



In compliance with the Americans with Disabilities Act, if you require a modification or accommodation to participate in this meeting, including the availability of assistive listening devices or agendas in alternative formats, please contact the First 5 Kings County Children and Families Commission's office at (559) 585-0814 (California Relay 711) at least 48 business hours prior to the start of this meeting.

Meeting Agenda

December 5, 2023

3:00PM

Kings County Department of Public Health
330 Campus Drive Hanford, CA 93230

Call to Order & Welcome

Commissioners Roll Call

Review and Modification to Agenda

Opportunity for Public Comment

This portion of the meeting is reserved for persons to address the Commission on any matter not on this agenda but under the jurisdiction of the Commission. Commissioners may respond to statements made or questions posed. They may ask a question for clarification; make a referral to staff for factual information or request staff to report back to the Commission at a later meeting. Also, the Commission may take action to direct staff to place a matter of business on a future agenda.

Speakers are limited to two minutes. Please state your name before making your presentation.

Consent Calendar

All items listed under the consent calendar are considered to be routine and will be enacted by one motion if no member of the Commission or audience wishes to comment or ask questions. If comment or discussion is desired by anyone, the item will be removed from the consent agenda and will be considered in the listed sequence with an opportunity for any member of the public to address the Commission concerning the item before action is taken.

P. 004 2023-12-136 Consent Calendar

August 1, 2023 Commission Meeting Minutes

Final FY 22/23 Fiscal Report

August 2023 Fiscal Report

October 2023 Fiscal Report

Action Items

- P. 015 **2023-12-137 Regional HVC TA Agreement with First 5 Merced:** Commission to review, discuss and consider approving an agreement with First 5 Merced for Regional Home Visiting Coordination Technical Assistance, and authorize the Executive Director to be the assigned signatory on behalf of the Commission.
- P. 057 **2023-12-138 Region 5 First 5 IMPACT Hub Partnership Agreement:** Commission to review, discuss and consider approving an agreement for regional coordination and specialized support through the Region 5 IMPACT Hub, and authorize the Executive Director to be the assigned signatory on behalf of the Commission.
- P. 080 **2023-12-139 1st Amendment to Kings United Way Agreement:** Commission to review, discuss and consider approving an amendment to the agreement with Kings United Way, and authorize the Executive Director to be the assigned signatory on behalf of the Commission.
- P. 089 **2023-12-140 Rescheduling February 2024 Commission Meeting:** Commission to review, discuss and consider approving staff request to reschedule the February 6, 2024 Commission meeting.
- P. 092 **2023-12-141 FY 22/23 Annual Audit:** Commission to review, discuss and consider approving the FY 22/23 audit prepared by Moss Adams LLP.
- P. 149 **2023-12-142 FY 22/23 Annual Report:** Commission to review, discuss and consider approving the FY 22/23 annual report to be submitted to First 5 California.
- P. 152 **2023-12-143 Grant Funding policy** Commission to review, discuss and consider approving the Grant Funding policy.

Informational Agenda Items

- P. 155 **1st Quarter Grantee Achievement Report:** Commission to review and discuss the progress of funded projects for FY 23/24.
- P. 158 **Spotlight on Service:** Staff from Kings Community Action Organization will present an overview of the funded project, Kettleman City Family Resource Center.
- P. 169 **Staff Report:** August - November 2023

Future Agenda Items

February 13, 2024

- Minutes from December 5, 2023 Commission Meeting
- Establish Nomination Committee to Elect Vice-Chair
- 2nd Quarter Grantee Achievement Report
- Spotlight on Service: Kings County Office of Education's projects, Hanford and Lemoore Family Connection
- Staff Report – December 2023 and January 2024

Commissioner Comments

Review Next Meeting Date & Adjournment

- February 13, 2024 at 3:00 PM

Public Comment is Taken on Each Agenda Item

Please note that the order in which the agenda items are considered may be subject to change.

Agenda backup information and any public records provided to the Commission after the posting of the agenda for this meeting will be available for public review at the First 5 office: 330 Campus Drive, Hanford, CA 93230. Upon a timely request, reasonable efforts will be made to provide such information or records in alternative formats.



Date of Meeting: December 5, 2023

2023-12-136

Consent Calendar

- August 1, 2023 Meeting Minutes
- Final FY 22/23 Fiscal Report
- August 2023 Fiscal Report
- October 2023 Fiscal Report



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Meeting Agenda MINUTES

August 1, 2023

3:00PM

Kings County Department of Public Health
330 Campus Drive Hanford, CA 93230

Call to Order & Welcome Meeting called to order at 3:03pm by Chairperson Lewis.

Commissioners Roll Call 5 out of 5 commissioners present.

Commissioner	Present	Absent	Joined Meeting After Roll Call
Joe Neves	X		
Dr. Milton Teske	X		
Wendy Osikafo	X		
Todd Barlow	X		
Dr. Lisa Lewis	X		

Review and Modification to Agenda None noted.

Opportunity for Public Comment

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Speakers are limited to two minutes. Please state your name before making your presentation.

No public comments.

Consent Calendar

All items listed under the consent calendar are considered to be routine and will be enacted by one motion if no member of the Commission or audience wishes to comment or ask questions. If comment or discussion is desired by anyone, the item will be removed from the consent agenda and will be considered in the listed sequence with an opportunity for any member of the public to address the Commission concerning the item before action is taken.

**P. 003 2023-08-134 Consent Calendar
June 6, 2023 Commission Meeting Minutes
June 2023 Fiscal Report**

No discussion noted.

2023-08-134 Consent Calendar				
Motion Made by:	Commissioner Neves			
2 nd Motion by:	Commissioner Osikafo			
Motion (Pass/Fail)	PASS			
Commissioner	Aye	Nay	Abstain	Absent
Joe Neves	X			
Dr. Milton Teske	X			
Wendy Osikafo	X			
Todd Barlow	X			
Dr. Lisa Lewis	X			

Action Items

P. 012 2023-08-135 Change in Audit Services Vendor: Commission to review, discuss and approve the Agreement with Moss Adams LLP for Audit Services, to include the Commission’s Annual Audit

Program Officer Clarissa Ravelo introduced the item, describing a conflict of interest with the County’s external auditor. Through the RFP process, an agreement was made with a new auditor. Program Officer Ravelo also stated that there has been an increase in the audit costs, which the commission has to give approval.

No discussion noted.

2023-08-135 Change in Audit Services Vendor				
Motion Made by:	Commissioner Osikafo			
2 nd Motion by:	Commissioner Barlow			
Motion (Pass/Fail)	PASS			
Commissioner	Aye	Nay	Abstain	Absent
Joe Neves	X			
Dr. Milton Teske	X			
Wendy Osikafo	X			
Todd Barlow	X			
Dr. Lisa Lewis	X			

P. 029 **2023-08-136 Avenal Family Resource Center building relocation and Impact on services in Avenal:** Commission to review and discuss options to relocate the former Avenal FRC building, and its impact on First 5-supported services in Avenal, and to provide Commission staff with a course of action.
Informational Agenda Items

Program Officer Clarissa Ravelo introduced the item, describing the background of the Avenal FRC and why they are unable to operate the space due to the pandemic. Ms. Ravelo also introduced the opportunity to construct new classrooms/buildings and the need of relocation of the modular. This will fall on the Commission’s shoulders.

Discussion: Commissioner Osikafo started off the discussion with questions which were who was using the modular, where would the new modular be located, maybe the library or the parking lot, and if they had contracts with organizations. Ms. Ravelo went ahead and answered her questions explaining that they had no solid recommendations or options just yet. Commissioner Barlow then gave a recommendation about the special education preschool. Speaker Kao Nou Yang, Community Development Director, from City of Avenal went ahead and gave some information about the relocation. She also added that they were in talks with the Wonderful Company because they are thinking of possibly selling. The discussion ended by Commissioner Osikafo recommending Ms. Ravelo to continue to explore alternative locations.

2023-08-136 Avenal Family Resource Center building relocation and Impact on services in Avenal				
Motion Made by:				
2 nd Motion by:				
Motion (Pass/Fail)	NOT VOTED ON			
Commissioner	Aye	Nay	Abstain	Absent
Joe Neves				
Dr. Milton Teske				
Wendy Osikafo				
Todd Barlow				
Dr. Lisa Lewis				

P. 067 **May 2023 Revise Proposition 10 Revenue Projections:** Commission to review and discuss the Commission’s financial landscape.

Ms. Ravelo provided updates of the Proposition 10 Revenue Projections, annual budget, and the 5 year fiscal plan. Ms. Ravelo stated that First 5 California updated their 5-year revenue projections which is lower than Nov. 2022 and the recent projections. Overall this year’s revenues are projected to be 94% less than what was originally anticipated.

No comments noted.

P. 073 **Final Quarter Grantee Achievement Report:** Commission to review and discuss the progress of funded projects for FY 22/23.

Ms. Ravelo stated that all grantees have submitted their final quarterly progress and expenditure reports. She shared that all grantees had unmet objectives due to lack of staff or low participants. However, most duplicated quantity services provided exceeded the deliverable goals. Ms. Ravelo spoke about Kings United Way advising Commission staff about their changes. She also stated that they consulted with the County Purchasing Manager and County Counsel of the options, as there may be a change to the Scope of Work.

No additional comments noted.

P. 076 **Staff Report:** June and July 2023

This section was skipped and not discussed.

Chairperson Lewis listed **Future Agenda Items**

October 3, 2023

- Minutes from August 1, 2023 Commission Meeting
- Final FY 22/23 Fiscal Report
- Grant Funding policy
- Budget Modification FY 2023-2024
- Americorps Member Contract: First 5 Service Corps
- Annual Audit Report
- Annual Report
- Annual Evaluation Report
- Spotlight on Service: Kings Community Action Organization's Kettleman City Family Resource Center project
- Staff Report – August and September 2023

Commissioner Comments

No Commissioner Comments.

Review Next Meeting Date & Adjournment

- Chairperson Lewis reviewed the next Commission meeting that will be held on October 3, 2023 at 3:00 PM, location to be announced. The meeting was adjourned at 3:39pm.

Public Comment is Taken on Each Agenda Item

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FY 22/23 Final
Consolidated Report
Expenditure Report

SALARY SUMMARY		\$ 202,719	\$ 44,933	\$ 66,470	\$ -	\$ 20,110	\$ 131,513
SERVICES & SUPPLIES		Budget	Admin	Program	Evaluation	Non-First 5 Projects	YTD
Communications	92006	\$ 3,117	\$ 1,225	\$ 734	\$ -	\$ -	\$ 1,960
Office Equipment	92018	\$ 1,000	\$ 539	\$ 715	\$ -	\$ -	\$ 1,255
Maintenance SIG	92021	\$ 2,549	\$ 325	\$ 1,298	\$ -	\$ -	\$ 1,623
Memberships	92027	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Postage & Freight	92033	\$ 201	\$ -	\$ 112	\$ -	\$ -	\$ 112
Offset Printing	92035	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Services	92038	\$ 1,500	\$ 1,269	\$ -	\$ -	\$ -	\$ 1,269
Community Outreach	92045	\$ 1,500	\$ -	\$ 165	\$ -	\$ -	\$ 165
Auditing & Accounting	92046	\$ 6,560	\$ 7,350	\$ -	\$ -	\$ -	\$ 7,350
Contractual Services	92047	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
Publications & Legal Notices	92056	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
Special Dept Expense	92063	\$ 30,000	\$ -	\$ (976)	\$ -	\$ -	\$ (976)
Purchasing Charges	92068	\$ 600	\$ 110	\$ 548	\$ -	\$ -	\$ 657
Brd. & Comm. Meeting Expenses	92069	\$ 500	\$ 54	\$ -	\$ -	\$ -	\$ 54
Public Education Material	92075	\$ 1,500	\$ -	\$ 844	\$ -	\$ -	\$ 844
Motor Pool	92089	\$ 2,000	\$ 1,343	\$ 449	\$ -	\$ -	\$ 1,792
Travel Expenses	92090	\$ 10,000	\$ 1,182	\$ 1,896	\$ -	\$ -	\$ 3,078
Utilities	92094	\$ 2,071	\$ 364	\$ 1,455	\$ -	\$ -	\$ 1,818
Electronic Hardware	92103	\$ 8,264	\$ -	\$ 2,879	\$ -	\$ -	\$ 2,879
Liability Claim	93041	\$ 621	\$ 104	\$ 518	\$ -	\$ -	\$ 622
Information & Technology	93048	\$ 4,707	\$ 729	\$ 3,644	\$ -	\$ -	\$ 4,372
IT Managed Contracts	93051	\$ 3,660	\$ 176	\$ 2,850	\$ -	\$ -	\$ 3,026
Admin Allocation	93057	\$ 30,606	\$ 14,190	\$ 15,663	\$ -	\$ -	\$ 29,852
TOTAL SERVICES & SUPPLIES		\$ 140,706	\$ 32,958	\$ 32,795	\$ 25,000	\$ -	\$ 90,752
TOTAL OPERATIONS COSTS		\$ 343,425	\$ 77,891	\$ 99,265	\$ 25,000	\$ 20,110	\$ 222,265
Other Charges		Budget	Admin	Program	Evaluation	Non-First 5 Projects	YTD
FRC Initiative		\$ 684,961	\$ -	\$ 589,182	\$ -	\$ -	\$ 589,182
E3 Initiative		\$ 85,834	\$ -	\$ 85,834	\$ -	\$ -	\$ 85,834
School Readiness Initiative		\$ 417,810	\$ -	\$ 407,042	\$ -	\$ -	\$ 407,042
New Project Initiative		\$ 38,000	\$ -	\$ 38,000	\$ -	\$ -	\$ 38,000
TOTAL CONTRACT COSTS		\$ 1,226,605	\$ -	\$ 1,120,059	\$ -	\$ -	\$ 1,120,059
TOTAL		\$ 1,570,030	\$ 77,891	\$ 1,219,324	\$ 25,000	\$ 20,110	\$ 1,342,325

FY 22/23
Final Fiscal Report
Revenue

Revenue FY 2022/2023								
Month	Estimated Prop 10	Actual Prop 10 Revenue	Prop 56 Backfill	Interest	Home Visitation (KCHSA)	Misc Revenue	Total	Revenue Received (% of Prop 10 Estimate)
July 2022	\$ 116,217	\$ 94,064					\$ 94,064	81%
August 2022	\$ 116,217	\$ 84,030					\$ 84,030	72%
September 2022	\$ 116,217	\$ 88,253					\$ 88,253	76%
October 2022	\$ 116,217	\$ 92,185		\$ 2,878			\$ 95,063	79%
November 2022	\$ 116,217	\$ 78,512			\$ 4,761		\$ 83,273	68%
December 2022	\$ 116,217	\$ 42,645				\$ 46,018	\$ 88,663	37%
January 2023	\$ 116,217	\$ 87,774		\$ 3,413			\$ 91,187	76%
February 2023	\$ 116,217	\$ 30,133	\$ 318,855		\$ 5,097		\$ 354,085	26%
March 2023	\$ 116,217	\$ 102,087					\$ 102,087	88%
April 2023	\$ 116,217	\$ 84,301		\$ 5,270			\$ 89,571	73%
May 2023	\$ 116,217	\$ 60,432			\$ 4,968		\$ 65,400	52%
June 2023	\$ 116,217	\$ 97,283		\$ 7,108	\$ 5,215	\$ 25,960	\$ 135,566	84%
TOTAL REVENUE	\$ 1,394,604	\$ 941,699	\$ 318,855	\$ 18,669	\$ 20,041	\$ 71,978	\$ 1,371,241	90.39%

FY 23/24 August Fiscal Report First 5 Operations

SALARY SUMMARY		\$ 191,437	\$ 26,044	\$ 165,393	13.60%
SERVICES & SUPPLIES		BUDGET	YTD	BALANCE	%
Communications	92006	\$ 2,316	\$ 450	\$ 1,866	19.43%
Office Equipment	92018	\$ 1,600	\$ 380	\$ 1,220	23.78%
Maintenance SIG	92021	\$ 4,109		\$ 4,109	0.00%
Memberships	92027	\$ 4,000	\$ 4,000	\$ -	100.00%
Postage & Freight	92033	\$ 201	\$ 1	\$ 200	0.57%
Offset Printing	92035	\$ 500		\$ 500	0.00%
Legal Services	92038	\$ 1,500	\$ 17	\$ 1,483	1.15%
# Community Outreach	92045	\$ 1,500		\$ 1,500	0.00%
Auditing & Accounting	92046	\$ 6,560		\$ 6,560	0.00%
Contractual Services	92047	\$ 25,000		\$ 25,000	0.00%
Publications & Legal Notices	92056	\$ 250		\$ 250	0.00%
Special Dept Expense	92063	\$ 30,000	\$ 1,458	\$ 28,542	4.86%
Purchasing Charges	92068	\$ 642	\$ 110	\$ 532	17.12%
Brd. & Comm. Meeting Expense	92069	\$ 500		\$ 500	0.00%
Public Education Material	92075	\$ 1,500		\$ 1,500	0.00%
Motor Pool	92089	\$ 2,000	\$ 12	\$ 1,988	0.60%
Travel Expenses	92090	\$ 10,000		\$ 10,000	0.00%
Utilities	92094	\$ 2,201	\$ 136	\$ 2,065	6.16%
Electronic Hardware	92103	\$ -		\$ -	#DIV/0!
Liability Claim	93041	\$ 1,186		\$ 1,186	0.00%
Information & Technology	93048	\$ 4,631	\$ 767	\$ 3,864	16.56%
IT Managed Contracts	93051	\$ 3,660		\$ 3,660	0.00%
Admin Allocation	93057	\$ 27,365		\$ 27,365	0.00%
TOTAL SERVICES & SUPPLIES		\$ 131,221	\$ 7,331	\$ 96,525	5.59%
TOTAL OPERATIONS COSTS		\$ 322,658	\$ 33,375	\$ 261,918	10.34%

First 5 Contracted Programs		BUDGET	YTD	BALANCE	%
FRC Initiative	93033	\$ 648,911	\$ 141,978	\$ 506,933	21.88%
Avenal Family Connection		\$ 81,000	\$ -	\$ 81,000	
Corcoran Family Resource Center		\$ 104,400	\$ 26,100	\$ 78,300	
Kettleman City Family Resource Center		\$ 81,000	\$ 20,250	\$ 60,750	
KCOE: Hanford & Lemoore Family Connection		\$ 382,511	\$ 95,628	\$ 286,883	
E3 Initiative	93034	\$ 81,317	\$ 20,329	\$ 60,988	25.00%
Kings County Office of Education CARES		\$ 81,317	\$ 20,329	\$ 60,988	
School Readiness	93035	\$ 395,820	\$ 98,955	\$ 296,865	25.00%
UCP Parent & Me Program		\$ 314,820	\$ 78,705	\$ 236,115	
Special Needs Project		\$ 81,000	\$ 20,250	\$ 60,750	
New Project	93053	\$ 36,000	\$ -	\$ 36,000	0.00%
Kings United Way		\$ 36,000	\$ -	\$ 36,000	
TOTAL CONTRACT COSTS		\$ 1,162,048	\$ 261,262	\$ 900,786	22.48%
TOTAL EXPENDITURES		\$ 1,484,706	\$ 294,637	\$ 1,162,704	19.84%
RESERVE FUNDS (25% of Operations and Contracts)		\$ 371,177	Trust Balance	\$ 1,358,255	

FY 23/24 August Fiscal Report Revenue

Revenue FY 2022/2024

Month	Estimated Prop 10	Actual Prop 10 Revenue	Prop 56 Backfill	Interest	Home Visitation (KCHSA)	Misc Revenue	Total	Revenue Received (% of Prop 10 Estimate)
July 2023	\$ 98,686	\$ 99,922			\$ 1,461		\$ 101,383	101%
August 2023	\$ 98,685				\$ 2,253		\$ 2,253	0%
September 2023	\$ 98,686						\$ -	0%
October 2023	\$ 98,686						\$ -	0%
November 2023	\$ 98,685						\$ -	0%
December 2023	\$ 98,686						\$ -	0%
January 2024	\$ 98,686						\$ -	0%
February 2024	\$ 98,685						\$ -	0%
March 2024	\$ 98,686						\$ -	0%
April 2024	\$ 98,685						\$ -	0%
# May 2024	\$ 98,686						\$ -	0%
June 2024	\$ 98,685						\$ -	0%
TOTAL REVENUE	\$ 1,184,227	\$ 99,922	\$ -	\$ -	\$ 3,714	\$ -	\$ 103,636	8.44%

FY 23/24 October Fiscal Report First 5 Operations

SALARY SUMMARY		\$ 191,437	\$ 55,380	\$ 136,057	28.93%
SERVICES & SUPPLIES		BUDGET	YTD	BALANCE	%
Communications	92006	\$ 2,316	\$ 922	\$ 1,394	39.80%
Office Equipment	92018	\$ 1,600	\$ 443	\$ 1,157	27.67%
Maintenance SIG	92021	\$ 4,109	\$ 451	\$ 3,658	10.97%
Memberships	92027	\$ 4,000	\$ 4,000	\$ -	100.00%
Postage & Freight	92033	\$ 201	\$ 2	\$ 199	1.21%
Offset Printing	92035	\$ 500		\$ 500	0.00%
Legal Services	92038	\$ 1,500	\$ 242	\$ 1,258	16.15%
# Community Outreach	92045	\$ 1,500		\$ 1,500	0.00%
Auditing & Accounting	92046	\$ 6,560		\$ 6,560	0.00%
Contractual Services	92047	\$ 25,000		\$ 25,000	0.00%
Publications & Legal Notices	92056	\$ 250		\$ 250	0.00%
Special Dept Expense	92063	\$ 30,000	\$ 1,458	\$ 28,542	4.86%
Purchasing Charges	92068	\$ 642	\$ 220	\$ 422	34.24%
Brd. & Comm. Meeting Expense	92069	\$ 500		\$ 500	0.00%
Public Education Material	92075	\$ 1,500		\$ 1,500	0.00%
Motor Pool	92089	\$ 2,000	\$ 755	\$ 1,245	37.77%
Travel Expenses	92090	\$ 10,000		\$ 10,000	0.00%
Utilities	92094	\$ 2,201	\$ 732	\$ 1,469	33.26%
Electronic Hardware	92103	\$ -	\$ 2,882	\$ (2,882)	#DIV/0!
Liability Claim	93041	\$ 1,186	\$ 589	\$ 598	49.62%
Information & Technology	93048	\$ 4,631	\$ 1,534	\$ 3,097	33.13%
IT Managed Contracts	93051	\$ 3,660		\$ 3,660	0.00%
Admin Allocation	93057	\$ 27,365	\$ 6,491	\$ 20,874	23.72%
TOTAL SERVICES & SUPPLIES		\$ 131,221	\$ 20,721	\$ 89,626	15.79%
TOTAL OPERATIONS COSTS		\$ 322,658	\$ 76,101	\$ 225,683	23.59%

First 5 Contracted Programs		BUDGET	YTD	BALANCE	%
FRC Initiative	93033	\$ 648,911	\$ 272,377	\$ 376,534	41.97%
Avenal Family Connection		\$ 81,000	\$ -	\$ 81,000	
Corcoran Family Resource Center		\$ 104,400	\$ 53,002	\$ 51,398	
Kettleman City Family Resource Center		\$ 81,000	\$ 44,528	\$ 36,472	
KCOE: Hanford & Lemoore Family Connection		\$ 382,511	\$ 174,847	\$ 207,664	
E3 Initiative	93034	\$ 81,317	\$ 39,849	\$ 41,468	49.00%
Kings County Office of Education CARES		\$ 81,317	\$ 39,849	\$ 41,468	
School Readiness	93035	\$ 395,820	\$ 182,756	\$ 213,064	46.17%
UCP Parent & Me Program		\$ 314,820	\$ 145,542	\$ 169,278	
Special Needs Project		\$ 81,000	\$ 37,214	\$ 43,786	
New Project	93053	\$ 36,000	\$ -	\$ 36,000	0.00%
Kings United Way		\$ 36,000	\$ -	\$ 36,000	
TOTAL CONTRACT COSTS		\$ 1,162,048	\$ 494,982	\$ 667,066	42.60%
TOTAL EXPENDITURES		\$ 1,484,706	\$ 571,083	\$ 892,750	38.46%
RESERVE FUNDS (25% of Operations and Contracts)		\$ 371,177	Trust Balance	\$ 1,358,255	

FY 23/24 October Fiscal Report Revenue

Revenue FY 2023/2024

Month	Estimated Prop 10	Actual Prop 10 Revenue	Prop 56 Backfill	Interest	Home Visitation (KCHSA)	Misc Revenue	Total	Revenue Received (% of Prop 10 Estimate)
July 2023	\$ 98,686	\$ 99,922			\$ 1,461		\$ 101,383	101%
August 2023	\$ 98,685				\$ 2,253		\$ 2,253	0%
September 2023	\$ 98,686				\$ 1,551		\$ 1,551	0%
October 2023	\$ 98,686				\$ 2,056		\$ 2,056	0%
November 2023	\$ 98,685						\$ -	0%
December 2023	\$ 98,686						\$ -	0%
January 2024	\$ 98,686						\$ -	0%
February 2024	\$ 98,685						\$ -	0%
March 2024	\$ 98,686						\$ -	0%
April 2024	\$ 98,685						\$ -	0%
# May 2024	\$ 98,686						\$ -	0%
June 2024	\$ 98,685						\$ -	0%
TOTAL REVENUE	\$ 1,184,227	\$ 99,922	\$ -	\$ -	\$ 7,321	\$ -	\$ 107,243	8.44%



330 Campus Drive • Hanford • CA • 93230 • (559) 585-0814

Date of Meeting: December 5, 2023

2023-12-137

**Regional Technical
Assistance for Home Visiting
Coordination and Integration
Agreement with First 5
Merced**



330 Campus Drive • Hanford • CA • 93230 • (559) 585-0814

Date of Meeting: December 5, 2023
Agenda Item: 2023-12-137
Discussion/Action Item: Action Item

AGENDA ITEM: Regional Technical Assistance for Home Visiting Coordination and Integration Agreement with First 5 Merced

A. Background/History:

In October 2019, the First 5 California State Commission (F5CA) approved up to \$24 million in funding for five years through Fiscal Year 2024-2025 to help counties create a sustainable, unified system that supports families with the home visiting services they need and maximize available funding to serve more families.

