

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

Regular Meeting Agenda (HYBRID)

Thursday, October 26, 2023, 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 St, Youth for Change, Marysville, CA 95901**. 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/82770257539?pwd=ZHIZWUM3ZkMyOWdYb0ZuMDh6Mmw1QT09>

Meeting ID: 827 7025 7539

Passcode: 252907

One tap mobile +16699009128,,82770257539#,,,,*252907# 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 24, 2023, & Special Meeting Minutes September 25, 2023
<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	23-24 Mini-Grant Program- The Commission will review applications recommended for funding and take action on funding options for the 23-24 Mini Grant Program.
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 2022 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 2021-2022 annual report and review data submission to First 5 California. Additionally, the Commission is asked to approve the report.
5 Discussion	Funded Partner Update – The Commission will hear program updates regarding Yes Charter A,B,C, Sprout.
6 Discussion	Executive Director Monthly Activity Report The Commission will receive information on committees, operational and program activities.
Adjourn	



The Commission's vision is that all children are healthy and thriving in safe and nurturing family environments and ready to succeed in their educational experiences.

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 14, 2023

DRAFT MINUTES

First 5 Yuba County Children and Families Commission
Regular Meeting Minutes, August 24, 2023

CALL TO ORDER: *Chair Sally called the meeting to order at 3:28 PM.*

> **COMMISSIONERS PRESENT –**

*Commissioner Sokoloski
Commissioner Arnold
Commissioner Messick
Commissioner Bartolome
Commissioner Shaw*

STAFF PRESENT –

*Ericka Summers- Executive Director (ED)
Robin Timoszyk
Carmen Rodriguez
Rita Baker
Sarah Kotko*

> **COMMISSIONERS EXCUSED –**

Commissioner Staples

PLEDGE OF ALLEGIANCE: *Led by the Chair Sally Sokoloski.*

PUBLIC COMMENT: *No public comments were received.*

1. Consent Agenda- Approval of Minutes for June 22, 2023 Regular Commission Meeting

Motion by Commissioner Arnold to approve the Consent Agenda.

Second: Commissioner Bartolome

Roll Call Vote:

Ayes: Commissioner Sokoloski, Arnold, Messick, Bartolome, Shaw

Nay/Abstain: None

Motion carries.

2. Discussion/Action: 23-24 Mini-Grant Program

Powerpoint presented. ED gave an overview of the 23-24 Mini-Grant Program. \$15,000 is budgeted for the 23-24 Mini-Grant Program, and each applicant can apply for a maximum of \$3,000.

Motion by Commissioner Arnold to approve 23-24 Mini-Grants and authorize the ED to carry out all administrative duties necessary.

Second: Commissioner Messick

Roll Call Vote:

Ayes: Commissioner Sokoloski, Arnold, Messick, Bartolome, Shaw

Nay/Abstain: None

Motion carries.

3. Discussion/Action: Advisory Committee Application

ED presented Annabelle Alward application and gave a synopsis of her. No questions or comments.

Motion by Commissioner Messick to approve Annabelle Alward to be an Advisory Committee member.

Second: Commissioner Bartolome

*Commissioner Shaw recused.

Roll Call Vote:

Ayes: Commissioner Sokoloski, Arnold, Messick, Bartolome

Nay/Abstain: None

Motion carries.

4. Discussion: Special Presentation

Stacie Howell from Plazeum gave a presentation about the agency and the different programs they provide.

5. Discussion: Special Presentation

Ronda Bower from the Happy Toothmobile gave a presentation about the agency, the progress in the past two years and the addition of sites in the Foothills.

6. Discussion- Executive Director Monthly Activity Report

Jim Arnold is retiring and the Executive Director Summers gave a presentation and presented him with a plaque, this was his last meeting.

MEETING ADJOURNED AT 4:23 PM

The next Commission Meeting is scheduled for October 26, 2023.

DRAFT

DRAFT MINUTES

First 5 Yuba County Children and Families Commission
Special Meeting Minutes, September 25, 2023

CALL TO ORDER: *Chair Sally called the meeting to order at 11:28 AM.*

> **COMMISSIONERS PRESENT –**

*Commissioner Sokoloski
Commissioner Staples
Commissioner Messick
Commissioner Bartolome
Commissioner Shaw
Commissioner Gregor*

> **COMMISSIONERS EXCUSED –**

Commissioner Ricardy

STAFF PRESENT –

*Ericka Summers- Executive Director (ED)
Robin Timoszyk
Carmen Rodriguez
Rita Baker
Sarah Kotko*

PLEDGE OF ALLEGIANCE: *Led by the Chair Sally Sokoloski.*

PUBLIC COMMENT: *No public comments were received.*

1. Discussion/Action- Funded Partner Review

ED-Ericka Summers gave some background and an overview of the situation of YES Charter Academy – ABC Sprout (School Readiness Program) for the past year. The TK and ABC Sprout were combined in the past year, and parents would leave the children in the class. Last fall, First 5 Yuba assessed and helped support them return to their original scope of work (document in agenda packet)—no questions were asked about the history. The Executive Committee received updates on the progress. YES Charter let First 5 know that this year, the location where they were holding ABC Sprout was no longer available—it was turned into a TK classroom, and they found a new location on the ground for the program. In July 2023, YES Charter asked if they could change the scope of work to be a fully outdoor program. First 5 had many questions for YES Charter about the location, the feasibility for families with children 0-3 who are crawling and starting to walk, etc., and the weather conditions. Where will staff prepare, and where will they store the material? If the weather were bad in the middle of the class for the parents, an alternative location would be the cafeteria. The children would be able to go into an indoor space that is 10'x12', and because of the size, it was not a structure that needed permits (pictures were taken by ED and included in the packet

The ED did see that it currently has operational windows, is insulated, and showed that it has the possibility to have electricity but does not have any at the moment. Still, currently, it is not hooked up. Commissioner Gregor had many questions and was trying to get clarification. It does not have heating and air. They are not under the ED code because the children are not students but are still located on a school property, which creates more questions. ED did reach out to the legal counsel and insurance, and they both responded that the Commission was covered for liability. It does not necessarily protect against potential litigation but covers litigation.

Commissioner Sokoloski concern was more about when the weather was not good and then the children and parent inside the structure would not be beneficial. Commissioner Bartolome asked if they had any data showing attendance on a yearly bases and what was the differences between the seasons so they could look at data . there is not data for the first year but Louise confirmed that they were open every day. They follow the Nature's Form Curriculum. Commissioner Gregor asked whether First 5 originally funded the program solely outside. The ED stated that it was not, that it was funded for the program to be both indoor and outdoor. Louise would repeat that they were not always inside, even when it was raining. They have a carport structure that was used to cover from the rain.

The Commissioners talked about concerns with evaluating the program. The new proposal will include professional development for staff in the outdoor classroom, Bridgette is already enrolled with the Child Care Planning Council for this. As well as, there is an online program where they can be certified to be an outdoor program by an external agency. Another portion discussed was keeping attendance rates at a certain level. They were going to add makeup days for those days that there was closure. Lastly, receiving data on the evaluation on the parents and the program. This could be reviewed even about every 3 months if the commission agrees. Commissioners agreed and said that this would show more

qualitative data to see how the program is functioning. The youngest child in the program was 9 months, she took her first step at the program, which is going to be turning 3 years old soon, and is still attending this program. Louise said they had mats and then stated that their thoughts were to get mats for each family as needed. Commissioner Staples was confused and asked whether the program fixed on school readiness or resilience. Rita Baker, Program Specialist, clarified that the program is essentially the focus of the development of the child, such as "when a child crawls it is only that they are crawling but that they are learning gross motor skills." This also includes that this program teaches them more resources and provides presentations from outside agencies. Commissioner Gregor asked if this structure had restrooms and it does not. The closest restrooms are about 50 feet away. They do have a little wash area close to the structure. The changing table is located inside the restroom. This was brought to the Commission to update and to receive feedback on how they would like to move forward with the program and the evaluation portion.

Commissioner Gregor asked if it was looked at if by Ed code how far the restrooms need to be from the children, because for TK and Kindergarten they need to be in the same room or next to it. The ED stated that because the children were not officially students than that was technically a loop hole around the ed code. Commissioner Sokoloski said that there could be a difference that when a parent is with the child. She recalls that at Camptonville there was a question about the certification of the teacher that it was not a preschool, the parent is making the decision of what happens to the child. It was also pointed out the there are in areas are licensed exempt.

Rita Baker Early Childhood Specialist asked what was the ages for Nature Explore covers? She was just wondering since this program usually provides to ages 0-3. Louise said it was for any ages. The ED said maybe even looking into more programs to see if there was a possibility of another component or different certified focused ages 0-5 and said to Louise if she was open to it. Louise said she did not understand what certification she spoke of. The ED clarified a certified outdoor program. Louise than said "Nature Explore." The ED said that maybe that would be the option but that they do research to see other options as well. Louise said that they are already getting certified with Nature Explore that they just need a couple more things. Commissioner Messick asked if they were working with Blue Zones and yes, they are the first Blue Zone's school in Yuba Sutter County.

Time: 11:47:05

Motion by Commissioner Gregor to approve moving forward with the modified outdoor program with a: 1. Qualitative Data, 2. ADA- Average Daily Attendance, 3. To show that they are moving towards being certified, and 4. Makeup Days: They can do makeup days on Monday or Friday to make up for closed days.

Second: Commissioner Messick

Roll Call Vote:

Ayes: Commissioner Sokoloski, Gregor, Messick, Bartolome, Shaw, Staples

Nay/Abstain: None

Motion carries.

MEETING ADJOURNED AT 11:59 AM

The next Commission Meeting is scheduled for October 26, 2023.

AGENDA ITEM 2
October 26, 2023

Subject	Review and Award Mini-Grant(s) for 2023-2024
Supporting Document(s)	<ul style="list-style-type: none"> • Snapshot of 23-24 Mini Grant Applications by Score Rank. • 23-24 Mini Grant Applications and Score Summaries • Suggested Funding Options
Overview	<p>The Commission approved the release of \$15,000 in funding for mini grants during FY 23-24. The funds are allocated to community agencies, non-profit organizations, childcare providers, and other small businesses. No successful applicant may receive more than \$3,000.00.</p> <p>The purpose of this grant program is to encourage and involve members of the community to build upon existing community resources that are consistent with the result areas and strategies articulated in the Commission Strategic Plan, and/or serve to enhance, not supplant, current sources of funding.</p> <p>Applications were accepted through September 22, 2023.</p>
Discussion	<p>Commission staff received thirteen (13) valid applications with a total of \$35,820.73 of requested funding. All applications were sent to a Scoring Committee composed of Advisory Committee members.</p> <p>The Committee was encouraged to use a diverse, inclusive, and equitable lens when considering applications (i.e., agency type, past funding awarded, target populations served, etc.).</p> <p>The maximum score an applicant could receive was 50 and they must score at least 35 to be recommended for funding. Eleven (11) of the thirteen applicants met this threshold.</p> <p>The committee's comments and questions for each applicant are included on their respective Score Summary sheet and have been shared with the applicants.</p>
Recommendation	Review and consider funding the applications recommended by the Scoring Committee. Three suggested funding options are provided for Commission consideration
Fiscal Impact	\$15,000.00 of the funds allotted for this budget item.
Action Requested	Motion to Award or Deny the application(s), including funding level option, and authorizing staff to take the appropriate action to carry out contracts in alignment with the Strategic Plan.

