CHW's ensure that families engage in necessary health services timely and efficiently. This role is crucial in preventing the escalation of potential health issues that can become more complex and costly over time.

Community Health Workers (CHWs) will allow First 5 Yuba to reach additional unserved families in rural, isolated and low-income areas of Yuba County providing enhanced care coordination up to an additional 100 families annually. These members may be recruited through a variety of methods including referrals from local Federally Qualified Health Centers (FQHC's), Help Me Grow Program, Behavioral Health and community base organizations (e.g., United Way etc.). CHW's will also provide additional screening for social determinants (e.g., perinatal mood and anxiety disorders (PMADs), Adverse Child Experiences (ACEs), tobacco and other substance use to ensure families are served holistically. When appropriate, CHW's may work to transition members with complex medical cases to ECM. First 5 Yuba anticipates this project will help build capacity to serve a minimum of 20 families annually through ECM.

First 5 Yuba is well positioned to increase access and provide more services to Partnership members. This initiative will empower and help to build capacity to meet the increasing needs of our community members more effectively, especially the most vulnerable young children and their families. The proposed program is designed to bridge the gap between healthcare providers, social services, and community needs, ensuring that all children and families have access to timely and appropriate care and follow up.

B. What will be your organization's approach for implementing this project? Describe how your organization will track, measure, and achieve the results. *Word limit: 1,000 words*

First 5 Yuba will focus on three areas to implement this project and achieve desired results including: 1) hiring additional staff to enhance services and coordinate implementation, 2) work with external partners to formalize Partnership Health Care contracts and establish billing systems for Community Health Workers (CHW), and Enhanced Care Management (ECM) benefits, and 3) work to enhance data systems, tracking, reporting and closed-loop referrals resulting in a no-wrong-door ecosystem for Partnership Health Care members.

- 1) First 5 Yuba will hire, train and embed appropriate staff in programs to build infrastructure, enhance services and track outcomes.
 - a. Recruit one 0.5 FTE Managed Care Coordinator with background and experience in both integrated services delivery systems such as those delivered by First 5 Yuba and expertise in health care models.
 - b. Recruit two part-time 0.5 FTE CHWs with lived experience and cultural backgrounds that align with the local populations being served (e.g., have experienced pregnancy and birth, disability or special needs child, rural isolated families, tribal relationships, foster system placement, homelessness, mental health conditions or substance use disorders, etc.

- c. All staff will be trained in an evidence-based models or approaches to implement strategies and be committed to using a service delivery approach that reduced disparities and is inclusive of all families including those underserved and underrepresented in the rural areas of Yuba County.
 - d. Maintain qualified staff to carry out implementation and ability to carry out responsibilities for each assigned member.
 - e. Organize member care activities and case management and maintains regular contact with providers to ensure coordination.
- 2) The Managed Care Plan Coordinator will work with Technical Assistance (TA) Marketplace specifically targeted to community-based organizations to obtain technical assistance resources to ensure all infrastructure needs and requirements are in place to implement foundational Community Health Worker (CHW) benefits, and strategically position ourselves to provide ongoing Enhanced Care Management (ECM) when appropriate.
 - a. Finalize application process with TA marketplace to contract directly with Chapman Consulting to support First 5 Yuba Managed Care Plan Coordinator in
 - b. Assess and address any gaps or concerns in the contracting process with Partnership Health Care and Department of Health Care Services (DHCS).
 - c. Finalize process and documentation needed to formalize First 5 Yuba as CalAIM provider.
 - d. Ensure supervising CHW status and the credentialing process is complete.
 - e. Establish effective internal policies, procedures and workflows that streamline service delivery.
- 3) The Managed Care Plan Coordinator will work with contracted partners at Bonterra Tech to enhance existing data systems to ensure all administrative tracking of patient services, navigation, referrals and ECM result in an aligned and integrated service delivery including member and provider communications resulting in a no-wrong-door ecosystem for Partnership Health members.
 - a. Establish additional Advance Service Consultant (ASC) and technical assistance needs to enhance First 5 Yuba's online data systems to support this project.
 - b. Attend regular meetings with Bonterra Tech staff to assess, personalize and configure web based software to support new data collection requirements, standardize workflows and establish systems to easily analyze data and track progress.
 - c. Provide training and ongoing technical support to CHW's to utilize the cloud-based case management system called Apricot and tailor system to meet needs of CHW and ECM care management.
 - d. Establish closed-loop referral policies, procedures, and workflow. Establish trainings for external partners to access the web-based portal and track referral outcomes.
 - e. Enhance patient experience, coordination, and communication through the Apricot online portal. Ensure patients can quickly access and mobilize to complete forms and communication with ECM provider or CHW when necessary to better coordinate care.

C. How much total funding will your organization require to successfully complete this project? *Word limit: 50 words*

First 5 Yuba is requesting a total of \$150,000 to build infrastructure to formalize and streamline services such as Community Health Worker (CHW) Benefits and ultimately provide Enhanced Case Management (ECM) to strengthen care, reach unserved families and improve outcomes for Partnership members.

D. How will the funds allow your organization to build capacity each year until 2026? *Word limit: 1,000 words*

By 2026, these investments will enable First 5 Yuba to significantly increase our capacity to serve more children and families in Yuba County. We anticipate that the combination of recruiting

additional Community Health Workers (CHW), expanding our services, enhancing infrastructure, and establishing more robust data and tracking systems and billing mechanisms will position our organization to successfully continue to serve additional Partnership members annually.

During the first 4 months of the project, the Executive Director will work to recruit and onboard a Managed Care Coordinator who will act as a liaison between Partnership Health Care and First 5 Yuba and to finalize project details (e.g., contracts, etc.). The new Managed Care Coordinator will also work with the Executive Director and Human Resources Department to recruit two and onboard two additional part-time (0.5 FTE) Community Health Workers (CHW) by January 2025.

Beginning in October 2025, and continuing through June of 2025 First 5 Yuba will work with contractors from TA Market Place such as Chapman Consulting who have experience and expertise in managed care and will support building internal infrastructure. Coordination with Chapman Consulting will ensure First 5 Yuba continues strategic momentum to establish necessary and effective internal policies and procedures that streamline service delivery of CHW's and ultimately Enhanced Care Management (ECM). Lastly, the Managed Care Plan Coordinator and TA Marketplace will also explore and establish billing processes.

A portion of the funding will be allocated towards enhancing our technological infrastructure, specifically improving our data management system called Apricot. Beginning in December 2024, our Managed Care Plan Coordinator and TA Marketplace partners will establish regular meetings with Bonterra Tech to assess our current system capacity, identify areas for improvement and implement changes. This system will enable us to efficiently track and manage service delivery, ensuring effective scalability of our operations. We will work to ensure alignment with ECM data and reporting requirements are captured in this comprehensive system to ensure timely and effective reporting in alignment with DHSC requirements.

From February to June of 2025, CHW's will be onboarded and provided access to training on evidenced-based curriculum, Help Me Grow systems and screening fidelity utilizing Ages and Stages Questionnaires, Adverse Childhood Experience (ACE's) Screenings, Edinburgh Screenings, and other social determinants of health screenings. CHW's will shadow current staff to learn structure, programs, and procedures. In addition, this will help CHW's to build trust and rapport with both community partners and families.

Beginning in April 2025 and continuing throughout the grant cycle, CHWs will work to build capacity to enhance care coordination by continuing First 5 Yuba's work of actively partnering with Federally Qualified Health Centers (FQHCs), other healthcare providers (behavioral health, specialty care etc.) and community-based organizations to streamline service delivery. CHW's will help manage care transitions, follow-ups, and the integration of services across the healthcare spectrum, which is particularly beneficial outside clinical settings. Additionally, CHWs will assist in gathering and organizing health information, which is crucial for ensuring continuity of care, especially for families navigating multiple services or managing chronic conditions. For families, this means less confusion and more clarity in navigating healthcare pathways, leading to improved health outcomes and satisfaction with healthcare services.

Community Health Workers (CHWs) will allow First 5 Yuba to expand services and reach additional unserved families in rural, isolated and low income areas of Yuba County providing enhanced care coordination up to an additional one hundred (100) families annually. Beginning in July 2025 CHW's will also begin to enroll families who qualify and need additional support such

as: pregnant and postpartum individuals, children with serious mental health needs, children with intellectual or developmental disabilities and pregnant and at risk postpartum youth individuals in ECM as well as continued referrals from Help Me Grow and Perinatal Behavioral Health Navigation Program.

E. Share your organization's sustainability plan for maintaining capacity as an ECM or Supervising CHW provider over the next two years. *Word limit: 1,000 words*

Over the next two years through this transformative project, First 5 Yuba will not only meet the immediate needs of our community but will also set a sustainable pathway for continued growth and service enhancement in the years to come. As the complexity and needs of families continue to grow, we are prompted to find more innovative solutions and strengthen our sustainability strategies to ensure continuous, impactful support for our most vulnerable populations.