Between FY 2020-2022, 50 counties received approximately \$9 million to develop or strengthen a cross-agency, cross system understanding of the role home visiting plays in supporting family well-being, increase access to culturally and linguistically responsive home visiting, and integrate home visiting into other child- and family-serving systems. The County of Kings was awarded \$125,659 when the initial funding was released, allowing us to identify home visiting programs throughout the County, and begin coordination of services.

On January 3, 2023, F5CA released the Regional Technical Assistance for Home Visiting Coordination and Integration Request for Applications (RFA). The purpose of this RFA is to empower counties to continue their coordination and integration work. Rather than an individual county application, F5CA will use a regional funding approach to build and maintain collective capacity throughout the home visiting system. Kings County has been assigned to Region 5, which is also comprised of Fresno, Kern, Madera, Mariposa, Merced and Tulare Counties.

At the February 7, 2023 meeting, the Commission authorized the Executive Director to participate in the RFA process with other counties comprising Region 5. First 5 Merced submitted the application on behalf of the region, as the Lead Agency. The application was approved and funded for a two-year period, in the amount of \$1,603,962.

The grant will cover regional and local Communities of Practice, Professional Development opportunities and support for parent advisory groups. Each county in the regional collaborative can receive up to \$114,570 to utilize for local home visitation support over the two-year period. First 5 Kings County will be requesting \$17,845 in the first year and \$24,933 in the second year, for a total funding of \$42,778 to cover staff salary and benefits and other operational costs related to participation in the regional collaborative, as well as program expenses and learning supports/training stipends for home visitation staff. Kings County Office of Education will also be contracting with First 5 Merced for the remaining amount for our county (\$71,792), to facilitate Professional Learning Communities for home visitors and home visitation supervisors.

B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:

Staff requests the Commission review, discuss and consider approving the agreement between the Commission and First 5 Merced, and delegate authority to the Executive Director to be the authorized signatory on the agreement on behalf of the Commission, and any other administrative/fiscal decisions related to this agreement.

C. Timeframe:

The agreement will be effective for FY 23/24-24/25.

D. Costs:

There are no additional costs to the FY 23/24 First 5 budget. Commission staff's time on this project is an allowable expense, and is in line with the Commission's Strategic Plan, specifically objectives related to System-building. The grant would bring in additional revenue to cover staff salary/benefits (5% FTE), and other identified expenditures related to the grant in the amount of \$42,778.

E. Staff Recommendation:

Staff recommends that the Commission approve the agreement between the Commission and First 5 Merced and delegate authority to the Executive Director as the authorized signatory to the agreement, on behalf of the Commission.

F. Attachments:

- Agreement between First 5 Merced and First 5 Kings for the Regional Technical Assistance for Home Visiting Coordination and Integration grant funding.

GENERAL TERMS AND CONDITIONS FOR FIRST 5 CONTRACTORS

AGREEMENT BETWEEN MERCED COUNTY,
ON BEHALF OF FIRST 5 MERCED COUNTY

AND

KINGS COUNTY CHILDREN AND FAMILIES COMMISSION

CONTRACT NO. 23-805

THIS AGREEMENT is made and entered into this August 1, 2023, by and between the County of Merced, a political subdivision of the State of California (hereinafter referred to as "COUNTY") on behalf of First 5 Merced County, established pursuant to County Ordinance 1747 in compliance with the Children and Families First Act of 1998 (hereinafter referred to as COMMISSION) and Kings County Children and Families Commission, a legal public agency established in accordance with the California Children and Families Act of 1998 (hereinafter referred to as CONTRACTOR).

WHEREAS, COMMISSION has received funds under the Children and Families First Act of 1998 (Proposition 10) to enhance and improve early childhood development for children age 0 through 5 and their families, and

WHEREAS, STATE COMMISSION has adopted a Strategic Plan to implement services and programs to achieve the intent of the Act, and

WHEREAS, CONTRACTOR is specially trained, experienced, and competent to perform such services, and

WHEREAS, COMMISSION utilizes relevant administrative structure, policies and procedures of the County to distribute those funds, and

WHEREAS, CONTRACTOR submitted a proposal for **Regional Technical Assistance for Home Visiting Coordination and Integration (Kings)** which COMMISSION has determined is in support of the furtherance of the intentions of Grant Award Notice (GAN) – GAN HV 2023-5 from First 5 CA and warrants funding.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, the parties agree as follows:

1. **GENERAL**

CONTRACTOR shall provide such services in a good and professional manner in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto. The following exhibits are specifically incorporated by reference, attached hereto, and made a part hereof, except when in conflict with this agreement or modified herein:

- EXHIBIT A –Action Plan-Scope of Work
- EXHIBIT B – Budget & Budget Narrative
- EXHIBIT C – First 5 CA Sub-Contractor Requirements
- EXHIBIT D – Apricot 360

CONTRACTOR warrants it has the expertise, appropriate licenses, support staff and facilities necessary to provide the services described in this Agreement.

2. SCOPE OF WORK

Services to be provided under this agreement by CONTRACTOR shall include all necessary services to fulfill the ACTION PLAN, Exhibit A, as set forth herein, and made part of this agreement. CONTRACTOR shall perform all such services as an independent CONTRACTOR; not as an agent or employee of the COUNTY.

CONTRACTOR shall conduct the approved project as stated in Exhibits A and B.

3. TERM

The term of this agreement shall commence on the first day of October 2023, and end the 30th day of June 2025, unless sooner terminated in accordance with Sections TERMINATION FOR CONVENIENCE, TERMINATION FOR CAUSE, and/or CONDITION SUBSEQUENT / NON-APPROPRIATION OF FUNDING as specified elsewhere in this agreement.

4. COMPENSATION

In consideration of CONTRACTOR performing such work as set forth under Section 2: SCOPE OF WORK, COMMISSION shall, through the County Auditor-Controller, pay CONTRACTOR for actual project expenses in accordance with the categories and amounts established in the line-item budget attached as Exhibit B Budget and Budget Narrative.

In no event shall the total payments exceed \$42,778.00 for the entirety of the contract term.

Additionally, unless otherwise modified as allowed under the terms of this Agreement, in no event shall the payments for any fiscal year within the contract term (if applicable) exceed the amounts as shown in Exhibit B Budget and Budget Narrative.

No other expenses shall be paid to CONTRACTOR without formal approval by the COMMISSION and amendment of this agreement.

CONTRACTOR may request revisions in the line-item budget for the project as included in Exhibit B, Budget, and Budget Narrative, during the term of this agreement in accordance with COMMISSION'S budget revision procedures.

Indirect costs cannot exceed ten percent (10%) of personnel costs less fringe benefits.

If any funds have not been completely expended as approved, or otherwise modified and subsequently approved, at the end of any fiscal year within the term as described in Exhibit B, Budget and Budget Narrative, or at the end of the term of this agreement, CONTRACTOR shall return such funds to the COMMISSION.

CONTRACTOR warrants that no employee, volunteer, agent, or independent subcontractor of CONTRACTOR who has been convicted of a felony or against whom a civil judgment has been entered based upon misappropriation of funds or similar action shall have authority or discretion in any way relating to funding provided to CONTRACTOR by COMMISSION such to be able to control disbursements/withdrawals of said funds.

CONTRACTOR warrants that all employees and volunteers, and employees and volunteers of agents or subcontractors of CONTRACTOR, who will have direct contact with service recipients in the course of providing services outlined in the Scope of Work, shall have fingerprint clearance through an entity determined by COMMISSION, prior to direct contact with service recipients. Documentation demonstrating this clearance shall be kept on file for examination by COMMISSION at its discretion.

5. TERMS OF PAYMENT

Payment for project expenses and satisfactory performance of such services set forth in Section 2: SCOPE OF WORK of this agreement shall be made in the following manner:

CONTRACTOR shall submit invoices, using Exhibit D, Apricot 360 on a quarterly basis, unless otherwise directed on an alternative schedule, for reimbursement of actual project expenses incurred during the previous period.

Invoices required quarterly are to be submitted by the following dates each fiscal year:

October 31 for program expenses from July 1 – September 30
January 31 for program expenses from October 1 – December 31
April 30 for program expenses from January 1 – March 31
July 31 for program expenses from April 1 – June 30

Invoices are to be accompanied by all required supporting documentation necessary to demonstrate that expenses incurred are consistent with the approved budget and budget narrative in this agreement.

CONTRACTOR may receive an advanced payment of funds provided for under the Compensation section of this Agreement when deemed to be in the interests of furthering the aims of the COMMISSION's strategic plan and subsequent to COMMISSION'S approval.

In order to be considered complete for processing for payment, invoices shall be prepared in accordance with Exhibit D, Apricot 360.

The COMMISSION may request any additional information or supporting data as deemed necessary for COMMISSION to properly evaluate or process CONTRACTOR'S invoice.

Upon approval by COMMISSION, the sum due hereunder shall be paid to CONTRACTOR through the disbursement process of the COUNTY in a timely manner. Payments will be held if CONTRACTOR is delinquent with any required reports or other submission requirements under this agreement.

Failure to comply with invoice submission and all related submittal requirements may result in the assessment of a late fee that reduces the amount of payment due to CONTRACTOR, per the COMMISSION'S procedures for late submission penalties.

Address for the purpose of remitting payment is as follows:

Kings County Children and Families Commission
330 Campus Drive
Hanford, CA 93230
Executive Director

If no expenses are incurred by CONTRACTOR in any reporting period, CONTRACTOR shall submit a letter to COMMISSION by the invoice submission deadlines, stating such.

6. NON-SUPLANTATION

CONTRACTOR shall abide by the intent of the California Children and Families Act of 1998, and Section 30131.4 of the Revenue and Taxation Code which states: "All moneys raised pursuant to taxes imposed by Section 30131.2 shall be appropriated and expended only for the purposes expressed in the California Children and Families Act and shall be used only to supplement existing levels of service and not to fund existing levels of service."

CONTRACTOR warrants that no funds provided by COMMISSION shall be used to supplant existing funds from any source for any purpose.

7. SERVICES FOR CHILDREN AGE 0-5 YEARS AND THEIR FAMILIES

CONTRACTOR shall abide by the intent of the California Children and Families Act of 1998, and Section 130100 of the Health and Safety Code, which states the program is created for the "purposes of promoting, supporting, and improving the early development of children from the prenatal stage to five years of age. Funds provided under this agreement shall be used solely for the benefit of, and/or services to, children 0-5 and their families.

8. EVALUATION AND MONITORING

Services provided by CONTRACTOR shall be evaluated. CONTRACTOR shall submit evaluation data and related reports, and otherwise participate in the First 5 evaluation, using approved evaluation methods.

Required evaluation data shall be submitted on a regular basis as determined by the First 5 evaluation requirements.

Services provided by CONTRACTOR shall be monitored through quarterly, or as COMMISSION requires, program progress reporting and site visits.

Program progress reporting will be required on a regular basis to ensure compliance with contractual obligations.

At least once per year, the COMMISSION shall conduct a site visit as part of this monitoring process. Unless exercised sooner in accordance with Section 21: RECORDS AND INSPECTION, the COMMISSION may include the examination and auditing of records relating to program services during site visits.

Any deficiencies noted in the provision of services may be addressed by COMMISSION through a corrective action plan in order to remedy any identified deficiency(-ies).

Payments will be held if CONTRACTOR is delinquent with any required reports or submission requirements under this agreement or otherwise fails to address any deficiencies noted in the provision of services.

9. TOBACCO & NUTRITION

During the term of this agreement, CONTRACTOR agrees to:

Maintain a tobacco free environment on CONTRACTOR'S property including inside agency buildings and vehicles, and outside of building entrances within 15 feet of facilities or 25 feet of children's play areas, and as otherwise required by law.

Provide referral information to staff and/or clients on smoking cessation and support programs, and the dangers of secondhand smoke, as applicable.

If CONTRACTOR is a family day care provider, CONTRACTOR acknowledges that smoking in a private residence during the hours of operation as a licensed family day care home is prohibited by California law.

If CONTRACTOR is a licensed childcare center, CONTRACTOR acknowledges that smoking on the premises is prohibited by California law.

Provide healthy food and snack options when meals or foods are provided during the course of implementing the Scope of Work, per the approved budget, Exhibit B.

10. AUDITS & REPORTS

Annually, CONTRACTOR shall be responsible for the procurement and performance of an independent fiscal and compliance audit. Any audit undertaken must be performed in accordance with the following standards: Generally Accepted Auditing Standards, Governmental Auditing Standards, and OMB Circular A-133.

CONTRACTOR shall submit to COMMISSION within one hundred twenty (120) days of CONTRACTOR'S fiscal year-end the completed audit for the prior year.

An audit of a public agency, when performed pursuant to state law, will meet the requirements of this section.

COMMISSION reserves the right to require a program specific audit at COMMISSION'S discretion.

COMMISSION may request additional reports as deemed necessary or as required by the California State Children and Families Commission.

11. TERMINATION FOR CONVENIENCE

This Agreement, notwithstanding anything to the contrary herein above or hereinafter set forth, may be terminated by COMMISSION at any time without cause or legal excuse by providing the other party with thirty (30) calendar days written notice of such termination.

Upon effective date of termination, COMMISSION shall have no further liability to CONTRACTOR except for payment for actual services incurred during the performance hereunder. Such liability is limited to the time specified in said notice and for services not previously reimbursed by COMMISSION. Such liability is further limited to the extent such costs are actual, necessary, reasonable, and verifiable costs and have been incurred by CONTRACTOR prior to, and in connection with, discontinuing the work hereunder.

12. TERMINATION FOR CAUSE

The COMMISSION may terminate this Agreement and be relieved of making any payments to CONTRACTOR, and all duties to contractor should the CONTRACTOR fail to perform any material duty or obligation of the Agreement. Notice shall be given as otherwise provided herein. In the event of such termination the COMMISSION may proceed with the work in any manner deemed proper by the COMMISSION. All costs to the COMMISSION shall be deducted from any sum otherwise due to the contractor and the balance, if any, shall be paid to the CONTRACTOR upon demand. Such remedy is in addition to such other remedies as may be available to the COMMISSION provided by law.

13. CONDITION SUBSEQUENT / NON-APPROPRIATION OF FUNDING

The compensation paid to CONTRACTOR pursuant to this Agreement is based on COMMISSION'S continued appropriation of funding for the purpose of this Agreement, as well as the receipt of local, COMMISSION, state and/or federal funding for this purpose. The parties acknowledge that the nature of government finance is unpredictable and that the rights and obligations set forth in this Agreement are therefore contingent upon the receipt and/or appropriation and/or continued retention of the necessary funds. In the event that funding is terminated and / or previously approved funds are de-appropriated or otherwise recaptured by the original funding entity, in whole or in part, for any reason, at any time, this Agreement and all obligations of the COMMISSION arising from this Agreement shall be immediately discharged. COMMISSION agrees to inform CONTRACTOR no later than ten (10) calendar days after the COMMISSION determines, in its sole judgment, that funding will be terminated and the final date for which funding will be available. Under these circumstances, all billing or other claims for compensation or reimbursement by CONTRACTOR arising out of performance of this Agreement must be submitted to COMMISSION prior to the final date for which funding is available. In the alternative, COMMISSION and CONTRACTOR may agree, in such circumstance, to a suspension or modification of either party's rights and obligations under this Agreement. Such a modification, if the parties agree thereto, may permit a restoration of previous contract terms in the event funding is reinstated. Also in the alternative, the COMMISSION may, if funding is provided to the COMMISSION in the form of promises to pay at a later date, whether referred to as "government warrants," "IOUs," or by any other name, the COMMISSION may, in its sole discretion, provide similar promises to pay to the CONTRACTOR, which the CONTRACTOR hereby agrees to accept as sufficient payment until cash funding becomes available.

14. ASSESSMENT FOR LEVERAGING FUNDING

CONTRACTOR agrees to partner with COMMISSION in participating in necessary activities to assess opportunities for, and leverage external funding from, non-First 5 funding sources, as may be available for services described in CONTRACTOR'S Scope of Work.

15. EXTENSION OF CONTRACT

In the event the CONTRACTOR offers to supply their service for the same price as awarded from the result of this proposal for any succeeding period, or in the event the CONTRACTOR is willing to negotiate any justifiable price increase at the time of any succeeding Contract renewal period, if applicable, and it would be economical and in the best interest of COMMISSION, and provided the services have been to the satisfaction of COMMISSION, COMMISSION reserves the right to extend any Contract resulting from this proposal on a term-by-term basis to the CONTRACTOR awarded the Contract.

16. MODIFICATION OF AGREEMENT

Notwithstanding any of the provisions of this agreement, the parties hereafter, by mutual consent, may agree to modifications hereof or additions hereto, in writing, which are not forbidden by law and which are signed by both parties. For any proposed revisions, CONTRACTOR shall submit a revised Scope of Work, Budget and/or Budget Narrative, for review and action by COMMISSION and/or COMMISSION Executive Director, per COMMISSION'S contract revision processes. In the event of any proposed modifications to CONTRACTOR'S budget, a budget revision must be approved prior to the expenditure of any funds in excess of prior-approved amounts.

17. DURABLE EQUIPMENT

Any equipment, materials, supplies, or property of any kind purchased for or financed from funds provided under this Agreement, excepting any funds received for indirect expenses pursuant to the budget document attached as Exhibit B, having a useful life of three (3) years or greater or a value in excess of Five Thousand Dollars (\$5,000.00), shall be defined as an inventory item. All inventory items not fully consumed in the work described herein shall be the property of the COMMISSION at the termination of this Agreement unless the COMMISSION, at its sole discretion, makes an alternative disposition.

18. CHANGES IN CONDITION

CONTRACTOR agrees to provide written notice within 14 calendar days to the COMMISSION if significant changes or events occur during the term of this agreement which could potentially impact CONTRACTOR'S progress toward, or completion of, the Scope of Work, including, but not limited to changes in CONTRACTOR'S management personnel, loss of funding, or revocation of the CONTRACTOR'S tax-exempt status, business license or permit.

19. ATTRIBUTION

CONTRACTOR will ensure that all publications, including but not limited to media activities, posters, conferences, brochures, etc., that are used in the approved project shall include a statement that the project is funded by "FIRST 5" with the official STATE COMMISSION logo. (Official logo shall be provided CONTRACTOR for such use.) The cost for any materials not meeting the above provisions may not be reimbursed under this Agreement at the sole discretion of COMMISSION.

CONTRACTOR shall be required on occasion to disseminate STATE COMMISSION materials on various issues to further the objectives of STATE COMMISSION'S Strategic Plan. Such materials will be provided to CONTRACTOR with reasonable notice and instructions for dissemination.

20. PROGRAM INCOME

In the event that any funds provided under this agreement result in program income for CONTRACTOR (i.e., funds received from third party payor sources of any

nature), COMMISSION may off-set future disbursements to CONTRACTOR in an amount up to the program income amount, at the COMMISSION'S sole discretion. CONTRACTOR shall notify and receive COMMISSION approval, prior to incurring any expenses of COMMISSION funds that may result in the earning of program income that COMMISSION may deduct from future disbursements.

21. INSURANCE

CONTRACTOR shall purchase and maintain the following type of insurance for minimum limits indicated during the term of this agreement and provide Certificates of Insurance evidencing such coverage to the COMMISSION Attn: Certificates of Insurance, 260 E. 15th Street, Merced, California 95341. Certificates of Insurance shall be submitted to the COMMISSION within the first 90 calendar days of the contract term.

1. Commercial General Liability: \$1,000,000 per occurrence and \$2,000,000 annual aggregate covering bodily injury, personal injury and property damage. The County and its officers, employees and agents shall be endorsed to above policies as additional insured, using ISO form CG2026 or an alternate form that is at least as broad as form CG2026, as to any liability arising from the performance of this Agreement.
2. Automobile Liability: \$1,000,000 per accident for bodily injury and property damage, or alternatively split limits of \$500,000 per person and \$1,000,000 per accident for bodily injury with \$250,000 per accident for property damage.
3. Workers Compensation: Statutory coverage, if and as required according to the California Labor Code, including Employers' Liability limits of \$1,000,000 per accident. The policy shall be endorsed to waive the insurer's subrogation rights against the County.
4. If the successful bidder elects to deliver products to the County using a common carrier that is not related to the bidders business entity. The bidder may request a waiver of the automobile and workers compensation insurance requirements.
5. Professional Liability: \$1,000,000 limit per occurrence and \$5,000,000 annual aggregate limit covering Contractors wrongful acts, errors, and omissions. Any aggregate limit for professional liability must be separate and in addition to any CGL aggregate limit.

Insurance Conditions

Insurance is to be placed with admitted insurers rated by A.M. Best Co. As A: VII or higher. Lower rated, or approved but not admitted insurers, may be accepted if prior approval is given by the COUNTY Risk Manager.

Each of the above required policies shall be endorsed to provide the COUNTY and the COMMISSION with 30 days prior written notice of cancellation. Neither the County nor the COMMISSION is liable for the payment of premiums or assessments on the policy. No cancellation provisions in the insurance policy shall be construed in derogation of the continuing duty of CONTRACTOR to furnish insurance during the term of this agreement.

22. INDEMNIFICATION

CONTRACTOR has the contracted duty (hereinafter "the duty") to indemnify, defend and hold harmless COMMISSION, its governing board, officers, employees, agents and assigns from and against any and all claims, demands, liability, judgments, awards, interest, attorney's fees, costs, experts' fees and expenses of whatsoever kind or nature, at any time arising out of or in any way connected with the performance of this Agreement, whether in tort, contract or otherwise. This duty shall include, but not be limited to, claims for bodily injury, property damage, personal injury, and contractual damages or otherwise alleged to be caused to any person or entity including, but not limited to employees, agents and officers of CONTRACTOR.

CONTRACTOR'S liability for indemnity under this Agreement shall apply, regardless of fault, to any acts or omissions, willful misconduct, or negligent conduct of any kind, on the part of the CONTRACTOR, its agents, subcontractors and employees. The duty shall extend to any allegation or claim of liability except in circumstances found by a jury or judge to be the sole and legal result of the willful misconduct of COMMISSION. This duty shall arise at the first claim or allegation of liability against COMMISSION. CONTRACTOR will, on request and at its expense, defend any action suit or proceeding arising hereunder. This clause for indemnification shall be interpreted to the broadest extent permitted.

23. INDEPENDENT CONTRACTOR

It is mutually understood and agreed that CONTRACTOR is an independent CONTRACTOR in the performance of the work duties and obligations devolving upon CONTRACTOR under this agreement. COUNTY and/or COMMISSION shall neither have, nor exercise any control or direction over the methods by which CONTRACTOR shall perform his professional work and functions. The sole interest and responsibility of the COUNTY and the COMMISSION is to assure that the services covered by this agreement shall be performed and rendered in a competent, efficient and satisfactory manner.

It is mutually understood and agreed that no employer-employee relationship is created and CONTRACTOR shall hold COUNTY and COMMISSION harmless and be solely responsible for withholding, reporting and payment of any federal, state or local taxes, contributions or premiums imposed or required by workers compensation, unemployment insurance, social security, income tax, other statutes or codes applying to CONTRACTOR, or its sub-CONTRACTORS and employees, if any.

It is mutually agreed and understood that CONTRACTOR, its sub-CONTRACTORS and employees, if any, shall have no claim under this agreement or otherwise against the COUNTY or the COMMISSION for vacation pay, sick leave, retirement or social security benefits, occupational or non-occupational injury, disability or illness, or loss of life or income, by whatever cause.

24. RECORDS AND INSPECTIONS

CONTRACTOR shall maintain full and accurate records with respect to all matters covered under this agreement. To the extent permitted by law, the COUNTY and/or the COMMISSION shall have free access at all proper times or until the expiration of seven (7) years after the furnishing of services to such records, and the right to examine and audit the same and to make transcripts therefrom, and to inspect all data, documents, premises, procedures, and activities pertaining to this agreement.

25. QUALITY OF SERVICE

CONTRACTOR shall comply with all applicable Federal, State and local laws, ordinances, codes and regulations in performing its services. CONTRACTOR shall, without additional compensation, correct or revise any errors or deficiencies in its reports, and other related items or services.

26. PERSONAL SATISFACTION AS A CONDITION PRECEDENT

The obligations of the COUNTY and/or the COMMISSION as provided in this agreement are expressly conditioned upon the CONTRACTORS compliance with the provisions of the contract to the personal satisfaction of the COMMISSION and the COMMISSION shall determine compliance in good faith and as a reasonable person would under the circumstances.

27. COMPLETENESS OF AGREEMENT

This agreement and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of the agreement or any part thereof shall have any validity or bind any of the parties hereto.

28. COUNTY NOT OBLIGATED TO THIRD PARTIES

Neither the COUNTY nor the COMMISSION shall be obligated or liable hereunder to any party other than CONTRACTOR.

29. COMPLIANCE WITH STATE LAWS AND REGULATIONS

The CONTRACTOR, the COUNTY and the COMMISSION agree to comply with all State laws and regulations that pertain to construction, health and safety, labor, fair employment practice, equal opportunity, lobbying, and all other matters applicable to the CONTRACTOR, COUNTY and the COMMISSION, their sub-grantees, CONTRACTORS, or subcontractor and their work.

30. COUNTY'S AND COMMISSION'S RIGHTS NOT WAIVED BY PAYMENTS

In no event shall the making, by the COMMISSION, of any payment to CONTRACTOR constitute, or be construed as, a waiver by the COMMISSION or the County of any breach of covenant, or any default which may then exist, on the part of the CONTRACTOR, and the making of any such payment by the COMMISSION while any such breach or default shall not be construed as acceptance of substandard or careless work or as relieving CONTRACTOR from its full responsibility under the agreement.

31. SUBCONTRACTS

CONTRACTOR assumes full responsibility for all services and activities covered by this Agreement, whether or not directly provided by CONTRACTOR. CONTRACTOR shall be considered the sole point of contact regarding contractual matters, including payment of any and all charges resulting from this Agreement.

If CONTRACTOR should propose to subcontract with one or more third parties to carry out a portion of those services covered by this Agreement, any such subcontract in excess of \$5,000 shall be in writing, containing a proposed Scope of Work and Budget, and be subject to the review and action by COMMISSION prior to approval and execution.

COMMISSION shall have the right to reject any such proposed subcontract. Any such subcontract, together with all other activities by or caused by CONTRACTOR, shall not require compensation greater than the approved total program budget as set forth in Exhibit B to this Agreement.