**First 5 Yuba 2023-24 Mini Grant Snapshot
Applications by Score Rank**

Score Rank	Score	Grantee	Project/Type of Request
1	47	Kayla Jones	ECE Materials
2	44	Yuba College CDC	Outdoor Play Equipment Refresh
2	44	Consuelo Almanza	Play structure
4	42	YCOE Youth Advocacy Dept.	Teen Parent Program
5	40	Casa de Esperanza	Parent Child Garden
5	40	Teresita Hernandez	Facility upgrade/refresh
7	39	YSC United Way	Parent Education Series
8	38	Tri Counties Community Ctr	Family Restroom Project
8	38	The Salvation Army	Hope Vista Public Park Play Structure
10	37	Brittany Delgadillo	Developmentally Appropriate Equipment
10	37	Beale AFRC Boosters	Support for Family Events

**First 5 Yuba 2023-24 Mini Grant Suggested Funding Levels
Option One**

Score Rank	Grantee	Project/Type of Request	Amount Requested	Suggested Amount	Comments
1	Kayla Jones	ECE Materials	\$2,621.00	\$2,621.00	Fund at requested level based on score rank until all funds depleted. This will allow for four applicants to receive their full request.
2	Yuba College CDC	Outdoor Play Equipment Refresh	\$2,200.00	\$2,200.00	
2	Consuelo Almanza	Play structure	\$3,000.00	\$3,000.00	
4	YCOE Youth Advocacy Dept.	Teen Parent Program	\$3,000.00	\$3,000.00	
5	Casa de Esperanza	Parent Child Garden	\$3,000.00	\$2,089.50	
5	Teresita Hernandez	Facility upgrade/refresh	\$3,000.00	\$2,089.50	
7	YSC United Way	Parent Education Series	\$2,500.00	Full Budget expended. Funds unavailable for these applicants	
8	Tri Counties Community Ctr	Family Restroom Project	\$2,000.00		
8	The Salvation Army	Hope Vista Public Park Play Structure	\$3,000.00		
10	Brittany Delgadillo	Developmentally Appropriate Equipment	\$3,000.00		
10	Beale AFRC Boosters	Support for Family Events	\$3,000.00		
				\$15,000.00	

Option Two

Score Rank	Grantee	Project/Type of Request	Amount Requested	Suggested Funding	Comments
1	Kayla Jones	ECE Materials	\$2,621.00	\$1,617	Percentage based funding level of approximately 62% of request until all allotted funds allocated
2	Yuba College CDC	Outdoor Play Equipment Refresh	\$2,200.00	\$1,357	
2	Consuelo Almanza	Play structure	\$3,000.00	\$1,850	
4	YCOE Youth Advocacy Dept.	Teen Parent Program	\$3,000.00	\$1,850	
5	Casa de Esperanza	Parent Child Garden	\$3,000.00	\$1,850	
5	Teresita Hernandez	Facility upgrade/refresh	\$3,000.00	\$1,850	
7	YSC United Way	Parent Education Series	\$2,500.00	\$1,542	
8	Tri Counties Community Ctr	Family Restroom Project	\$2,000.00	\$1,234	
8	The Salvation Army	Hope Vista Public Park Play Structure	\$3,000.00	\$1,850	Full Budget expended. Funds unavailable for these applicants
10	Brittany Delgadillo	Developmentally Appropriate Equipment	\$3,000.00		
10	Beale AFRC Boosters	Support for Family Events	\$3,000.00		
Total Requests for 10/26/23				\$15,000	

Option Three

Score Rank	Grantee	Project/Type of Request	Amount Requested	Suggested funding	Comments
1	Kayla Jones	ECE Materials	\$2,620.73	\$1,296.50	Percentage based funding level of approximately 49.5% of request until all allotted funds allocated would allow for all applicants to receive some funds for their projects.
2	Yuba College CDC	Outdoor Play Equipment Refresh	\$2,200.00	\$1,088.36	
2	Consuelo Almanza	Play structure	\$3,000.00	\$1,484.13	
4	YCOE Youth Advocacy Dept.	Teen Parent Program	\$3,000.00	\$1,484.13	
5	Casa de Esperanza	Parent Child Garden	\$3,000.00	\$1,484.13	
5	Teresita Hernandez	Facility upgrade/refresh	\$3,000.00	\$1,484.13	
7	YSC United Way	Parent Education Series	\$2,500.00	\$1,236.78	
8	Tri Counties Community Ctr	Family Restroom Project	\$2,000.00	\$989.42	
8	The Salvation Army	Hope Vista Public Park Play Structure	\$3,000.00	\$1,484.13	
10	Brittany Delgadillo	Developmentally Appropriate Equipment	\$3,000.00	\$1,484.13	
10	Beale AFRC Boosters	Support for Family Events	\$3,000.00	\$1,484.13	
				\$15,000.00	



2023/2024

MINI GRANT PROGRAM APPLICATION

DATE RECEIVED
Received by email
9/1/23. RT

EXHIBIT A

Organization/Individual Name: Kayla's little Daycare		Department (if applicable):	OFFICIAL USE ONLY
Type of Organization: Circle One: Individual Project Small Business (2-5 employees) Childcare Non-Profit Large Agency		Fiscal Year:	
Contact Person and Title: Kayla Jones- owner		Accepted:	
Person with Signing Authority and Title: Kayla Jones owner		Declined:	
Mailing/Street Address 1205 Bluegrass st Plumas Lake Ca 95961		City, State, Zip	Other:
Email (required): KaylaslittleDaycare@gmail.com	Primary Contact # (required): 530-329-6713	Secondary Contact #	

Select the Primary Strategic Plan Goal Area that Best Aligns with Your Project:		Total Amount Requested:
Goal 1 – Child Health & Development	Goal 3 – Quality Early Learning	\$ <u>2620.73</u>
Goal 2 – Resilient Families	Goal 4 – Strong Systems	
Is the organization for which you are seeking funds currently receiving First 5 funding? If "YES" complete and attach the Application Addendum	Yes	No
Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" complete and attach the Application Addendum	Yes	No
Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding? If "NO" complete and attach the Application Addendum	Yes	No
Number of children 0 through 5 years of age that will benefit:	7-8	
Number of families with children 0 through 5 that will benefit:	6-7	
Indicate Yuba County, area, city, community, or neighborhood(s) that will benefit:	Olivehurst, Arboga, Plumas Lake	

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

There are not nearly enough childcare providers to fully support the families of Yuba County. Many local providers are struggling to provide the best care and materials for families, mine included. Funding from First 5 will allow me to increase the level of educational support I can provide to families and their children not old enough to attend public school full time. If awarded funding I will create science and math centers to increase early learning and cognitive development in children six weeks to six years old.

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

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

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

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

Signature:  _____

Date: 9-1-2023



APPLICATION ADDENDUM

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

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

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

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

- In 2020 our program was chosen to receive funding to purchase a preschool curriculum subscription in the amount of \$1680.35. The curriculum was well used and many parts are still used regularly in our daily school lessons.
- In 2021 our program was chosen to receive funding in the amount of \$1450.00 to purchase and maintain our very own lending library for childcare families and all families in the community.
- In 2022 we were selected to receive mini grant funding in the amount of \$973.17 to purchase an all terrain wagon so our entire group would be able to safely go on walks throughout the community and to local parks regardless of a child's ability to walk independently.

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

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

Mini Grant Application Score Summary

Applicant: Kayla Jones

Total = 47 out of 50

Result = Recommended for Funding

Background 5 out of 6

Comments/Questions

- Your continued service to the children is needed and appreciated!
- The community survey mentioned (page 2 of narrative) regarding the issue of accessible and affordable childcare and the importance of kindergarten readiness highlighted the relevance of the proposal to the vision of First 5 in that all children are healthy, thriving, and ready to succeed in their educational experiences.

Proposal 23 out of 24

Comments/Questions

- The body part posters are particularly diverse.

Evaluation 10 out of 10

Comments/Questions

- The Scoring Committee did not have any comments or questions on this section.

Budget 9 out of 10

Comments/Questions

- The light table, though special, can likely be found for less, as well as the puzzles. I recommend that the budget for this project be trimmed down by \$600.
- The itemized budget and product list with photos and/or descriptions and taxes/shipping included was helpful and corresponded to the narrative of proposed activities described in page 2



FIRST 5 YUBA

23/24 SPONSORSHIP APPLICATION

DATE RECEIVED
RECEIVED
 SEP 21 2023



Organization Name: Yuba College Child Development Center		Type of Organization: Childcare	OFFICIAL USE ONLY
Division/Department: (if applicable) Yuba Community Colege			Fiscal Year:
Contact Person and Title: Renee McKenzie - Site Supervisor			Accepted:
Person with Signing Authority and Title: Karen Stanis - Program Director			Declined:
Mailing Street Address 2088 N. Beale Rd. Marysville, CA. 95901		City, State, Zip	Other:
Email: rmckenzi@yccd.edu	Primary Contact # 530-634-7741	Secondary Contact # 530-749-3808	

Strategic Goal Area: Child Haealth & Safety	Amount Requested \$: 2,200.	
Is the organization for which you are seeking funds currently receiving First 5 funding? If "YES" complete and attach the Application Addendum	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" complete and attach the Application Addendum	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding? If "NO" complete and attach the Application Addendum	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Number of children 0 through 5 years of age that will benefit:	87	
Number of families with children 0 through 5 that will benefit:	87	
Indicate county district / area(s) that will benefit:	Yuba County, Sutter County	

Please indicate how you plan to use the funds to reach the 0-5 population: Our Program plans to use the grant to purchase new outdoor equipment for our children 18 mo. - 5 year. This would include tricycles, hula hoops, scooters, various balls /sports reconizing and soft matts for tumbling.
With the rise of obesity and electronic use, focussing on outdoor play will promote

the childs, large motor skills, support body strength, cardiovascular all while
teaching cooperation, relationship building, safety and good healthy outdoor skills.

Our program is located on a community college where college students have access to conduct
their class requirements of child observations and interactions. Students will learn the importance of gross motor skills.

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

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

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

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

Signature: Renee' McKenzie Date: 9/21/23

APPLICATION ADDENDUM

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

N/A

Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" please provide the name of your project/program, a short description, the year and the amount your agency received.

N/A

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

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

Yes

Mini Grant Application Score Summary

Applicant: Yuba Community College Child Development Center

Total = 44 out of 50

Result = Recommended for Funding

Background 5 out of 6

Comments/Questions

- The narrative describes the childcare program as serving dozens of children in the Yuba Sutter area, including Yuba County families who have children 0-5 and are in the process of obtaining employment and/or education, if able. Families served include low income and/or at-risk populations such as families that are currently seeking housing. The proposal shows clear relevance to the First 5 vision and mission in enhancing development and working to ensure that children are healthy. More information on outdoor activities or efforts already in place, if any, would be helpful in assessing the application.

Proposal 22 out of 24

Comments/Questions

- I would like to specifically know how this project brings equity or inclusion that was not previously attained.
- The writer did not identify how the proposal will be sustained beyond the grant.

Evaluation 8 out of 10

Comments/Questions

- There was little information on how the applicant will measure the success of the project and what data collection will be used.