After the grant period we aim to maintain the service levels achieved with this grant funding and grow them by securing additional funding. Through the established billing system for reimbursement of CHWs and ECM supports we have a foundational and sustainable financial model leveraging reimbursements for services provided and opens the door for opportunity for expanded programs and services.

Our sustainability strategy includes enhancing collaborations with key local entities such as healthcare providers, Federally Qualified Health Centers (FQHCs), educational institutions, and community organizations. These partnerships are vital for enhancing our service delivery through shared resources and expertise and opening opportunities for joint funding ventures and resource pooling. Such collaborations are essential for broadening our operational capacity and reach.

First 5 Yuba will continue to build staff capacity to expand services essential for sustainability. We train staff in new service models, develop program materials, and extend our reach into new communities. Training will also emphasize cultural sensitivity, humility, competence, trauma-informed care, and inclusive practices. Such expansions enhance our service offerings and position First 5 Yuba to attract new funding and partnerships, which are critical for our growth and sustainability.

Operational efficiency will also support sustainability. By leveraging technology to streamline administrative tasks and regularly reviewing our operational processes, we aim to reduce overhead costs and allocate resources more effectively. Building out our technology infrastructure to collect and analyze disaggregated data allows us to tailor interventions, measure impact, and publicly report progress toward reducing inequalities, thus improving service delivery and accountability.

The initial funding will be instrumental in establishing, stabilizing and formalizing current practices and procedures to expand and streamline services to provide critical CHW and ECM benefits for Partnership Health Care members creating sustainable systems.

F. Please provide a high-level description of the milestone activities/schedule of events, timelines, and staffing resources required to complete this project successfully. *Word limit: 1,000 words*

Milestone Activity	Projected Completion Date	Resources Needed
Consult with Bonterra Tech to modify current contracts to increase Technical Assistance to enhance data systems	October 2024	Executive Director (In-Kind), Program Analyst (In-Kind) – Bonterra Tech
Finalize Marketplace TA Application – Capman Consulting	October 2024	Executive Director (In-Kind),
Finalized contracts with Partnership for Supervising CHW and ECM services	October 2024	Executive Director (In-Kind), Program Analyst (In-Kind) Capman Consulting (In Kind),
Recruit Staff (Manage Care Plan Coordinator .5 FTE)	December 2024	HR personnel for recruitment (in-kind); Executive Director (In-Kind)
Consult with Bonterra Tech to modify contracts to increase Technical Assistance to enhance data systems	December 2024	Executive Director (In-Kind), Program Analyst (In-Kind) – Bonterra Tech
Recruit Staff (CHW .5 FTE X 2)	January 2025	HR personnel for recruitment (in-kind); Executive Director (In-Kind),
Onboard staff and set up equipment	February 2025	Yuba County Information Technology Support (In-kind), purchase of budgeted equipment
CHW Training & Credentialing	February – June 2025	Oversight Managed Care Program Coordinator; Facilities for training sessions (in-kind)
Case management systems upgrades	March 2025	Oversight Managed Care Program Coordinator; Program Analyst for integration strategies (in-kind); Bonterra Tech., CHWs for operational deployment
Finalize systems and workflow to effectivity provide CHW services including Supervising CHW status	March 2025	Capman Consulting (In Kind), Managed Care Program Coordinator;
Explore building billing options for CHW and ECM	March – June 2025	Capman Consulting (In-Kind), Managed Care Program Coordinator;
CHWs begin enrolling families through coordination by partnering with Federally Qualified Health Centers (FQHCs) and other community partners.	April – December 2025	Oversight Managed Care Program Coordinator; Executive Director (in-kind); CHWs for operational deployment
Finalized systems, workflows to effectivity implement and enroll families in ECM services	July – December 2025	Oversight Managed Care Program Coordinator; Executive Director (in-kind); Bonterra Tech support; CHWs for operational deployment.
Ongoing training and quality improvement of staff effectiveness and reach	July – December 2025	Oversight Managed Care Program Coordinator; Executive Director (in-kind); review data

Ongoing quality improvement data management systems	July – December 2025	Oversight Managed Care Program Coordinator; Executive Director (in-kind); Bonterra
Create a Sustainability Plan for Supervising CHW and ECM	December 2025	Oversight Managed Care Program Coordinator; Executive Director (in-kind)

Section 6: Application Agreement

6.1: Attestation/Certification

I certify that as the representative of the Partnership's First 5 Grant Program applicant, I agree to the following conditions:

- The purpose of the First 5 Grant Program funding is to provide fiscal support to providers that will be offering Enhanced Care Management (ECM) and/or providing CHW services to members.
- All applicants will use the Partnership's First 5 Grant Program funding to better integrate and support ECM initiatives for all target population members within the applicant's practice panel.
- The First 5 Grant Program funding will not duplicate or supplant other previously identified funding that is specifically dedicated to the deliverables listed in this application.
- The First 5 Grant Program funding may be combined with other funding sources to accomplish the milestones listed in this application, to the extent permissible under federal and state law.
- The First 5 Grant Program funding will not be used to reimburse for services currently reimbursable under Medi-Cal, but must be used to improve the delivery system for Medi-Cal managed care enrollees.
- Organizations intending to contract for ECM and Supervising CHW, must submit completed contracting and credentialing documentation to Partnership before September 30, 2024 to be eligible to receive funds. Please see ECM rates and requirements at <https://www.partnershiphp.org/Community/Pages/CalAIM.aspx>.
- The First 5 Grant program awardees must continue with contracted services for two years post grant funding.
- Funds awarded must be spent by December 31, 2025.
- The First 5 Grant Program applicant will report and submit timely and complete data to Partnership in the specified format.
- The First 5 Grant Program applicant shall submit reports in a manner specified by Partnership.
- Payments for the First 5 Grant Program will be contingent upon completion of the application milestone deliverables.
- If not already contracted with Partnership for ECM or as a Supervising CHW Provider, the entity will work in good faith to sign a contract to be a Partnership ECM and/or Supervising CHW Provider and must submit completed contracting and credentialing documentation to Partnership before September 30, 2024 to receive funds.

I hereby certify that all information provided in this application is true and accurate to the best of my knowledge, and that this application has been completed based on a good faith understanding of Partnership's First 5 Grant Program participation requirements.

Signature of Applicant Representative: *Ericka Summers*

Printed Name: Ericka Summers

Title of Applicant Representative: Executive Director

Organization Name: First 5 Yuba County

Date: 8/29/2024



PHC CaAIM Grant Program Budget Template ^{**}

APPLICANT INFORMATION

Organization Name:	First 5 Yuba County Children and Families Commission		
County/COUNTIES Served:	Check all that apply		
	<input type="checkbox"/> Butte	<input type="checkbox"/> Colusa	<input type="checkbox"/> Del Norte
	<input type="checkbox"/> Glenn	<input type="checkbox"/> Humboldt	<input type="checkbox"/> Lake
	<input type="checkbox"/> Lassen	<input type="checkbox"/> Plumas	<input type="checkbox"/> Tehama
<input type="checkbox"/> Marin	<input type="checkbox"/> Mendocino	<input type="checkbox"/> Modoc	<input type="checkbox"/> Napa
<input type="checkbox"/> Nevada	<input type="checkbox"/> Placer	<input type="checkbox"/> Sutter	<input type="checkbox"/> Yuba
<input type="checkbox"/> Shasta	<input type="checkbox"/> Sierra	<input type="checkbox"/> Siskiyou	<input type="checkbox"/> Solano
<input type="checkbox"/> Sonoma	<input type="checkbox"/> Sutter	<input type="checkbox"/> Tehama	<input checked="" type="checkbox"/> Yuba
<input type="checkbox"/> Trinity	<input type="checkbox"/> Yolo	<input checked="" type="checkbox"/> Yuba	
Contact Name:	Ericka Summers	Contact Title:	Executive Director
Contact Phone:	530-701-7080	Contact Email:	esummers@co.yuba.ca.us

GRANT FUNDING PRIORITY AREA

***Note: Applicants must complete Budget Template to be submitted with their application.*

Which Category is this Budget Template for? Select ONE from below.			