CONTRACTOR shall be responsible to COMMISSION for the proper performance of any subcontract.

Subcontractors shall be subject to the same terms, conditions, data collection, and other reporting requirements, that CONTRACTOR is subject to under this Agreement.

32. PERSONNEL

CONTRACTOR represents that it has, or will secure at its own expense, all personnel required to perform the services under this agreement. All the services required hereunder will be performed by CONTRACTOR or under its supervision,

and all personnel engaged in the work shall be qualified to perform such services. CONTRACTOR'S personnel are expressly agreed to be the employees of the CONTRACTOR and not the employees of the COUNTY.

33. NOTICES

All notices, requests, demands or other communications under this agreement shall be in writing. Notice shall be sufficiently given for all purposes as follows:

- 1) Personal delivery. When personally delivered to the recipient. Notice is effective upon delivery.
- 2) First class mail. When mailed first class to the last address of the recipient known to the party giving notice. Notice is effective three mail delivery days after deposit in a United States Postal Service office or mailbox.
- 3) Certified mail. When mailed certified mail, return receipt requested. Notice is effective upon receipt if delivery is confirmed by a return receipt.
- 4) Overnight delivery. When delivered by an overnight delivery service, charges prepaid or charged to the sender's account. Notice is effective on delivery if delivery is confirmed by the delivery service.
- 5) Facsimile transmission. When sent by fax to the last fax number of the recipient known to the party giving notice. Notice is effective upon receipt, provided that: a) a duplicate copy of the notice is promptly given by first class mail or certified mail or by overnight delivery, or b) the receiving party delivers a written confirmation of receipt. Any notice given by fax shall be deemed received on the next business day if received after 5:00 p.m. (recipient's time) or on a non-business day.

Addresses for purposes of giving notice are as follows:

COMMISSION

First 5 Merced County

260 E. 15th Street

Merced, CA 95341

Attn: Executive Director

CONTRACTOR

Kings County Children and Families
Commission

330 Campus Drive

Hanford, CA 93230

Attn: Executive Director

b) Any correctly addressed notice that is refused, unclaimed or undeliverable because of an act or omission by the party to be notified shall be deemed effective as of the first date that the notice was refused, unclaimed or deemed undeliverable by the postal authorities, messengers, or overnight delivery services.

c) Any party may change its address or fax number by giving the other party notice of the change in any manner permitted by this agreement.

34. APPLICABLE LAW

All parties agree that this agreement and all documents issued or executed pursuant hereto and the rights and obligations of the parties to this agreement are subject to and governed by the laws of the State of California in all respects as to interpretation, construction, operation, effect, and performance.

Notwithstanding any other provisions of this agreement, any dispute concerning any question of fact or law arising under this agreement, which is not disposed of by agreement between the parties shall be decided by a Court of competent jurisdiction of the State of California.

35. WAIVER

Both parties reserve the right to waive any breach of this agreement and no waiver of any breach, failure of any term or any right to remedy contained in or granted by this agreement will be effective unless it is in writing and signed by the party waiving the breach, failure, right or remedy. This waiver shall not be construed as a waiver of any subsequent breach or failure of the same term, provision or condition or a waiver of any other term or condition in this agreement. This waiver does not establish or evidence any course of dealing between the parties.

36. BREACH OF CONTRACT

Upon breach of the agreement by CONTRACTOR, the COUNTY and the COMMISSION shall have all remedies, both in equity and/or at law, necessary to recover and satisfy CONTRACTOR'S obligation which it failed to provide as prescribed under the agreement.

37. REMEDY FOR BREACH AND RIGHT TO CURE

If CONTRACTOR fails to perform any agreement or obligation contained in this agreement, the COMMISSION may itself perform, or cause the performance of, such agreement and obligation. In that event, CONTRACTOR will on demand, fully reimburse the COMMISSION for all such expenditures. Alternatively, the COMMISSION at its option may deduct from any funds owed to CONTRACTOR the amount necessary to cover any expenditures under this provision. This is in addition to any other remedies available to the COMMISSION by law or as otherwise stated in this agreement.

38. SUCCESSORS IN INTEREST

All the terms, covenant, and conditions of the agreement shall be binding and in full force and effect and inure to the benefit of the successors in interest and assigns of the parties hereto. This paragraph shall not be deemed as a waiver of any of the conditions against assignment set forth herein.

39. CONFLICT OF INTEREST

CONTRACTOR warrants and covenants that no official or employee of the COUNTY, or the COMMISSION nor any business entity in which an official of the COUNTY or the COMMISSION has an interest has been employed or retained to solicit or aid in the procuring of the agreement, nor that any such person will be employed in the performance of such agreement without immediate divulgence of such fact to the COMMISSION.

40. EQUAL EMPLOYMENT OPPORTUNITY

CONTRACTOR shall comply with U.S. Executive Order 11246 entitled, Equal Employment Opportunity as amended by U.S. Executive Order 11375, and as supplemented in U.S. Department of Labor Regulations (41 CFC Chapter 60).

41. UNRUH CIVIL RIGHTS ACT

Pursuant to §51.5 of the California Civil Code, CONTRACTOR shall not discriminate or in any way limit access to the business services to be performed under this agreement on the basis of race, creed, religion, color, national origin, sex, disability or medical condition.

42. SECULAR ACTIVITIES

CONTRACTOR, in the performance of the services pursuant to this agreement, shall refrain from any religious teaching, instruction, indoctrination, proselytizing, exposure or discussion. All services provided shall be secular and CONTRACTOR shall have the obligation to ensure compliance with this provision by employees or anyone under CONTRACTOR'S control. The failure of CONTRACTOR to comply with this provision shall be deemed a material breach of this agreement.

43. DRUG-FREE WORK PLACE

CONTRACTOR shall comply with the provisions for a drug-free workplace as set forth by the Federal Drug-Free Workplace Act of 1988 or as last revised.

44. CAPTIONS

The captions of each paragraph in the agreement are inserted as a matter of convenience and reference only, and in no way define, limit, or describe the scope or intent of the agreement or in any way affect it.

45. ASSIGNMENT

CONTRACTOR shall not subcontract or consign this agreement, or any part thereof, or interest therein, directly, or indirectly, voluntarily or involuntarily, to any person without obtaining written consent by COUNTY and COMMISSION.

46. FEDERAL, STATE, AND LOCAL TAXES

CONTRACTOR shall pay all taxes lawfully imposed upon it with respect to this agreement or any product delivered with respect to this agreement. COUNTY and COMMISSION make no representation whatsoever as to the exemption from liability to any tax imposed by any government entity on CONTRACTOR.

47. SEVERABILITY

If a court or an arbitrator of competent jurisdiction holds any provision of this agreement to be illegal, unenforceable, or invalid, in whole or in part, for any reason, the validity and enforceability of the remaining provisions, or portions of them, will not be affected.

48. COPIES OF AGREEMENT

This agreement is executed in counterparts, each of which shall be deemed a duplicate original.

COMMISSION

Date: _____

Signature: _____

Scott Waite, Executive Director
First 5 Merced County

CONTRACTOR

Date: _____

Signature: _____

Rose Mary Rahn, Executive Director
Kings County Children and Families Commission

**APPROVED AS TO LEGALITY
AND FORM**

Date: _____

Signature: _____

Thomas Ebersole,
Counsel for First 5 Merced County

**APPROVED AS TO INSURANCE
AND FORM**

Date: 11/22/2023

Signature: *Sarah Poots*
813BB3CAD3655817F55583489257E37C readySign

Sarah Poots, Risk Manager,
County of Kings

**APPROVED AS TO LEGALITY
AND FORM**

Date: 11/27/2023

Signature: *Diane Freeman*
52DA2F874E65B3089E0E9F2495BF31F1 readySign

Diane Freeman,
County Counsel County of Kings



Action Plan-SOW

Every action plan must include Goals and Action Steps, specifying the information contained below. If the county is working toward more than one goal, complete a separate form for each goal.

Program: Kings County Office of Education (KCOE) and First 5 Kings (F5 Kings) **Contract Term:** October 2023-June 2025

The three Result Areas listed in the dropdown list are the same as those identified by Proposition 10: The Children and Families Act.

Please select a result area below:

Result Area #1: Health & Development - Children Achieve optimal developmental, behavioral and social-emotional health.

Description	Milestones	Time Frame	Resources	Responsibility
Objective 1: Social Emotional Health				
<i>What actions are necessary to achieve the objective?</i>	<i>What is the expected outcome?</i>	<i>By When ?</i>	<i>Who/what is needed (e.g., task-specific finances, experts, documents, other)</i>	<i>Who will oversee task completion?</i>
1. Home Visitors will complete a study of Trauma Informed Care	HV will participate in a guided study of Bruce Perry and Oprah Winfrey’s book, “What Happened to You?”	6/30/2025	Copies of the book, “What Happened to You?” and copies of the workbook.	KCOE & F5 Kings
2. HV Training- Regulation Strategies	Training during HV PLC on building connections and regulation techniques.	6/30/2024	Materials to help support regulation activities.	KCOE & F5 Kings
3. HV invited to attend Dr. Mike! a training that utilizes movement and singing.	HV who attend will gain rhythmic tools to use to help children regulate.	10/07/2023	Presenter, Dr. Mike. Materials to support the training will be given to all participants. Training Stipend	KCOE & F5 Kings
4. Anti-bias PLC	HV who attend will gain a deeper understanding of bias and stereotypes, unconscious bias, and creating inclusive environments.	06/30/2025	Materials to support creating inclusive environments.	KCOE & F5 Kings
5. Inclusion	HV who attend will learn best practices in working with children and families with special needs.	06/30/2025	Materials to support best practices for inclusion, and access to the National Association of Special Education Teachers website with resources	KCOE & F5 Kings

Objective 2: Optimal Behavior				
<i>What actions are necessary to achieve the objective?</i>	<i>What is the expected outcome?</i>	<i>By When ?</i>	<i>Who/what is needed (e.g., task-specific finances, experts, documents, other)</i>	<i>Who will oversee task completion?</i>
6. HV will be invited to attend The Teaching Pyramid Model CSEFEL Training	HV in attendance will learn strategies to help children with challenging behaviors.	11/04/2023	CARES Team trained in CSEFEL, materials to support HVs implementing strategies, and training stipend.	KCOE & F5 Kings
7. Provide a HV PLC on Difficult Conversations.	Participants will learn the best approaches to having difficult conversations.	06/30/2025	Materials and supplies for engagement, and staff time.	KCOE & F5 Kings
8. Communicating with Co-workers	Participants will learn emotional intelligence and customer service principles in communicating with coworkers.	06/30/2024	Materials and supplies for engagement, and staff time.	KCOE & F5 Kings
9. Challenging Situations in HV	This PLC will explore the challenging situations that may occur in HV, and how best to handle them.	06/30/2025	Materials and supplies for engagement, and staff time.	KCOE & F5 Kings
10. Staff and Family Retention- Coaching staff and families through difficult situations	Techniques on supporting co- workers and families in crisis.	06/30/2024	Materials and supplies for coaching	KCOE & F5 Kings
11. PLC for supervisors- The Art of Coaching.	What does coaching look like and how to approach challenges with a coaching lens.	06/30/2024	Materials and supplies for coaching	KCOE & F5 Kings
Objective 3: Optimal Health				
<i>What actions are necessary to achieve the objective?</i>	<i>What is the expected outcome?</i>	<i>By When ?</i>	<i>Who/what is needed (e.g., task-specific finances, experts, documents, other)</i>	<i>Who will oversee task completion?</i>
12. HV participate in ASQ-3 & ASQ-SE online training, including resources for families.	HV will be trained in utilizing the ASQ online platform during a HV PLC.	6/30/24	KCOE staff to train HV, electronic devices for HV to use during the training.	KCOE & F5 Kings
13. Mindfulness PLC	HV will learn mindfulness strategies.	06/30/2025	Materials and supplies to support mindfulness activities.	KCOE & F5 Kings

14. Self-Care for HV	HV will learn strategies for self-care	06/30/2025	Materials and supplies to support self-care activities.	KCOE & F5 Kings
15. Self-Care for parents, reaching out and accepting help.	Parents will learn strategies and techniques for their self-care.	06/30/2025	Materials and supplies to support self-care activities.	KCOE & F5 Kings
16. Dental Health Resources	Community agencies will discuss the dental health resources they provide	06/30/2025	Materials to communicate about dental health with families.	KCOE & F5 Kings
Objective 4: School Readiness				
<i>What actions are necessary to achieve the objective?</i>	<i>What is the expected outcome?</i>	<i>By When?</i>	<i>Who/what is needed (e.g., task-specific finances, experts, documents, other)</i>	<i>Who will oversee task completion?</i>
17. Strategies for working with multilingual learners.	Participants will learn best practices in working with multilingual learners.	06/30/2025	Materials and supplies	KCOE & F5 Kings
18. Hands on Science PLC	Participants will learn fun and engaging ways to include science in home visits.	06/30/2024	Materials and supplies	KCOE & F5 Kings
19. Early Math PLC	Participants will learn fun and engaging ways to include math activities in home visits.	06/30/2025	Materials and supplies	KCOE & F5 Kings
20. Music	Participants will learn fun and engaging ways to include music and movement in home visits.	06/30/2025	Materials and supplies	KCOE & F5 Kings
21. Learning through Play	Participants will learn how research supports learning through play for young children and how to make play meaningful.	06/30/2024	Materials and supplies	KCOE & F5 Kings

Objective 5: Actively participate in Regional Home Visiting Collaborative				
<i>What actions are necessary to achieve the objective?</i>	<i>What is the expected outcome?</i>	<i>By When ?</i>	<i>Who/what is needed (e.g., task-specific finances, experts, documents, other)</i>	<i>Who will oversee task completion?</i>
1. Program Officer to be a part of Regional Executive Team	Provide input during meetings	Immediately	Staff time	First 5 Program Officer
2. Staff to attend Regional Home Visiting Collaborative Kick-off Meeting	Attend Kick-off Meeting	TBD	Staff time, including travel expenses	First 5 Program Officer
Objective 6: Participate in development of Regional Plan				
<i>What actions are necessary to achieve the objective?</i>	<i>What is the expected outcome?</i>	<i>By When ?</i>	<i>Who/what is needed (e.g., task-specific finances, experts, documents, other)</i>	<i>Who will oversee task completion?</i>
3. Staff to participate in Regional Work Group	Provide input for Regional Plan	Ongoing	Staff time	First 5 Program Officer
4. Assist in identifying other key partners to participate in Regional Work Groups	1-2 key partners agree to be a part of Regional Work Group	October 2023	Staff time	First 5 Program Officer
5. Facilitate local recruitment of parents for Parent Advisory Group	1-2 parent partners identified	December 2023	Staff time	First 5 Program Officer
Objective 7: Recruitment of local home visitation staff to participate in Communities of Practice				
<i>What actions are necessary to achieve the objective?</i>	<i>What is the expected outcome?</i>	<i>By When ?</i>	<i>Who/what is needed (e.g., task-specific finances, experts, documents, other)</i>	<i>Who will oversee task completion?</i>
6. Connect consultant to local home visitation programs	List of program contacts	Ongoing	Staff time	First 5 Program Officer
7. Facilitate local recruitment of home visitation staff to participate in CoP	1-2 staff from each local HVP are participating in CoP	December 2023	Staff time	First 5 Program Officer
Objective 8: Facilitate local home visitation staff workforce development				
<i>What actions are necessary to achieve the objective?</i>	<i>What is the expected outcome?</i>	<i>By When ?</i>	<i>Who/what is needed (e.g., task-specific finances, experts, documents, other)</i>	<i>Who will oversee task completion?</i>
8. Stipends for staff development	HV programs receive stipends for workforce development	Ongoing	Proof of training attendance & costs	First 5 Program Officer

Objective 9: Gather accurate data and submit reports/invoices timely				
<i>What actions are necessary to achieve the objective?</i>	<i>What is the expected outcome?</i>	<i>By When ?</i>	<i>Who/what is needed (e.g., task-specific finances, experts, documents, other)</i>	<i>Who will oversee task completion?</i>
9. Staff to attend Apricot 360 training	Staff will be able to utilize Apricot 360 for reporting and/or invoicing	TBD	Staff time, program license/login, training, TA	First 5 Program Officer
10 Staff to input required data in Apricot 360	Accurate & timely data entry	Ongoing	Staff time	First 5 Program Officer
11 Staff to submit invoices	Accurate invoices	Quarterly	Staff time, invoice backup	First 5 Program Officer



Exhibit B
Budget Narrative



Complete this Budget Justification. That is, insert on this justification form the line-item totals requested for all years of requested funding for your project.

For each line item, provide sufficient detail to clearly explain how the proposed funds will be utilized for each line item, and the basis upon which the line-item totals are derived. Explain any year-to-year changes, if applicable. Use the Budget Definitions List provided at the end of this document for explanations of line-item content.

BUDGET JUSTIFICATION FORM	FY 23/24	FY 24/25	Program Total
PERSONNEL			
<u>Management Salaries/Wages Justifications: (enter here)</u>			
Program Officer (PO) will participate in the Regional Home Visiting Collaborative at least monthly to create the regional plan and participate in regional work groups as needed. PO will oversee any subcontracts and report to F5Merced.			
Time base – 0.05 FTE; Base salary - \$92,628/year (\$7,719/mo); FY 2023-2024 = 9 months. Calculation for FY 2023-2024: \$7,719 X .05 FTE x 9 mo = \$3,474.			
Calculation for FY 2024-2025 (3% COLA increase): \$7,951 X .05 FTE x 12 mo = \$4,770.			
TOTAL Management Salaries/Wages	\$3,474	\$4,770	\$8,244
<u>Program/Project Salaries/Wages: (enter here)</u>			
N/A			
TOTAL Program/Project Salaries/Wages	\$0	\$0	\$0
<u>Administrative Support Salaries/Wages: (enter here)</u>			
Office Assistant I (OAI) will provide administrative support to the PO, consultant and local workgroup as the need is identified. OAI may assist in scheduling local workgroups, create program material requisitions and photocopy materials/packets for local workgroups.			
Time base – 0.05 FTE; Base salary - \$34,524/year (\$2,877/mo); FY 2023-2024 = 9 months. Calculation for FY 2023-2024: \$2,877 X .05 FTE x 9 mo = \$1,295			
Calculation for FY 2024-2025 (3% COLA increase): \$3,090 X .05 FTE x 12 mo = \$1,854			
TOTAL Administrative Support Salaries/Wages	\$1,295	\$1,854	\$3,149
TOTAL SALARIES/WAGES:	\$4,769	\$6,624	\$11,393

BUDGET JUSTIFICATION FORM	FY 23/24	FY 24/25	Program Total
<u>Benefits Justification: (enter here)</u>			
Program Officer (PO) Benefits: - \$44,313/year (\$3,693/mo); FY 2023-2024 = 9 months. Calculation for FY 2023-2024: \$3,693 X.05 x 9 mo = \$1,662			
Calculation for 2024-2025: \$45,166 X .05= \$2,259			
Officer Assistant I (OAI) Benefits: - \$33,252/year (\$2,771/mo); FY 2023-2024 = 9 months. Calculation for FY 2023-2024: \$2,771 X.05 x 9 mo = \$1,247			
Calculation for 2024-2025: \$34,040 X .05 = \$1,702			
TOTAL Benefits:	\$2,909	\$3,961	\$6,870
TOTAL PERSONNEL:	\$7,678	\$10,585	\$18,263
<u>OPERATING EXPENSES</u>			
<u>Rent/Space Justification: (enter here)</u>			
Rent & space calculated at 2% of annual rate = \$3,108/year (\$259/mo); FY 2023-2024 = 9 months: Calculation for FY 2023-2024: \$259 x.02 x 9 mo = \$47			
FY 2024-2025 (3% Increase) = \$3,201 x .02 = \$64			
TOTAL Rent/Space:	\$47	\$64	\$111
<u>Utilities Justification: (enter here)</u>			
Utilities calculated at 2% of annual rate = \$1,555/year (\$130/mo); FY 2023-2024 = 9 months: Calculation for FY 2023-2024 = \$130 x .02 x 9 = \$23			
FY 2024-2025 (3% Increase) = \$1,602 x .02 = \$32			
TOTAL Utilities:	\$23	\$32	\$55
<u>Office Expenses Justification: (enter here)</u>			
Photocopying and office supplies for local workgroups or PLC's			
TOTAL Office Expenses:	\$200	\$350	\$550
<u>Travel and Training Justification: (enter here)</u>			
Travel to/from in-county and regional meetings, as well as attendance at any regional or statewide convenings as required by the project, include cost of registration. Mileage to be charged at IRS rate.			
TOTAL Travel and Training:	\$1000	\$2000	\$3000

BUDGET JUSTIFICATION FORM	FY 23/24	FY 24/25	Program Total
<u>Audit Costs Justification: (enter here)</u>			
Annual First 5 Audit = \$10,600/year; calculated at .02 = \$212/year with an estimated 3% increase in the 2 nd year			
TOTAL Audit Costs:	\$212	\$218	\$430
<u>Insurance Costs Justification: (enter here)</u>			
TOTAL Insurance Costs:			
TOTAL Insurance Costs:	\$0	\$0	\$0
<u>Communications Justification: (enter here)</u>			
Communications calculated at 2% of annual rate = \$761/year (\$63/mo); FY 2023-2024 = 9 months: Calculation for FY 2023-2024 = \$63 x .02 x 9 = \$ \$11			
FY 2024-2025 (3% Increase) = \$784 x .02 = \$16			
TOTAL Communications:	\$11	\$16	\$27
<u>Other Expenses Justification: (enter here)</u>			
Purchasing and IT calculated at 2% of annual rate = \$3,998/year (\$333/mo); FY 2023-2024 = 9 months: Calculation for FY 2023-2024 = \$333 x .02 x 9 = \$60			
FY 2024-2025 (3% Increase) = \$4,118 x .02 = \$82			
TOTAL Other Expenses:	\$60	\$82	\$142
<u>Program Expenses Justification: (enter here)</u>			
Education or Outreach Material to be developed and distributed (i.e., brochures, flyers), Learning Supports for PLCs and Workgroups, Training Stipends			
TOTAL Program Expenses:	\$7,318	\$9,800	\$17,118
TOTAL OPERATING EXPENSES:	\$8,871	\$12,562	\$21,433
<u>SUBCONTRACTORS</u>			
<u>Subcontractor Costs Justification: (enter here)</u>			
See Kings County Office of Education Budget & Budget Narrative			
TOTAL Subcontractor Expenses:	\$0	\$0	\$0
<u>INDIRECT COSTS</u>			
<u>Indirect Costs Justification: (enter here)</u>			
Kings County calculates Indirect Costs based on an approved percentage of Personnel Costs (total Salary & Benefits) – FY 2023-2024 approved indirect cost rate is 16.874%. This only represents 7% of the total budget, which is below the 10% cap.			

BUDGET JUSTIFICATION FORM	FY 23/24	FY 24/25	Program Total
TOTAL Indirect Costs:	\$1,296	\$1,786	\$3,082
TOTAL FUNDS REQUESTED:	\$17,845	\$24,933	\$42,778

Budget Definitions List

Description	Definitions
Management Salaries/Wages	This line item must identify each position/classification, salary range, and percent of time (i.e., FTE) to be funded under this grant providing management and/or strategic direction.
Program/Project Salaries/Wages	This line item must identify each position/classification, salary range, and percent of time (i.e., FTE) to be funded under this grant conducting activities directly attributable to service delivery.
Administrative Support Salaries/Wages	This line item must identify each position/classification, salary range, and percent of time (i.e., FTE) to be funded under this grant for activities that support the grant, not directly connected to service delivery.
Benefits	Express the benefits as a percentage of the aggregate salaries. Benefits cannot exceed those already established by the applicant prior to the award of the grant. Employer contributions or expenses for social security, life and health insurance plans, unemployment insurance, liability insurance and /or pension plans are allowable items.
Rent / Space	The costs of office rental/lease must be identified according to the total square feet, the cost per square foot, and the percentage of time being used for the proposed activities.
Utilities	Costs associated with power, heat, air conditioning, water, garbage and sewer services.
Office Expenses	Costs associated with office supplies, postage, copying, printing, etc., that are general to the operation of the program.
Travel and Training	Travel or training related to the administration of the project must be identified, as related to staff specific activities.
Audit Costs	Costs for obtaining a financial audit can be included in the budget; an independent financial audit of the project/organization must be obtained on an annual basis. Proposed audit costs requested of First 5 must be generally proportionate to the size of the proposed program compared to the overall agency budget.
Insurance	Costs for providing the insurance coverage required by the First 5 Commission or other legal requirements.
Communications	Costs for telephone/fax line services, pages, cellular phones, internet access, etc.
Other Expenses (describe)	Costs that are not general operating or program costs, but are related to program operations. Include itemized list and costs in explanation. Examples include purchase of equipment and insurance. Note: Equipment purchases used solely for program activities are allowable if essential to the implementation and operation of the program.
Program Expenses (describe)	Costs that are essential to the provision of program services. Include itemized list and costs in explanation. Examples include purchase of program and outreach materials and incentives.
Sub-Contractors	Subcontract services are those services provided on a contractual basis by individuals or organizations that are not employees of the applicant. List each specific subcontractor and the proposed subcontract amounts. .
Indirect Costs	Identify the percent and amount of the indirect costs, as a percent of the grant total. The maximum allowable indirect rate is 10 percent.

Contractor will comply with all requirements listed in Request for Applications (RFA) No. GAN HV 2023 released by First 5 California on 3/16/23.

1. The Grantee and its employees are hereby considered agents only for confidential data purposes and will be liable under the state and federal statutes for unauthorized disclosures. In the event of subcontracting, the subcontractor and/or independent consultant, and its employees will also be considered agents only for confidential data purposes and will be held liable under said state and federal statutes.
2. The Grantee and all subcontractors and/or independent consultants shall immediately notify F5CA of any request from a third party for disclosure of any information relating to this Grant, including, but not limited to, subpoena, deposition proceedings, public records request, court order, or other legal action. Unless the F5CA Grant Manager authorizes the disclosure of the information in writing, the Grantee, and all subcontractors and/or independent consultants shall use every means, to the maximum extent permitted by law and at no cost to the State, to protect the information from disclosure.
3. Any subcontractor agreements shall include language granting F5CA the copyright for any products created, provided, developed, or produced under the GAN and ownership of any products not fixed in any tangible medium of expression. In addition, the grantee shall require the other party to assign those rights to F5CA in a format prescribed by F5CA. For any products for which the copyright is not granted to F5CA, F5CA shall retain a royalty-free, nonexclusive, and irrevocable license throughout the world to reproduce, prepare derivative products, distribute copies, perform, display, or otherwise use, duplicate, or dispose of such products in any manner for governmental purposes and to have or permit others to do so.
4. During the performance of the GAN, the grantee and its subcontractors shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability, mental disability, medical condition, age, marital status, and an application for family care leave. The Grantee and subcontractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. The Grantee and subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 (a–f) et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, section 7285 et seq.) and the applicable regulations of the Fair Employment and Housing Commission implementing Government Code section 12990 (a–f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, will be incorporated into the Grant.