Budget 9 out of 10

Comments/Questions

- Thank you for including photos of the requested items. I think that the Lakeshore Active Play Kit could be more affordable as separate pieces on Amazon. I recommend this budget being trimmed by \$150.
- The examples provided of the equipment to be purchased, including quantity to be ordered and accompanied with photos, was helpful in envisioning the project and assessing the application. No other funding sources were noted. A table would be helpful to clearly indicate other funding sources, if any, and itemized cost per product. The equipment proposed to be purchased for the project did support the proposal and correlated with activities mentioned in narrative.

MINI GRANT PROGRAM APPLICATION

EXHIBIT A

Organization/Individual Name: <i>Almanza's Daycare</i>	Department (if applicable):	OFFICIAL USE ONLY
Type of Organization: Circle One: Individual Project Small Business (2-5 employees) <u>Childcare</u> Non-Profit Large Agency		Fiscal Year:
Contact Person and Title: <i>Consuelo Almanza Daycare Provider</i>		Accepted:
Person with Signing Authority and Title:		Declined:
Mailing/Street Address <i>4050 Donald DR</i>	City, State, Zip <i>Olivehurst, CA 95961</i>	Other:
Email (required): <i>consuelo_almanza@yahoo.com</i>	Primary Contact # (required): <i>(530) 812-4828</i>	Secondary Contact #

Select the Primary Strategic Plan Goal Area that Best Aligns with Your Project: <u>Goal 1 - Child Health & Development</u> <u>Goal 3 - Quality Early Learning</u> Goal 2 - Resilient Families Goal 4 - Strong Systems	Total Amount Requested: <i>\$ 3,000</i>
Is the organization for which you are seeking funds currently receiving First 5 funding? If "YES" complete and attach the Application Addendum	Yes <u>No</u>
Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" complete and attach the Application Addendum	<u>Yes</u> No <i>See Addendum RT</i>
Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding? If "NO" complete and attach the Application Addendum	<u>Yes</u> No
Number of children 0 through 5 years of age that will benefit:	<i>7</i>
Number of families with children 0 through 5 that will benefit:	<i>6</i>
Indicate Yuba County, area, city, community, or neighborhood(s) that will benefit:	<i>Olivehurst</i>

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

The funding will address the lack of diverse and inclusive resources and services to support the development and well-being of the children. The outcome of this project is to provide a more equitable environment for children aged 0-5, where they can receive the support for their social and physical development.

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

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

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

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

Signature: Consuelo Almanza

Date: 9-15-23

APPLICATION ADDENDUM

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

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

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

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

According to our records, Consuelo was awarded a Child Care Provider Mini Grant in 22/23. RT 9.22.23

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

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

Mini Grant Application Score Summary

Applicant: Consuelo Almanza

Total = 44 out of 50

Result = Recommended for Funding

Background 5 out of 6

Comments/Questions

- The proposal provided by the applicant shows clear relevance to the vision and mission of First 5 Yuba County as described throughout the narrative by proposing activities that enhance the development and well-being of children by focusing on gross motor skills, speech and language development, and social emotional skills while highlighting services/activities currently administered.

Proposal 23 out of 24

Comments/Questions

- Excellent work showing equity and inclusion, particularly with the play structure!
- The applicant clearly addressing the sustainability aspect in page 2 of the narrative was helpful in assessing the application.

Evaluation 9 out of 10

Comments/Questions

- The applicant addressing quantitative and qualitative ways they plan to measure success of the project was detailed and helpful in assessing the application.

Budget 7 out of 10

Comments/Questions

- While your budget is clear, it would be very helpful to see the items listed in the budget. What does the specific play structure look like? What exact books are you requesting funding for?
- The budget proposed supports the proposal and correlates with activities (rug, play structure, books), with other funding amounts noted. More detail regarding the exact cost (shipping and handling, taxes) along with a product list (photo and/or detailed description) and amount per product (noting how many books will be purchased with the \$300 amount, for example) would be helpful in assessing the application and costs associated with requested materials.
- Having links and or pictures of the items requested would have been helpful to the reader to understand what books/activities are being requested that support the written narrative of enhancing activities that celebrate different ethnicities and traditions.



2023/2024
MINI GRANT

PROGRAM APPLICATION

EXHIBIT A
DATE RECEIVED

RECEIVED

SEP 22 2023



Organization/Individual Name: Department (if applicable): Teen Parenting Program Yuba County Office of Education: Youth Advocacy Department		OFFICIAL USE ONLY
Type of Organization: Circle One: Individual Project Small Business (2-5 employees) Childcare Non-Profit Large Agency		
Contact Person and Title: Luke Henderson Coordinator		Accepted:
Person with Signing Authority and Title: Bobbi Abold Deputy Superintendent of Schools		Declined:
Mailing/Street Address City, State, Zip 1114 Yuba St, Marysville, CA 95901 Suite 144		Other:
Email (required): Luke.henderson@yubacoe.k12.ca.us	Primary Contact # (required): 530-749-4942	Secondary Contact # 530-649-3075

Select the Primary Strategic Plan Goal Area that Best Aligns with Your Project: Goal 1 – Child Health & Development Goal 3 – Quality Early Learning Goal 2 – Resilient Families Goal 4 – Strong Systems		Total Amount Requested: \$ <u>3,000</u>
Is the organization for which you are seeking funds currently receiving First 5 funding? If "YES" complete and attach the Application Addendum		Yes No
Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" complete and attach the Application Addendum		Yes No
Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding? If "NO" complete and attach the Application Addendum		Yes No
Number of children 0 through 5 years of age that will benefit:	Up to 20	
Number of families with children 0 through 5 that will benefit:	Up to 40	
Indicate Yuba County, area, city, community, or neighborhood(s) that will benefit:	All of Yuba County	

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

The purpose of this funding is to enhance the services provided by the Teen Parenting Program. Our objective is to utilize funding to supply essential resources to teenage parents. This program serves all young parents in Yuba County 25 and under. By providing support, we can empower teen parents to overcome obstacles, improve their well being and create better opportunities for themselves and their children.

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

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

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

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

Signature: Bobbi Arnold Date: 9-22-23

APPLICATION ADDENDUM

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

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

N/A

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

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

N/A

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

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

N/A

Mini Grant Application Score Summary

Applicant: Yuba County Office of Education – Youth Advocacy Department

Total = 42 out of 50

Result = Recommended for Funding

Background 5 out of 6

Comments/Questions

- Thank you for the evidence-based practice and outcomes information included.

Proposal 20 out of 24

Comments/Questions

- Good project, at risk vulnerable group, small numbers but intensive program, incentives are not sustainable.
- would be interested to know how YCOE is promoting the TPP to identify the projected 20 families to serve and how they plan to "strengthen" this program in the future as mentioned in the proposal.

Evaluation 8 out of 10

Comments/Questions

- would like to see some participant surveys or program evaluations as part of your Evaluation Plan

Budget 9 out of 10

Comments/Questions

- I think this sounds like a wonderful program to give young families and babies supplies they may need. However, I am not sure all will directly affect the children 0-5. I like the idea of partial funding say \$800 for diapers and some marketing materials to get the word out to young parents.
- appears there are other funding sources - such as staff salaries operating this program but not mentioned in budget narrative.



2023/2024

MINI GRANT PROGRAM APPLICATION

DATE RECEIVED
 Received by email 2:22 p.m. on 9/22/23. RT

EXHIBIT A

Organization/Individual Name: Casa de Esperanza		Department (if applicable):	OFFICIAL USE ONLY
Type of Organization: Circle One: Individual Project Small Business (2-5 employees) Childcare <input checked="" type="checkbox"/> Non-Profit Large Agency			Fiscal Year:
Contact Person and Title: Michelle Downing, Executive Director			Accepted:
Person with Signing Authority and Title: Michelle Downing, Executive Director			Declined:
Mailing/Street Address PO Box 56	City, State, Zip Yuba City, Ca, 95991		Other:
Email (required): michelle@casayssc	Primary Contact # (required): 530-674-5400		Secondary Contact # 530-812-7497

Select the Primary Strategic Plan Goal Area that Best Aligns with Your Project:		Total Amount Requested:
<input checked="" type="checkbox"/> Goal 1 – Child Health & Development	<input type="checkbox"/> Goal 3 – Quality Early Learning	\$ <u>3,000.00</u>
<input type="checkbox"/> Goal 2 – Resilient Families	<input type="checkbox"/> Goal 4 – Strong Systems	
Is the organization for which you are seeking funds currently receiving First 5 funding? If "YES" complete and attach the Application Addendum	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" complete and attach the Application Addendum	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding? If "NO" complete and attach the Application Addendum	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Number of children 0 through 5 years of age that will benefit:	Casa de Esperanza estimates that 24 children will benefit from our proposed project.	
Number of families with children 0 through 5 that will benefit:	Casa de Esperanza estimates that 12 families will benefit from our proposed project.	
Indicate Yuba County, area, city, community, or neighborhood(s) that will benefit:	This project will benefit families from all over Yuba County.	

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

Casa de Esperanza is requesting funding to purchase garden equipment for children aged 2-5 and their parents. This garden will actively foster nutritional awareness and offers a platform for community-centered family activities and events. Currently, there is no outside area for community-centered family activities at the administration and Shelter site.

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

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

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

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

Signature: Michelle Downing

Date: 09/22/23

APPLICATION ADDENDUM

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

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

No, Casa has expended the funds recieved from First 5 Yuba

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

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

Yes, in 2022, Casawas awarded \$3,000 for their "Casa's Playground" project. The funding provided age-appropriate play equipment for children aged 2-5. The playground equipment/ area supports Shelter residents and off-site clients who bring children to appointments.

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

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

Yes

Mini Grant Application Score Summary

Applicant: Casa de Esperanza

Total = 40 out of 50

Result = Recommended for Funding

Background 5 out of 6

Comments/Questions

- Thorough background of org, services, years in Yuba County connection between First 5 mission/strategic plan and Casa's mission/objectives.

Proposal 19 out of 24

Comments/Questions

- Includes studies and sources to support needs of families receiving services and project goal showed connection between First5 Strategic Plan Goals 1 & 2.

Evaluation 7 out of 10

Comments/Questions

- Evaluation includes data and client interviews - great!

Budget 9 out of 10

Comments/Questions

- I would recommend \$2,000 for this project to allow for funding more projects within the \$15K budget allotment.
- This sounds like a huge project that could be scaled back if needed. I am afraid for 0-5 this will not be as great of a benefit compared to other projects requesting.
- *Other funding!! and sustainable!!