FUNDING INFORMATION/BREAKDOWN

A. Staff Salary and Benefits					
Name	Title	Salary	Benefits	FTE%	Total
Vacant	Managed Care Coordinator	\$64,749	\$35,999	50%	\$ 50,374
Vacant	Community Health Worker	\$56,882	\$14,192	50%	\$ 35,537
Vacant	Community Health Worker	\$56,882	\$14,192	50%	\$ 35,537
					\$ -
Total Salary and Benefits					\$ 121,448

B. Other Direct Costs		
Item	Description/Justification	Total
Technology Expansion	Build additional infrastructure in existing data management system (dms) to fully meet the needs of this project, includes customized and individualized technical support, additional functionalities such as closed loop referrals, enhance case management tracking, analyze data, and effective client communications. Current dms is HIPAA compliant.	\$ 10,452
		\$ -
		\$ -

Complete the below if including Equipment:

Equipment Type	Purpose	Total
Laptop x 2	Provide project staff with the necessary equipment to successfully execute this project including but not limited to field work - Lap top computer & software 2 X \$2,000 each.	\$ 4,000
Mobile Phone & Hotspot	CHW phone to connect with patients. Includes internet connectivity and Hot Spot abilities to connect to Laptop for rural areas with limited or no internet access. Phone \$300 X2 = \$600. Monthly Connectivity Fee \$50/month X 15 Months X 2 CHW = \$1,500	\$ 2,100
Total Other Direct Costs		\$ 16,552



PHC CaAIM Grant Program Budget Template ^{**}

APPLICANT INFORMATION

Organization Name:	First 5 Yuba County Children and Families Commission						
County/COUNTIES Served:	Check all that apply						
	<input type="checkbox"/> Butte	<input type="checkbox"/> Colusa	<input type="checkbox"/> Del Norte	<input type="checkbox"/> Glenn	<input type="checkbox"/> Humboldt	<input type="checkbox"/> Lake	<input type="checkbox"/> Lassen
	<input type="checkbox"/> Marin	<input type="checkbox"/> Mendocino	<input type="checkbox"/> Modoc	<input type="checkbox"/> Napa	<input type="checkbox"/> Nevada	<input type="checkbox"/> Placer	<input type="checkbox"/> Plumas
	<input type="checkbox"/> Shasta	<input type="checkbox"/> Sierra	<input type="checkbox"/> Siskiyou	<input type="checkbox"/> Solano	<input type="checkbox"/> Sonoma	<input type="checkbox"/> Sutter	<input type="checkbox"/> Tehama
	<input type="checkbox"/> Trinity	<input type="checkbox"/> Yolo	<input checked="" type="checkbox"/> Yuba				
Contact Name:	Ericka Summers	Contact Title:	Executive Director				
Contact Phone:	530-701-7080	Contact Email:	esummers@co.yuba.ca.us				

GRANT FUNDING PRIORITY AREA

***Note: Applicants must complete Budget Template to be submitted with their application.*

Which Category is this Budget Template for? Select ONE from below.			
---	--	--	--

C. Subcontract(s)			
Organization	Contact Person	Activity	Total
			\$ -
			\$ -
			\$ -
			\$ -
D. Indirect			
8% of total grant	Indirect expense to cover items including but not limited to office space, insurance, utilities, and administrative support to monitor and oversee grant fiscal operations.		\$ 12,000
Total Subcontract(s)			\$ 12,000

Total Budget Request	\$ 150,000
-----------------------------	-------------------

ECM Provider Readiness Questionnaire

Organization Name: First 5 Yuba County

Please respond to all of the questions listed below. Incomplete forms will be returned and cause a delay.

1. The executive leadership at my organization has reviewed the DHCS ECM contract provisions and is in agreement to participate. [ECM and CS \(ILOS\) Contract Template Provisions](#) Yes

2. My organization has an administrative lead or manager identified to lead the implementation of this benefit. If yes, answer below: No
 - a. Name: _____
 - b. Contact Information: _____

3. My organization has staff in place to provide the ECM benefit: Fully staffed Need to hire

*If your organization is **fully staffed**, please answer the following:*

 - a. Total number of ECM staff, including full-time and part-time positions in the organization

Number of full-time staff:	
Number of part-time staff:	3 - .5 FTE

*If your organization **needs to hire staff**, please answer the following:*

 - b. Target hire date for new staff: December - January 2024
 - c. Date staff will be ready to accept referrals for ECM services: July 2025

4. My organization has the ability to respond to referrals for ECM services within five business days Yes

5. My organization has a closed-loop referral system No

6. My organization uses or has the ability to outreach to members primarily in person where they live, seek care, or where members are accessible Yes

7. My organization has committed to using the Collective Medical platform/system for ECM benefit activities and communication Yes

8. My organization uses or has the ability to use a claims (payment) process. If yes, please mark box below: No

<input type="checkbox"/> Paper Claims (CMS-1500 Form)	<input type="checkbox"/> Paper Claims (UB 04 Form)	<input type="checkbox"/> Electronic Claims (EDI 837)
---	--	--

9. My organization is currently contracted with Partnership HealthPlan of California for Medi-Cal services No

10. My organization is a non-profit entity No

ECM Provider Readiness Questionnaire

11. My organization has an NPI number. No
If yes, list the NPI: _____
12. My organization has a federal EIN number. Yes
If yes, list the EIN:: 94-6000549
13. My organization is contracted with other commercial payors and/or other Medi-Cal payors No
14. My organization is currently delegated for certain activities with commercial payors and/or Medi-Cal payors No
15. My organization has experience in developing and/or plans to develop a comprehensive, individualized, and person-centered care plan for the following groups Yes

ECM Provider Readiness Questionnaire

For each population of focus listed in the table below, answer **yes/no** in each column provided.
***Note: Indicate the number of members you are able to serve in the last column labeled "Capacity".**

Adult Population of Focus		Experience in Providing Service	Plan to Provide Service	Capacity * See Note Above
15-1	Homelessness or those at risk of homelessness	No	No	
15-2	Avoidable utilizers with frequent hospital admissions, short-term skilled nursing stays and/or emergency department visits	No	No	
15-3	Individuals at risk for institutionalization who are eligible for long-term care services	No	No	
15-4	Nursing facility residents who want to transition to the community	No	No	
15-5	Individuals who are at risk for institutionalization who have co-occurring chronic health conditions and Severe Mental Illness (SMI) / Substance Use Disorder (SUD)	No	No	
15-6	Individuals transitioning from incarceration who have significant complex physical or behavioral health needs, needing immediate transition of services to the community	No	No	
15-7	Adult pregnant and postpartum individuals at risk for adverse perinatal outcomes	Yes	Yes	5
Children and Youth Population of Focus		Experience in Providing Service	Plan to Provide Service	Capacity * See Note Above
15-8	Children and youth experiencing homelessness	Yes	Yes	
15-9	Children and youth individuals at risk for avoidable hospital or emergency department utilization (formerly called "High Utilizers")	No	No	
15-10	Children and youth with serious mental health and/or SUD needs	Yes	Yes	5
15-11	Children and youth transitioning from incarceration	No	No	
15-12	Children and youth enrolled in California children's services (CCS) or CCS whole child model (WCM) with additional needs beyond the CCS condition	Yes	Yes	
15-13	Children and youth involved in child welfare	Yes	Yes	
15-14	Children and youth with intellectual or developmental disabilities (I/DD)	Yes	Yes	5
15-15	Youth pregnant and postpartum individuals at risk for adverse perinatal outcomes	Yes	Yes	5

ECM Provider Readiness Questionnaire

**Do you delegate or subcontract services to any of the populations of focus listed in the table above?
If yes, please list corresponding numbers of populations of focus serviced that are being delegated or subcontracted:**

--

16. My organization has experience in providing the services below to help members across care settings, i.e. hospital to home, residential treatment, incarceration, etc. Please mark all that apply below:
- Developing strategies to reduce avoidable member admissions and readmissions.
 - Developing and regularly updating a transition plan for the member.
 - Evaluating a member's medical care needs and coordinating any support services to facilitate safe and appropriate transitions from and among treatment facilities, including admissions and discharges.
 - Tracking each member's admission and/or discharge to or from an emergency department, hospital inpatient facility, skilled nursing facility, residential or treatment facility, incarceration facility, or other treatment centers and communicating with the appropriate care team members.
 - Coordinating medication review/reconciliation.
 - Providing adherence support and referral to appropriate services.