Exhibit D

Apricot User Guide

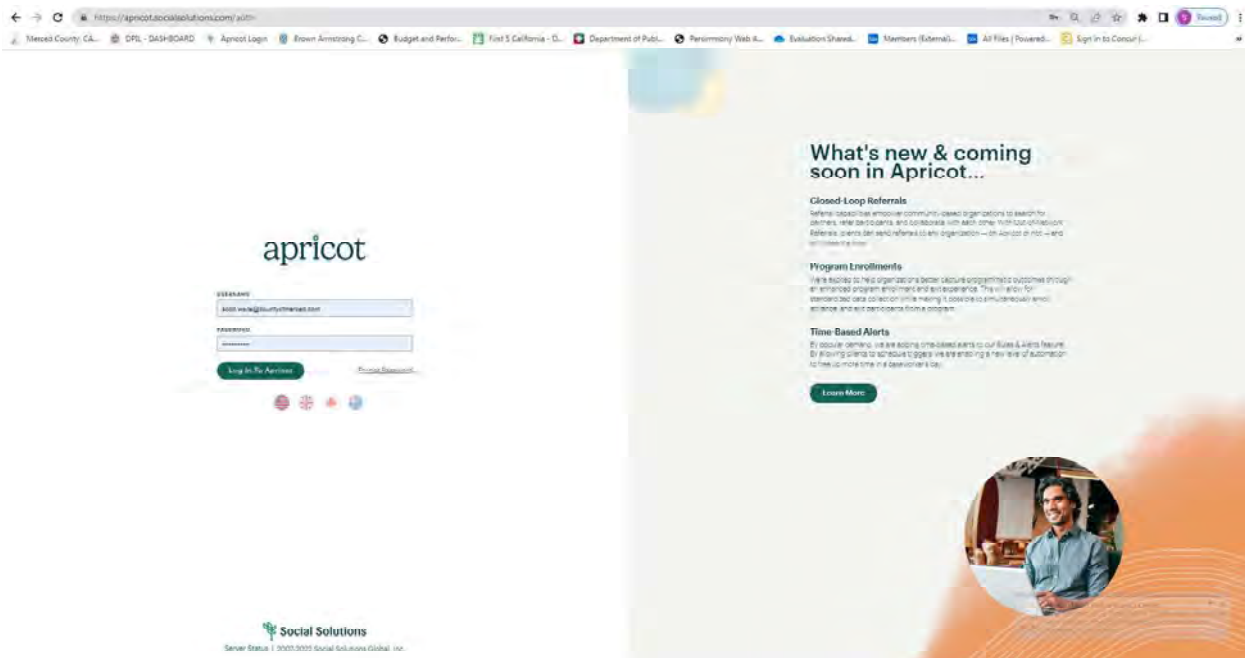
Last Updated: October 19, 2022

Primary Contact	All First 5 Staff first5@countyofmerced.com Scott Waite Executive Director scott.waite@countyofmerced.com Marie Pickney Program Manager Marie.pickney@countyofmerced.com Sonia Figueroa Support Services Analyst I Sonia.Figueroa2@countyofmerced.com
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Getting Started

Logging in to Apricot 360

- All grantees will be granted user accounts in Apricot. Follow the guidelines below to gain access to Apricot once testing begins.
- Apricot works best in a Chrome or Firefox internet browser. Internet Explorer is not recommended.
- The first time you use Apricot, go to [this link](#) and select the Forgot Your Password link, enter your email address, and follow the instructions for resetting your password.
- For subsequent logins, go to [this link](#) and enter your username (email address) and password
- If you are unable to log in, please email first5@countyofmerced.com we will work with you to get into the system.

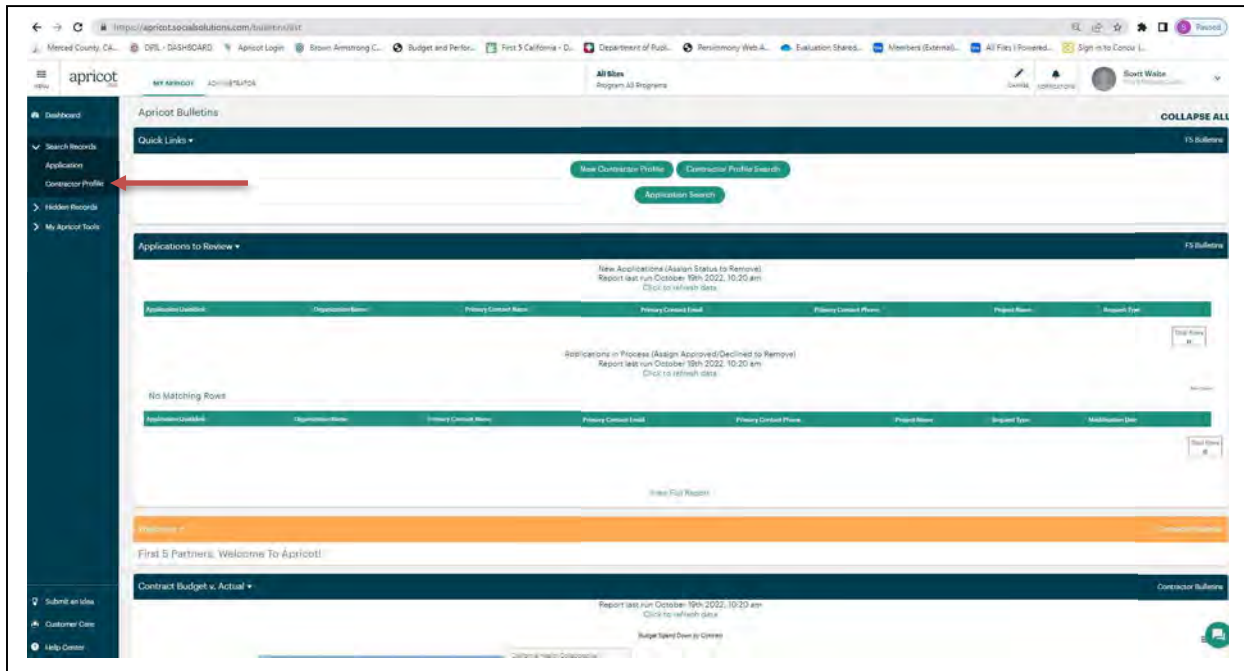


Update Status of Milestone

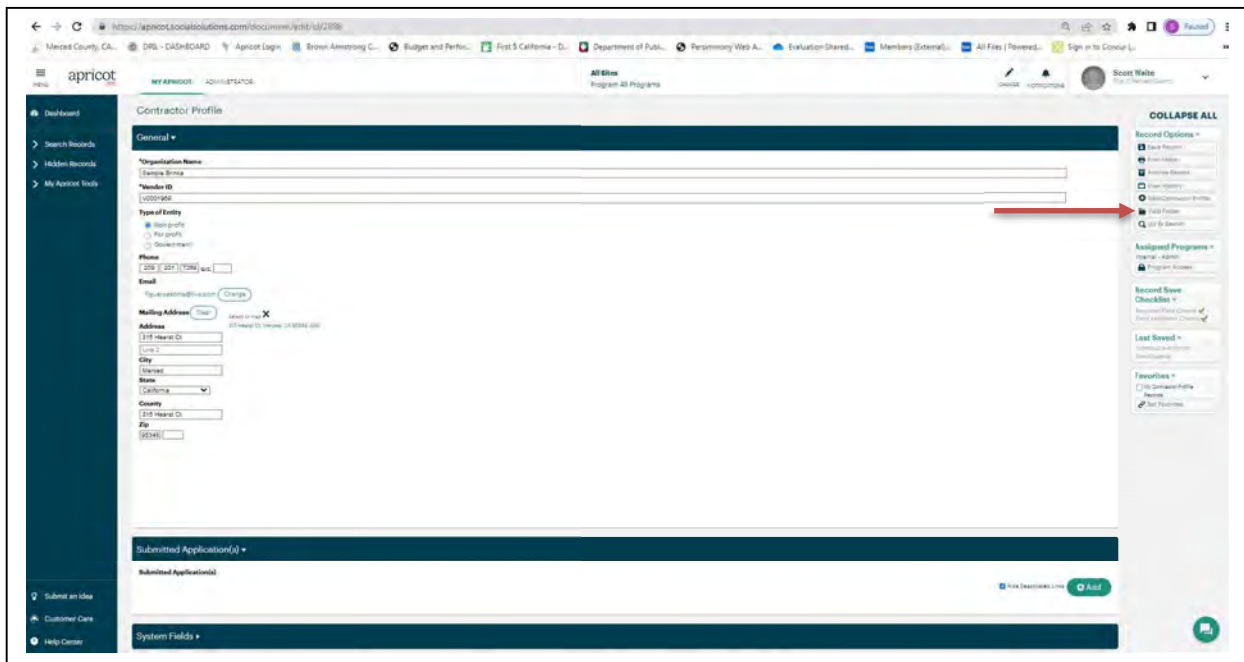
Expected outcomes: Contractor logs in to Apricot, Contractor is able to view and edit previously created Milestones

1. Update Status for Milestone

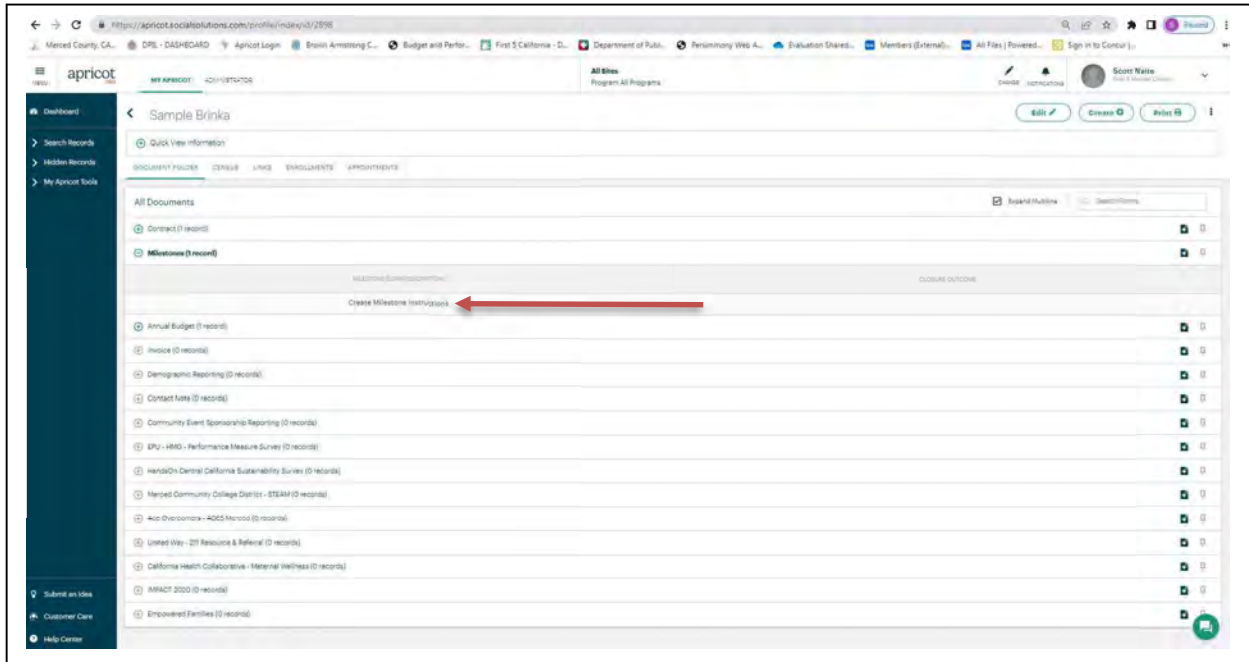
- Login to Apricot using provisioned Contractor User
- Via the left menu navigate to Search Records > Contractor Profile



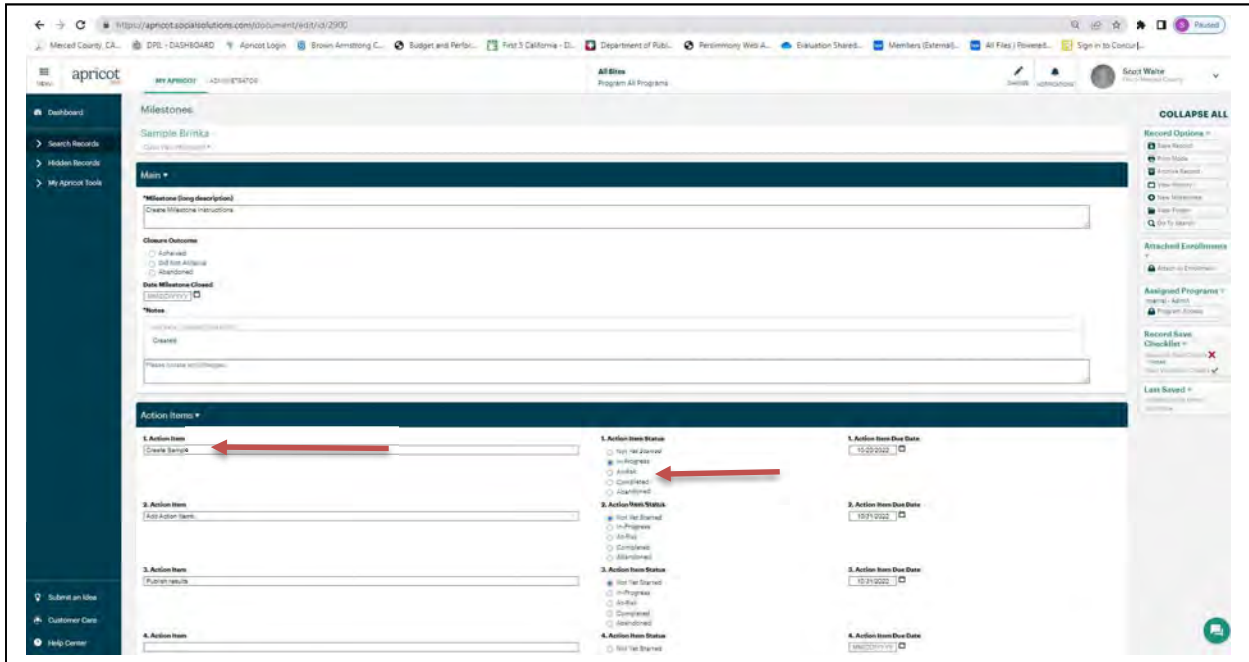
- Open Contractor Profile by clicking grantee name
- Select "view folder" on Contractor Profile Page



Select to open existing Milestone from document folder



- Update Action Items
- Update status to mark current status of Milestone or Action Item



Consideration:

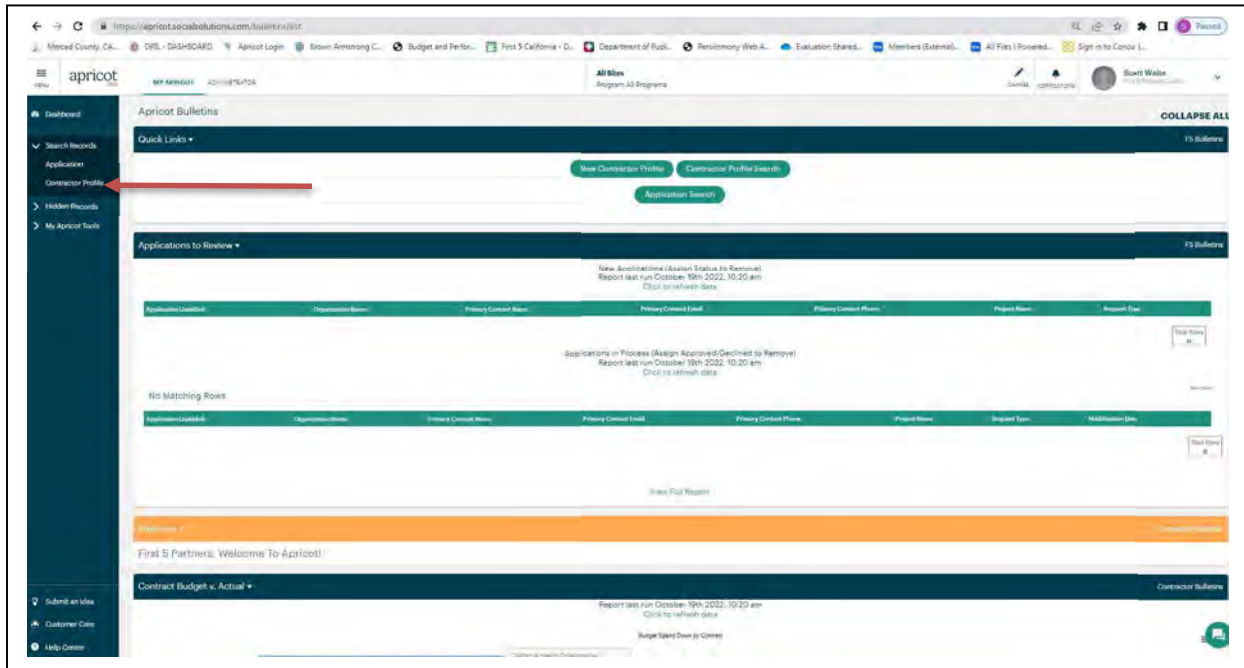
- Contractors will not be allowed to create new Milestones. If you would like to create new Milestones please contact First 5 Staff for assistance.

Create Invoice

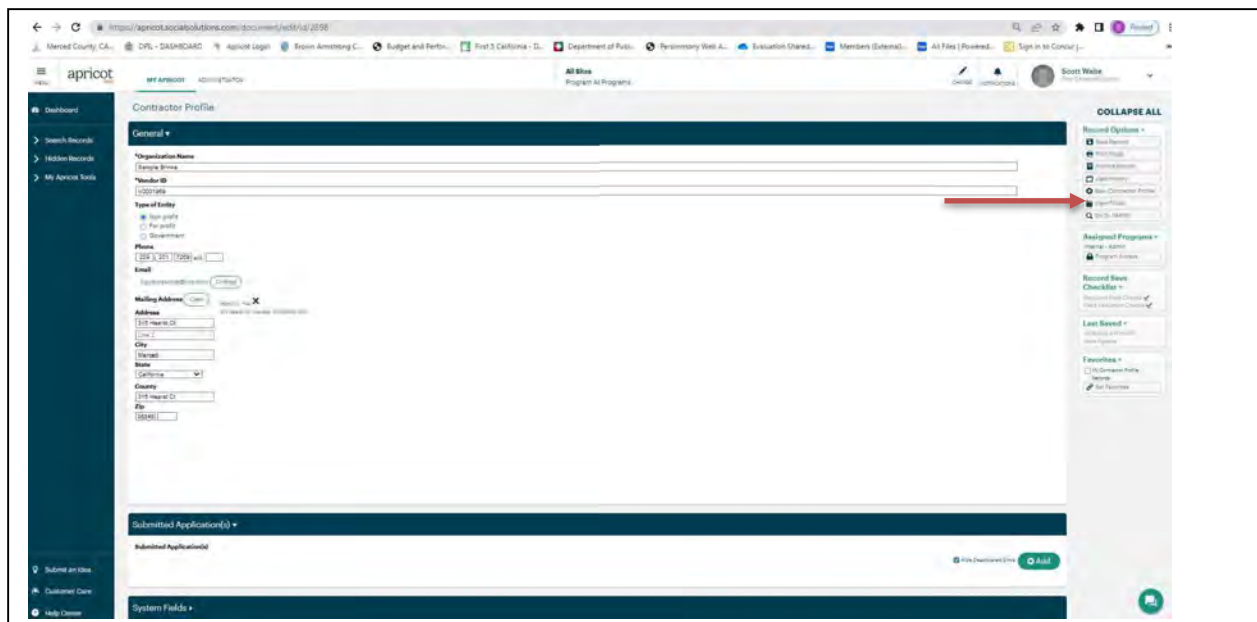
Expected outcomes: Contractor logs in to Apricot, Contractor is able to create an invoice, Invoice is able to link to contract and budget, budget information is reflected on invoice, Contractor is warned when invoiced amount exceeds remaining budget

1. Create Invoice

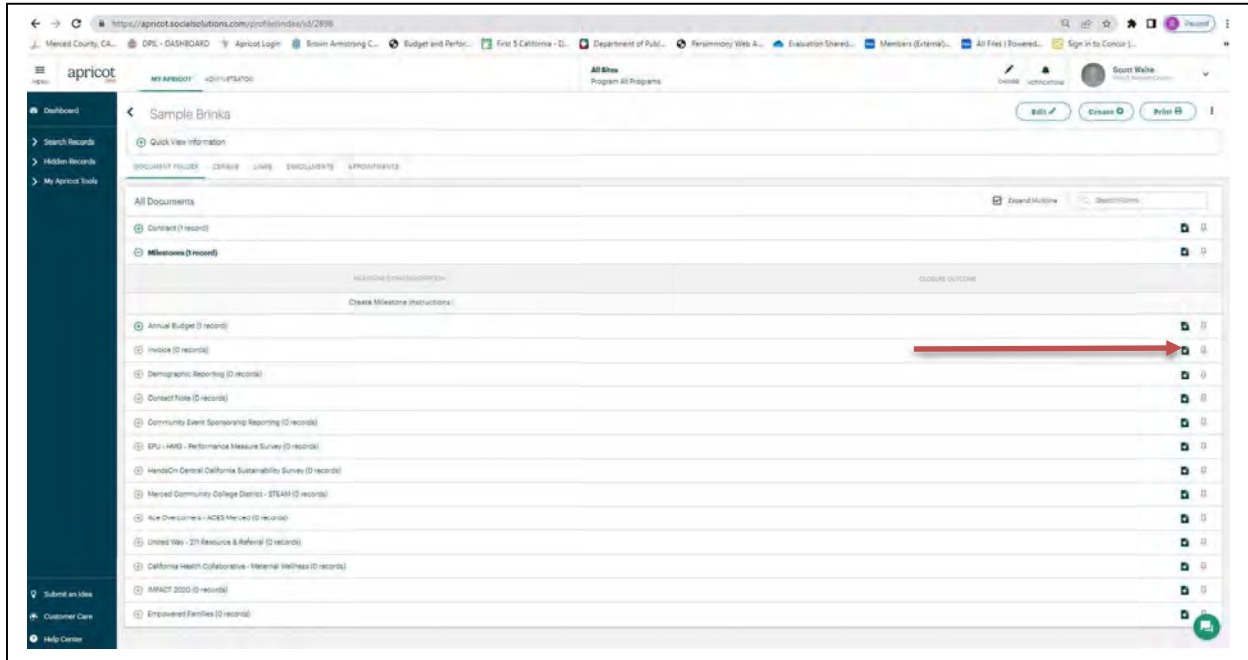
- Login to Apricot using provisioned Contractor User
- Via the left menu navigate to Search Records > Contractor Profile



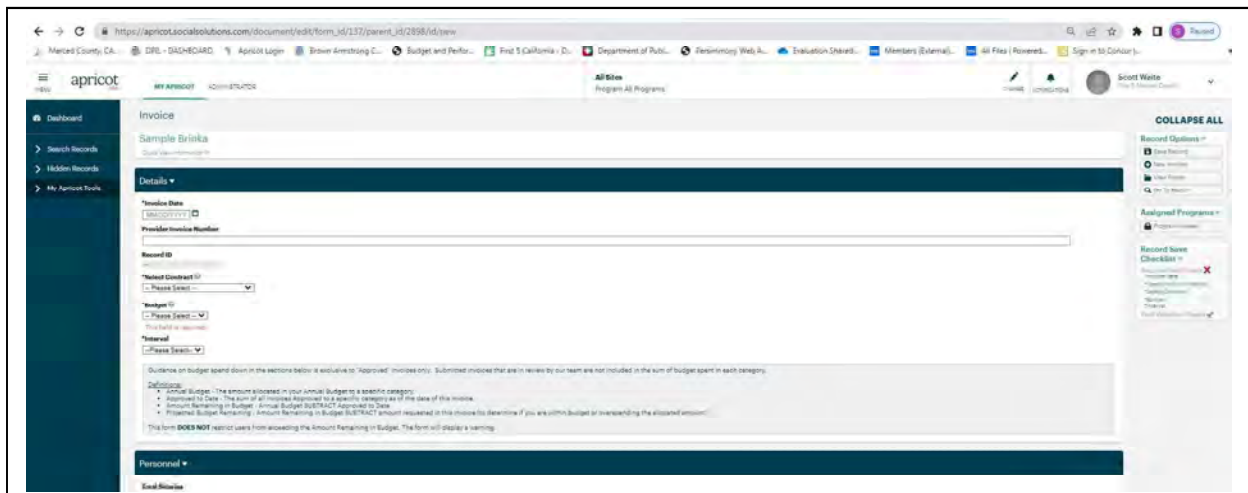
- Open Contractor Profile
- Select “view folder” on Contractor Profile Page



- Select the create new record button next to the Invoice form



- Input the Invoice Date
- Select the Contract and based on the Contract, select the Budget
- Interval will default based on the select Budget
- If the Interval is Quarterly or Monthly, select the quarter or month the invoice is for
- Update the invoice amount for each line item that is in the attached budget
- The Amount Projected Remaining calculates based on invoiced amount
- As needed, select Update next to Amount Approved field to see total amount invoiced to date.
- If you invoice more than the remaining amount in the budget that a warning displays
- Review Total section
- Attach any documents and complete submission certification