2023/2024



MINI GRANT PROGRAM APPLICATION

EXHIBIT A

Organization/Individual Name: Teresita Hernandez Daycare		Department (if applicable):	OFFICIAL USE ONLY
Type of Organization: Circle One: Individual Project Small Business (2-5 employees) <u>Childcare</u> Non-Profit Large Agency			Fiscal Year:
Contact Person and Title: Teresita Hernandez			Accepted:
Person with Signing Authority and Title: Teresita Hernandez, Daycare Owner			Declined:
Mailing/Street Address 4096 Donald Drive		City, State, Zip Olivehurst CA 95967	Other:
Email (required): Tereh4096@gmail.com	Primary Contact # (required): 530-315-5843	Secondary Contact # Same	

Select the Primary Strategic Plan Goal Area that Best Aligns with Your Project:		Total Amount Requested:
<u>Goal 1 – Child Health & Development</u>	Goal 3 – Quality Early Learning	\$ <u>3,078.94</u>
Goal 2 – Resilient Families	Goal 4 – Strong Systems	
Is the organization for which you are seeking funds currently receiving First 5 funding? If "YES" complete and attach the Application Addendum		Yes <u>No</u>
Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" complete and attach the Application Addendum		<u>Yes</u> No
Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding? If "NO" complete and attach the Application Addendum		<u>Yes</u> No
Number of children 0 through 5 years of age that will benefit:	6	
Number of families with children 0 through 5 that will benefit:	6	
Indicate Yuba County, area, city, community, or neighborhood(s) that will benefit:	Olivehurst Community	

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

I want to provide a healthy, safe environment for children to grow and learn in so they can have more opportunities to equip them with skills and resources to succeed as adults.

APPLICATION ADDENDUM

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

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

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

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

I was awarded a mini grant funding for the year of 2020/2021, I was given 1,500 I believe. I was able to buy seating for my daycare area.

Our records indicate that Teresita received Mini Grants in 2018/19, 2020/21, and 2022/23. RT 9.22.23

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

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

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

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

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

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

Signature: Teresita Hernandez

Date: 09/22/23

Mini Grant Application Score Summary

Applicant: Teresita Hernandez

Total = 40 out of 50

Result = Recommended for Funding

Background 4 out of 6

Comments/Questions

- Records show that you have received funding multiple times in the past in addition to the one time you indicated.
- The proposed project of a handwashing station and designated diaper change area does align with the vision and mission of promoting the health of Yuba County children.

Proposal 22 out of 24

Comments/Questions

- The Scoring Committee did not have any comments or questions for this section.

Evaluation 6 out of 10

Comments/Questions

- I am not confident that the applicant will keep accurate data collection as previous funding amounts and dates were not noted in the application.
- More information on how the applicant plans to measure success of the project and plans for data collection and/or implementation would be helpful in assessing the application. For example, implementing a policy where children wash hands at drop off, diaper changes/potty time, before and after meals, and at pick up. Then, recording the rates of absences due to flus/colds and comparing the absence rates due to illness next year compared to last year before implementation of the hand washing and dedicated diaper change area.
- The proposal could have provided more information on how they will measure the successes of the project plan.

Budget 8 out of 10

Comments/Questions

- Photos of the desired items would be helpful. Additionally, the changing table could be purchased for less elsewhere. I recommend budget being trimmed by \$500.



2023/2024

MINI GRANT PROGRAM APPLICATION

DATE RECEIVED
RECEIVED
 By R Timoszyk at 11:03 am, Sep 21, 2023

EXHIBIT A

Organization/Individual Name: Yuba-Sutter-Colusa United Way		Department (if applicable):	OFFICIAL USE ONLY
Type of Organization: Circle One: Individual Project Small Business (2-5 employees) Childcare <input checked="" type="checkbox"/> Non-Profit Large Agency			Fiscal Year:
Contact Person and Title: Bob Harlan, Executive Director			Accepted:
Person with Signing Authority and Title: Bob Harlan, Executive Director			Declined:
Mailing/Street Address P.O. Box 122, Marysville, CA 95901		City, State, Zip	Other:
Email (required): bob@yscunitedway.org	Primary Contact # (required): 530-743-1847	Secondary Contact #	

Select the Primary Strategic Plan Goal Area that Best Aligns with Your Project:		Total Amount Requested:	
Goal 1 – Child Health & Development	Goal 3 – Quality Early Learning <input checked="" type="checkbox"/>	\$ <u>2,500</u>	
Goal 2 – Resilient Families	Goal 4 – Strong Systems		
Is the organization for which you are seeking funds currently receiving First 5 funding? If "YES" complete and attach the Application Addendum		Yes	<input checked="" type="radio"/> No
Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" complete and attach the Application Addendum		<input checked="" type="radio"/> Yes	No
Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding? If "NO" complete and attach the Application Addendum		<input checked="" type="radio"/> Yes	No
Number of children 0 through 5 years of age that will benefit:	<u>35-60</u>		
Number of families with children 0 through 5 that will benefit:	<u>30-40</u>		
Indicate Yuba County, area, city, community, or neighborhood(s) that will benefit:	<u>Ella Elementary and Cedar Lane School in Yuba County</u>		

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

YSCUW plans to continue expansion of our successful United Way Born Learning Academy in Yuba County. To that end, we are requesting funds from First Five Yuba County and are collaborating with Marysville Joint Unified School District on this program. Two sessions are currently scheduled for next year:
 -Cedar Lane School Readiness Program
 Wednesday, January 3 -Wednesday, February 7, 2024 from 8:30-10:00 a.m.
 and,
 -Ella Elementary School Readiness Program
 Wednesday, March 6- Wednesday, April 17, 2024(no class on April 17th) from 9:00 a.m.-10:30 a.m.

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

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

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

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

Signature: Robert R. Halon

Date: 9/10/23

APPLICATION ADDENDUM

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

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

NO

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

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

YES

Yuba-Sutter-Colusa United Way Born Learning Academy

Funding: \$3,000, January 1-May 31, 2023

The grant funds were used to help provide support to hold a six week United Way Born Learning Academy at Linda Elementary Preschool.

The class ran from February 2 to March 15, 2023. The class averaged 15 parents and 28 children per week.

The average age of the parents was 34 years old.

The sessions included 8 Hispanic, 4 Caucasion and 4 African American parents.

Most of the attendess were mothers. Two grandmothers and one caregiver attended.

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

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

YES

Mini Grant Application Score Summary

Applicant: Yuba Sutter Colusa United Way

Total = 39 out of 50

Result = Recommended for Funding

Background 4 out of 6

Comments/Questions

- identifies which goal supports and how - Born Learn Academy program helps prepares children for school = goal #3

Proposal 18 out of 24

Comments/Questions

- thank you for providing previous outcomes and data from Born Learning program sessions along with statistical info and sought after goals
- Good project, small number of kids but more intensive

Evaluation 9 out of 10

Comments/Questions

- per the evaluation responses - multiple participants asked for "more time" in the program "more details" when teaching this information but I don't see that addressed in the evaluation- wondering if changes or adjustments were made for the new sessions based on these responses?
- I would not allow indirect in such a small grant amount that is only for incentives

Budget 8 out of 10

Comments/Questions

- I think that since this is only happening 1x in our county the funds being requested are a bit inflated I believe. I like the idea of funding 1/2 the incentives so \$500 and then half of the take home resources \$300 requested.
- I would rec'd 2,000 for this project to allow for funding more projects within the 15K budget allotment

MINI GRANT PROGRAM APPLICATION



EXHIBIT A

Organization/Individual Name: <i>Tri-Counties Community Center</i>		Department (if applicable):	OFFICIAL USE ONLY
Type of Organization: Circle One: Individual Project Small Business (2-5 employees) Childcare <u>Non-Profit</u> Large Agency		Fiscal Year:	
Contact Person and Title: <i>Peggy DeHaan, Events/Fundraising Coord.</i>		Accepted:	
Person with Signing Authority and Title: <i>Peggy De Haan, Events/Fundraising Coord.</i>		Declined:	
Mailing/Street Address <i>1830 B street Marysville CA 95901</i>	City, State, Zip	Other:	
Email (required): <i>events.tricc@gmail.com</i>	Primary Contact # (required): <i>530.443.2873</i>	Secondary Contact # <i>530.701.0461</i>	

Select the Primary Strategic Plan Goal Area that Best Aligns with Your Project:		Total Amount Requested:
Goal 1 – Child Health & Development	Goal 3 – Quality Early Learning	\$ <u>2,000</u>
Goal 2 – Resilient Families	Goal 4 – Strong Systems	
Is the organization for which you are seeking funds currently receiving First 5 funding? If "YES" complete and attach the Application Addendum		Yes <u>No</u>
Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" complete and attach the Application Addendum		<u>Yes</u> No
Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding? If "NO" complete and attach the Application Addendum		<u>Yes</u> No
Number of children 0 through 5 years of age that will benefit:	<i>20</i>	
Number of families with children 0 through 5 that will benefit:	<i>13</i>	
Indicate Yuba County, area, city, community, or neighborhood(s) that will benefit:	<i>Marysville, Linda, Olivehurst</i>	

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

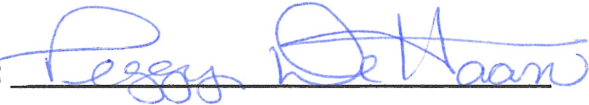
Begin Completion of our family bathroom, which will be open exclusively to our families enrolled in our Toddler Time program, to introduce parents & toddlers to positive "Potty Training" techniques, tools & information in preparation for Pre-K.

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

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

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

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

Signature: 

Date: 9/22/23

APPLICATION ADDENDUM

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

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

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

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

yes, we received a grant to develop our
Infants & Toddler room & begin our
Toddler program. for the year 2022/2023.

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

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

Mini Grant Application Score Summary

Applicant: Tri-Counties Community Center

Total = 38 out of 50

Result = Recommended for Funding

Background 4 out of 6

Comments/Questions

- The Scoring Committee did not have any comments or questions for this section.

Proposal 18 out of 24

Comments/Questions

- Good project, low numbers
- Wondering how they will promote their Toddlers and Infant Room/Program - would have liked to see how they plan to build up this program to serve more than 13 families.

Evaluation 7 out of 10

Comments/Questions

- Would like family surveys as part of their evaluation plan maybe some collaboration with-in the county with other non-profits to promote and serve families

Budget 9 out of 10

Comments/Questions

- I would suggest funds for possibly one small kid's toilet purchase and \$500 for the other requested other supplies such as crafts, books and instruments.
- *Other funding!!



2023/2024

MINI GRANT PROGRAM APPLICATION

DATE RECEIVED
RECEIVED
 By R Timoszyk at 2:15 pm, Sep 22, 2023

EXHIBIT A

Organization/Individual Name: The Salvation Army		Department (if applicable):	OFFICIAL USE ONLY
Type of Organization: Circle One: Individual Project Small Business (2-5 employees) Childcare <input checked="" type="checkbox"/> Non-Profit Large Agency			Fiscal Year:
Contact Person and Title: Shari Tucker - Finance & Contracts Manager			Accepted:
Person with Signing Authority and Title: Major Julius Murphy - Corps Officer			Declined:
Mailing/Street Address P.O. Box 869, Marysville CA 95901		City, State, Zip	Other:
Email (required): shari.tucker@usw.salvationarmy.org	Primary Contact # (required): 530-216-4530 ext. 4538	Secondary Contact #	

Select the Primary Strategic Plan Goal Area that Best Aligns with Your Project: <input checked="" type="checkbox"/> Goal 1 – Child Health & Development Goal 3 – Quality Early Learning <input type="checkbox"/> Goal 2 – Resilient Families <input type="checkbox"/> Goal 4 – Strong Systems		Total Amount Requested: \$ <u>3,000.00</u>
Is the organization for which you are seeking funds currently receiving First 5 funding? If "YES" complete and attach the Application Addendum		Yes <input checked="" type="checkbox"/> No
Is the organization for which you are seeking funds previously funded by First 5 Yuba? If "YES" complete and attach the Application Addendum		Yes <input checked="" type="checkbox"/> No
Is the organization for which you are seeking funds in good standings with First 5 Yuba to receive funding? If "NO" complete and attach the Application Addendum		<input checked="" type="checkbox"/> Yes No
Number of children 0 through 5 years of age that will benefit:	50+	
Number of families with children 0 through 5 that will benefit:	100+	
Indicate Yuba County, area, city, community, or neighborhood(s) that will benefit:	Hope Vista Neighborhood, (Riverside & Poplar - Olivehurst)	

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

Hope Vista is a housing complex that provides homeless families with children a short term stay while navigating for permanent housing. Children residing at Hope Vista and the surrounding neighborhood need a safe place for recreation and play. Hope Vista sits alongside the river bottom of the Feather River. This area is filled with homeless encampments and heavy drug use/trafficking. Most parents do not allow their children to play outdoors. The nearest park, Cottonwood Park, one (1) mile away, is a 17 minute walk from this neighborhood and is notorious for drug trafficking and crime.