ECM Provider Readiness Questionnaire

17. My organization has experience in providing case management and/or care coordination services with the following agencies. Please mark all that apply below:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Medi-Cal eligibility office | <input type="checkbox"/> Durable medical equipment (DME) |
| <input checked="" type="checkbox"/> Primary care provider (PCP) / specialist | <input type="checkbox"/> Pharmacy/ prescriptions |
| <input type="checkbox"/> Hospitals/ emergency rooms | <input checked="" type="checkbox"/> Denti-Cal |
| <input type="checkbox"/> Hospice/ palliative care | <input type="checkbox"/> Department of Developmental Services/ Regional enter |
| <input type="checkbox"/> Skilled nursing facilities (SNFs)/ assisted living facilities | <input checked="" type="checkbox"/> Housing services (HUD, community-based organizations, county-based services, etc.) |
| <input checked="" type="checkbox"/> County behavioral health services (moderate to severe mental health) | <input checked="" type="checkbox"/> Cash aid or related services (CalFRESH, WIC, Social Security Disability Income (SSDI), Supplemental Security Income (SSI), etc.) |
| <input type="checkbox"/> Carelon (formerly known as Beacon) services (mild to moderate mental health) | <input checked="" type="checkbox"/> County Probation Department, District Attorney's Office, and/or Public Defender's Office |
| <input checked="" type="checkbox"/> County substance use services/ treatment | <input checked="" type="checkbox"/> Vocational programs/ training |
| <input type="checkbox"/> Medi-Cal ODS Waiver (Wellness and Recovery Benefit) | <input type="checkbox"/> U.S. Department of Veterans Affairs |
| <input checked="" type="checkbox"/> County full service partnerships (FSP) Services | <input checked="" type="checkbox"/> Tribal health partners and/or affiliated agencies |
| <input type="checkbox"/> Community Based Adult Services (CBAS) | <input type="checkbox"/> Medicare benefits/ services |
| <input type="checkbox"/> Multi-Services Senior Program (MSSP) | <input checked="" type="checkbox"/> Kaiser |
| <input type="checkbox"/> In-Home Support Services (IHSS) | <input checked="" type="checkbox"/> Partnership HealthPlan of California - Care Coordination Department |
| <input checked="" type="checkbox"/> Targeted case management (TCM) | |
| <input checked="" type="checkbox"/> California Children's Services (CCS) or Whole Child Model (WCM) | |
| <input type="checkbox"/> Genetically Handicapped Persons Program (GHPP) | |
| <input checked="" type="checkbox"/> County child welfare services / foster care | |

ECM Provider Readiness Questionnaire

18. My organization plans to serve the following counties (please mark all that apply below):

- | | | | | |
|------------------------------------|------------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| <input type="checkbox"/> Del Norte | <input type="checkbox"/> Lassen | <input type="checkbox"/> Modoc | <input type="checkbox"/> Solano | <input type="checkbox"/> Trinity |
| <input type="checkbox"/> Humboldt | <input type="checkbox"/> Marin | <input type="checkbox"/> Napa | <input type="checkbox"/> Sonoma | <input type="checkbox"/> Yolo |
| <input type="checkbox"/> Lake | <input type="checkbox"/> Mendocino | <input type="checkbox"/> Shasta | <input type="checkbox"/> Siskiyou | |

Additional counties starting January 1, 2024:

- | | | | | |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--|
| <input type="checkbox"/> Butte | <input type="checkbox"/> Glenn | <input type="checkbox"/> Placer | <input type="checkbox"/> Sierra | <input type="checkbox"/> Tehama |
| <input type="checkbox"/> Colusa | <input type="checkbox"/> Nevada | <input type="checkbox"/> Plumas | <input type="checkbox"/> Sutter | <input checked="" type="checkbox"/> Yuba |

19. Does your location use certified EHR technology or a care management document system?

Yes

If yes, can you create and manage a care plan using your system?

Yes

If you can create and manage a care plan, what is the name of your system? ___ Bonterra – Apricot

If your organization is interested in providing Community Supports services, please complete the **Community Supports Provider Readiness Questionnaire** that can be requested in the additional comments section below.

Additional Comments or Information:

Current Care management systems will need to be built out to more effectively manage clients.

ECM Provider Readiness Questionnaire



Supervising Provider of Community Health Worker/P/Rs Provider Readiness Questionnaire

Organization Name: First 5 Yuba County

Please respond to all of the questions listed below. Incomplete forms will be returned and cause a delay.

1. The executive leadership at my organization has reviewed the DHCS APL 24-006 Yes
<https://www.dhcs.ca.gov/formsandpubs/Documents/MMCDAPLsandPolicyLetters/APL%202024/APL24-006.pdf>
2. My organization has an administrative lead or manager identified to lead the implementation of this benefit. If yes, answer below: No
 - a. Name: _____
 - b. Contact Information: _____
3. My organization has staff in place to provide the CHW/P/R services: Fully staffed Need to hire
*If your organization is **fully staffed**, please answer the following:*
 - a. Total number of CHW/P/Rs, including full-time and part-time positions in the organization
 Number of full-time staff: _____
 Number of part-time staff: 2- .5 FTE*If your organization **needs to hire staff**, please answer the following:*
 - b. Target hire date for new staff: January 2025
 - c. Number of hired staff: _____
4. My organization has a closed-loop referral system No
5. My organization uses or has the ability to use electronic authorization (requests) processes. Yes
6. My organization uses or has the ability to use a claims (payment) process, if yes, please mark box below: No
 Paper Claims (CMS-1500 Form) Paper Claims (UB 04 Form) Electronic Claims (EDI 837)
7. My organization is currently enrolled as a Medi-Cal provider? If no, please visit No
<https://www.dhcs.ca.gov/provgovpart/Documents/Enrollment-for-CBOs-LHJs-using-PAVE.pdf>
8. My organization is currently contracted with PHC for services, if yes, list all services below: No

9. My organization is a non-profit entity. No
10. My organization has an NPI number. No
If yes, list the NPI: _____
11. My organization has a federal EIN number. Yes
If yes, list the EIN:: 94-6000549
12. My organization is contracted with other commercial payers and/or other Medi-Cal payers No



Supervising Provider of Community Health Worker/P/Rs Provider Readiness Questionnaire

Additional Information:

13. Areas of Focus – select all that apply:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Unhoused or those experiencing Homelessness | <input checked="" type="checkbox"/> Control and prevention of chronic conditions |
| <input checked="" type="checkbox"/> Birth Equity | <input checked="" type="checkbox"/> Asthma Prevention |
| <input checked="" type="checkbox"/> Youth and Children | <input type="checkbox"/> Aging |
| <input type="checkbox"/> Sexual and Reproductive Health | <input checked="" type="checkbox"/> Health Education to Promote Health |
| <input checked="" type="checkbox"/> Violence Prevention | <input checked="" type="checkbox"/> Perinatal Health Conditions |
| <input type="checkbox"/> Respite Services | <input checked="" type="checkbox"/> Health Navigation |
| <input checked="" type="checkbox"/> Mental Health Conditions | <input checked="" type="checkbox"/> Other: <u>Parent education on child</u>
<u>development, and families with children with</u>
<u>disabilities</u> |
| <input checked="" type="checkbox"/> Substance Use Conditions | |
| <input checked="" type="checkbox"/> Oral Health | |

**Do you delegate or subcontract to provide any of the services listed in the table above?
If yes, please list all service that are being delegated or subcontracted:**



Supervising Provider of Community Health Worker/P/Rs Provider Readiness Questionnaire

14. Counties interested in serving, mark all that apply:

- | | | | | |
|---------------------------------|-----------------------------------|------------------------------------|--|-----------------------------------|
| <input type="checkbox"/> Butte | <input type="checkbox"/> Colusa | <input type="checkbox"/> Del Norte | <input type="checkbox"/> Glenn | <input type="checkbox"/> Humboldt |
| <input type="checkbox"/> Lake | <input type="checkbox"/> Lassen | <input type="checkbox"/> Marin | <input type="checkbox"/> Mendocino | <input type="checkbox"/> Modoc |
| <input type="checkbox"/> Napa | <input type="checkbox"/> Nevada | <input type="checkbox"/> Placer | <input type="checkbox"/> Plumas | <input type="checkbox"/> Shasta |
| <input type="checkbox"/> Sierra | <input type="checkbox"/> Siskiyou | <input type="checkbox"/> Solano | <input type="checkbox"/> Sonoma | <input type="checkbox"/> Sutter |
| <input type="checkbox"/> Tehama | <input type="checkbox"/> Trinity | <input type="checkbox"/> Yolo | <input checked="" type="checkbox"/> Yuba | |

15. My organization has experience in working with the following community partners, mark all that apply:

- | | |
|---|--|
| <input checked="" type="checkbox"/> Primary Care Providers (PCPs)/Specialists | <input type="checkbox"/> Medicare Benefits/Services |
| <input type="checkbox"/> Hospitals or Emergency Rooms | <input checked="" type="checkbox"/> Kaiser |
| <input type="checkbox"/> Hospice/Palliative Care Agencies | <input checked="" type="checkbox"/> Partnership HealthPlan of California |
| <input checked="" type="checkbox"/> County Based Programs and/or Services | <input checked="" type="checkbox"/> Tribal Partners and/or Affiliated Agencies |
| <input type="checkbox"/> U.S. Department of Veterans Affairs | |

Additional Comments or Information:

First 5 is well-established leader and convener of community organizations. First 5 is both a grantor of community resources and a grantee to provide services to families with young children. Staff live and work in the community and are culturally representative of the families we serve.



AGENDA ITEM 3
October 24, 2024

Subject	Public Hearing for Annual Audit Review
Supporting Document(s)	<ul style="list-style-type: none">• External Draft Annual Audit Findings- First 5 Yuba Fiscal Year 2023-2024
Overview	<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> <p>There were no findings in the 23/24 audit report.</p>
Staff Recommendation	Staff recommends approval for the Annual audit with ability to amend
Fiscal Impact	
Action Requested	Following the close of the Public Hearing- a motion to approve the First 5 Yuba annual audit for fiscal year ending June 30, 2024.