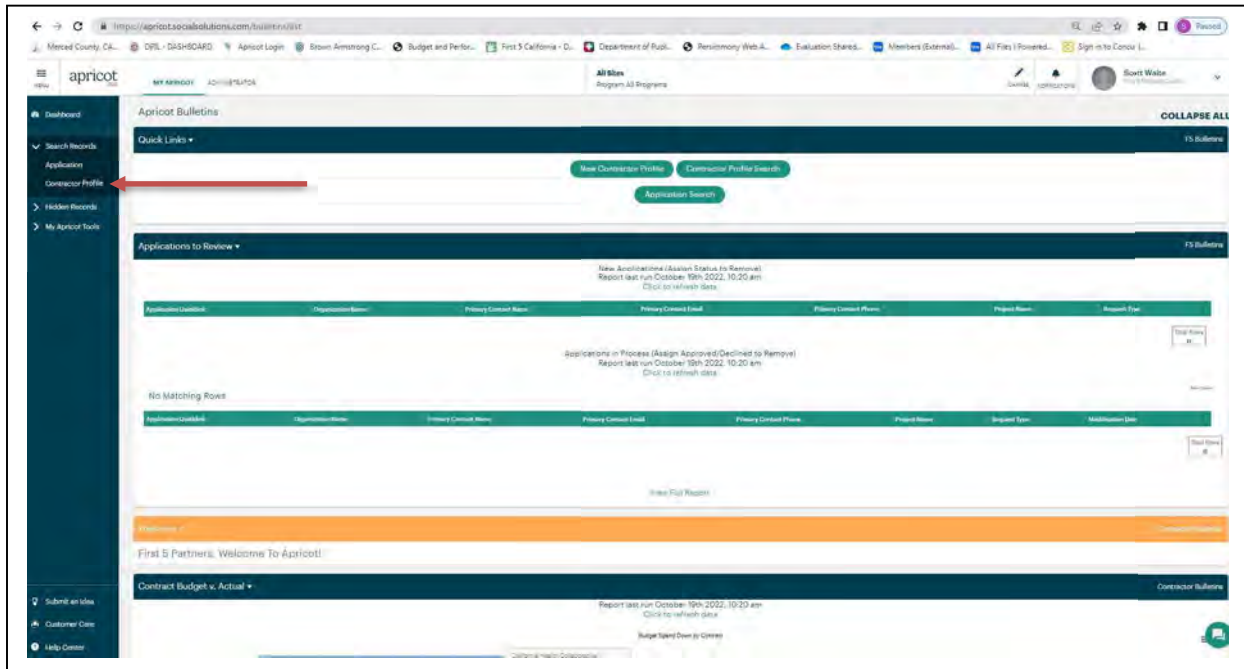


Complete Custom SOW Survey

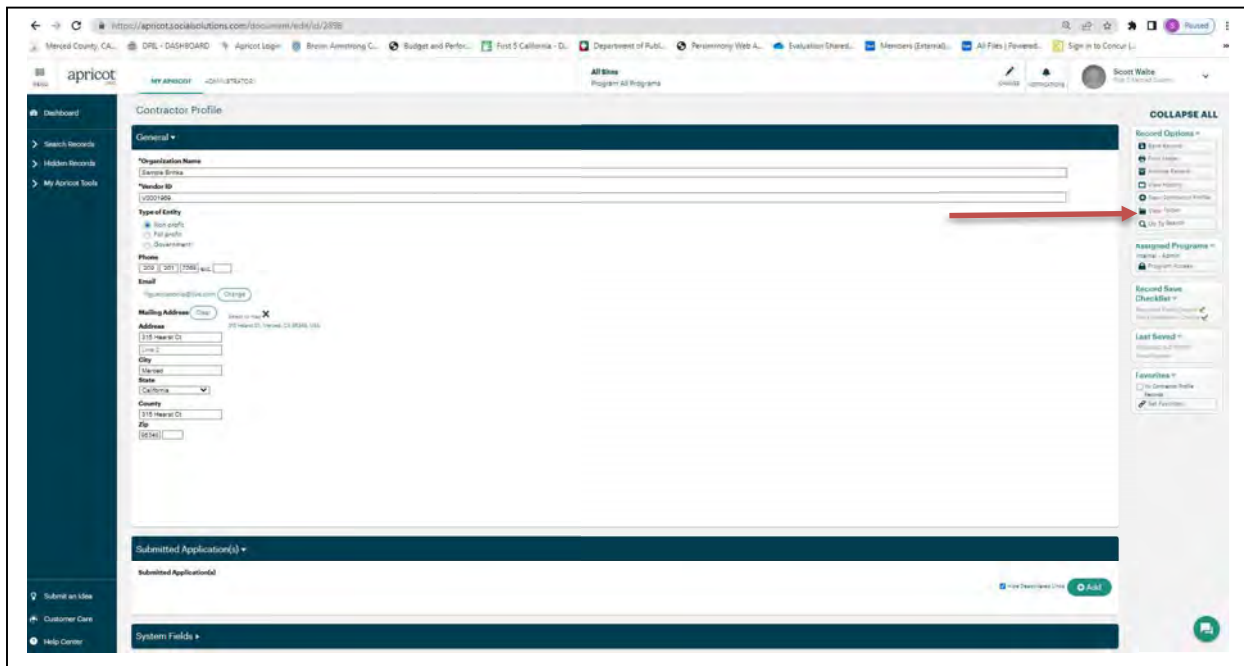
Complete Custom Scope of Work (SOW) Survey

Expected outcomes: Contractor logs in to Apricot, Contractor is able to create a SOW Survey

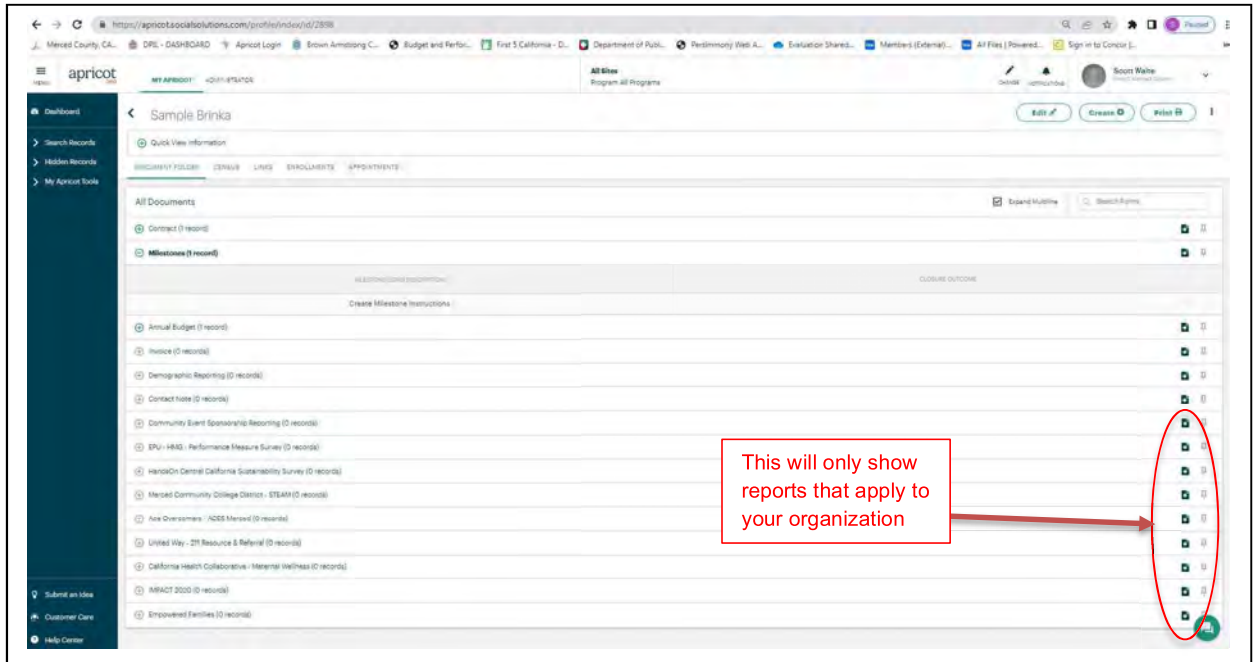
- Login to Apricot using provisioned Contractor User
- Via the left menu navigate to Search Records > Contractor Profile



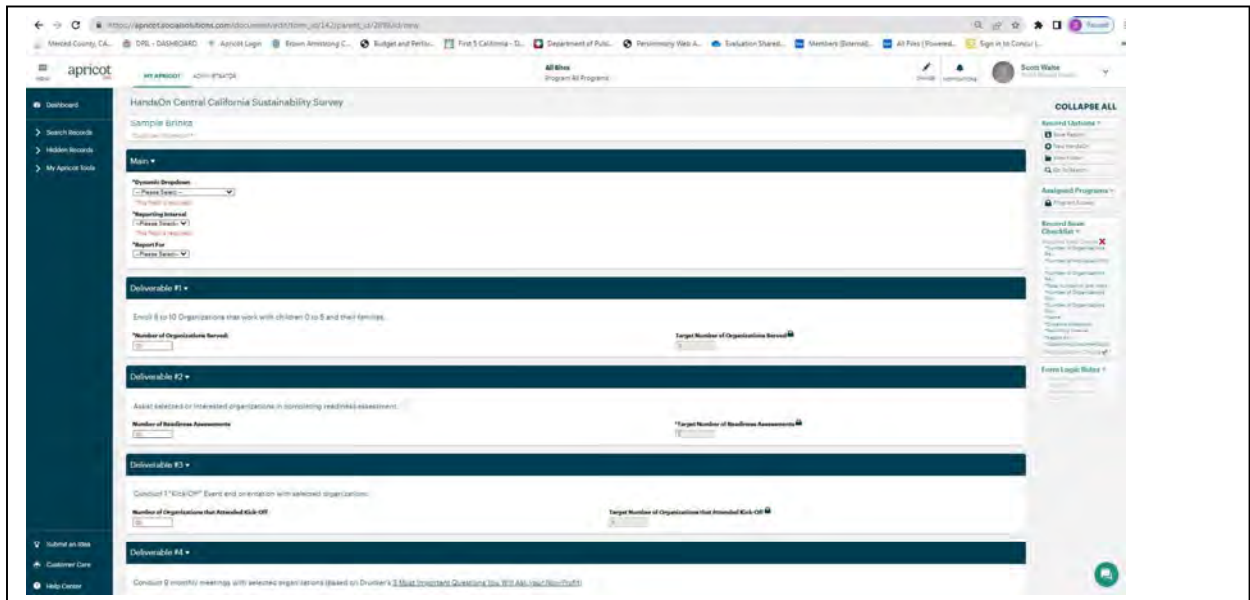
- Open Contractor Profile
- Select "view folder" on Contractor Profile Page



- Select the create new record button next to the custom SOW Survey Form



- Fill out fields as appropriate

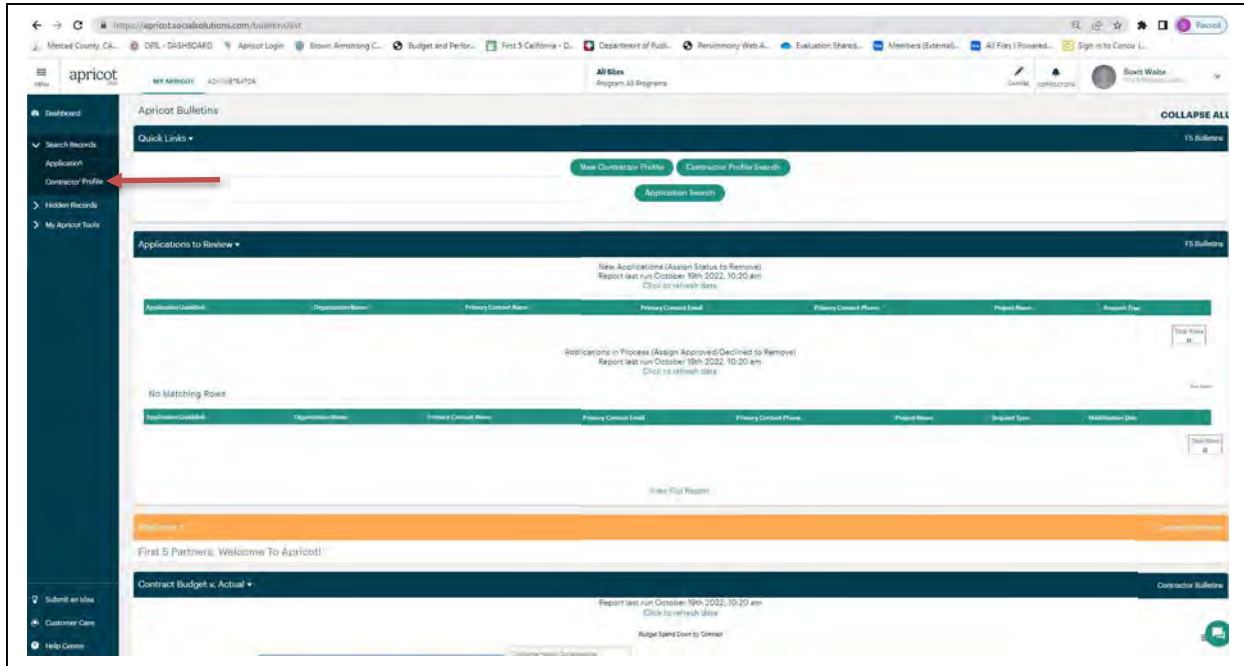


Complete Demographic Reporting

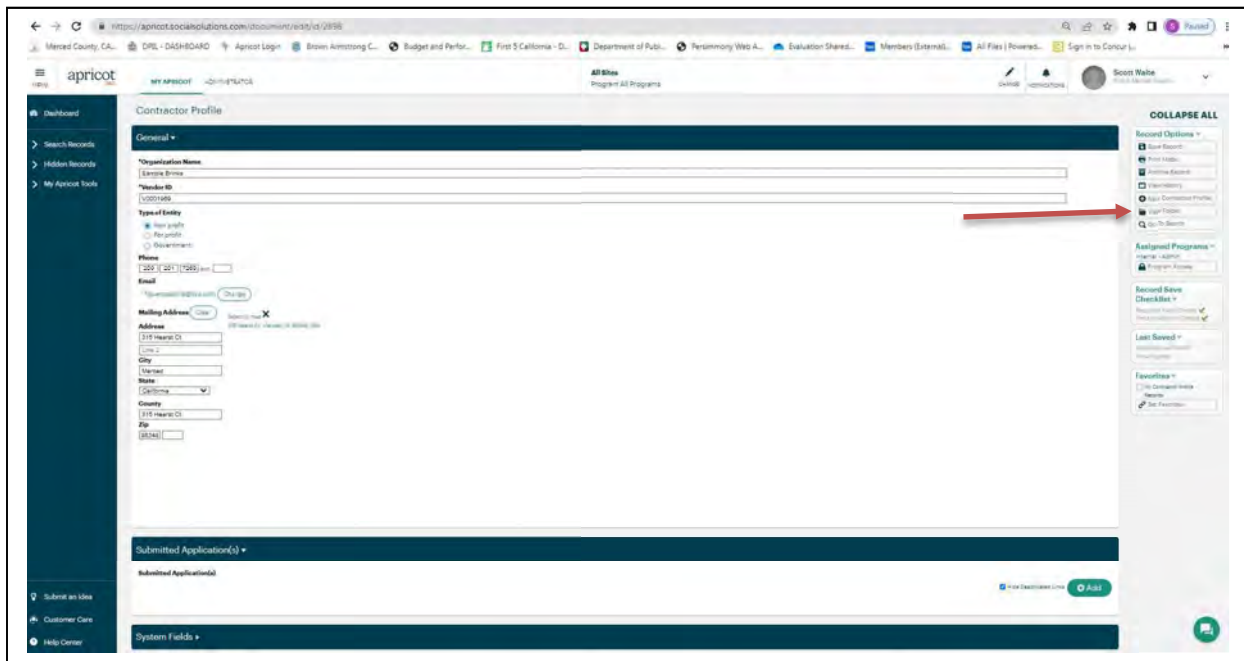
Expected outcomes: Contractor logs in to Apricot, Contractor is able to create a Demographic Reporting Form, QA warning should appear if section totals do not match

1. Complete Demographic Reporting for F5 Annual Report

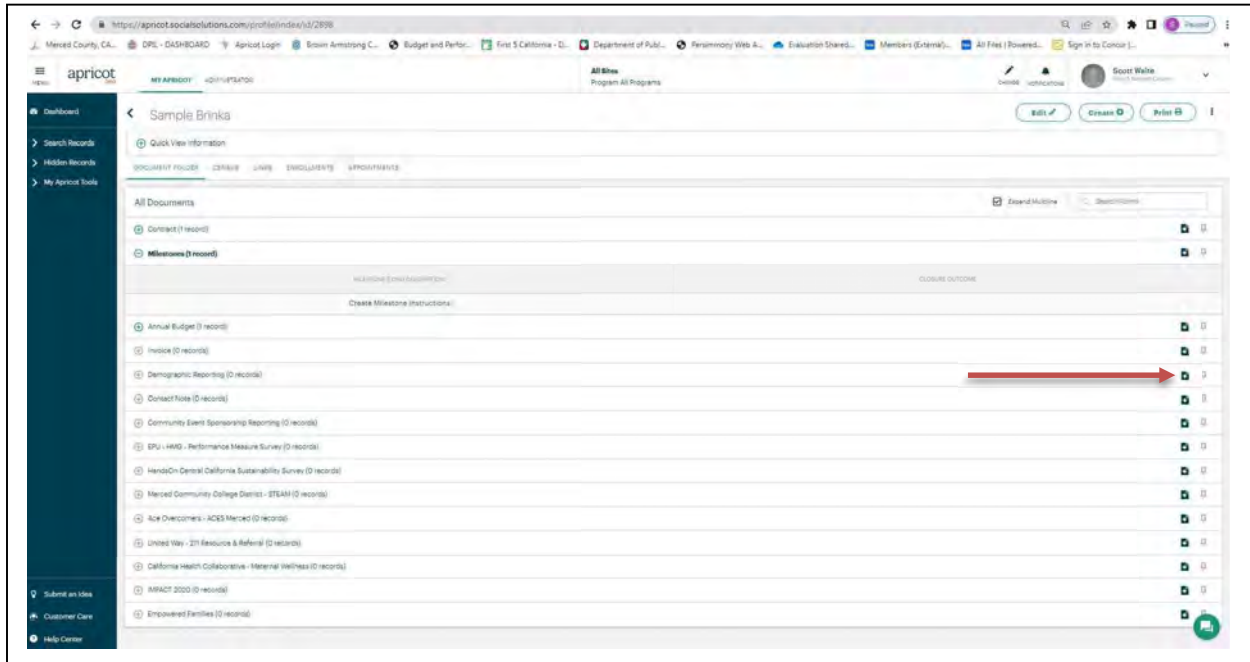
- Login to Apricot using provisioned Contractor User



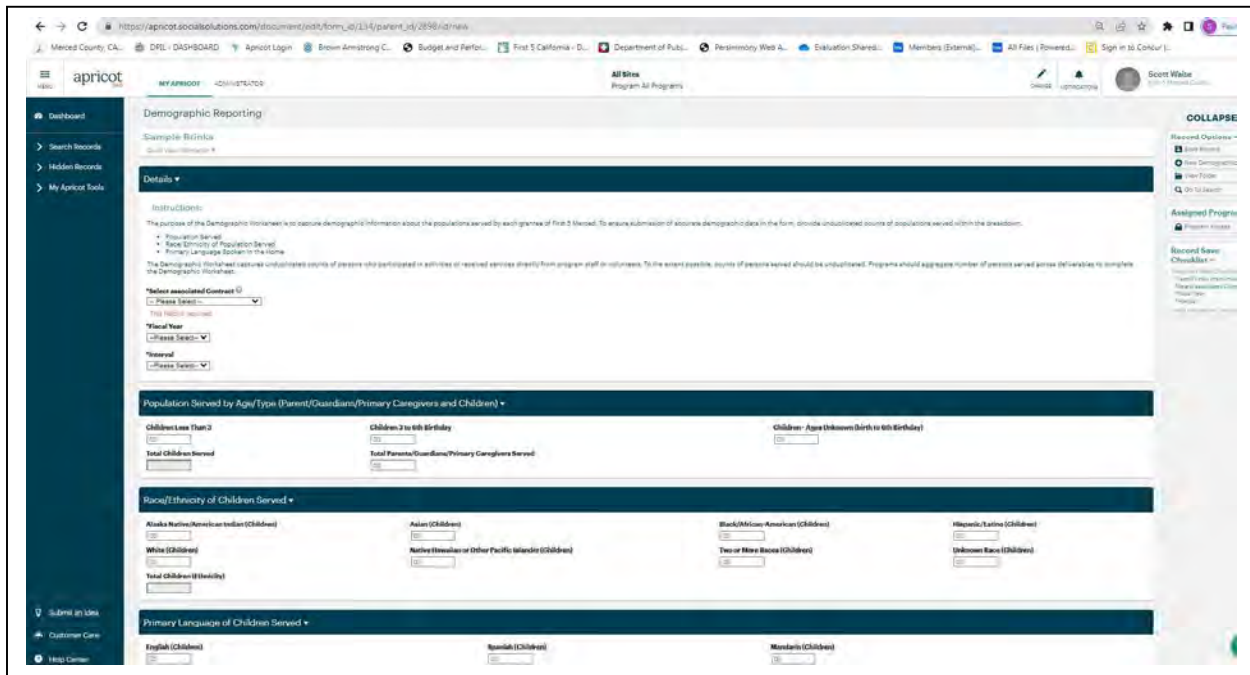
- Via the left menu navigate to Search Records > Contractor Profile
- Select “view folder” on Contractor Profile Page



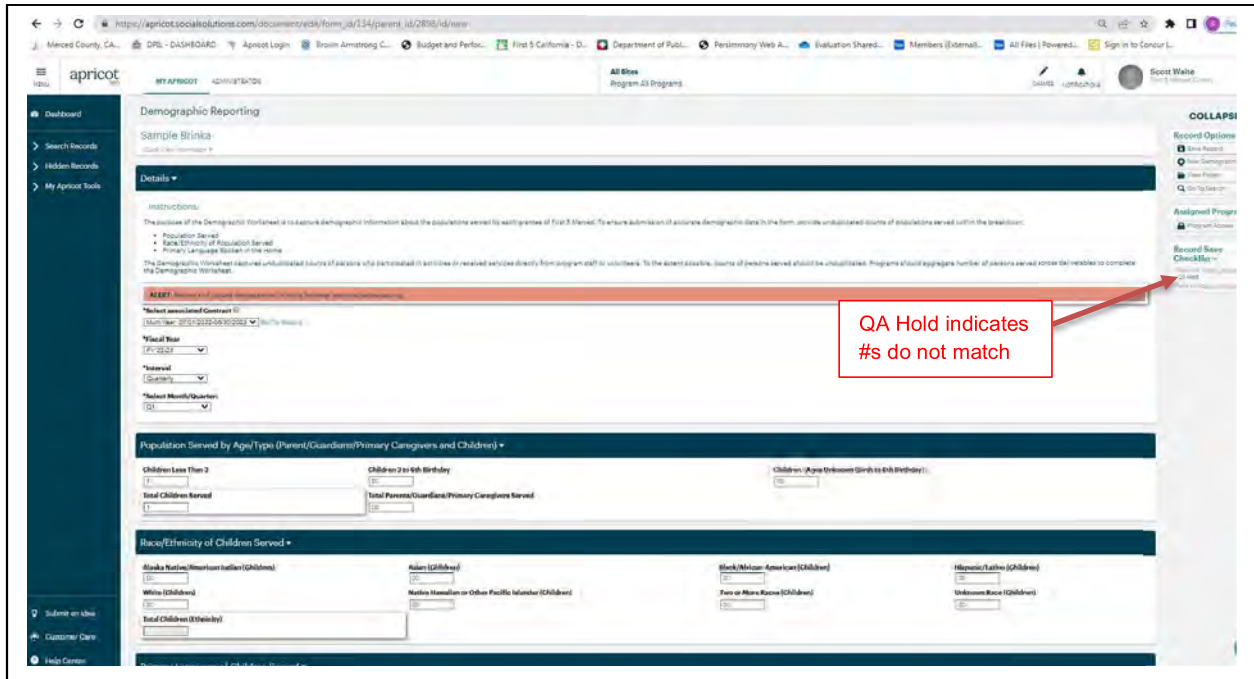
- Select the create new record button next to the Demographic Reporting form



- Select a reporting quarter
 - Confirm intervals for reporting are appropriate.
- Complete each reporting section



- Warning appears if any sections Children or Parent/Guardian total do not match



Considerations

- All F5 Contractors will need to complete this form to submit numbers and populate the F5 AR.
- Participants should only be recorded once on the demographic report that they first participated in.



330 Campus Drive • Hanford • CA • 93230 • (559) 585-0814

Date of Meeting: December 5, 2023

2023-12-138

**Partnership Agreement
Region 5 IMPACT Hub**



330 Campus Drive • Hanford • CA • 93230 • (559) 585-0814

Date of Meeting:
Agenda Item:
Agenda Item Type:

December 5, 2023
2023-12-138
Action Item

AGENDA ITEM: Partnership Agreement Region 5 IMPACT Hub

A. Background/History:

In June 2017, First 5 Kings entered into an agreement with regional First 5's and County Offices of Education, to become a part of a regional Training and Technical Assistance Hub for local consortia that are participating in First 5 Improve and Maximize Programs so All Children Thrive (First 5 IMPACT) and California Quality Rating and Improvement System (CA-QRIS). As a member of the Region 5 Hub, Kings County has been provided with coordination and specialized support related to the IMPACT grant and CA-QRIS. Subsequent Amendments were approved by the Commission in December 2019, October 2020, and October 2021, extending the agreement terms through June 30, 2023.

In May 2023, First 5 California released the IMPACT Legacy Request for Applications (RFA), to carry out activities to support IMPACT Legacy implementation and Quality Counts California. First 5 Fresno agreed to continue to be the lead agency for the Regional Hub application for Region 5 and were subsequently notified on July 28, 2023, that the application was approved.

The Agreement provides coaching, training, certifications, data system costs and other identified professional development requests by the partnering counties, to enhance the quality of early care in our region. County Counsel and Risk Management have reviewed and approved the amendment as to form.

B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:

Staff requests that the commission review, discuss, approve, and consider authorizing the Executive Director to sign the agreement on behalf of the Commission.

C. Timeframe:

The agreement renewal will cover August 1, 2023 through June 30, 2025.