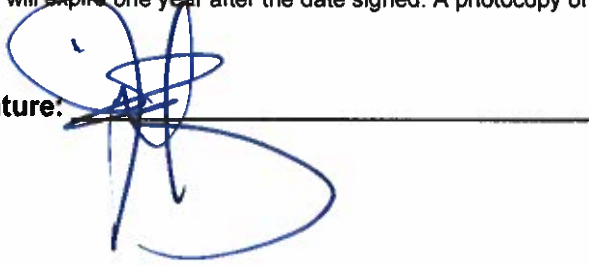
CERTIFICATE OF APPLICANT (READ THIS CAREFULLY BEFORE SIGNING) This certification must be signed and included with your application.

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

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

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

Signature:



Date:

9/22/2023

Mini Grant Application Score Summary

Applicant: The Salvation Army

Total = 38 out of 50

Result = Recommended for Funding

Background 4 out of 6

Comments/Questions

- I do not see the connection between the SA's background and First5s SP Goal #1.

Proposal 20 out of 24

Comments/Questions

- would have liked to know how many families with children 5 and under are being served.

Evaluation 7 out of 10

Comments/Questions

- The Scoring Committee did not have any comments of questions for this section.

Budget 7 out of 10

Comments/Questions

- I think this project would get a lot of community use and engage kids especially in times of need. However, I am not sure this is the correct grant for this project seeing how vast it is.
- *Other funding!

2023/2024

MINI GRANT PROGRAM APPLICATION

DATE RECEIVED

RECEIVED

By R Timoszyk at 2:49 pm, Sep 21, 2023

EXHIBIT A

Organization/Individual Name: Brittany Delgadillo		Department (if applicable):	OFFICIAL USE ONLY
Type of Organization: Circle One: Individual Project Small Business (2-5 employees) Childcare Non-Profit Large Agency			Fiscal Year:
Contact Person and Title: Brittany Delgadillo (Childcare Provider)			Accepted:
Person with Signing Authority and Title: Brittany Delgadillo			Declined:
Mailing/Street Address: 731 Silver Creek Circle, Plumas Lake, CA 9596	City, State, Zip:		Other:
Email (required): bdelgadillo20@gmail.com	Primary Contact # (required): 714-209-5515		Secondary Contact #

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

RECEIVED
By R Timoszyk at 2:52 pm, Sep 21, 2023

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

I am wanting to purchase materials to enhance my outdoor and indoor childcare program

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

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

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

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

Signature: Bry Day

Date: 9/20/23

Mini Grant Application Score Summary

Applicant: Brittany Delgadillo

Total = 37 out of 50

Result = Recommended for Funding

Background 4 out of 6

Comments/Questions

- The applicant does address the need for children to receive quality child care and the goal to provide quality care to all children served. The applicant mentions enhancement of the childcare environment; general information about the services/activities/equipment already in place would be helpful in order to assess the need for enhancement of the outdoor and indoor area.

Proposal 19 out of 24

Comments/Questions

- The applicant does address sustainability by stating the materials will be used by children for years. More information on how the proposed products to be purchased would help continue their growth and learning would be helpful in assessing the application, such as meaningful activities that are made possible with the materials. For example, the liquid floor tiles from lake shore learning noted in the budget on page 2 can help to encourage sensory stimulation, gross motor skills, and visual processing. The infant/toddler light table can help children develop spatial awareness, learn about shapes, and enhance understanding of science, writing, and more.
- There is not data provided to support the need or identifies how it increases accesses in the county. It does not demonstrate clearly who the target population will be.

Evaluation 7 out of 10

Comments/Questions

- How will you determine the success of your outdoor program?
- The applicant does address that the proposed project would further learning and provide a safe environment, which does align with the vision and mission. More information on how the applicant will measure success of the project and plans for data collection/completion would be helpful in assessing the application.

Budget **7 out of 10**

Comments/Questions

- Photos or links to the desired items would be helpful. The water table must have a lot of features, but perhaps a less pricey one could be secured. Recommending budget trimming by \$500.
- The amount requested is likely to be sufficient in completing the project. A clear notation of funding sources, if any, in a table would be helpful in assessing the application. Due to funding limitations, the amount requested may need to be reduced in order to grant the request, such as a water table that is less costly. I would suggest a reduced grant amount and encourage the applicant to apply for funding in the next fiscal year if supplies are still needed that could not be funded this year. More information on how the materials will support activities and what those planned activities are would be helpful in assessing how it would benefit children.
- More evidence pictures, links to items would be helpful for the reader.

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

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

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

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

Signature: Kim Hegne

Date: 18 Sept 23

APPLICATION ADDENDUM

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

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

No

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

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

Yes, the Family Support Center Booster Club received \$3000.00 in funding from the 2022-2023 Mini Grant for the Beale Play Group. Funding was used to enhance and enrich the Beale Air Force Play Group with the main goal of creating resilient families.

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

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

Yes, the Family Support Center Booster Club is in good standing with Yuba County First Five.

Mini Grant Application Score Summary

Applicant: Beale AFRC Boosters

Total = 37 out of 50

Result = Recommended for Funding

Background 4 out of 6

Comments/Questions

- did not describe specific services offered by the center, stated services "vary" - want to know more specifics about services currently being provided. Also want to know more about how the main goal of play is creating "resilient families" would have liked some additional info on what this means to this org.

Proposal 20 out of 24

Comments/Questions

- I would have liked to see some additional information and actual data regarding the First5 mini grant monies received from last year - such as; each event held / how money was used for event / how many children attended particular events / I would also like a definition of "resilient" this term is being used a lot in the proposal but I am unsure what a resilient (military) family looks like for this org - what is their goal?
- Good project, reaches a lot of families, the incentives are not sustainable.

Evaluation 6 out of 10

Comments/Questions

- specific data and events that were successful - just very general information - want to be sure we are utilizing funds for a purpose and not just field trips and holiday parties.

Budget 7 out of 10

Comments/Questions

- no other sources of funding - should be looking at other funding for these types of events.
- I think a number of the items could be sourced somewhere else or do not fit your mission for example the candy and cookies. I think that awarding a lower amount such as \$500-\$750 to cover some books and crafts would be great!

AGENDA ITEM 3
October 26, 2023

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 2022-2023
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 22/23 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, 2023.

AGENDA ITEM 4
October 26, 2022

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 2022-2023 Annual First 5 California Report with the provision to make amendments based on any additional audit findings.



Annual Report AR-1
Yuba Revenue and Expenditure Summary
July 1, 2022 - June 30, 2023

Revenue Detail

Category	Amount
Tobacco Tax Funds	\$700,391
First 5 IMPACT 2020 Funds	\$46,200
Small Population County Augmentation Funds	\$0
Home Visiting Coordination Funds	\$43,348
Refugee Family Support Funds	\$0
Other First 5 California Funds	\$0
Other First 5 California Funds Description	
Other Public Funds	\$9,472
Other Public Funds Description CECET	
Donations	\$0
Revenue From Interest Earned	\$39,479
Grants	\$257,369
Grants Description CDPH- CTCP, Barclay, ALA, MMH, CAPC	
Other Funds	\$5,237
Other Funds SMILE CA, Yuba College	
Total Revenue	\$1,101,496

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 	1408	1270	143	\$171,817
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Playgroups 	98	119	0	\$29,540
General Family Support	County Office of Education/School District	<ul style="list-style-type: none"> Playgroups 	1276	1275	0	\$35,000
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Playgroups 	113	111	18	\$20,677
General Family Support	First 5 County Commission	<ul style="list-style-type: none"> Core Operating Support 	0	30	0	\$789
Family Literacy and Book Programs	First 5 County Commission	<ul style="list-style-type: none"> Dolly Parton's Imagination Library 	2600	0	0	\$16,071
Family Literacy and Book Programs	Other Public	<ul style="list-style-type: none"> Story Cycles 	1906	1446	85	\$12,043
					Total	\$285,937

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning Supports	County Office of Education/School District	<ul style="list-style-type: none"> Quality Counts California 	0	0	149	\$19,962
Quality Early Learning Supports	First 5 County Commission	<ul style="list-style-type: none"> Quality Counts California 	189	109	136	\$3,242
Quality Early Learning Supports	First 5 County Commission	<ul style="list-style-type: none"> Quality Counts California 	0	0	12	\$327
Early Learning Program Direct Costs	Family Child Care	<ul style="list-style-type: none"> Preschool/Childcare 	80	70	11	\$9,982
					Total	\$33,513

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 	126	107	0	0	\$17,000
General Health Education and Promotion	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Maternal Health) 	0	0	53	0	\$0
General Health Education and Promotion	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Mindful Mammias) 	0	12	0	0	\$0
Oral Health Education and Treatment	County Office of Education/School District	<ul style="list-style-type: none"> Other - Describe county commission local efforts 	1630	439	168	0	\$12,735
Oral Health Education and Treatment	First 5 County Commission	<ul style="list-style-type: none"> Other - Describe county commission local efforts 	185	130	3	0	\$0
Early Intervention	First 5 County Commission	<ul style="list-style-type: none"> Care Coordination and Linkage 	527	98	69	0	\$4,472
Early Intervention	County Office of Education/School District	<ul style="list-style-type: none"> Developmental Playgroups 	708	929	62	0	\$22,409
Early Intervention	County Office of Education/School District	<ul style="list-style-type: none"> Mild-to-Moderate Supports 	91	505	314	0	\$90,135
						Total	\$146,751

Improved Systems Of Care

Service	Grantee	Program(s)	Amount
Policy and Public Advocacy	First 5 County Commission	<ul style="list-style-type: none"> Resilient Families and Communities 	\$14,073
Systems Building	CBO/Non-Profit	<ul style="list-style-type: none"> Place-Based 	\$19,997
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Health Systems 	\$21,543
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Family Resiliency 	\$5,799
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Family Resiliency 	\$1,060
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Family Resiliency 	\$1,000
Total			\$63,472

Expenditure Details

Category	Amount
Program Expenditures	\$529,673
Administrative Expenditures	\$665,601
Evaluation Expenditures	\$72,390
Total Expenditures	\$1,267,664
Excess (Deficiency) Of Revenues Over (Under) Expenses	(\$166,168)

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	\$2,603,789
Fund Balance - Ending	\$2,437,621
Net Change In Fund Balance	(\$166,168)

Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$0
Restricted	\$0
Committed	\$2,437,621
Assigned	\$0
Unassigned	\$0
Total Fund Balance	\$2,437,621



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

Population Served

Category	Number
Children Less than 3 Years Old	2,261
Primary Caregivers	9,250
Providers	1,223
Children from 3rd to 6th Birthday	1,301
Children – Ages Unknown (birth to 6th Birthday)	7,375
Total Population Served	21,410

Primary Languages Spoken in the Home

Category	Number of Children	Number of Primary Caregivers
English	639	546
Spanish	79	88
Other - Specify with text box	10	6
Unknown	10,209	8,610
Totals	10,937	9,250

Race/Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Alaska Native/American Indian	4	9
Asian	26	35
Black/African-American	17	16
Hispanic/Latino	201	236
Native Hawaiian or Other Pacific Islander	4	10
White	292	248
Two or more races	131	53
Other – Specify with text box	4	19
Unknown	10,258	8,624
Totals	10,937	9,250

Duplication Assessment

Category	Data
Degree of Duplication	50%
Confidence in Data	Moderately confident
Additional Details (Optional)	The duplication estimates mostly concern events, workshops, and outreach efforts.