FIRST FIVE YUBA
(A Component Unit of the County of Yuba)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2024

DRAFT

**FIRST FIVE YUBA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

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**FIRST FIVE YUBA
Commission Membership
As of June 30, 2024**

<u>Name</u>	<u>Position</u>	<u>Date of Original Appt.</u>	<u>Current Term Expires</u>
Sally Sokoloski	Chair Community Member	11/2015	04/2025
Melissa Shaw	Vice Chair County Representative County Health Department	01/2023	NA
Melinda Staples	Community Member	11/2015	04/2026
Jaime Bartolome	County Representative Dept. Health & Human Services	01/2023	NA
Jon Messick	County Representative Board of Supervisors	12/2023	NA
Rob Gregor	County Representative Office of Education	09/2023	NA
Matt Ricardy	County Representative Chief Probation Officer	09/2023	NA

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

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
First Five 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 Five Yuba (the Commission), a component unit of the County of Yuba, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commission, as of June 30, 2024, and the respective changes in financial for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on 4-8 and 23 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 24, 2024 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Commission's internal control over financial reporting and compliance.

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
October 24, 2024

FIRST FIVE YUBA COMMISSION

Management's Discussion and Analysis For the Year Ended June 30, 2024

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 Early Learning
3. Improved Child Health: Child Health & Development
4. Improved Systems of Care: Strong Systems and 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.

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.

FIRST FIVE YUBA COMMISSION

Management's Discussion and Analysis For the Year Ended June 30, 2024

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.

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 \$2,356,162 at the close of the most recent fiscal year. The Commission's net position decreased overall by \$73,760 during the 2023-2024 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.

FIRST FIVE YUBA COMMISSION

Management's Discussion and Analysis For the Year Ended June 30, 2024

The most significant portion of the Commission's net position is its cash balance of \$2,356,506. 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 in the amount of \$190,440 and \$17,780. These receivables represent taxes that were remitted by the State and interest income earned, respectively, but had not been received by the Commission as of June 30, 2024.

The most significant portion of the Commission's liabilities are accounts payable of \$137,897 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 2024.

Statement of Net Position Comparison

	FY 2023-24	FY 2022-23	Difference
Total Assets	\$ 2,564,726	\$ 2,672,260	\$ (107,534)
Total Liabilities	208,564	264,848	(56,284)
Total Net Position	\$ 2,356,162	\$ 2,407,412	\$ (51,250)

Statement of Activities Comparison

	FY 2023-24	FY 2022-23	Difference
Total Revenues	\$ 1,265,814	\$ 1,101,494	\$ 164,320
Total Expenses	1,339,574	1,274,301	65,273
Change in Net Position	\$ (138,638)	\$ (172,807)	\$ 34,169

FIRST FIVE YUBA COMMISSION

Management's Discussion and Analysis For the Year Ended June 30, 2024

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, 2024, the Commission reported an ending fund balance of \$2,386,477, a decrease of \$73,472 or 3.0%, from the prior year.

Under GASB 54 regulations, the Commission has reserved \$2,386,477 or 100% of their funds in the Committed Fund Balance category.

Total revenue consisting of Prop 10 funds and interest income increased from \$1,101,494 to \$1,265,814, an increase of \$164,320, or 14.9%, from the prior fiscal year. This increase was a result of a funding from new revenue grants and other programs.

Total expenditures increased from \$1,267,662 to \$1,339,286, an increase of \$71,624, or 5.65%, 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 2023-24</u>	<u>FY 2022-23</u>	<u>Difference</u>
Total Revenues	<u>\$ 1,265,814</u>	<u>\$ 1,101,494</u>	<u>\$ 164,320</u>
Expenditures			
Administration	722,241	665,599	56,642
Professional Services	617,045	602,063	14,982
Total Expenditures	<u>1,339,286</u>	<u>1,267,662</u>	<u>71,624</u>
Changes in Fund Balance	<u>\$ (73,472)</u>	<u>\$ (166,168)</u>	<u>\$92,696</u>

Fund Budgetary Highlight

Total revenues were under budget by \$54,112 or 4%, and total expenditures were under budget by \$107,817 or 7.5%. Although total revenues were under budget by on 4%, total revenues increased in fiscal year 23-24 as the Commission pursued other funding sources due in part to the expected lower income from the State of California on cigarette tax in addition to the passage of Proposition 31, a ban on flavored tobacco in the state of California. Newly secured and unplanned revenue sources revenues during the fiscal year accounted for the reduced gap in budget projections. Expenditures were under budget, although expenses did increase from the previous fiscal year.

FIRST FIVE YUBA COMMISSION

Management's Discussion and Analysis
For the Year Ended June 30, 2024

Capital Assets and Debt Administration

Capital Assets

The Commission's investment in capital assets for its governmental type activities as of June 30, 2024 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 \$30,315. 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 2024-2025:

- 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.
- Required new budget reductions across all funded services at a minimum of 10% with respect to Prop 10 continued revenue declines.
- Utilizing the fund balance to maintain program sustainability for the good of the public and other designated Commission initiatives based on community need.
- Explore sustainability opportunities with funded partners to enhance resource efficiency and promote long-term viability.

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 FIVE YUBA
STATEMENT OF NET POSITION
JUNE 30, 2024**

ASSETS

Cash in County Treasury	\$ 2,356,506
Accounts Receivable	190,440
Interest Receivable	<u>17,780</u>
Total Assets	<u>2,564,726</u>

LIABILITIES

Accounts Payable	137,897
Accrued Payroll	40,352
Long-term Liabilities: Compensated Absences Payable	<u>30,315</u>
Total Liabilities	<u>208,564</u>

NET POSITION

Restricted	<u>2,356,162</u>
Total Net Position	<u><u>\$ 2,356,162</u></u>

See Accompanying Notes to Financial Statements.

**FIRST FIVE YUBA
STATEMENT OF ACTIVITIES
JUNE 30, 2024**

FIRST 5 PROGRAM EXPENSES

Salaries and Employee Benefits	\$ 557,306
Operating Expenses	
Communications	2,364
Insurance	3,826
IT Network Fees	37,410
Memberships	4,000
Office Expenses	6,749
Professional Fees	11,035
Equipment Rental	1,418
Occupancy	27,646
Minor Equipment	6,882
Transportation and Travel	7,703
A-87 County Fees	56,190
Total Operating Expenses	165,223
Program Expenses	
Improved Child Health	158,086
Improved Family Functioning	306,441
Improved Child Development	38,571
Improved Systems of Care	43,091
Total Program Expenses	546,189
Evaluation	70,856
Total Expenses	1,339,574
 <u>PROGRAM REVENUES</u>	
Operating Grants and Contributions:	
Prop 10 & 56 Apportionment	692,811
California Tobacco Control Program (CTCP)	264,196
Home Visiting Program	44,673
IMPACT Funding	38,221
Other Program Revenues	139,795
California Electronic Cigarette Excise Tax (CECET)	14,362
Miscellaneous Revenues	2,040
Surplus Money Investment Funds	4,838
Total Program Revenues	1,200,936
Net Program Revenues (Expense)	(138,638)
 <u>GENERAL REVENUES</u>	
Interest Income	64,878
Change in Net Position	(73,760)
Net Position - Beginning of Year	2,407,412
Prior Period Adjustment	22,510
Net Position - End of Year	\$ 2,356,162

See Accompanying Notes to Financial Statements.