D. Costs:

No costs are associated with this item. Staff participation in Hub meetings are aligned with the Commission's strategic plan regarding quality early childcare services being available to the community.

E. Staff Recommendation:

Staff requests that the commission review, discuss, approve and consider authorizing the Executive Director to sign the agreement on behalf of the Commission.

F. Attachments:

- Region 5 IMPACT Hub Partnership Agreement, FY 23-25

**PARTNERSHIP AGREEMENT
REGARDING FIRST 5 IMPACT HUB
(REGION 5)**

THIS PARTNERSHIP AGREEMENT (this “Agreement”) is made and entered into this 1st day of August, 2023 to be effective on August 1, 2023 (the “Effective Date”) by and between: (i) the CHILDREN AND FAMILIES COMMISSION OF FRESNO COUNTY, a California public agency (“First 5 Fresno”); (ii) the KERN COUNTY CHILDREN AND FAMILIES COMMISSION, a California public agency (“First 5 Kern County”); (iii) the CHILDREN AND FAMILIES COMMISSION OF KINGS COUNTY, a California public agency (“First 5 Kings County”); (iv) the MADERA COUNTY CHILDREN AND FAMILIES COMMISSION, a California public agency (“First 5 Madera”); (v) FIRST 5 MERCED COUNTY, an agency of the County of Merced (“First 5 Merced”); (vi) MERCED COUNTY OFFICE OF EDUCATION, a California public agency (“Merced COE”); (vii) TULARE COUNTY OFFICE OF EDUCATION, a California public agency (“TCOE”); (viii) KERN COUNTY SUPERINTENDENT OF SCHOOLS, a California public agency (“KCSS”); (ix) MADERA COUNTY SUPERINTENDENT OF SCHOOLS, a California public agency (“MCSS”); (x) KINGS COUNTY OFFICE OF EDUCATION, a California public agency (“Kings COE”) and (xi) FRESNO COUNTY SUPERINTENDENT OF SCHOOLS, a California public agency (“FCSS”). First 5 Fresno, First 5 Kern County, First 5 Kings County, First 5 Madera, First 5 Merced, Merced COE, TCOE, KCSS, MCSS, Kings COE and FCSS are sometimes referred to herein collectively as the “Parties” or as the “Region 5 Hub.”

RECITALS

A. In May of 2023, the First 5 California Children and Families Commission (“First 5 CA”) released a Request for Application (“RFA”) for the Improve and Maximize Programs so All Children Thrive Legacy (“First 5 IMPACT”) initiative. The majority of First 5 IMPACT funding is allocated to local consortia that are implementing a Quality Improvement System or Quality Rating and Improvement System (“QRIS”). Additional funding is earmarked for the implementation and operation of Training and Technical Assistance Hubs (“Hubs”) for consortia that are participating in First 5 IMPACT and the QRIS.

B. The primary focus of the Hubs is to provide coordination and specialized support to consortia within a region or with similar technical assistance needs to create economies of scale while building a local early learning system. First 5 Fresno is the “Regional Hub Lead Agency” for the Region 5 Hub.

C. By this Agreement, the Parties seek to establish a framework for: (i) developing and implementing Hub activities; (ii) ensuring compliance with all requirements set forth in the First 5 IMPACT RFA and the Region 5 Hub Application; and (iii) achieving the goals and purposes of the First 5 IMPACT initiative.

NOW, THEREFORE, in consideration of the recitals set forth above, which are incorporated herein by this reference, and the mutual covenants and undertakings set forth

herein, the mutual receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

ARTICLE I TERM AND TERMINATION

1.1 **Term.** The term of this Agreement shall commence on the Effective Date and shall continue in full force and effect until June 30, 2025, unless terminated earlier pursuant to the terms of this Agreement.

1.2 **Termination.**

(a) **Termination of Grant Award Notice.** The effectiveness of this Agreement is conditioned upon the continued effectiveness of the First 5 IMPACT initiative grant award notice (the “GAN”). If the GAN is terminated for any reason, this Agreement shall automatically terminate without notice.

(b) **Responsibilities Upon Termination.** Upon termination of this Agreement, the Parties shall: (i) cease all work; (ii) place no further orders for materials, services, or facilities; and (iii) take such actions as may be required by First 5 CA.

ARTICLE II FUNDING; FISCAL GUIDELINES

2.1 **Reimbursement.** Hub funds shall be expended only for the purposes expressed in the Region 5 Hub Application and First 5 IMPACT initiative funding documentation, as may be amended from time-to-time. The Parties agree to follow and be bound by the fiscal guidelines attached hereto as Exhibit “A” and incorporated herein by this reference (the “Fiscal Guidelines”). The right of any Party to reimbursement of expenses using Hub funds shall be contingent upon such Party’s compliance with the Fiscal Guidelines.

ARTICLE III IMPLEMENTATION

3.1 **Regional Hub Lead Agency Responsibilities.** First 5 Fresno, as the Regional Hub Lead Agency for the Region 5 Hub, shall be responsible for disbursing Hub funds to the Parties. First 5 Fresno may appoint such persons as may be necessary to review and approve requests for reimbursement submitted by the Region 5 Hub in accordance with the Fiscal Guidelines.

3.2 **Consortia Leads Responsibilities.** For purposes of this Agreement and the Fiscal Guidelines, each of the Parties shall be considered a “Consortia Lead”. As Consortia Leads, the Parties are responsible for obtaining advanced authorization for Hub expenses and submitting reimbursement requests in accordance with the Fiscal Guidelines on behalf of participating agencies, organizations, or other IMPACT Hub partners. In the event that a Consortia Lead fails to obtain advanced authorization for Hub expenses, First 5 Fresno shall

have no liability for such expenses. The Expenditure Authorization Form referenced in the Fiscal Guidelines will be required prior to incurring expenses.

**ARTICLE IV
MISCELLANEOUS**

4.1 **No Assignment.** No Party may assign any rights or delegate any obligations under this Agreement without the express written consent of the other Parties, which consent shall not be unreasonably withheld. Any assignment or delegation in violation of this provision shall be null and void. This Agreement shall be binding on and inure to the benefit of the heirs, executors, administrators, successors, and permitted assignees of the Parties.

4.2 **Notices.** Any notices or other communication permitted or required pursuant to this Agreement shall be made in writing and shall be delivered personally or sent by an overnight delivery or courier service, or by certified or registered mail (postage prepaid) to the parties at the addresses set forth below. Notices shall be deemed given when personally served, or, if sent by overnight delivery or courier service, the day after sent from within the United States, or if mailed, two days after date of deposit in the United States mail.

To First 5 Fresno County:	Fabiola González, Executive Director 2405 Tulare Street, Suite 200 Fresno, California 93721
To First 5 Kern:	Amy Travis, Executive Director 2724 L Street Bakersfield, CA 93301
To First 5 Kings County:	Rose Mary Rahn, Executive Director 330 Campus Drive Hanford, CA 93230
To First 5 Madera County:	J. Monica Ramirez, Executive Director 525 E. Yosemite Ave. Madera CA 93638
To First 5 Merced County:	Scott Waite, Executive Director 260 E. 15th Street Merced, CA 95341
To Merced County Office of Education:	Rosa Barragan, Executive Director 1840 Wardrobe Ave. Merced, CA 95341

To Tulare County Office of Education:	Tim A. Hire, County Superintendent of Schools 6200 S. Mooney Blvd Visalia, CA 93277
To Fresno County Superintendent of Schools:	Dr. Michele Cantwell-Copher, Superintendent of Schools 1111 Van Ness Avenue Fresno, CA 93721
To Madera County Superintendent of Schools:	Sandra Gaytan, Coordinator of Early Learning Support Services 1105 S. Madera Ave. Madera CA, 93637
To Kings County Office of Education:	Todd Barlow, Superintendent 1144 W. Lacey Blvd. Hanford, Ca. 93230
To Kern County Superintendent of Schools:	John Mendiburu, Ed.D., Superintendent of Schools 1300 17th Street Bakersfield, CA 93301

4.3 **Modification.** This Agreement may be modified or amended only by written instrument signed by all Parties.

4.4 **Waiver.** No consent under and no waiver of any provision of this Agreement on any one occasion shall constitute a consent under or waiver of any other provision on said occasion or on any other occasion, nor shall it constitute a consent under or waiver of the consented to or waived provision on any other occasion. No consent or waiver shall be enforceable unless it is in writing and signed by the Party against whom such consent or waiver is sought to be enforced.

4.5 **Force Majeure.** Performance by any Party shall be excused to the extent that performance is prevented or delayed by any cause beyond the control of such Party, including but not limited to unavailability of labor, strikes, lockouts, epidemics, fire, war, governmental action or edict, plant breakdown, civil disorder, act of God and a shortage of energy supply or transportation equipment. However, in the event that any Party shall be unable to perform any part of its obligations and duties hereunder, it shall promptly advise the other Parties of the extent of its inability to perform.

4.6 **Governing Law and Venue.** This Agreement, and the covenants and provisions hereof, shall be governed by, and construed in accordance with, the laws of the State of California. Venue for the purposes of the filing of any action regarding the enforcement or interpretation of this Agreement and any rights and duties hereunder shall be Fresno County, California.

4.7 **Entire Agreement.** This Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof, and supersedes all prior agreements or understandings with respect thereto.

4.8 **Severability.** If any term or provision of this Agreement shall be held to be invalid or unenforceable in any jurisdiction for any reason, then it is the intention of the Parties that this Agreement shall be construed and enforced as if such invalid or unenforceable term or provision had never been a part hereof without invalidating the remaining terms and provisions hereof, and that all of the terms and provisions hereof shall remain in full and effect in every other jurisdiction without regard to such invalidity or unenforceability.

4.9 **Professionals' Fees.** If any suit, action or proceeding of any kind (an "Action") is brought by any Party to this Agreement to enforce, defend or interpret any provision of this Agreement, the prevailing party in such Action shall recover from the other parties to such Action all reasonable costs and expenses which the prevailing party may incur in bringing such Action and/or enforcing any judgment granted therein, all of which shall be deemed to have accrued upon the commencement of such Action and shall be paid whether or not such Action is prosecuted to judgment. For purposes of this Section 4.9, the "prevailing party" means the party entitled to recover costs of suit, whether or not any Action proceeds to final judgment. Any judgment or order entered in such Action shall specifically provide for the recovery of all reasonable costs and expenses incurred by the prevailing party in connection therewith, including, without limitation, costs and expenses incurred in enforcing such judgment. For purposes of this Section 4.9, "costs and expenses" shall include all court costs and all attorneys', paralegals', and other professionals' fees and costs.

4.10 **Headings and Construction.** All article and section headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement.

4.11 **Counterparts.** This Agreement may be executed in any number of counterparts, all of which taken together shall constitute one agreement binding on all Parties. Each Party shall become bound by the Agreement immediately upon signing any counterpart, independently of the signature of any other Party.

4.12 **Electronic Signatures.** Each Party acknowledges and agrees that this Agreement may also be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, "electronic signature" shall include faxed versions of an original

signature, electronically scanned and transmitted versions of an original signature, or an "e-signed" document (e.g. DocuSign).

IN WITNESS WHEREOF, the Parties have executed this Agreement to be effective as of the date first written above.

CHILDREN AND FAMILIES
COMMISSION OF FRESNO COUNTY, a
California public agency

Dated: _____, 2023

By: _____
Its: _____

(signatures continued on following page)

KERN COUNTY CHILDREN AND
FAMILIES COMMISSION, a California
public agency

Dated: _____, 2023

By: _____
Its: _____

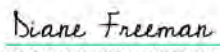
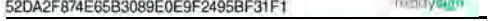
(signatures continued on following page)

CHILDREN AND FAMILIES
COMMISSION OF KINGS COUNTY, a
California public agency

Dated: _____, 2023

By: _____
Its: _____

APPROVED AS TO FORM:

By: 

Diane Freeman, County Counsel

(signatures continued on following page)

MADERA COUNTY CHILDREN AND
FAMILIES COMMISSION, a California
Public Agency

Dated: _____, 2023

By: _____
Its: _____

(signatures continued on following page)

FIRST 5 MERCED COUNTY, an agency of
the County of Merced

Dated: _____, 2023

By: _____
Its: _____

(signatures continued on following page)

MERCED COUNTY OFFICE OF
EDUCATION, a California public agency

Dated: _____, 2023

By: _____
Its: _____

(signatures continued on following page)

TULARE COUNTY OFFICE OF
EDUCATION, a California Public agency

Dated: _____, 2023

By: _____
Its: _____

(signatures continued on following page)

FRESNO COUNTY SUPERINTENDENT OF
SCHOOLS, a California Public agency

Dated: _____, 2023

By: _____
Its: _____

(signatures continued on following page)

KERN COUNTY SUPERINTENDENT OF
SCHOOLS, a California Public Agency

Dated: _____, 2023

By: _____
Its: _____

(signatures continued on following page)

MADERA COUNTY
SUPERINTENDENT OF SCHOOLS, a
California Public Agency

By: _____
Its: _____

Dated: _____, 2023

KINGS COUNTY OFFICE OF
EDUCATION, a California Public Agency

By: _____
Its: _____

Dated: _____, 2023

Exhibit A
Fiscal Guidelines

Region 5 First 5 IMPACT Hub Fiscal Guidelines

Introduction

Reimbursements are contingent upon compliance with the Local Area Agreement between First 5 Fresno County, in its capacity as the Hub Fiscal Lead Agency for Region 5 (the “Fiscal Lead”) and First 5 California. Consortia Lead Agencies (“Consortia Leads”)¹ are expected to comply with the following guidelines to ensure that expenses paid or incurred by participating agencies qualify for reimbursement. Reimbursements are also contingent on the timely submission of the two fiscal forms described below.

The Fiscal Lead agency requires Consortia Leads to submit electronic fiscal reports with supporting documentation. A report will be considered late if it is not received by the established due date. Late reports will delay payment of reimbursement.

The guidelines described within this document apply to all Hub funding including, but not limited to, F5 IMPACT and CA-QRIS. Consortia Leads will be notified in the event a funding source dictates an alternate timeline to the process described below.

Expenditure Authorization Form

Prior to incurring expenses, Consortia Leads must submit an Expenditure Authorization Form to the Fiscal Lead for pre-approval of the expenditure using Hub funds. Fiscal Lead staff will review this form against the Hub agreement (including the current First 5 California approved budget and application narrative). The authorization form must indicate the budget line item and the amount expected to be expended. This form must be submitted no later than 15 business days prior to the expense being incurred.

Reimbursement Request Form

Upon incurring expenses, Consortia Leads must submit a Reimbursement Request Form to the Fiscal Lead to process a reimbursement payment using Hub funds. Fiscal Lead staff will review the reimbursement claim against the budget and Expenditure Authorization Form. The reimbursement form must indicate the budget line item and the amount requested to be reimbursed. Reimbursement Request Forms must be submitted per the fiscal deadlines outlined in this document.

Fiscal Reimbursement Process (Narrative)

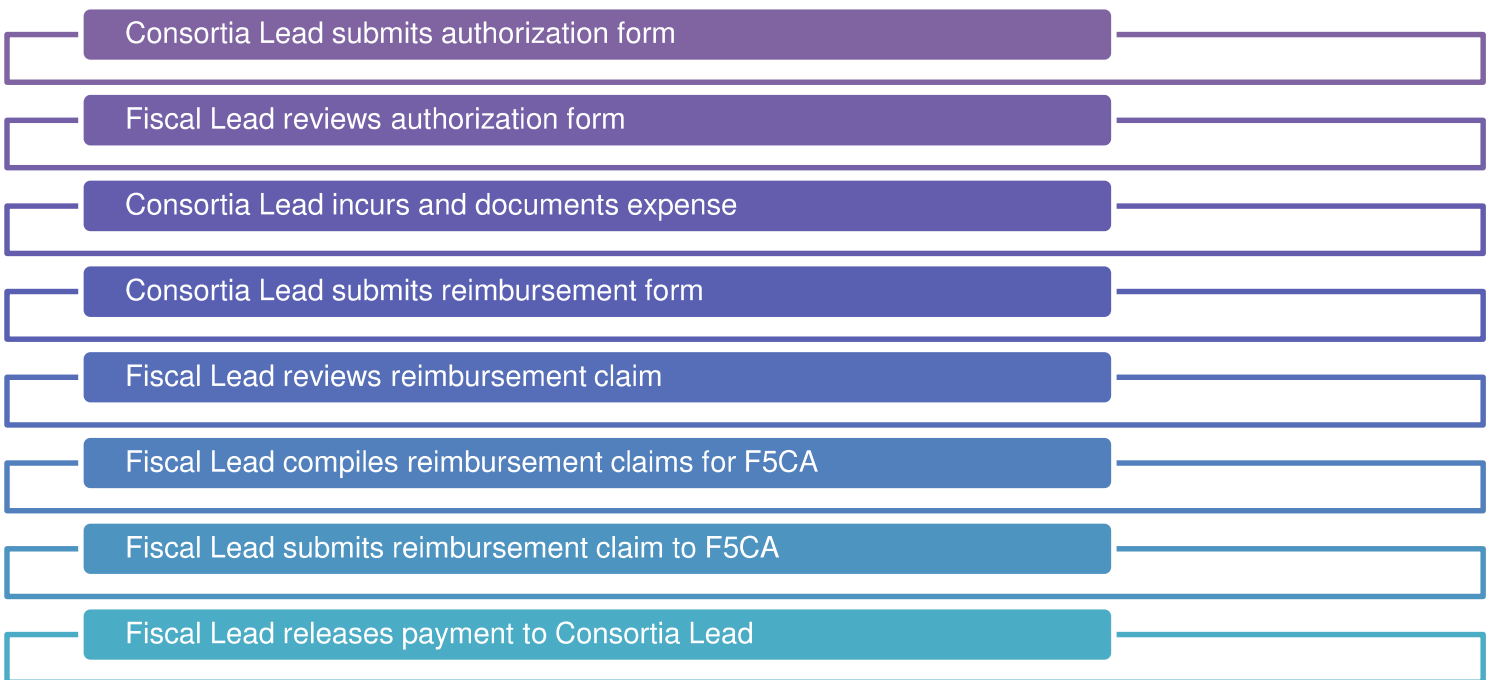
1. Consortia Lead submits Expenditure Authorization Form to Fiscal Lead
 - a. Representative from Consortia Lead agency submits authorization form to Regional Coordinator at least 15 business days prior to incurring the expense
 - b. Regional Coordinator submits authorization form to Fiscal Lead business staff

2. Fiscal Lead reviews authorization form
 - a. Business staff reviews authorization form against approved budget and approved agreement
 - b. Business staff approves/denies authorization form and notifies Consortia Lead within 10 business days

¹ For purposes of these guidelines, Consortia Lead Agencies refers to the signatories of the Partnership Agreement regarding First IMPACT Hub Region 5. This includes First 5 Kern County, First 5 Kings County, First 5 Madera County, First 5 Merced County, Merced County Office of Education, Tulare County Office of Education, Kern County Superintendent of Schools, Madera County Superintendent of Schools, Kings County Office of Education, and Fresno County Superintendent of Schools.

3. Consortia Lead incurs and documents expense
 - a. Consortia Lead prepares to incur expense
 - b. Consortia Lead gathers relevant documentation and records expense in their accounting system
4. Consortia Lead submits Reimbursement Request Form
 - a. Representative from Consortia Lead agency submits reimbursement claim to Regional Coordinator 15 business days prior to the First 5 California deadline
 - b. Regional Coordinator submits reimbursement claim to Fiscal Lead business staff
5. Fiscal Lead staff reviews reimbursement claim
 - a. Business staff reviews reimbursement claim against approved budget and approved agreement
 - b. Business staff approves/denies reimbursement form and notifies Consortia Lead within 10 business days
6. Fiscal Lead compiles reimbursement claims for F5CA
 - a. Business staff collects and compiles submitted claims from all Consortia Leads
 - b. Regional Coordinator reviews compiled information
7. Fiscal Lead submits reimbursement claim to F5CA
 - a. Fiscal Lead completes required F5CA reimbursement forms
 - b. Regional Coordinator submits reimbursement claim to First 5 California for reimbursement
 - c. F5CA notifies Fiscal Lead of reimbursement approval
8. Fiscal Lead releases payment to Consortia Lead
 - a. Business staff processes claim for payment
 - b. Business staff sends Regional Coordinator and Consortia Lead(s) progress report from the Fiscal Lead's accounting system detailing the breakdown of year to date actual expenses

Fiscal Reimbursement Process (Visual)



(Continued on next page)

Fiscal deadlines

Reports to First 5 California (quarterly). The dates below are based on First 5 California requirements. If First 5 California makes changes to the below dates, Fiscal Lead will notify Consortia Leads.

ITEM	Reimbursement Due to F5FC (Hub Lead/Fiscal Lead)	Quarterly Reimbursement Invoice Due to F5CA
Quarter 1 Invoice July 1- September 30	October 21	November 15
Quarter 2 Invoice October 1- December 31	January 21	February 15
Quarter 3 Invoice January 1-March 31	April 21	May 15
Quarter 4 Invoice April 1- June 30	July 21	August 15



330 Campus Drive • Hanford • CA • 93230 • (559) 585-0814

Date of Meeting: December 5, 2023

2023-12-139

**Amendment to
Kings United Way
Agreement 2021-06-096**



330 Campus Drive • Hanford • CA • 93230 • (559) 585-0814

Date of Meeting:
Agenda Item:
Agenda Item Type:

December 5, 2023
2023-12-139
Action Item

AGENDA ITEM: Amendment to Agreement with Kings United Way

A. Background/History:

In June 2021, First 5 Kings entered into a 4-year agreement with Kings United Way (KUW) for a Referral Exchange System to coordinate services for children and families, utilizing the Unite Us platform. During the first two years, KUW provided training and demonstrations to service providers, to facilitate onboarding various providers to the platform.

At the beginning of the current Fiscal Year, KUW advised Commission staff that they did not have the same access to Unite Us as before and would be unable to fulfill their Scope of Work as outlined in the executed agreement. KUW has submitted a revised Scope of Work and Budget for the remaining two years of the agreement. They have proposed utilizing 211 to identify households with a child 0-5, providing referrals and linkages to services, as well as information on their nearest Family Resource Center, and following up on referrals to ensure that families were connected to the needed services.

The amended agreement includes the revised Scope of Work and Budget for FY 2023-2024 and FY 2024-2025. No additional funds are being requested. County Counsel and Risk Management have reviewed and approved the amendment as to form.

B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:

Staff requests that the commission review, discuss, approve, and consider approving the amended agreement with Kings United Way and authorizing the Executive Director to sign the agreement on behalf of the Commission.

C. Timeframe:

The agreement amendment will cover July 1, 2021 through June 30, 2025.

D. Costs:

No additional costs are associated with this item. The Commission previously approved an agreement with Kings United Way.

E. Staff Recommendation:

Staff requests that the commission review, discuss, and approve the amended agreement with Kings United Way and consider authorizing the Executive Director to sign the agreement on behalf of the Commission.

F. Attachments:

- Amended Agreement 2021-06-096 – Kings United Way

**FIRST AMENDMENT TO AGREEMENT BETWEEN
FIRST 5 KINGS COUNTY CHILDREN AND FAMILIES COMMISSION
AND
KINGS UNITED WAY**

Contract Number: 2021-06-096

This first amendment to that Agreement commencing on July 1, 2021, (“Amendment I”) is made on the _____ day of _____, 2023 by and between the First 5 Kings County Children and Families Commission (“Commission”) and Kings United Way (“Contractor”) upon the following terms and conditions:

RECITALS

WHEREAS, the Commission and Contractor entered into that Agreement commencing on July 1, 2021, for a period of four (4) years, for Referral Exchange platform services; and

WHEREAS, as set forth in Section 6, the parties may modify the Agreement by a written, executed document; and

WHEREAS, the parties wish to modify this Agreement to amend the Scope of Work and Budget for Fiscal Years 2023-2024 and 2024-2025.

NOW, THEREFORE, the parties agree to amend the agreement as follows:

1. Section 1 “Scope of Services” shall be amended as follows:

1) **Exhibit A-3** shall be replaced by **Revised Exhibit A-3** for FY 2023-2024 and is attached to this Amendment I and incorporated herein by this reference. Any reference throughout the Agreement or its Exhibits to “Exhibit A-3” shall be replaced with “Revised Exhibit A-3”.

2) **Exhibit A-4** shall be replaced by **Revised Exhibit A-4** for FY 2024-2025 and is attached to this Amendment I and incorporated herein by this reference. Any reference throughout the Agreement or its Exhibits to “Exhibit A-4” shall be replaced with “Revised Exhibit A-4”.

2. Section 3 “Compensation” shall be amended as follows:

1) **Exhibit B-3** shall be replaced by **Revised Exhibit B-3** for FY 2023-2024 and is attached to this Amendment I and incorporated herein by this reference. Any reference throughout the Agreement or its Exhibits to “Exhibit B-3” shall be replaced with “Revised Exhibit B-3”.

2) **Exhibit B-4** shall be replaced by **Revised Exhibit B-4** for FY 2024-2025 and is attached to this Amendment I and incorporated herein by this reference. Any reference

throughout the Agreement or its Exhibits to “Exhibit B-4” shall be replaced with “Revised Exhibit B-4”.

3. The Parties may execute this First Amendment by electronic means. The electronic signatures affixed by their respective signatories give rise to a valid, enforceable, and fully effective agreement.
4. The recitals are an integral part of this Amendment and are incorporated herein.
5. Each signatory to this first Amendment represents that it is authorized to amend this Agreement and bind the party to which its signature represents.
6. All other terms and conditions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties have caused this Amendment I to Agreement to be executed on the day and year as provided above.