Annual Report AR-3

Yuba County Evaluation Summary and Highlights

July 1, 2022 - June 30, 2023

County Evaluation Summary

Evaluation Activities Completed, Findings, and Policy Impact

EVALUATION ACTIVITIES. In FY 2022-23, First 5 Yuba staff continued to work with their outside evaluator, Applied Survey Research (ASR), updating performance measures, conducting refresher trainings on data entry into Apricot 360, and summarizing, reporting, and presenting evaluation data to county and state-level partners. **EVALUATION FINDINGS.** Preliminary data indicates that across all programs, 10,937 children, 9,250 caregivers, and 1,223 providers (duplicated) were served in the following ways: **Family Functioning:** First 5 Yuba County supported family school readiness services. These were represented by Marysville Joint Unified School District School Readiness program, which served 1,408 children, 1,270 caregivers, and 143 providers; the Camptonville Community Partnership, reaching 119 parents and 98 children; and the Yuba Environmental Science Charter Academy, which supported 113 children, 111 parents, and 18 providers through their ABC Sprout playgroups. Playzeum engaged over 100 children and 75 parents in developmental playgroups and 1,200 parents and 1,173 children in pop up outreach events. The early literacy programs continued to foster the love of reading in children: Dolly Parton Imagination Library distributed 50,162 books to 2,600 children and families, while Yuba County Public Library's Story Time attracted 48 children and 35 parents, with 1,858 children, 1,411 caregivers, and 85 providers attending 16 community events and 28 educational workshops. Finally, the CAPC Dads Night Support reached 30 parents. **Improved Child Development:** Child Care Planning Council offered professional development to 149 early childhood educators, while the IMPACT funds helped increase child development competencies among 109 caregivers of 189 children and 136 child care providers. A total of 12 Family, Friends, and Neighbor providers received training through the Home-Grown grant, and 11 were recipients of Mini Grants, to improve child care spaces for 80 children and 70 kin. **Child Health:** Water safety education reached 126 children and 107 parents attending Olivehurst Public Utility District Aquatics Program. Over 150 children and caregivers received preventive oral health services with the MJUSD and Peach Tree Health dental van. Moreover, 1,479 children, 288 parents, and 168 providers took part in community workshops and events offering oral health education, while 185 children, 130 caregivers, and 3 providers received information and resources through Smile, CA dental ambassadors. Developmental needs of 527 children were addressed through Help Me Grow screening and referral, with 98 parents receiving navigation services. Moreover, 37 providers were trained in ASQ screening through Home Visiting Collaborative and 32 through Professional Learning Community. For 53 children with behavioral concerns and 68 parents, the Child Development Behavior Consultant provided assessment and intensive case management, while 437 parents, 23 children, and 314 providers engaged in Positive Discipline and Nurturing Parenting classes. Over 100 children and 66 parents attended developmental playgroups at the Family Resource Center (FRC), which also supported 7 families through Stepping with Baby classes and 856 parents, 605 children, and 62 providers through outreach events and one-on-one services, distributing gas cards, diapers, and other necessities. The CTCP-funds supported Mindful Momma groups, reaching 12 mothers, as well as 4 trainings and two Maternal Mental Health conferences for 53 providers. **Systems:** To strengthen systems, 7 agencies received Mini Grants, whereas 55 providers, 870 children, and 795 parents received outreach materials through First 5 Yuba Outreach Events. Investment continued in educating community on the effects of tobacco use and supporting local healthcare and

community agencies in implementing tobacco-free policies and strengthening tobacco user identification and referrals for services under the Building Resilient Fam

County Highlights

County Highlight

First 5 Yuba has strengthened internal capacity to reach, connect and engage children 0-5 and their families through direct services. As tobacco tax revenues continue to decline, combined with the recent passing of Proposition 31, First 5 Yuba has been driven find solutions to continue meeting increased needs of families. As a result, Yuba has secured external resources, shifting focus from a traditional funder to a funded agency establishing additional direct services and increasing access to services. Through direct service, First 5 Yuba was able to provide developmentally appropriate programs, addressing skills and milestones, promoting positive play and interaction between parents and children such as developmental play groups, caregi

AGENDA ITEM 5
October 26, 2023

Subject	Executive Director Activity Report: July – October
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

ACTIVITY REPORT

July – October

COMMITTEE UPDATE

Executive Committee (EC) – The EC met via Zoom on October 2, 2023. EC was provided admin updates and reviewed the June meeting agenda. The EC provided guidance to staff on Local Programs, Audits and Annual Reports for the 2023/2024 FY.

Advisory Committee (AC) –The AC met in September. The Ac was given updates about First 5 revenues and sustainability efforts. The AC was given an overview on the Mini Grant Scoring and review process for FY 23/24.

PROGRAM UPDATE

Strategic Partnership – Strategic Partners started new program implementation year in July. A Training for annual evaluation data collection was hosted by first 5 in August. ASR and First 5 staff presented opportunities to increase and support data collection and ways to enhance reporting. (Yes Charter Progress will be given under Directors Report.)

Evaluation-

Online Data Systems

First 5 staff continue to meet monthly with Social Solutions contractors support team. Staff is currently working with them to build out data reports unique to each funded program.

Applied Survey Research

First 5 Yuba has been working diligently with ASR to gather and analyze end of year data to develop statewide First 5 CA annual Report. The local evaluation report will be provided at the December meeting.

Community Outreach, Education and Sponsorship

Community Outreach:

- Yuba County Peach Festival- July 14 & 15
- Yuba County Library End of year Summer Reading Program July 22
- Ampla Health Fair- August 5th
- Breastfeeding Conference – August 9th & 10th
- Yuba Feather Back to School event – Aug 10
- Tooth Fairy Day – Sat Aug 12th
- WIC Babies, Breastfeeding, and Bonding- Aug 17th
- Story Time at Bishops Pumpkin Farm – Sept 20th
- NICU Awareness & Evening of Support- Sept 29th
- Bridges to Hope Suicide Prevention Awareness Event -Sat. Sept 30
- OPUD- 75th Anniversary Celebration- October 14th
- Yuba County OES Flood Preparedness Fair -October 19th

- YS Childcare Provider Presentation – Oct 21
- Storytime at Bishops Oct 25th
- TEAM Center Trunk or Treat- October 27th
- Friendship Park Clean Up Day- October 28th
- Halloween at the Library - October 30th

Sponsorships:

- Peach Festival
- Childcare Planning Council -Fall Conference

OPERATIONAL UPDATES

Budget: Current revues through October 2023 = **\$612,570**

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

May – June

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

First 5 California (F5CA):

1. F5CA finalized contracts for
 - a. IMPACT funding for another 3 years 23/24-25/26
 - b. Home Visiting Coordination Grant Application
2. First 5 CA Is looking to invest in the new following projects:
 - a. Literacy
 - b. Fatherhood initiatives
3. State Meetings- 10/19/23

First 5 Association

1. Ongoing monthly First 5 Association teleconferences include:
 - Association Executive Committee & Board Rep– Sac Region Representative
 - Association Network Calls – General information and updates
 - Monthly Communications call - all 58 counties
 - Bi-Monthly Policy Committee
 - Monthly Communications Calls

In the Media:

Appeal Democrat: City of Marysville Park Collaboration - Improvement work at Gavin Park officially kicks off https://www.appeal-democrat.com/news/improvement-work-at-gavin-park-officially-kicks-off/article_4ca46ede-3010-11ee-9a52-8ba5ba07d68a.html

Improvement work at Gavin Park officially kicks off

By Robert Summa / rsumma@appealdemocrat.com Jul 31, 2023 Updated Jul 31, 2023



Ericka Summers, executive director of First 5 Yuba County, left, joined members of the Marysville City Council and Jeff Stephens of SAYLove on Saturday at Gavin Park in Marysville for a ceremony officially announcing improvements that will be done at the park.

Robert Summa/Appeal-Democrat

EXECUTIVE DIRECTOR – SPECIAL REPORT

New Grant Projects:

Exploring partnership with HHS to subcontract to spearhead local Injury Prevention work in the Car Seat Safety Program.

Help me Grow: First 5 began for the first-time comprehensive community screening events. Tri County Youth Center, Beale Airforce base and yuba Feather Elementary. Next week we will visit Wheatland School District.

The Blue Shift Project of Yuba Sutter-

- May 19, 2023- Local Conference with two external speakers including a facilitated panel of experts. -Over 50 attendees- Collaborative cross sector partnerships
- Support from HHS, SYBH, Sutter County PH and First 5.
- Working with Dancy Perinatal out of Roseville to offer additional professional development opportunities to early care professional working directly with pregnant or postpartum moms.
- Spearheaded Day of Hope event for suicide prevention awareness
- Developing website for providers and families to access resources and make referrals.

Imagination Library:

- New CA collaboration With Sate of CA Library launched July 1
- Families now have options for full series of books Bilingual!
- WIC collaboration Year 2- supporting enrollment
- Enrolled **2,749** of the 0-5 population. ~40% saturation
- Another **1,687** have graduated from our program.
- We continuously restock our little free libraries at 8 locations: Loma Rica, Browns Valley, Olivehurst, Edgewater, Wheatland, OPUD
- **New:** Partnership with SAY Love to install and new Library at the FRC in Challenge.

YES Charter

- Staff mee virtually with YES team 2 times between September 24 and October 26th.
- Finalized Sow and evaluation plan to match added components.
- Established an Evaluation tool for outdoor assessment – to be administered By November 20th
- Tracked Outdoor classroom Certification progress
- Tracked Professional Development Progress

*** Attached you will find their Q1- Online progress summary and additional requested components submitted October 20th

Quarterly Progress Report Narrative

Yuba Environmental Science Charter Academy

[Quick View Information](#)

Details

Select Contract

ABC Sprout SP22-109

Reporting Interval

Q1 July - September

Fiscal Year

FY23-24

Creation

Date

10/10/2023
3:00 PM
PDT

Entered by

Brigett Diemer

1. Please describe your progress, challenges, barriers during this reporting period. (including fiscal)

With the start of this school year, we had some setbacks due to the lack of rooms available to accommodate everyone. We ended up losing our indoor space to make room for the TK program. With this happening we decided to resort back to being a 100% outdoor program like we were before First Five and YES Charter became strategic partners. With this transition came questions and concerns regarding storage space, weather, air quality, parent participation, space for children who are not walking yet, and how and where outside presenters would present. With all these issues that arose, we had to postpone opening with the rest of the school.