**FIRST FIVE YUBA
BALANCE SHEET
JUNE 30, 2024**

ASSETS

Cash in County Treasury	\$ 2,356,506
Accounts Receivable - State of California Prop. 10 & 56	190,440
Interest Receivable	17,780
Total Assets	<u><u>\$ 2,564,726</u></u>

LIABILITIES

Accounts Payable	\$ 137,897
Accrued Payroll	40,352
Total Liabilities	<u>178,249</u>

FUND BALANCES

Fund Balances:	
Committed for:	
Program sustainability	993,427
First 5 programs	1,393,050
Total Fund Balances	<u>2,386,477</u>
Total Liabilities and Fund Balances	<u><u>\$ 2,564,726</u></u>

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

Fund Balance - Total Governmental Fund (from above)	\$ 2,386,477
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	(30,315)
Net Position of Governmental Activities	<u><u>\$ 2,356,162</u></u>

**FIRST FIVE YUBA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2024**

REVENUES

Operating Grants and contributions:	
Prop 10 & 56 Apportionment	692,811
California Tobacco Control Program (CTCP)	264,196
IMPACT Funding	38,221
Home Visiting Program	44,673
Other Program Revenues	139,795
California Electronic Cigarette Excise Tax (CECET)	14,362
Miscellaneous Revenues	2,040
Surplus Money Investment Funds	4,838
Interest Income	64,878
Total Revenues	1,265,814

EXPENDITURES

Salaries and Employee Benefits	557,018
Operating Expenditures	
Communications	2,364
Insurance	3,826
IT Network Fees	37,410
Memberships	4,000
Office Expenses	6,749
Professional Fees	11,035
Equipment Rental	1,418
Occupancy	27,646
Minor Equipment	6,882
Transportation and Travel	7,703
A-87 County Fees	56,190
Total Operating Expenditures	165,223
Program Expenditures	
Improved Child Health	158,086
Improved Family Functioning	306,441
Improved Child Development	38,571
Improved Systems of Care	43,091
Total Program Expenditures	546,189
Evaluation	70,856
Total Expenditures	1,339,286
Net Change in Fund Balance	(73,472)
Fund Balance - Beginning of Year	2,437,621
Prior Period Adjustment	22,328
Fund Balance - End of Year	\$ 2,386,477

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

Net Change to Fund Balance - Total Governmental Fund	\$ (73,472)
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	
There are no differences between the Change to Fund Balance and the Change in Net Position on the Government-wide financial statements	
Prior Period Adjustment for Compensated Absences	(182)
Change in Compensated Absences	(106)
Change in Net Position of Governmental Activities	\$ (73,760)

See Accompanying Notes to Financial Statements.

FIRST FIVE YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

Note 1: Nature of the Entity

First Five 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 FIVE YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

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 FIVE YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

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 FIVE YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

Note 2: Summary of Significant Accounting Policies (continued)

Fund Balances (continued)

• **Nonspendable –**

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

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

• **Restricted –**

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

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

• **Committed –**

Two criteria determine the 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 FIVE YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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 FIVE YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

Note 2: Summary of Significant Accounting Policies (continued)

- **Assigned (continued)**

First Five 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, 2024 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 FIVE YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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

The fair value of cash was not available at the time of this report, therefore no adjustment was made for GASB 31 compliance.

Pooled Investments:	Carrying
Yuba County	<u>Amount</u>
	<u>\$2,356,506</u>

Note 4: Capital Assets

There were no changes in capital assets for the year ended June 30, 2024:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024
Equipment	\$ 4,797	\$ --	\$ --	\$ 4,797
Less accumulated depreciation	(4,797)	--	--	(4,797)
Capital Assets, Net	\$ --	\$ --	\$ --	\$ --

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, 2024 was \$30,315.

Note 6: Lease Commitments – Implementation of GASB 87

The Commission implemented Governmental Accounting Standards (GASB) Statement No. 87, *Leases*, beginning with the fiscal year ended June 30, 2022. 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 FIVE YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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, 2024, the employer contribution rate was 23.62% 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 pension contributions. The total employer share of the contributions totaled \$104,638 for fiscal year 2023-2024 – this included the Commissions proportionate share of the County’s unfunded liability of \$76,224.

Five-Year Trend Information for PERS

Fiscal Year Ended	Annual Pension Cost (APC)	Proportionate Share of the UAL	Percentage of APC Contributed	Net Pension Obligation
06/30/19	\$ 8,021	\$18,691	100%	--
06/30/20	\$13,334	\$27,962	100%	--
06/30/21	\$17,036	\$45,744	100%	--
06/30/22	\$22,281	\$60,756	100%	--
06/30/23	\$23,000	\$68,508	100%	--
06/30/24	\$28,095	\$76,224	100%	--

**FIRST FIVE YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 8: Related Party Transactions

During the fiscal year ended June 30, 2024, the Commission paid the County of Yuba, a related party, \$56,190, for accounting and administrative services and County overhead costs and \$27,646 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 \$70,856 on program evaluation during the fiscal year ended June 30, 2024.

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:

	<u>General Fund</u>	<u>Adjustment to GW</u>	<u>Government-Wide</u>
Program	\$ 938,552	\$ 203	\$ 938,755
Administrative	257,354	48	257,402
Evaluation	143,380	37	143,417
TOTAL	<u>\$ 1,339,286</u>	<u>\$ 288</u>	<u>\$1,339,574</u>

FIRST FIVE YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

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, if 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: Subsequent Events

Events subsequent to June 30, 2024 have been evaluated through October 24, 2024, the date at which the Commission's audited financial statements were available to be issued. There were no events that required disclosure.

**FIRST FIVE YUBA
BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget
Resources (Inflows)				
Operating Grants, Support and Contributions:				
Prop 10 & 56 Apportionment	\$ 644,185	\$ 733,339	\$ 692,811	\$ (40,528)
Grant Awards	364,768	345,557	361,452	15,895
Grant Awards - Non Governmental & Other	75,360	234,692	141,835	(92,857)
Interest and Investment Income	1,500	1,500	64,878	63,378
Total revenues	<u>1,085,813</u>	<u>1,315,088</u>	<u>1,260,976</u>	<u>(54,112)</u>
Charges to Appropriations (Outflows)				
Salaries and Employee Benefits	560,753	562,506	557,018	(5,488)
Operating Expenses				
Communications	2,112	2,512	2,364	(148)
Insurance	5,000	5,000	3,826	(1,174)
IT Network Fees	40,083	41,643	37,410	(4,233)
Memberships	4,875	4,875	4,000	(875)
Office Expenses	8,317	10,907	6,749	(4,158)
Professional Fees	15,000	16,150	11,035	(5,115)
Equipment Rental	1,663	1,663	1,418	(245)
Occupancy	34,275	36,675	27,646	(9,029)
Minor Equipment	6,200	16,900	6,882	(10,018)
Other	3,250	3,250	-	(3,250)
Transportation and Travel	11,711	15,716	7,703	(8,013)
A-87 County Fees	56,190	56,190	56,190	-
Total Operating Expenses	<u>188,676</u>	<u>211,481</u>	<u>165,223</u>	<u>(46,258)</u>
Program Expenses				
Contracts and Grants	562,688	592,092	546,189	(45,903)
Evaluation	79,024	81,024	70,856	(10,168)
Total Expenditures	<u>1,391,141</u>	<u>1,447,103</u>	<u>1,339,286</u>	<u>(107,817)</u>
Deficiency (Excess) of Revenues over Expenditures	<u>\$ (305,328)</u>	<u>\$ (132,015)</u>	<u>\$ (78,310)</u>	<u>\$ (53,705)</u>

See Accompanying Independent Auditor's Report

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

FIRST FIVE YUBA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

BUDGET AND BUDGETARY ACCOUNTING

The Commission prepares and legally adopts a final budget on or before August 30th of each fiscal year. The Commission's operations, commencing July 1st, 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.

DRAFT

SUPPLEMENTARY INFORMATION

DRAFT

**FIRST FIVE YUBA
SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

There were no findings noted in the June 30, 2023 audit.

DRAFT

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

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
First Five 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 Five Yuba (Commission), a component unit of the County of Yuba, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated October 24, 2024.

Internal Control Over Financial Reporting

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

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

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

during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
October 24, 2024

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Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Commissioners
First Five Yuba
Marysville, California

Report on Compliance

Opinion

We have audited the First Five 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, 2024.

In our opinion, First Five 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, 2024.

Basis for Opinion

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

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, but not for

the purpose of expressing an opinion on the effectiveness of the Commission’s internal controls over compliance. Accordingly, we express no such opinion; and

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

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

We are required to communicate with those charged with governance regarding, 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.

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
October 24, 2024

DRAFT

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Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

October 24, 2024

Board of Commissioners
First Five 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 Five Yuba (the Commission) for the year ended June 30, 2024, we considered the Commission's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements 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 24, 2024 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.