KINGS COUNTY CHILDREN & FAMILIES
COMMISSION

By: _____
Rose Mary Rahn
Kings County Public Health Director and
First 5 Kings Executive Director

KINGS UNITED WAY

By: _____
Nanette Villarreal
Nanette Villarreal,
Executive Director

Digitally signed by
Nanette Villarreal
Date: 2023.11.20
08:46:48 -08'00'

APPROVED AS TO FORM:

By: *Diane Freeman*
52DA2F874E65B3089E0E9F2495BF31F1 readySign
Diane Freeman, County Counsel

APPROVED:

By: *Sarah Poots*
813BB3CAD3655817F55583489257E37C readySign
Sarah Poots, Risk Manager

Attachments:

- Revised Exhibit A-3: FY 2023-2024 Scope of Work
- Revised Exhibit A-4: FY 2024-2025 Scope of Work
- Revised Exhibit B-3: FY 2023-2024 Budget
- Revised Exhibit B-4: FY 2024-2025 Budget

Revised Exhibit A-3
SCOPE OF WORK
FY 2023-2024

PROVIDER NAME: Kings United Way – Get Connected

PAGE: 1 of 1

1	2	3	4	5	6	7
Strategic Plan Focus Area	Goal	Strategy	Program Specific Activities	Number of People to be served	Number of Services to be provided	Data Sources/ Indicator
Systems Integration & Alignment	A cohesive system of services for children and families will exist.	Maintain access and linkage to community services through 211 calls and during follow-up triage.	Screen all 211 callers to determine which callers have a child 0-5 years in their household.	900		211 Call Summary Report
			Conduct follow-up calls with families that include a child 0-5 years of age to determine whether the family received services requested during initial 211 call and determine if additional community resource information is needed.	60		211 Follow-up Report
			Provide additional referrals to households with children 0-5 years to ensure families have access and linkage to community services to meet basic needs and promote wellness.		125	211 Referral Tracking
			Provide referrals and linkage to services that specifically cater to children 0-5 years, with an emphasis on Family Resource Centers and other programs that prepare children to succeed.		45	211 Referral Tracking

Revised Exhibit A-4
SCOPE OF WORK
FY 2024-2025

PROVIDER NAME: Kings United Way – Get Connected

PAGE: 1 of 1

1	2	3	4	5	6	7
Strategic Plan Focus Area	Goal	Strategy	Program Specific Activities	Number of People to be served	Number of Services to be provided	Data Sources/ Indicator
Systems Integration & Alignment	A cohesive system of services for children and families will exist.	Maintain access and linkage to community services through 211 calls and during follow-up triage.	Screen all 211 callers to determine which callers have a child 0-5 years in their household.	1,500		211 Call Summary Report
			Conduct follow-up calls with families that include a child 0-5 years of age to determine whether the family received services requested during initial 211 call and determine if additional community resource information is needed.	100		211 Follow-up Report
			Provide additional referrals to households with children 0-5 years to ensure families have access and linkage to community services to meet basic needs and promote wellness.		175	211 Referral Tracking
			Provide referrals and linkage to services that specifically cater to children 0-5 years, with an emphasis on Family Resource Centers and other programs that prepare children to succeed.		60	211 Referral Tracking

Revised Exhibit B-3

FY 2023-2024 PROJECT BUDGET

Project Name: <i>Get Connected</i>		Contract Term: 07/01/23 - 06/30/24	
BUDGET CATEGORY AND LINE ITEM DETAIL	First 5 Funds Requested	In-Kind Match	TOTAL
A. Personnel Costs			
211 Database Specialist \$52,000 x .20 FTE x .50 (Jan-June 2024) Conducts all follow-up calls to 211 callers with children 0-5 years to ensure they received resource information requested and provide additional information on services available for children 0-5 years.	\$5,200		\$5,200
211 Coordinator \$56,160 x .20 FTE x .50 (Jan-June 2024) Will identify all taxonomies within 211 that aid children and their families with children 0-5 years. Monitor 211 Database Specialist to ensure those resources are made available during follow-up calls. Serves as back-up to conduct follow-ups.	\$5,616		\$5,616
Payroll Taxes/Insurance FICA, SUI, Workers Comp	\$2,704		\$2,704
Health Insurance \$465/mo x 6 mo x 80% (KUW portion) x .20 FTE	\$446		\$446
TOTAL Personnel Costs	\$13,966	\$0	\$13,966
B. Operating Costs			
Supplies \$50/month x 12 months	\$600		\$600
Rent \$100/month (proportionate to FTE) x 12 months	\$1,200		\$1,200
Utilities \$50/month x 12 months	\$600		\$600
Total Operating Costs	\$2,400	\$	\$2,400
C. Program Costs			
211 Call Center	\$13,534	\$	\$13,534
Application Programming Interface	\$2,500		\$2,500
TOTAL Program Costs	\$16,034	\$	\$16,034
D. Equipment Costs			
TOTAL Equipment Costs	\$0	\$0	\$0
E. Indirect Costs			
<u>Indirect Costs</u> Administrative costs including bookkeeper, audit, and related costs	\$3,600	0	\$3,600
TOTAL Indirect Costs	\$3,600	\$0	\$3,600
TOTAL PROJECT COSTS	\$36,000	\$0	\$36,000

FY 2024-2025 PROJECT BUDGET

Project Name: Kings County Referral Exchange System		Contract Term: 07/01/24 - 06/30/25	
BUDGET CATEGORY AND LINE ITEM DETAIL	First 5 Funds Requested	In-Kind Match	TOTAL
A. Personnel Costs			
211 Database Specialist \$54,600 x .20 FTE Conducts all follow-up calls to 211 callers with children 0-5 years to ensure they received resource information requested and provide additional information on services available for children 0-5 years.	\$10,920		\$10,920
211 Coordinator \$58,968 x .20 FTE Will identify all taxonomies within 211 that aid children and their families with children 0-5 years. Will coordinate updates with those projects to ensure accuracy and monitor 211 Database Specialist to ensure those resources are made available during follow-up calls. Serves as back-up to conduct follow-ups.	\$11,794		\$11,794
Payroll Taxes/Insurance FICA, SUI, Workers Comp	\$3,147		\$3,147
Health Insurance \$511/mo x 12 mo x 80% (KUW portion) x .20 FTE	\$981		\$981
TOTAL Personnel Costs	\$26,842	\$0	\$26,842
B. Operating Costs			
Supplies \$50/month x 12 months	\$600		\$600
Rent \$100/month x 12 months	\$1,200		\$1,200
Utilities \$50/month x 12 months	\$600		\$600
TOTAL Operating Costs	\$2,400	\$0	\$2,400
C. Program Costs			
211 Call Center (w/ Language Line costs)	\$3,158	\$10,376	\$13,534
TOTAL Program Costs	\$3,158	\$10,376	\$13,534
D. Equipment Costs			
TOTAL Equipment Costs	\$0	\$0	\$0
E. Indirect Costs			
Indirect Costs Bookkeeper, audit, and related costs	\$3,600	0	\$3,600
TOTAL Indirect Costs	\$3,600	\$0	\$3,600
TOTAL PROJECT COSTS			
	\$36,000	\$10,376	\$46,376



330 Campus Drive • Hanford • CA • 93230 • (559) 585-0814

Date of Meeting: December 5, 2023

2023-12-140

**Commission Meeting
Schedule for
FY 2023/2024 (Revision)**



330 Campus Drive • Hanford • CA • 93230 • (559) 585-0814

Date of Meeting:
Agenda Item:
Agenda Item Type:

December 5, 2023
2023-12-140
Action Item

AGENDA ITEM: FY 2023-2024 Commission Meeting Schedule Revision

A. Background/History:

At the June 2015 meeting the First 5 Children and Families Commission modified the bylaws so that an annual calendar will be adopted by the commission at the June meeting each year. The Commission approved the 2023/2024 annual calendar at the June 2023 meeting.

B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:

Staff requests that the commission review, discuss, and consider approving moving the February 2024 meeting from February 6 to February 13 (or other agreed upon date to meet quorum), in order for the First 5 Program Officer to attend the First 5 Association Annual Meeting to be held February 5-7, 2024 in Sacramento, CA.

C. Timeframe:

If approved the revised Commission Meeting Schedule will go into effect immediately.

D. Costs:

No costs associated with this item.

E. Staff Recommendation:

Staff recommends the commission review, discuss and consider approving the First 5 Kings County Commission Meeting Schedule revision request.

F. Attachments:

- First 5 Kings FY 2023-2024 Commission Meeting Schedule (revised December 2023)



Commission Meeting Schedule FY 2023-2024
(REVISED Dec. 2023)

August 1, 2023

October 3, 2023

December 5, 2023

February 13, 2024

April 2, 2024

June 4, 2024

All First 5 Kings County Commission Meetings are held on the first Tuesday of even-numbered months, at 3:00 pm at the Kings County Department of Public Health, located at 330 Campus Drive in Hanford, CA 93230, unless otherwise posted.



330 Campus Drive • Hanford • CA • 93230 • (559) 585-0814

Date of Meeting: December 5, 2023

2023-12-141

FY 2022/2023 Audit

AGENDA ITEM: 2022-2023 First 5 Kings County Annual Audit Report

A. Background/History:

The California Children and Families First Act of 1998 requires that, “On or before October 15 of each year, each county commission shall conduct an audit of, and issue a written report on the implementation and performance of their respective functions during the preceding fiscal year, including at a minimum, the manner in which funds were expended, the progress toward, and the achievement of program goals and objectives, and the measurement of specific outcomes through appropriate reliable indicators”. Statute requires that the audit and report be transmitted to First 5 California and the State Controller’s Office by November 1st of each year, and that the reports be made available to the general public on request at no cost.

Due to the anticipated delay in receipt of the Final Audit Report, Staff sought and received an extension from First 5 California and the State Controller’s Office on October 26, 2023. Both State agencies were advised that the next opportunity for the Commission to review the Audit was at the December 5, 2023 Commission meeting.

To that end, Commission Staff had an audit report prepared by Moss Adams, Limited Liability Corporation. This report is presented to the Commission today for discussion, review, approval and adoption of the annual audit report.

B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:

Commission staff is requesting the Commission review, discuss, and adopt the Annual Audit report for the period July 1, 2022 through June 30, 2023.

C. Timeframe:

The Audit Report for Fiscal Year 2022-2023 is before the Commission for final approval and adoption, and will be submitted to First 5 California and the State Controller’s Office, shortly after approval and adoption.

D. Costs:

The increase in costs of the Audit were approved by the Commission at the August 1, 2023 Commission meeting.

E. Staff Recommendation:

Commission staff is requesting the Commission review, discuss, and adopt the Audit Report for the period July 1, 2022 through June 30, 2023.

F. Attachments:

- FY 2022-2023 Moss Adams, LLC Letter to Those Charged with Governance
- FY 2022-2023 Report of Independent Auditors and Financial Statements with Supplementary Information



Communications with Those
Charged with Governance

**First 5 Kings County Children and Families
Commission**

June 30, 2023

Communications with Those Charged with Governance

To the Board of Supervisors
First 5 Kings County Children and Families Commission

We have audited the financial statements of First 5 Kings County Children and Families Commission (the Commission), a component unit of the County of Kings, California (the County), as of and for the year ended June 30, 2023, and have issued our report thereon dated November 30, 2023.

Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America; *Government Auditing Standards*, Issued by the Comptroller General of the United States; **and State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* (California Children and Families Program), issued by the California State Controller's Office**

As stated in our engagement letter dated October 22, 2023, we are responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the 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, and the provisions of the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* and to design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free from material misstatement.

An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we considered Commission's internal control solely for the purposes of determining our audit procedures and not to provide assurance concerning such internal control.

We are also responsible for communicating significant matters related to the financial statement audit that, in our professional judgment, are relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in the engagement letter.

Significant Audit Findings and Issues

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Commission are described in Note 1 to the financial statements. GASB Statement 91 – *Conduit Debt Obligations*, GASB 93 – *Replacement of Interbank Offered Rates*, GASB Statement 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and GASB Statement 96 – *Subscription-Based Information Technology Arrangements*. As a result of implementation, there were no material effects to the financial statements.

There were no other changes in the application of existing policies during 2023. We noted no transactions entered into by the Commission during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements was:

- Post-employment benefit liability for retirement and health benefits

Financial Statement Disclosures

The disclosures in the financial statements are consistent, clear, and understandable. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of the reporting entity and significant accounting policies in Note I to the financial statements. This disclosure reports the operations under the governance of the County of Kings Board Supervisors, as well as the more significant policies used by the City in the preparation of the financial statements.
- The disclosure of cash and investment details in Note I to the financial statements. This disclosure provides the details of the amounts of cash and investments held in the various types of depositories and securities at year-end, as well as the details of the nature of the inherent risks the Commission is subject to.
- Disclosure of pension liability in Note 10 to the financial statements. This required disclosure includes details on the pension the County provides the Commission employees. The recorded liabilities for benefits included in the financial statements are an estimate based on assumptions regarding future personnel costs and discount rates that attempt to match anticipated returns on the cash and investment resources used to make benefit payments, and many other actuarial assumptions.
- Disclosure of post-employment healthcare benefits in Note 9 to the financial statements. This required disclosure includes details on the post-retirement health care benefits the County provides the Commission employees. The recorded liabilities for benefits included in the financial statements are an estimate based on assumptions regarding future healthcare trend rates and

discount rates that attempt to match anticipated returns on the cash and investment resources used to make benefit payments, and many other actuarial assumptions.

Significant Unusual Transactions

We encountered no significant unusual transactions during our audit of the Commission's financial statements.

Significant Difficulties Encountered in Performing the Audit

Professional standards require us to inform you of any significant difficulties encountered in performing the audit. No significant difficulties were encountered during our audit of the Commission's financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of our audit.

*Circumstances that Affect the Form and Content of the **Auditor's** Report*

There may be circumstances in which we would consider it necessary to include additional information in the auditor's report in accordance with U.S. GAAP. There were no circumstances that affected the form and content of the auditor's report.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all factual and judgmental misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not note any corrected or uncorrected misstatements during the course of the engagement.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 30, 2023.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Commission's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Significant Audit Findings or Issues

We are required to communicate to you other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process. There were no such items identified.

This information is intended solely for the use of Board of Supervisors and management of the Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Moss Adams LLP". The signature is written in a cursive, flowing style.

Medford, Oregon
November 30, 2023



Report of Independent Auditors
and Financial Statements
with Supplementary Information

**First 5 Kings County Children and Families
Commission**

June 30, 2023



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Report of Independent Auditors

The Children and Families Commission of Kings County
County of Kings, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and major fund of the First 5 Kings County Children and Families Commission (the Commission), a component unit of the County of Kings, California (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, and the respective budgetary comparison for the general fund, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Commission as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparison for the general fund thereof, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (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.

Emphasis-of-Matters

As discussed in Note 1 to the financial statements, the financial statements present only the Commission referred to above and are not intended to present the financial position of the County as a whole and the respective changes in financial position, or where applicable, its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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 GAAS 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 GAAS 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 Commission's ability 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, the schedule of the Commission's proportionate share of the County's net pension liability, the schedule of contributions – pension plan, schedule of changes in the total OPEB liability and related ratios, and the schedule of contributions – OPEB plan, to 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 Schedule of First 5 California (F5CA) Funding is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplemental Schedule of First 5 California (F5CA) Funding 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 November 30, 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 the Commission's internal control over financial reporting and compliance.



Medford, Oregon
November 30, 2023

Management's Discussion and Analysis

First 5 Kings County Children and Families Commission Management's Discussion and Analysis

INTRODUCTION

First 5 Kings County Children and Families Commission (First 5 Kings County) is funded primarily by a tax on tobacco products as established by Proposition 10, passed in 1998. All tax revenues are distributed to First 5 California Children and Families Commission (First 5 California) who utilizes 20% of those revenues and distributes the remainder to local First 5 county commissions formed by local ordinances after Proposition 10 was adopted. Kings County adopted its county ordinance establishing the First 5 Kings County on December 29, 1998. Funds are disbursed to the county by First 5 California based upon the number of children born to mothers with a residence in Kings County. The revenue from this tax is to be used for tobacco education and cessation programs and for programs that promote, support, and improve the early development of children from prenatal through age five. The intent is for California children to be healthy, to live in a healthy and supportive family environment, and to enter school ready to learn.

First 5 Kings County has developed a strategic plan to guide how funds are disbursed for this purpose. First 5 Kings County has adopted initiatives that set aside funding for implementation of certain goals from the strategic plan. A financial plan supplements and operationalizes the strategic plan and any accompanying initiatives.

Our discussion and analysis of First 5 Kings County financial performance provides an overview of its financial activities for the fiscal year ending June 30, 2023. It should be read in conjunction with the First 5 Kings County's basic financial statements, which follow this section.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in its Statement No. 34, *Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments*, issued June 1999, and GASB Statement No. 37, *Basic Financial Statements – and Management and Discussion and Analysis – for State and Local Governments: Omnibus*, an amendment to GASB Statement No. 21 and Statement No. 34, issued in June 2001.

FINANCIAL HIGHLIGHTS

- Total net position was \$1,171,725 as of June 30, 2023.
- Total liabilities were \$265,890.
- Revenues were \$1,359,113.
- Expenditures totaled \$1,114,092 for a total increase in net position of \$245,021.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts – the management's discussion and analysis (this section), the basic financial statements, and supplementary information. The three sections together provide a comprehensive overview of First 5 Kings County. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

First 5 Kings County Children and Families Commission Management's Discussion and Analysis

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about First 5 Kings County's overall financial position.
- **Fund financial statements** focus on reporting the individual parts of First 5 Kings County's operations in more detail. The fund financial statements comprise the remaining statements.
 - **Government funds** statements tell how general governmental services were financed in the short-term as well as what remains for future spending.

The basic financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements report information about First 5 Kings County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of First 5 Kings County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide financial statements report First 5 Kings County's net position and how they have changed. Net position – the difference between assets and liabilities – is one way to measure the financial health and position of First 5 Kings County.

- Over time, increases or decreases in First 5 Kings County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of First 5 Kings County, one needs to consider additional non-financial factors such as decreases in Proposition 10 tax revenue due to decreased tobacco sales.

The government-wide financial statements of First 5 Kings County include only governmental activities.

Fund Financial Statements

The fund financial statements provide more detailed information about First 5 Kings County's most significant funds – not First 5 Kings County as a whole. Funds are accounting devices that First 5 Kings County uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. First 5 Kings County establishes other funds to control and manage money for particular purposes or to show that First 5 Kings County is meeting legal responsibility for using certain revenues. First 5 Kings County has only one kind of fund:

- **Governmental funds** – All of First 5 Kings County's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statement provides a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance First 5 Kings County's programs.

First 5 Kings County Children and Families Commission Management's Discussion and Analysis

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

The First 5 Kings County's combined net position was \$1,171,725 and \$926,704 at June 30, 2023 and 2022, respectively. See Table 1.

Table 1:

Net Position

	June 30	
	2023	2022
ASSETS		
Current assets	\$ 1,410,545	\$ 1,343,714
Total assets	1,410,545	1,343,714
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pensions	63,530	23,784
Deferred OPEB	12,903	37,403
Total deferred outflows of resources	76,433	61,187
LIABILITIES		
Current liabilities	67,991	43,534
Noncurrent liabilities	197,899	375,658
Total liabilities	265,890	419,192
DEFERRED INFLOWS OF RESOURCES		
Deferred pensions	6,746	56,490
Deferred OPEB	5,318	2,515
Total deferred inflows of resources	12,064	59,005
NET POSITION		
Unrestricted	1,171,725	926,704
Total net position	\$ 1,171,725	\$ 926,704

Changes in Net Position

The First 5 Kings County's total revenues were \$1,359,113 and \$1,469,601 for fiscal years ended June 30, 2023 and 2022, respectively. The revenue comes from a tax on tobacco products implemented with Proposition 10 (1998) and Proposition 56 (2016) as collected and distributed by First 5 California.

The total costs of all programs and services were \$1,114,092 and \$1,416,443 for fiscal years ended June 30, 2023 and 2022, respectively. The First 5 Kings County's expenses are predominately related to funding organizations to provide services for children ages 0 to 5 and their families. The remaining expenses were for internally operated programs, administrative activities, program expenses, and evaluation services.

**First 5 Kings County Children and Families Commission
Management's Discussion and Analysis**

Table 2:

Changes in Net Position

	June 30,	
	2023	2022
Revenues		
Program revenues	\$ 1,285,658	\$ 1,449,280
General revenues	73,455	20,321
Total revenues	1,359,113	1,469,601
Expenses	1,114,092	1,416,443
Change in net position	245,021	53,158
NET POSITION, beginning of year	926,704	873,546
NET POSITION, end of year	\$ 1,171,725	\$ 926,704

FINANCIAL ANALYSIS OF THE FIRST 5 KINGS COUNTY'S FUND

For the fiscal year ended June 30, 2023, First 5 Kings County reported an ending fund balance of \$1,313,848 an increase of \$13,668 from the prior year. The increase represents the amount of excess of revenues over expenditures for the year ended June 30, 2023.

General Fund Budgetary Highlights

FY 22/23 was the third year of the 5-year Fiscal Plan, wherein the budgeted expenditures were decreased overall, to compensate for dwindling Proposition 10 revenues. The Commission also wanted to maintain an adequate reserve in the Commission's trust fund to cover expenses pending receipt of Proposition 10 revenues.

Salaries and Benefits and Administrative Costs:

Salaries and Benefits expenditures during FY 22/23 were lower than prior years, due to the Resource Specialist position being vacant for the majority of the year. Due to the difficulty in filling the Resource Specialist position, the position was underfilled with an Office Assistant I/II position at the end of June 2023.

Under Administrative Costs, significant variances in expenditures occurred in the following areas:

- Maintenance costs were lower than anticipated.
- Purchasing and Administrative Costs charged by the County of Kings were higher than anticipated.
- Maintenance SIG costs charged by the County of Kings were lower than anticipated.

First 5 Kings County Children and Families Commission Management's Discussion and Analysis

- Auditing and Accounting Services were higher than anticipated, due to the change in the County-contracted external auditor.

Program Expenses:

In FY 22/23, there was a significant decrease in actual expenditures compared to the budgeted amount. The annual backpack distribution did not occur. In addition, this was the first year that the Linkages 2 Learning program was no longer operational. Both projects represented the majority of the budgeted program expenses in prior years.

Program Services:

In FY 22/23, funding was allocated to support a Family Resource Center in Avenal; however, a contract was not executed.

A schedule of the First 5 Kings County's original and final budget amounts compared with actual revenues and expenses is provided in the audited financial report.

CAPITAL ASSETS AND LONG-TERM DEBT

First 5 Kings County's Net Investment in Capital Assets line item remained consistent with the prior year, due to no new assets purchased or depreciation recorded. The decrease in long-term liabilities is due to the decrease in the net pension liability net of deferred expenses.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Purposeful monitoring of revenue and expenditures throughout FY 22/23 has allowed the Commission to achieve its goal of gradually rebuilding the trust account. Close monitoring of revenue projections and actual expenditures will shape future Commission budgets. Commission staff will continue to identify additional revenue sources that can fill the gaps in revenues previously received.

CONTACTING THE FIRST 5 KINGS COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors, and creditors with a general overview of the First 5 Kings County's finances and to demonstrate the First 5 Kings County's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Ms. Clarissa Ravelo, Program Officer, First 5 Kings County, 330 Campus Drive Hanford, California 93230 (559) 585-0814.

Basic Financial Statements

First 5 Kings County Children and Families Commission
Government-Wide
Statement of Net Position
June 30, 2023

	<u>Primary Government</u>
ASSETS	
Cash and cash equivalents	\$ 1,190,962
Treasurer's investments	21,202
Receivables	<u>161,082</u>
Total assets	<u>1,373,246</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pensions	63,530
Deferred OPEB	<u>12,903</u>
Total deferred outflows of resources	<u>76,433</u>
LIABILITIES	
Accounts payable	59,398
Long-term liabilities	
Portion due within one year	
Compensated absences	8,593
Portion due in more than one year	
Compensated absences	7,931
Total OPEB liability	19,595
Net pension liability	<u>170,373</u>
Total liabilities	<u>265,890</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pensions	6,746
Deferred OPEB	<u>5,318</u>
Total deferred inflows of resources	<u>12,064</u>
NET POSITION	
Unrestricted	<u>1,171,725</u>
Total net position	<u><u>\$ 1,171,725</u></u>

See accompanying notes.

First 5 Kings County Children and Families Commission
Statement of Activities
Government-Wide
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) and Revenue and Changes in Net Position Governmental Activities
Primary government: Governmental activities:			
Child development services	\$ 1,114,092	\$ 1,285,658	\$ 171,566
Total primary government	<u>\$ 1,114,092</u>	<u>\$ 1,285,658</u>	<u>171,566</u>
General revenues			
Interest and investment earnings (losses)			28,334
Miscellaneous income			45,121
Total general revenues			73,455
Change in net position			245,021
Net position, beginning of year			926,704
Net position, end of year			<u>\$ 1,171,725</u>

See accompanying notes.

First 5 Kings County Children and Families Commission
Fund Financial Statements
Balance Sheet – Government Fund
June 30, 2023

ASSETS	
Cash and cash equivalents	\$ 1,190,962
Treasurer's investments	21,202
Receivables	<u>161,082</u>
Total assets	<u><u>\$ 1,373,246</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities	
Accrued expenses	<u>\$ 59,398</u>
Total liabilities	<u>59,398</u>
Fund balance	
Committed	1,187,048
Unassigned	<u>126,800</u>
Total fund balance	<u>1,313,848</u>
Total liabilities and fund balance	<u><u>\$ 1,373,246</u></u>

See accompanying notes.

First 5 Kings County Children and Families Commission
Reconciliation of Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2023

Reconciliation of the balance sheet of the governmental fund
to the statement of net position

Total fund balance – governmental fund	\$ 1,313,848
Deferred outflows of pension and OPEB contributions reported in the statement of net position.	76,433
Long-term liabilities are not due in the current period and, therefore, are not included in the governmental fund. (Net Pension Liability - \$170,373, total OPEB Liability - \$19,595, Compensated absences- \$16,524).	(206,492)
Deferred inflows of pension and OPEB reported in the statement of net position.	<u>(12,064)</u>
Total net position – governmental activities	<u><u>\$ 1,171,725</u></u>

See accompanying notes.

First 5 Kings County Children and Families Commission
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
Year Ended June 30, 2023

REVENUES	
Proposition 10 taxes	\$ 945,064
Proposition 56 taxes	318,855
Interest and investment earnings	28,334
Miscellaneous income	<u>66,860</u>
Total revenues	<u>1,359,113</u>
EXPENDITURES	
Program services	
FRC Initiative	589,182
CARES Initiative	85,943
School Readiness Initiative	407,042
First 5 Initiative	<u>42,362</u>
Total program services	1,124,529
Salaries and benefits	135,465
Office expense	1,255
Professional and specialized services	25,000
Auditing and accounting	7,350
Legal services	1,891
Program expenses	(427)
Informational and technology services	7,398
Administrative cost (Kings County)	24,551
Travel and transportation	4,375
Utilities	1,818
Communications	1,960
Maintenance	1,623
Postage and freight	112
Memberships	4,000
Miscellaneous	3,888
Purchasing charges	<u>657</u>
Total expenditures	<u>1,345,445</u>
Net change in fund balance	13,668
FUND BALANCE, beginning of year	<u>1,300,180</u>
FUND BALANCE, end of year	<u><u>\$ 1,313,848</u></u>

See accompanying notes.