2. What steps have you taken or will you take during the next reporting period to address those issues?

There has been a great deal of steps that we have taken to get our program back up and running. We worked closely with the ladies at First Five to make sure that we addressed every concern and issue that came up. We sent out a survey via ParentSquare to the parents at the school to get an idea of how many would be interested in participating in a program with their child, ages 0-5, that was 100% outdoor. We also reached out to families that were previously enrolled in our program and asked them the same thing. Out of all of them (about 25-30), only 3 or 4 said they would give it a try and the rest were on board completely. We met with First Five and reevaluated our WOS so that it would better fit our family's needs and mesh better for what we are working on accomplishing within our program. In making these SOW adjustments, we took out home visits and replaced them with local outdoor field trips. We have also added more time for PD. We are now in the works in having our outdoor classroom certified through Nature Explore and the teachers that work in it certified as outdoor class educators. The 2 teachers are already halfway through with their training that they are taking. It is 6 Saturdays for 3.5 hours. The training is through The Outdoor Classroom Project and started on September 2nd, 2023, and will end on November 11, 2023. The teachers also went through and picked out new items (toys/tools) that are more suited for an outdoor environment as well as, additional tables that are more suited for young children and can with smooth tops to allow them the ability to do art outside as well as eat or work with things that may fall through the cracks of the tables that were already there. To end all this, we also met with the commissioners to get their final approval on our program so that we could open and allow our families that were patiently waiting on us to resume.

3. Please describe (if any) additional activities not currently part of your SOW that have contributed to your project/program success.

Attach Doc

I think one of the biggest contributing factors that has made our program a success is the families that continue to support us and bring their children to be a part of this great program. We also worked our butts off trying to get the outdoor classroom to be ready for the moment we were given the green light to open back up and greet our families with a more inviting and interactive area for everyone to enjoy.

4. Is there any technical assistance needed to support the success of this project in the next FY?

At this time, I don't think there is any more technical support we can get other than what we are already getting. It helps that we are willing to reach out with anything we are not sure about and that the ones we reach out to are so quick to get back to us and willing to help as much as they can. This includes supporting us and having our backs when we need it.

System Fields

ABC Sprout Progress Summary

October 20, 2023

- The two ABC Sprout staff members have started the classes to be certified in outdoor education, and are on track to finish this fall.
- The Outdoor Classroom application to be certified by Nature Explore has been completed and submitted. We are waiting for confirmation of certification. The application process was extensive, including
 - Submitting all site and organizational information
 - Creating a map of the Outdoor classroom including the 10 learning stations
 - Submitting photos of the required areas needed for certification
 - Writing our outdoor classroom story – maximum 500 words
 - Paying the application fee
- Installing native grass sod in the action area
- Installing an oval concrete pad for the blocks & building area
- Refreshing dirt digging and sand digging areas and adding new digging toys
- Purchase new solid topped tables for
- Purchase new art supplies for the art area
- Purchase and install storage shed for large items
- Purchase and install storage bins for all play areas
- Install music wall in music and movement area
- Install three trail cameras around the 10 acre campus so that the children may observe and learn about local wildlife
- Secure supplies to extend mud kitchen
- Start collecting parent profiles using QR code
- Begin ASQs in October using QR code

YES Nature Explore Story

The story of our Nature Explore Outdoor Classroom starts with our school mission. Yuba Environmental Science (YES) Charter Academy is a free public school serving students in TK-8th grades. YES focuses on environmental issues that classes address through project based learning. Children learn to care about the environment by being outdoors in nature. Because of this, we chose the Nature Explore program when we added our 0-4 program, ABC Sprout.

In preparation for developing our outdoor classroom and designing our program, the school ordered educator resources from Nature Explore including Learning With Nature Idea Book, Growing With Nature, and Heart Centered Teaching Inspired by Nature. We also downloaded the free resources, Families Club Kit and Dimensions Research Findings. Our school leaders and the ABC Spout staff were guided by the information.

The school fully embraces the Nature Explore mission of helping children, teachers, and families connect with nature every day. YES created a series of ten films entitled Kids Outdoors to encourage caretakers to take children outdoors every day. Each three minute film demonstrates a way to engage with children outdoors and focuses on a benefit of spending time outdoors in nature.

Find the YES Kids Outdoors series of films on YouTube at:

<https://www.youtube.com/watch?v=679QHOpIalQ&list=PLbRrYnoRTuXPC8z0ymxI56rz3jueGsHfW>

We built our outdoor classroom based on Nature Explore principles. A licensed contractor volunteered his labor to install the fencing and gate. Parent and community volunteers worked to install decomposed granite pathways and rock and bark ground cover. School staff installed native plant landscaping. The materials for our small building were paid for in part by a mini grant from First 5.

Our 0-4 program, ABC Sprout, is funded in part by a First 5 Resilient Families grant. Students and their care givers meet at the Outdoor Classroom three days per week for three hours per day. The program is staffed by an early childhood educator and a parent educator. The parent educator schedules workshops for the parents on some days on topics related to child development and engages with parents while at the Outdoor Classroom. The early childhood educator plans the materials and activities available at the nature based play and learning spaces and engages with children while at the Outdoor Classroom.

Hosting the outdoor program gives the ABC Sprout staff and YES staff the opportunity to discuss the benefits to children of being outdoors in nature with caregivers. We are able to share the research from Dimensions Research.

Photo Requirements

You may submit as many photos as you would like. File size is limited to 5MB. Please submit only photos that are: .jpg, .jpeg, .png, or .tiff.

If you need to resize your images, try an online resizer tool like this one from Shutterstock:

<https://www.shutterstock.com/image-resizer>

It is the responsibility of your site to acquire and hold photo release forms for individuals included in the photos.

Fields marked with an * are required

By entering your name and today's date below, you are acknowledging that you: have read, understand, and agree to the terms of [this consent form](#).

Name	Debra Campbell
Date	Friday, October 20, 2023
Organization Name	Yuba Environmental Science Charter Academy
Zip Code	95962
Name of Contact	Debra Campbell
Job Title of Contact	Business Administrator
Email of Contact	dcampbell@yescharteracademy.org

These photos are for:

Certification

You may submit as many photos as you would like. Please submit only photos that are: .jpg, .jpeg, .png, or .tiff





Application Form

Upload Your Application



Nature explore ECertification... .pdf

FIRST 5 YUBA
(A Component Unit of the County of Yuba)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2023

**FIRST 5 YUBA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

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**FIRST 5 YUBA
Commission Membership
As of June 30, 2023**

<u>Name</u>	<u>Position</u>	<u>Date of Original Appt.</u>	<u>Current Term Expires</u>
Jim Arnold	Chair County Representative Chief Probation Officer	08/2013	NA
Sally Sokoloski	Community Member	11/2015	04/2024
Melinda Staples	Community Member	11/2015	04/2023
Jaime Bartolome	County Representative Dept. Health & Human Services	01/2023	NA
Jon Messick	County Representative Board of Supervisors	01/2023	NA
Francisco Reveles	County Representative Office of Education	09/2016	NA
Melissa Shaw	County Representative County Health Department	01/2023	NA

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

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
First 5 Yuba
Marysville, California

Report on Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of First 5 Yuba (the Commission), a component unit of the County of Yuba, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commission, as of June 30, 2023, and the respective changes in financial for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2023 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Commission's internal control over financial reporting and compliance.



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
October 26, 2023

FIRST FIVE YUBA COMMISSION

Management's Discussion and Analysis For the Year Ended June 30, 2023

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, 2023

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 \$2,407,412 at the close of the most recent fiscal year. The Commission's net position decreased overall by \$172,807 during the 2022-2023 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, 2023

The most significant portion of the Commission's net position is its cash balance of \$2,452,106. 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 \$208,343. These receivables represent taxes that were remitted by the State but had not been received by the Commission as of June 30, 2023.

The most significant portion of the Commission's liabilities are accounts payable of \$192,280 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 2023.

Statement of Net Position Comparison

	<u>FY 2022-23</u>	<u>FY 2021-22</u>	<u>Difference</u>
Total Assets	\$ 2,672,260	\$ 2,810,390	\$ (138,130)
Total Liabilities	<u>264,848</u>	<u>230,171</u>	<u>34,677</u>
Total Net Position	<u>\$ 2,407,412</u>	<u>\$ 2,580,219</u>	<u>\$ (172,807)</u>

Statement of Activities Comparison

	<u>FY 2022-23</u>	<u>FY 2021-22</u>	<u>Difference</u>
Total Revenues	\$ 1,101,494	\$ 1,214,388	\$ (112,894)
Total Expenses	<u>1,274,301</u>	<u>1,217,137</u>	<u>57,166</u>
Change in Net Position	<u>\$ (172,807)</u>	<u>\$ (2,749)</u>	<u>\$ (170,058)</u>

FIRST FIVE YUBA COMMISSION

Management's Discussion and Analysis For the Year Ended June 30, 2023

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, 2023, the Commission reported an ending fund balance of \$2,437,621, a decrease of \$166,168 or 6.38%, from the prior year.

Under GASB 54 regulations, the Commission has reserved \$2,437,621 or 100% of their funds in the Committed Fund Balance category.

Total revenue consisting of Prop 10 funds and interest income decreased from \$1,214,388 to \$1,101,494, a decrease of \$112,893, or 9.3%, from the prior fiscal year. This decrease was a result of a flavor ban on tobacco products in the State of California.

Total expenditures increased from \$1,219,710 to \$1,267,662, an increase of \$47,952, or 3.93%, 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 2022-23</u>	<u>FY 2021-22</u>	<u>Difference</u>
Total Revenues	<u>\$ 1,101,494</u>	<u>\$ 1,214,388</u>	<u>\$ (112,894)</u>
Expenditures			
Administration	665,599	582,198	83,401
Professional Services	<u>602,063</u>	<u>637,512</u>	<u>(35,449)</u>
Total Expenditures	1,267,662	1,219,710	47,952
Changes in Fund Balance	<u>\$ (166,168)</u>	<u>\$ (5,322)</u>	<u>\$ (160,846)</u>

Fund Budgetary Highlight

Total revenues were under budget by \$11,271 or 1%, and total expenditures were under budget by \$112,654 or 8.2%. Although total revenues were under budget by on 1%, total revenues decreased significantly in fiscal year 22-23 as part of a larger trend, 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, 2023

Capital Assets and Debt Administration

Capital Assets

The Commission's investment in capital assets for its governmental type activities as of June 30, 2023 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 \$30,209. 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 2023-2024:

- 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.
- Utilizing the fund balance to maintain program sustainability for the good of the public and other designated Commission initiatives based on community need.

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

Requests for Information

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

Respectfully Submitted,

Ericka Summers
Executive Director

FIRST 5 YUBA
STATEMENT OF NET POSITION
JUNE 30, 2023

ASSETS

Cash in County Treasury	\$ 2,452,106
Accounts Receivable	208,343
Interest Receivable	<u>11,811</u>
Total Assets	<u>2,672,260</u>

LIABILITIES

Accounts Payable	192,280
Accrued Payroll	42,359
Long-term Liabilities:	
Compensated Absences Payable	<u>30,209</u>
Total Liabilities	<u>264,848</u>

NET POSITION

Restricted	<u>2,407,412</u>
Total Net Position	<u><u>\$ 2,407,412</u></u>

See Accompanying Notes to Financial Statements.