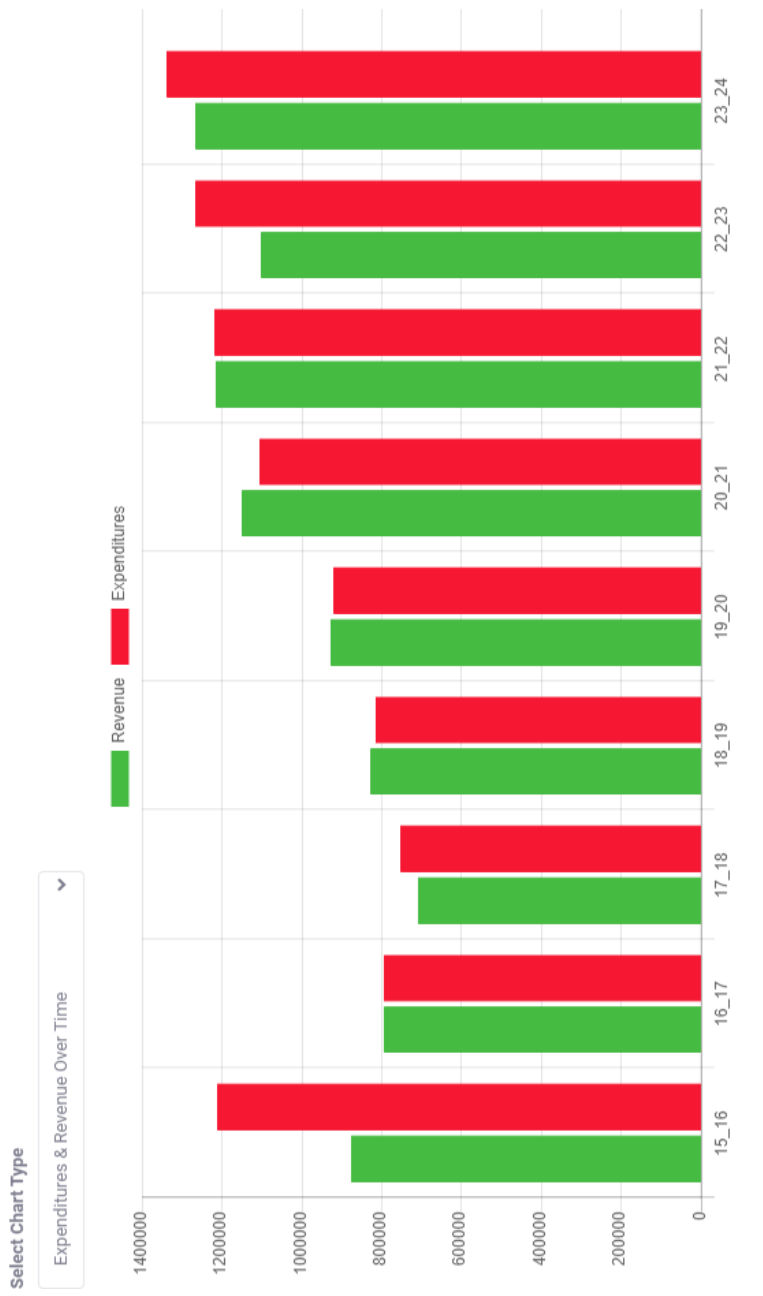
AGENDA ITEM 4
October 24, 2024

Subject	State Annual Report Review
Supporting Document(s)	DRAFT Annual Report to First 5 California
Overview	<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 approve the draft report for submission to the First 5 California in compliance with annual reporting and funding requirements.</p>
Staff Recommendation	Staff recommends approval.
Fiscal Impact	None
Action Requested	Following the close of public hearing, a motion to approve the 2024-2025 Annual First 5 California Report with the provision to make amendments based on any additional audit findings.

First 5 CA Annual Report July 1, 2023 - June 30, 2024

+
Revenue
\$1,265,814
 Derived from entries on the AR1

-
Expenditures
\$1,339,574
 Derived from entries on the AR1

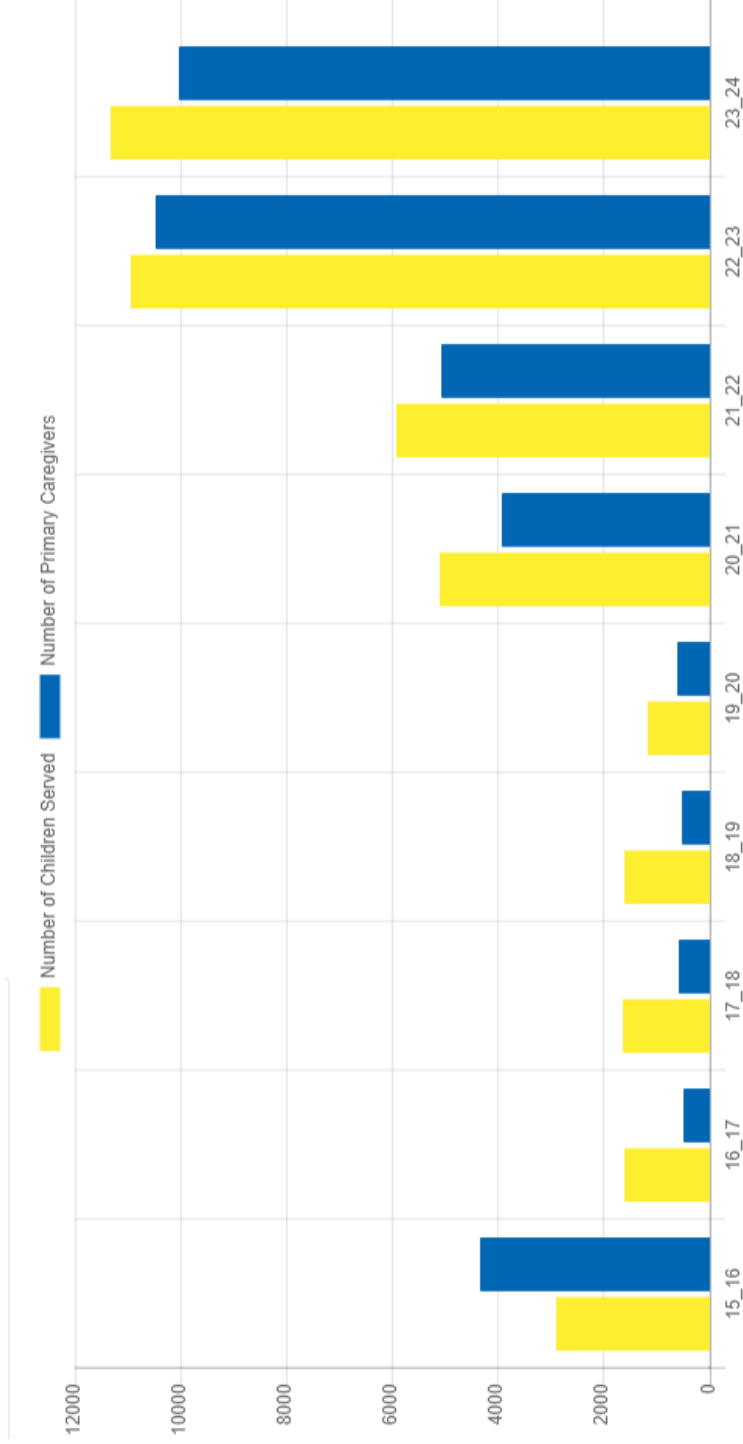


22/23 – Expenditures \$1,267,664

22/23 - Revenue: \$1,265,814

Children Served
11,321
 From Population Totals entered on the AR2

Primary Caregivers Served
9,272
 From Population Totals entered on the AR2



22/23 – Caregivers: 10,493

22/23 Children: 10,937

Revenue Detail

Category	Amount
Tobacco Tax Funds	\$692,811
IMPACT Legacy	\$38,221
Small Population County Augmentation Funds	\$0
Home Visiting Coordination Funds	\$44,673
Refugee Family Support Funds	\$0
Other First 5 California Funds	\$0
Other First 5 California Funds Description	
Other Public Funds	\$14,362
Other Public Funds Description CECET	
Donations	\$2,040
Revenue From Interest Earned	\$69,716
Grants	\$403,991
Grants Description CDPH- CTCP, Yuba County Probation , Yuba County HHS, Yuba Water Agency, Barclay Siel Public Health Commissioners Association, SMILE CA,	
Other Funds	\$0
Other Funds	
Total Revenue	\$1,265,814

Improved Family Functioning

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Family Support	County Office of Education/School District	<ul style="list-style-type: none"> Playgroups 	249	227	47	\$176,416
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Playgroups 	44	55	2	\$30,803
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Playgroups 	1573	1194	35	\$34,495
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Playgroups 	24	22	2	\$23,944
General Family Support	First 5 County Commission	<ul style="list-style-type: none"> Five Protective Factors 	27	22	0	\$1,564
General Family Support	First 5 County Commission	<ul style="list-style-type: none"> Five Protective Factors 	0	14	0	\$5,652
General Family Support	First 5 County Commission	<ul style="list-style-type: none"> Five Protective Factors 	71	127	9	\$4,309
General Family Support	First 5 County Commission	<ul style="list-style-type: none"> Triple P 2-3 	8	8	0	\$0
Family Literacy and Book Programs	First 5 County Commission	<ul style="list-style-type: none"> Dolly Parton's Imagination Library 	2661	2661	0	\$16,803
Family Literacy and Book Programs	Other Public	<ul style="list-style-type: none"> Raising a Reader 	1038	801	16	\$12,455
Total						\$306,441

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning and Care Supports	County Office of Education/School District	<ul style="list-style-type: none"> Quality Counts California 	0	0	115	\$20,000
Quality Early Learning and Care Supports	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Growing Up Wild-Curriculum training) 	0	0	46	\$6,734
Quality Early Learning and Care Supports	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (FFN Support - Bananas) 	0	0	13	\$5,000
Quality Early Learning and Care Supports	First 5 County Commission	<ul style="list-style-type: none"> Quality Counts California 	0	0	141	\$0
Early Learning and Care Program Direct Costs	Child Care Centers	<ul style="list-style-type: none"> Preschool/Childcare 	65	58	5	\$6,837
					Total	\$38,571

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	Amount
General Health Education and Promotion	Other Public	<ul style="list-style-type: none"> Safety Education 	130	103	0	0	\$17,000
General Health Education and Promotion	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Maternal Mental Health awareness) 	0	6	140	0	\$3,287
General Health Education and Promotion	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Moms maternal mental Health support group) 	6	7	1	0	\$0
General Health Education and Promotion	First 5 County Commission	<ul style="list-style-type: none"> Safety Education 	122	220	15	0	\$9,130
Oral Health Education and Treatment	County Office of Education/School District	<ul style="list-style-type: none"> Other - Describe county commission local efforts 	2701	1752	41	0	\$9,228
Oral Health Education and Treatment	First 5 County Commission	<ul style="list-style-type: none"> Other - Describe county commission local efforts 	667	515	0	0	\$3,495
Early Intervention	First 5 County Commission	<ul style="list-style-type: none"> Care Coordination and Linkage 	804	678	41	0	\$4,390
Early Intervention	Family Resource Center	<ul style="list-style-type: none"> Developmental Playgroups 	1040	602	52	0	\$21,421
Total							\$158,086

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	Amount
Early Intervention	County Office of Education/School District	<ul style="list-style-type: none"> Mild-to-Moderate Supports 	91	200	38	0	\$90,135
						Total	\$158,086

Improved Systems Of Care

Service	Grantee	Program(s)	Amount	
Systems Building	CBO/Non-Profit	<ul style="list-style-type: none"> Place-Based 	\$8,163	
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Health Systems 	\$24,897	
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Family Resiliency 	\$480	
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Family Resiliency 	\$8,998	
Emergency and Disaster Relief	CBO/Non-Profit	<ul style="list-style-type: none"> Direct Material Support 	\$553	
			Total	\$43,091

Expenditure Details

Category	Amount
Program Expenditures	\$546,189
Administrative Expenditures	\$722,529
Evaluation Expenditures	\$70,856
Total Expenditures	\$1,339,574
Excess (Deficiency) Of Revenues Over (Under) Expenses	(\$73,760)

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	\$2,437,621
Fund Balance - Ending	\$2,363,861
Net Change In Fund Balance	(\$73,760)

Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$0
Restricted	\$0
Committed	\$2,363,861
Assigned	\$0
Unassigned	\$0
Total Fund Balance	\$2,363,861



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

Population Served

Category	Number
Children Less than 3 Years Old	812
Children from 3rd to 6th Birthday	548
Providers	759
Children – Ages Unknown (birth to 6th Birthday)	9,961
Primary Caregivers	9,272
Total Population Served	21,352

Primary Languages Spoken in the Home

Category	Number of Children	Number of Primary Caregivers
English	3,542	569
Spanish	293	242
Other - Specify with text box	3	0
Unknown	7,483	8,461
Totals	11,321	9,272

Race/Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Alaska Native/American Indian	11	7
Asian	54	28
Hispanic/Latino	508	366
Native Hawaiian or Other Pacific Islander	8	6
Two or more races	262	108
White	294	198
Unknown	10,095	8,519
Other – Specify with text box Other - not known	14	8
Black/African-American	75	32
Totals	11,321	9,272

Duplication Assessment

Category	Data
Degree of Duplication	50%
Confidence in Data	Moderately confident
Additional Details (Optional)	



Annual Report AR-3

Yuba County Evaluation Summary and Highlights

July 1, 2023 - June 30, 2024

County Evaluation Summary

Evaluation Activities Completed, Findings, and Policy Impact

EVALUATION ACTIVITIES. In FY 2023-24, First 5 (F5) Yuba County continued to work with Applied Survey Research evaluator supporting annual evaluation updates, Apricot 360 data management, and annual reporting and presentation of findings to county and state-level partners. **EVALUATION FINDINGS.** Across all F5 Yuba programs, 11,321 children, 9,271 caregivers, and 759 providers (duplicated) were served in the following ways: **Family Functioning:** F5 Yuba supported school readiness services, such as school readiness playgroups, parent education classes, and special events. Specifically, Marysville Joint Unified School District (MJUSD) School Readiness program served 249 children, 227 caregivers, and 47 providers; the Camptonville Community Partnership reached 44 parents, 55 children, and 2 providers; and the Yuba Environmental Science Charter Academy supported 24 children, 22 parents, and 2 providers. Playzeum engaged 1,573 children, 1,194 parents, and 35 providers in developmental playgroups and Play-on-the-Go events. To foster the love of reading, Dolly Parton Imagination Library distributed 65,526 books to 2,661 children, while the Yuba County Public Library engaged 801 families, 1,038 children and 16 providers in Story Time, Reading programs, literacy workshops, and special events. Father supports reached 22 fathers and 27 children through CAPC Dads Night Out groups, 12 parents through the Barclay Seed Grant, and 11 fathers through Probation Fathers Matter Groups. Probation playgroups and special events brought together 132 families, 71 children, and 9 providers. Finally, F5 supported 7 caregivers and 8 children through new Triple P groups. **Improved Child Development:** Child Care Planning Council offered professional development to 115 early childhood educators, while the IMPACT funds helped increase child development competencies among 141 providers. Nearly 50 providers received Growing up Wild training, whereas BANANAS funding allowed to train 13 Family, Friends, and Neighbor providers in First Aid/CPR. Five providers received F5 Mini Grants to improve early learning spaces. **Child Health:** Olivehurst Public Utility District Aquatics offered water safety classes to 130 children and 103 parents. Over 2,701 children, 1,752 caregivers, and 41 providers engaged in preventive oral health services or received oral health education through MJUSD Student Health Services, Peach Tree Health Toothmobile, and Smile, CA dental ambassadors. Help Me Grow trained 41 providers and addressed developmental needs of 804 children and 678 parents through assessment and navigation services. Child Development Behavior Consultant offered individual assessment and behavioral consultation, as well as Parent education classes to 200 families, 91 children, and 38 providers. Over 1,040 children, 602 parents, and 52 providers were served by the Family Resource Center (FRC) through home visits, developmental playgroups, Stepping with Baby groups, special events, and help with basic needs, such as gas cards and diapers. Finally, CTCP-funds supported 7 mothers with 6 children through Mindful Momma groups and offered professional development to 140 providers through Maternal Mental Health conferences. **Systems:** To strengthen systems, F5 Yuba awarded Mini Grants to 6 agencies and held 20 Outreach events and workshops, reaching 1,254 children, 1,164 parents, and 132 providers. Investment continued in educating community on the effects of tobacco use and supporting healthcare and community agencies with tobacco-free policies and strengthening identification and referrals for quit services under the Building Resilient Families grant. Over 30 providers took part in the Home Visiting Collaborative meetings and Professional Learning Community trainings. New systems change initiatives included the launch of the Parent

Ambassador Program, fostering leadership in the community, and new partnerships with the Yuba Sutter Arts and Culture and the Marysville Drakes Organiz

County Highlights

County Highlight

This past year First 5 Yuba launched a Parent-Centered Leadership Cohort to empower parents and grassroots leaders as advocates for their children and families. This initiative aimed to connect them with opportunities to exercise their leadership skills, sustain community programs, and enhance local advocacy efforts by centering parent voice. The Parent Ambassador Leadership Program officially kicked off in November 2023, in partnership with the Yuba County Family Resource Center supported by leveraged funding from the Regional Home Visiting and a small grant from the Public Health Services Commissioned Officers Foundation. The cohort of parent leaders met bi-monthly, engaging in training on leadership and advocacy while developing essential skills to effect meaningful change for their families. Participants were provided with professional development opportunities, including training in evidence-informed Maternal Mental Health, online advocacy and leadership modules, and self-reflection exercises. They also attended a local Women's Day conference and Purpose Workshops facilitated by community-based organizations. With backbone support from First 5 the cohort, which officially adopted the name "Momigas," leads weekly moms walking group in one of our most underserved areas where they provide a space for connection, well-being and access to educational resources. The Momigas continue to drive local outreach, education, and advocacy on behalf of First 5. The success of this program and the significant investment by local parents has underscored the need for ongoing leadership and advocacy development. First 5 is committed to continuing this work, recognizing parent voice as a crucial element for driving change and enhancing programs and systems affecting children aged 0-5.

AGENDA ITEM 5
October 24, 2024

Subject	Executive Director Activity Report: July – August
Supporting Document(s)	ED Report Provided at meeting
Overview	The Commission will receive information on committees, First 5 CA and Association updates, operational/program activities, and the Executive Director special report.
Discussion	Further discussion upon inquiry
Recommendation	None
Fiscal Impact	None
Action Requested	None