**FIRST 5 YUBA
STATEMENT OF ACTIVITIES
JUNE 30, 2023**

FIRST 5 PROGRAM EXPENSES

Salaries and Employee Benefits	\$ 513,211
Operating Expenses	
Communications	2,723
Insurance	4,798
IT Network Fees	37,211
Memberships	4,150
Office Expenses	7,026
Professional Fees	9,915
Equipment Rental	1,322
Occupancy	26,939
Minor Equipment	7,097
Transportation and Travel	4,068
A-87 County Fees	53,778
Total Operating Expenses	159,027
Program Expenses	
Improved Child Health	285,937
Improved Family Functioning	33,513
Improved Child Development	146,751
Improved Systems of Care	63,472
Total Program Expenses	529,673
Evaluation	72,390
Total Expenses	1,274,301

PROGRAM REVENUES

Operating Grants and Contributions:	
Prop 10 & 56 Apportionment	700,392
California Tobacco Control Program (CTCP)	244,732
Home Visiting Program	43,348
IMPACT Funding	46,200
Other Program Revenues	12,636
California Electronic Cigarette Excise Tax (CECET)	9,472
Miscellaneous Revenues	5,235
Surplus Money Investment Funds	2,603
Total Program Revenues	1,064,618
Net Program Revenues (Expense)	(209,683)

GENERAL REVENUES

Interest Income	36,876
	(172,807)
Change in Net Position	
Net Position - Beginning of Year	2,580,219
Net Position - End of Year	\$ 2,407,412

See Accompanying Notes to Financial Statements.

**FIRST 5 YUBA
BALANCE SHEET
JUNE 30, 2023**

ASSETS

Cash in County Treasury	\$ 2,452,106
Accounts Receivable - State of California Prop. 10 & 56	208,343
Interest Receivable	11,811
Total Assets	<u><u>\$ 2,672,260</u></u>

LIABILITIES

Accounts Payable	\$ 192,280
Accrued Payroll	42,359
Total Liabilities	<u>234,639</u>

FUND BALANCES

Fund Balances:	
Committed for:	
Program sustainability	1,046,480
First 5 programs	1,391,141
Total Fund Balances	<u>2,437,621</u>
Total Liabilities and Fund Balances	<u><u>\$ 2,672,260</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)	\$ 2,437,621
Amounts reported for governmental activities in the statement of net assets are different because:	
Long-term liabilities, including notes payable, are not due and payable in the current period, and therefore are not reported in the governmental fund.	
Compensated Absences	<u>(30,209)</u>
Net Position of Governmental Activities	<u><u>\$ 2,407,412</u></u>

**FIRST 5 YUBA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023**

REVENUES

Operating Grants and contributions:	
Prop 10 & 56 Apportionment	\$ 700,392
California Tobacco Control Program (CTCP)	244,732
IMPACT Funding	46,200
Home Visiting Program	43,348
Other Program Revenues	12,636
California Electronic Cigarette Excise Tax (CECET)	9,472
Miscellaneous Revenues	5,235
Surplus Money Investment Funds	2,603
Interest Income	36,876
Total Revenues	1,101,494

EXPENDITURES

Salaries and Employee Benefits	506,572
Operating Expenditures	
Communications	2,723
Insurance	4,798
IT Network Fees	37,211
Memberships	4,150
Office Expenses	7,026
Professional Fees	9,915
Equipment Rental	1,322
Occupancy	26,939
Minor Equipment	7,097
Transportation and Travel	4,068
A-87 County Fees	53,778
Total Operating Expenditures	159,027
Program Expenditures	
Improved Child Health	285,937
Improved Family Functioning	33,513
Improved Child Development	146,751
Improved Systems of Care	63,472
Total Program Expenditures	529,673
Evaluation	72,390
Total Expenditures	1,267,662
Net Change in Fund Balance	(166,168)
Fund Balance - Beginning of Year	2,603,789
Fund Balance - End of Year	\$ 2,437,621

**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	\$ (166,168)
Total change in net assets for governmental activities in the statement of activities is different because:	
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund	
Change in Compensated Absences	(6,639)
Change in Net Position of Governmental Activities	\$ (172,807)

See Accompanying Notes to Financial Statements.

FIRST 5 YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1: Nature of the Entity

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

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

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

Note 2: Summary of Significant Accounting Policies

A. Basis of Presentation and Accounting

Government-Wide Statements

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

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

**FIRST 5 YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 2: Summary of Significant Accounting Policies (continued)

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

Fund Financial Statements

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

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

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

B. Due from First 5 CA

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

C. Capital Assets

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

FIRST 5 YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2: Summary of Significant Accounting Policies (continued)

D. State Funds Receivable

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

E. Compensated Absences Payable

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

F. Net Position/ Fund Balances

Net Position

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

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

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

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

Fund Balances

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

**FIRST 5 YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 2: Summary of Significant Accounting Policies (continued)

Fund Balances (continued)

• **Nonspendable –**

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

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

• **Restricted –**

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

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

• **Committed –**

Two criteria determine the Agency's fund balance:

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

**FIRST 5 YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 2: Summary of Significant Accounting Policies (continued)

- **Committed (continued)**

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

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

- **Assigned –**

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

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

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

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

FIRST 5 YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2: Summary of Significant Accounting Policies (continued)

- **Assigned (continued)**

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

- **Unassigned –**

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

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

D. Use of Estimates

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

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

All cash at June 30, 2023 is pooled for investment purposes and held by the County of Yuba. The Yuba County Treasury is an external investment pool for the Commission and the Commission is considered an involuntary participant. The investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The County established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasury is accountable to the County Treasury Oversight Committee. The Commission's fair value portion in the pool is the same as the Commission's pool share.

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

**FIRST 5 YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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

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

	Carrying Amount
Pooled Investments:	
Yuba County	\$2,452,106

Note 4: Capital Assets

There were no changes in capital assets for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023
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, 2023 was \$30,209.

Note 6: Lease Commitments – Implementation of GASB 87

For fiscal year ended June 30, 2023, the Commission implemented Governmental Accounting Standards (GASB) Statement No. 87, Leases. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the Commission's financial statements and had no impact on the financial statements. Currently the Commission does not have any arrangements/agreements that would be considered leases under GASB 87.

**FIRST 5 YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2023, the employer contribution rate was 26.56% for the miscellaneous plan. The County makes the contributions required of County employees on their behalf and for their account. All of the Commission’s employees are classified as members of the County’s miscellaneous plan.

Annual Pension Cost

The Commission reimbursed the County for the employee and employer contributions totaling \$68,508 for fiscal year 2022-2023 – this included the Commissions proportionate share of the County’s unfunded liability.

Five-Year Trend Information for PERS

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/19	\$26,712	100%	--
06/30/20	\$41,296	100%	--
06/30/21	\$62,780	100%	--
06/30/22	\$60,756	100%	--
06/30/23	\$68,508	100%	--

**FIRST 5 YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 8: Related Party Transactions

During the fiscal year ended June 30, 2023, the Commission paid the County of Yuba, a related party, \$53,778, for accounting and administrative services and County overhead costs and \$26,939 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 \$72,390 on program evaluation during the fiscal year ended June 30, 2023.

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

	General Fund	Adjustment to GW	Government-Wide
Program	\$ 945,062	\$ 5,444	\$ 950,506
Administrative	194,487	465	194,952
Evaluation	128,113	730	128,843
TOTAL	\$ 1,267,662	\$ 6,639	\$1,274,301

FIRST 5 YUBA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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, 2023 have been evaluated through October 26, 2023, the date at which the Commission's audited financial statements were available to be issued. There were no events that required disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

**FIRST 5 YUBA
BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023**

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget
<u>Resources (Inflows)</u>				
Operating Grants, Support and Contributions:				
Prop 10 & 56 Apportionment	\$ 758,625	\$ 758,625	\$ 700,392	\$ (58,233)
California Tobacco Control Program (CTCP)	-	-	244,732	244,732
IMPACT Funding	-	-	46,200	46,200
Home Visiting Program	351,140	351,140	43,348	(307,792)
Other Program Revenues	-	-	12,636	12,636
California Electronic Cigarette Excise Tax (CECET)			9,472	9,472
Miscellaneous Revenues	-	-	5,235	5,235
Surplus Money Investment Funds	-	-	2,603	2,603
Interest Income	3,000	3,000	36,876	33,876
Total revenues	<u>1,112,765</u>	<u>1,112,765</u>	<u>1,101,494</u>	<u>(11,271)</u>
<u>Charges to Appropriations (Outflows)</u>				
Salaries and Employee Benefits	514,972	514,972	506,572	(8,400)
Operating Expenses				
Communications	2,300	2,300	2,723	423
Insurance	5,000	5,000	4,798	(202)
IT Network Fees	37,023	37,023	37,211	188
Memberships	4,875	4,875	4,150	(725)
Office Expenses	7,572	7,572	7,026	(546)
Professional Fees	15,000	15,000	9,915	(5,085)
Equipment Rental	1,694	1,694	1,322	(372)
Occupancy	27,195	27,195	26,939	(256)
Minor Equipment	6,338	6,338	7,097	759
Support & Care of Persons	10,000	10,000	-	(10,000)
Transportation and Travel	6,056	6,056	4,068	(1,988)
A-87 County Fees	53,778	53,778	53,778	-
Total Operating Expenses	<u>176,831</u>	<u>176,831</u>	<u>159,027</u>	<u>(17,804)</u>
Program Expenses				
Contracts and Grants	599,034	606,989	529,673	(77,316)
Evaluation				
	81,524	81,524	72,390	(9,134)
Total Expenditures	<u>1,372,361</u>	<u>1,380,316</u>	<u>1,267,662</u>	<u>(112,654)</u>
Deficiency (Excess) of Revenues over Expenditures	<u>\$ (259,596)</u>	<u>\$ (267,551)</u>	<u>\$ (166,168)</u>	<u>\$ (101,383)</u>

See Accompanying Independent Auditor's Report

FIRST 5 YUBA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

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.

SUPPLEMENTARY INFORMATION

**FIRST 5 YUBA
SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

There were no findings noted in the June 30, 2022 audit.

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

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

Board of Commissioners
First 5 Yuba
Marysville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of First 5 Yuba (Commission), a component unit of the County of Yuba, as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated October 26, 2023.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
October 26, 2023

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

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Commissioners
First 5 Yuba
Marysville, California

Report on Compliance

Opinion

We have audited the First 5 Yuba's (Commission) compliance with the requirements specified in the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office, applicable to the Commission's statutory requirements identified below for the year ended June 30, 2023.

In our opinion, First 5 Yuba complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the California Children and Families Program for the year ended June 30, 2023.

Basis for Opinion

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

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

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

We are required to communicate with those charged with governance regarding, 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 26, 2023

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

October 26, 2023

Board of Commissioners
First 5 Yuba
Marysville, California

Dear Commissioners,

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

In planning and performing our audit of the financial statements of First 5 Yuba (the Commission) for the year ended June 30, 2023, we considered the Commission's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements 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 26, 2023 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.