First 5 Kings County Children and Families Commission
Reconciliation of the Changes in Fund Balance to the Statement of Activities
Year Ended June 30, 2023

Reconciliation of the statement of revenues, expenditures, and changes
in fund balance of the governmental fund to the statement of activities

Net change in fund balance – governmental fund	\$ 13,668
Long-term liabilities are not due during the current year and, therefore, the change is not recorded in the governmental fund.	<u>231,353</u>
Change in net position – governmental activities	<u><u>\$ 245,021</u></u>

See accompanying notes.

First 5 Kings County Children and Families Commission
Statement of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual (GAAP) –
General Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual (GAAP Basis)	Variance with Final Budget
	Original	Final		
REVENUES				
Proposition 10 taxes	\$ 1,394,604	\$ 1,394,604	\$ 945,064	\$ (449,540)
Proposition 56 taxes	-	-	318,855	318,855
Interest and investment earnings (losses)	6,000	6,000	28,334	22,334
Miscellaneous income	168,294	168,294	66,860	(101,434)
Total revenues	<u>1,568,898</u>	<u>1,568,898</u>	<u>1,359,113</u>	<u>(209,785)</u>
EXPENDITURES				
Program services	1,280,605	1,280,605	1,124,529	156,076
Salaries and benefits	202,719	202,719	135,465	67,254
Office expense	1,000	1,000	1,255	(255)
Professional and specialized services	25,000	25,000	25,000	-
Auditing and accounting	6,560	6,560	7,350	(790)
Legal services	2,121	2,121	1,891	230
Program expenses	30,000	30,000	(481)	30,481
Informational and technology services	8,367	8,367	7,398	969
Administrative cost (Kings County)	30,606	30,606	24,551	6,055
Travel and transportation	12,000	12,000	4,375	7,625
Utilities	2,071	2,071	1,818	253
Communications	3,117	3,117	1,960	1,157
Maintenance	2,549	2,549	1,623	926
Memberships	4,000	4,000	4,000	-
Publications and legal notices	250	250	-	250
Postage and freight	201	201	112	89
Community outreach	1,500	1,500	165	1,335
Purchasing charges	600	600	657	(57)
Printing	500	500	-	500
Miscellaneous	9,764	9,764	3,723	6,041
Board and commission membership	500	500	54	446
Total expenditures	<u>1,624,030</u>	<u>1,624,030</u>	<u>1,345,445</u>	<u>278,585</u>
Net change in fund balance	<u>\$ (55,132)</u>	<u>\$ (55,132)</u>	13,668	<u>\$ (488,370)</u>
FUND BALANCE, beginning of year			<u>1,300,180</u>	
FUND BALANCE, end of year			<u>\$ 1,313,848</u>	

See accompanying notes.

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

Note 1 – Summary of Significant Accounting Policies

Reporting entity – In November of 1998, California voters approved Proposition 10, which levied a 50-cent tax on each pack of cigarettes sold. Revenues generated from the tobacco tax are used to fund local health, child care, and education programs that promote early childhood development. These programs target children during their first five years of life and focus on anti-tobacco education programs.

On December 29, 1998, the County of Kings Board of Supervisors, in accordance with Proposition 10, passed and adopted Ordinance No. 578, which created the First 5 Kings County Children and Families Commission (the Commission). Ordinance No. 609, on April 2, 2002, established the Commission, a component unit of the County of Kings, as an agency with independent authority over the strategic plan described in Kings County Code of Ordinances Section 2-45 and the Kings County Children and Families Trust Fund described in Kings County Code of Ordinances Section 2-50. The Commission consists of nine voting members.

The basic financial statements included in this report are intended to present the financial position and results of operations of only the Commission. They are not intended to present the financial position and the results of operations of the County of Kings taken as a whole. For additional information regarding the County of Kings, please refer to the Annual Financial Report available from the County of Kings.

Measurement focus, basis of accounting and financial statement presentation – The basic financial statements of the Commission are prepared on the basis of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – Management Discussion and Analysis – for State and Local Governments*, and related standards. GASB Statement No. 34 established standards for external financial reporting for all state and local government entities which includes a management's discussion and analysis section, a statement of net position, a statement of activities, and, if applicable, a statement of cash flows. The financial statements consist of the following:

- Government-Wide Financial Statements-

The Statement of Net Position and the Statement of Activities display information about the Commission as a whole. The Statement of Net Position presents the financial condition of the governmental activities of the Commission at fiscal year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Commission's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Commission, with certain limited exceptions.

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 when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

- Fund Financial Statements-

The Commission's governmental fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Commission considers revenues to be available if they are collected within 9 months of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under the accrual basis of accounting. However, compensated absences are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for the governmental fund.

The Commission reports the following major governmental fund:

The **General Fund** is the general operating fund of the Commission and accounts for all revenues and expenditures of the Commission.

Cash and investments – The Commission maintains its cash account with the County of Kings Treasurer – Tax Collector as part of the common investment pool. The County of Kings is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

State statutes and the County of Kings' investment policy authorize the County Treasurer to invest in U.S. Government Treasury and Agency Securities, bankers' acceptances, commercial paper, corporate bonds and notes, repurchase agreements, supranational debt obligations, and the State Treasurer's Local Agency Investment Fund (LAIF). In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments held by the County Treasurer are stated at fair value. The fair value of pooled investments is determined quarterly and is based on current market prices received from the securities custodian. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer.

Credit quality ratings are not available for the Commission investments as all cash is invested as part of the common investment pool of the County of Kings Treasurer – Tax Collector. The Commission does not have any deposits with financial institutions as of June 30, 2023.

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

Accounts receivable – The Commission utilizes the allowance method of accounting for and reporting uncollectible or doubtful accounts. At June 30, 2023, management considered all accounts to be fully collectible and, therefore, no allowance was recorded in the accompanying financial statements.

Capital assets – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Additions, improvements, and other capital outlays that significantly extend the useful life of the asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Equipment: 5-10 years

Non-exchange transactions – Non-exchange transactions, in which the Commission gives or receives value without directly receiving or giving equal value in exchange, include Proposition 10 and 56 tax increments and other grants. With the accrual basis of accounting, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Deferred outflows and inflows of resources – In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net assets by the Commission that is applicable to a future reporting period.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net assets by the Commission that is applicable to a future reporting period.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Compensated absences – Commission employees earn vacation and sick leave with pay every year. The amount of vacation and sick leave earned is based on the years of continuous service. All vacation pay is accrued when incurred, while employees are generally vested to twenty-five percent of their sick leave balance after five years of service for accrual purposes. There is a cap on the maximum amount of vacation hours an employee can accrue ranging from 160 to 320 hours based on years of service.

Once the maximum accrual for vacation has been reached, employees stop earning additional vacation hours until the accumulation level drops below the established limits. At the close of each fiscal year, the balance of this accumulated time at the last pay period is computed for each employee at the current salary range. In the basic financial statements, these amounts are referred to as “Compensated Absences.”

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

In the governmental fund financial statement, a liability for these amounts is reported only if they have matured, for example, as a result of employee resignations or retirements prior to year-end, and payment of the liability is made subsequent to year-end. This is in accordance with GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*.

Fund balance – In the fund financial statements, in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the Commission is bound to honor constraints on how specific amounts can be spent.

- *Nonspendable* – Amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- *Restricted* – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed* – Amounts constrained to specific purposes by the Commission itself, using its highest level of decision-making authority (First 5 Kings County Children and Families Commission). To be reported as committed, amounts cannot be used for any other purpose unless the Commission takes the same highest level action to remove or change the constraint.
- *Assigned* – Amounts the Commission intends to use for a specific purpose. Intent can be expressed by the Commission or by an official or body to which the Board of Commissioners delegates the authority.
- *Unassigned* – Amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The Commission establishes and modifies or rescinds fund balance commitments by passage of an ordinance or policy. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget as a designation or commitment of the fund, such as approved contracts. Assigned fund balance is established by the Commission through adoption or amendment of the budget, or future year budget, plan as intended for a specific purpose.

For the Commission's general fund, the Commission strives to maintain a budgeted total fund balance reserve that is at minimum 25% of any annual operating budget.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed.

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

Net position – Net position represents the residual interest in the Commission’s assets after liabilities are deducted. In accordance with GASB Statement No. 34, the fund equity section on the statement of net position was combined to report total net position and present it in three broad components: net investment in capital assets, restricted, and unrestricted. Net position, net investment in capital assets includes capital assets net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. Net position is restricted when constraints are imposed by third parties or by law through constitutional provisions or enabling legislation. All other net position is unrestricted. The Commission’s policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Budgeting procedures – Each year management of the Commission prepares a proposed budget, which is presented to the Commission’s Board of Commissioners. The annual budget is then legally enacted through adoption of a budget resolution.

An operating budget is adopted each fiscal year on the modified accrual basis of accounting. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Operating budgets that have not been encumbered lapse at the end of the fiscal year.

Governmental accounting standards update – During the year ending June 30, 2023, the Commission implemented the following standards on the financial statements:

GASB Statement No. 91 – *Conduit Debt Obligations*. The requirements of this statement are effective for reporting periods beginning after December 15, 2020. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2021.

GASB Statement No. 93 – *Replacement of Interbank Offered Rates*. The requirements of this statement are effective for reporting periods beginning after June 15, 2021. Subsequent to issuance, GASB Statement No. 95 postponed the certain requirements of this statement to reporting periods beginning after June 15, 2022.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

Released GASB Statements to be implemented in future financial statements are as follows:

GASB Statement No. 99 – *Omnibus 2022*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 100 – *Accounting Changes and Error Corrections*. The requirements of this statement are effective for reporting periods beginning after June 15, 2023.

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

GASB Statement No. 101 – *Compensated Absences*. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

Subsequent events – In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through November 30, 2023, which is the date the financial statements were available to be issued.

Note 2 – Cash and Investments

Cash and investments as of June 30, 2023, consist of the following:

Cash and cash equivalents in County of Kings Treasury	<u>\$ 1,190,962</u>
Treasurer's investments in County of Kings Treasury	<u>\$ 21,202</u>
Total interest and investment earnings (losses) from County of Kings	<u>\$ (44,407)</u>

See the County of Kings Annual Financial Report for disclosure related to cash, investment and related risks, including the fair market valuations of the pooled investments.

Note 3 – Capital Assets

Capital assets activity for the year ended June 30, 2023 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Equipment	\$ 37,958	\$ -	\$ -	\$ 37,958
Less accumulated depreciation	<u>(37,958)</u>	<u>-</u>	<u>-</u>	<u>(37,958)</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

Note 4 – Deficiency of Expenditures Over Appropriations

For the year ended June 30, 2023, expenditures exceeded appropriations as follows:

<u>Expenditures</u>	<u>Amount</u>
Office expense	\$ (255)
Auditing and accounting	(790)
Purchasing charges	(57)

Note 5 – Evaluation Expenditures

The Commission spent \$25,000 on program evaluation during the fiscal year ended June 30, 2023, which consisted of \$25,000 in contracted evaluation activities associated with evaluation efforts and annual report submission.

Note 6 – Long-Term Liabilities

Long-term liabilities activity for the year ended June 30, 2023 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated absences	\$ 15,755	\$ 11,027	\$ (10,258)	\$ 16,524	\$ 8,593
Total	<u>\$ 15,755</u>	<u>\$ 11,027</u>	<u>\$ (10,258)</u>	<u>\$ 16,524</u>	<u>\$ 8,593</u>

Note 7 – Economic Dependency

The Commission received the majority of its funding from one source, taxes imposed by the California Tax and Revenue Code. This code imposes additional taxes on the sale of cigarettes and tobacco products. The total amount of funding from the additional taxes was \$1,260,554, or 92.75%, of the total revenue for the year ending June 30, 2023. The Commission is thus subject to possible risk of reductions in services and/or closure due to potential future changes of the California Tax and Revenue Code.

Note 8 – Related Party Transactions

During the year ended June 30, 2023, the Commission paid the County of Kings, a related party, \$51,315 for the following costs: \$1,960 in communications, \$1,623 in maintenance SIG, \$1,269 in legal services, \$7,350 in auditing and accounting services, \$657 in purchasing charges, \$1,818 in utilities, \$622 in liability claims, \$4,372 in information technology services, \$1,792 in motor pool services, and \$29,852 for administrative and indirect cost allocation services. The Commission is a component unit of the County of Kings as stated in Note 1. The Commission is reported as a discretely presented component unit in the County of Kings' Annual Financial Report.

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

Note 9 – Other Post-Employment Benefits (OPEB)

Plan description – The County of Kings provides health insurance benefits (medical, dental, vision, chiropractic, and mental health) through a self-insured plan administered by Blue Cross using the Blue Cross PPO. The County of Kings contributes toward the cost of such coverage for its employees as set forth in the bargaining memoranda of understanding. The County of Kings does not explicitly contribute toward the cost of health benefits for retirees. As the Commission is part of the County of Kings, these benefits are applicable to the Commission. However, there are two benefits offered to County retirees that give rise to an implicit cost to the County under GASB Statement No. 75:

1. Retirees with more than a stated number of service hours at the time they retire are entitled to convert a portion of their accumulated sick leave to a dollar amount which is held in a Medical Incentive Account (MIA) for the purpose of helping defray some or all of the costs of health insurance coverage through the County's plan until the account is exhausted.
2. Premiums charged to retirees in the plan are the same as those used for active employees. Because the plan is self-insured, the County is actually paying claims and administrative expenses on behalf of all participating retirees – the premiums are a mechanism for budgeting and negotiations, but do not reflect the underlying cost of providing retiree healthcare coverage. The excess of the actual cost of retiree and dependent coverage over the premiums charged to those retirees constitutes a significant financial benefit, sometimes called an employer's "implicit subsidy" under GASB Statement No. 75.

When the retiree reaches Medicare eligibility, they are no longer eligible to participate in the County plan; however, any remaining account balance may be used for purposes of defraying Medicare Supplement insurance premiums purchased outside the County's plan. All employee groups except Elected Officials follow the same general rule, in that there are two tiers of employees, those hired before a given cutoff date and those hired on or after that date. Employees hired before the cutoff date may make a one-time election to receive a portion of cash from their accumulated sick-leave hours rather than convert them to an MIA, an option not available to post-cutoff date hires. Also, the benefit percentage applied dollar value of accumulated sick-leave hours may differ between the two tiers, and number of service hours required to be eligible for a given benefit percentage may differ as well.

Employees covered – All Commission employees are covered by the benefit terms of the OPEB Plan of the County of Kings. See the County of Kings Annual Comprehensive Financial Report for more information regarding total employees covered.

Total OPEB liability – The Commission's total OPEB liability of \$54,537 was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2022. Standard actuarial update procedures were used to roll forward to the measurement date from the actuarial valuation.

First 5 Kings County Children and Families Commission
Notes to Basic Financial Statements

The changes in the total OPEB liability for the plan year was as follows:

	Total OPEB Liability
Balance at June 30, 2022	\$ 56,172
Changes in the year	
Service cost	2,259
Interest on the total OPEB liability	438
Differences between expected and actual experience	64
Changes in assumptions	(38,649)
Benefit payments, including refunds of employee contributions	(137)
Implicit subsidy credit	(552)
Net change	(36,577)
Balance at June 30, 2023	\$ 19,595

Actuarial assumptions and other inputs – The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	2.80%
Discount rate	3.69%
Inflation	2.30%
Healthcare cost trend rates	7.00%

Mortality rates were based on CalPERS tables.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the Commission, as well as what the Commission's total OPEB liability would be if it were calculated using a discount rate that is 1-percent lower (2.69 percent) or 1-percentage point higher (4.69 percent) than the current discount rate:

	Discount Rate - 1% (2.69%)	Discount Rate 3.69%	Discount Rate + 1% (4.69%)
Total OPEB liability	\$ 21,406	\$ 19,595	\$ 17,924

First 5 Kings County Children and Families Commission
Notes to Basic Financial Statements

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate: The following presents the total OPEB liability of the Commission, as well as what the Commission's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percent lower (6.00 percent) or 1-percentage point higher (8.00 percent) than the current discount rate:

	Trend Rate - 1% (6.00%)	Healthcare Trend Rate 7.00%	Trend Rate + 1% (8.00%)
Total OPEB liability	\$ 16,984	\$ 19,595	\$ 22,763

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the year ended June 30, 2023, the Commission recognized OPEB Expense of \$2,920. At June 30, 2023, the Commission reported deferred outflows of resources related to the OPEB Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 9,128	\$ (3,120)
Contributions subsequent to the measurement date	715	-
Net differences between projected and actual experience	3,061	(2,198)
Total	\$ 12,903	\$ (5,318)

Contributions subsequent to the measurement date will be expensed during the year ended June 30, 2024. Other deferred outflows and inflows of resources related to the OPEB Plan will be recognized as OPEB expense as follows:

Year Ending June 30, 2024	\$ 223
2025	223
2026	223
2027	223
2028	223
Thereafter	5,756
	\$ 6,871

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

Note 10 – Employee Retirement System and Pension Plan

Plan Description: The County of Kings contributes to the California Public Employees' Retirement System (CalPERS), an agent multiple-employer defined benefit pension plan in which all full-time employees of the County of Kings are eligible to participate. CalPERS provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and their beneficiaries. CalPERS acts as a common investment agent for participating public entities within the State of California and is administered by the CalPERS Board of Administration according to the provisions set forth in the California Public Employees Retirement Law. Benefit provisions and other requirements are established by County ordinance and contract. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. As the Commission is part of the County of Kings, these benefits are applicable to the Commission.

Employees Covered: All Commission employees are covered by the benefit terms of the Miscellaneous Benefit Plan of the County of Kings. See the County of Kings Annual Comprehensive Financial Report for more information regarding total employees covered.

Contributions: Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1st following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County of Kings is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2022 (the measurement date), the average active employee contribution rate is 6.77 percent of annual pay, and the employer's contribution rate is 14.92 percent of annual payroll for those employees in the Miscellaneous Plan.

Net Pension Liability: The Commission's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability for the Plans is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions: The total pension liabilities in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

Valuation date	6/30/2021
Measurement date	6/30/2022
Actuarial cost method	Entry Age Normal Cost Method
Actuarial assumptions	
Discount rate-	6.90%
Inflation-	2.50%
Salary increases-	Varies by entry age and service
Investment rate of return-	7.00%
Mortality rate table ¹ -	Derived using CalPERS' Membership Data for all Funds
Post retirement benefit-	Contract COLA up to 2.5% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.5% thereafter
Increase-	

¹ The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvement using 90% of the Society of Actuaries Scale MP-2016. For more details on this table, please refer to the 2017 experience study report.

Change of Assumptions: The discount rate decreased from 7.15% to 6.90%.

Discount Rate: The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach.

Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class*	Assumed asset Allocation	Real return**
Global equity - cap-weighted	30.00%	4.54%
Fixed income - non-cap-weighted	12	3.84
Private equity	13	7.28
Treasury	5	0.27
Mortgage-backed securities	5	0.5
Investment grade corporates	10	1.56
High yield	5	2.27
Emerging market debt	5	2.48
Private debt	5	3.57
Real assets	15	3.21
Leverage	-5	-0.59

Total 100.00%

* An expected inflation of 2.30% used for this period

** Figures are based on the 2021 Asset Liability Management study

Net Pension Liability: At June 30, 2023, the Commission reported a liability of \$392,619 for its proportionate share of the County's Proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the liability used to calculate the net pension liability was determined by an actuarial valuation date of June 30, 2021. The Commission's proportion of the net pension liability was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all pension plan participants, actuarially determined. At June 30, 2022, the Commission's proportion share of the County's proportionate share was 0.14%, compared to 0.15% at June 30, 2021, a decrease of 0.01%.

The Commission's contributions to CalPERS for the fiscal year ended June 30, 2022, was equal to the required contributions. The required contributions for the last three fiscal years are noted in the below chart.

<u>Fiscal Year End</u>	<u>Contributions</u>
June 30, 2020	27,399
June 30, 2021	19,649
June 30, 2022	20,329

First 5 Kings County Children and Families Commission
Notes to Basic Financial Statements

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The following presents the net pension liability of the Commission, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

	Discount Rate - 1% (5.90%)	Discount Rate 6.90%	Discount Rate + 1% (7.90%)
Net pension liability	\$ 262,887	\$ 170,373	\$ 94,624

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Pension Expenses/Benefit and Deferred Outflows/Inflows of Resources Related to Pensions: For the year ended June 30, 2023, the Commission recognized pension benefit of \$38,671. At June 30, 2023, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 20,329	\$ -
Changes in assumptions	16,312	-
Differences between expected and actual experiences	1,087	(6,746)
Net differences between projected and actual earnings	25,802	-
Total	\$ 63,530	\$ (6,746)

Pension Expenses/Benefit and Deferred Outflows/Inflows of Resources Related to Pensions (continued): Deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30 2024	\$ 8,498
2025	7,029
2026	5,213
Thereafter	15,715
	\$ 36,455

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

Note 11 – Fund Balances

Fund balances are presented in the following categories: committed and unassigned (See Note 1 for a description of these categories). A detailed schedule of fund balances at June 30, 2023, is as follows:

Committed:	
Approved contracts not yet executed	\$ 1,162,048
Evaluation services	<u>25,000</u>
Total committed fund balance	1,187,048
Unassigned	<u>126,800</u>
Total fund balance	<u><u>\$ 1,313,848</u></u>

Note 12 – Risk Management

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission provides coverage for these losses through commercial insurance policies and/or through participation in the County of Kings' Self-Insurance Program. Refer to the County of Kings Annual Financial Report for additional information.

Note 13 – Commitments and Contingencies

Litigation: Commitments and contingencies, undeterminable in amount, include normal recurring pending claims and litigation. In the opinion of management, based upon discussion with legal counsel, there is no pending litigation which is likely to have a material adverse effect on the financial position of the Commission.

First 5 Kings County Children and Families Commission

Notes to Basic Financial Statements

Note 14 – Separation from the County

On May 19, 2021, the Board of Supervisors of Kings County (the County) amended the Kings County Ordinance No. 609.4, codified as Section 2-40, establishing the Commission as a legal independent entity from the County effective June 18, 2021. The amendment established the powers, duties, and responsibilities of the Commission to include the power to enter into any contracts as necessary, acquire, possess, and dispose of real or personal property, and have independent authority over its strategic plan. The Commission continues to contract with the County for staffing and services to the Commission and is still considered a component unit of the County.

Required Supplementary Information

First 5 Kings County Children and Families Commission

Schedule of the Commission's Proportionate Share of the County's Net Pension Liability

Measurement Date	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Commission's proportion of the County's proportionate net pension liability (asset)	0.14%	0.15%	0.24%	0.39%	0.34%	0.35%	0.36%	0.38%	0.36%
Commission's proportionate share of the County's proportionate net pension liability (asset)	170,373	\$ 303,731	\$ 382,645	\$ 358,008	\$ 328,154	\$ 333,683	\$ 287,455	\$ 277,611	\$ 186,969
Commission's covered payroll	\$ 88,172	\$ 117,710	\$ 215,637	\$ 187,700	\$ 187,360	\$ 194,835	\$ 184,990	\$ 165,024	\$ 163,074
Commission's proportionate share of the County's proportionate net pension liability (asset) as a percentage of its covered payroll	193.23%	258.03%	177.45%	190.73%	175.15%	171.26%	155.39%	168.22%	114.65%
Plan fiduciary net position	\$ 351,089,172	\$ 385,891,721	\$ 320,271,941	\$ 310,745,619	\$ 296,742,769	\$ 279,852,259	\$ 256,012,190	\$ 259,618,018	\$ 259,446,155
Plan fiduciary net position as a percentage of the Commission's proportionate share of the County's proportionate share of the total pension liability (asset)	74.53%	87.05%	74.61%	75.92%	76.54%	75.14%	76.33%	81.23%	83.32%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2020. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

* Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown. As time passes, additional years will be shown until a full ten-year history is available.

First 5 Kings County Children and Families Commission Schedule of Contributions – Pension Plan

Fiscal Year End Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Contractually Required Contribution (Actuarially determined contribution)	\$ 25,802	\$ 19,649	\$ 27,399	\$ 38,811	\$ 28,497	\$ 27,944	\$ 24,533	\$ 22,163	\$ 19,122
Actual contributions	25,802	19,649	27,399	38,811	28,497	27,944	24,533	22,163	19,122
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commission's covered payroll	\$ 88,172	\$ 117,710	\$ 215,637	\$ 187,700	\$ 187,360	\$ 194,835	\$ 184,990	\$ 165,024	\$ 163,074
Actual contributions as a percentage of the County's covered-employee payroll	29.26%	16.69%	12.71%	20.68%	15.21%	14.34%	13.26%	13.43%	11.73%

Notes to Schedule:

Valuation date: June 30, 2021

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method: Entry Age Normal

Amortization Method/Period: See June 30, 2021 Funding Valuation Report

Asset Valuation Method: See June 30, 2021 Funding Valuation Report

Inflation: 2.50%

Salary Increases: Varies by Entry Age and Service

Payroll Growth: 2.75%

Investment Rate of Return: 7.00%

Retirement Age: Probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015.

Mortality: Probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

* Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown. As time passes, additional years will be shown until a full ten-year history is available.

First 5 Kings County Children and Families Commission
Schedule of Changes in the Total OPEB Liability and Related Ratios

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Last 10 Fiscal Years*							
Total OPEB Liability							
Service cost	\$ 2,259	\$ 1,962	\$ 2,944	\$ 1,954	\$ 2,844	\$ 2,765	\$ 2,223
Interest on the total OPEB liability	438	547	1,040	853	1,152	1,058	1,325
Differences between expected and actual experience	64	(2,738)	44	9,344			
Changes in assumptions	(38,649)	1,508	1,071	1,240	(1,536)	(1,609)	-
Benefit payments, including refunds of employee contributions	(137)	(126)	(217)	(222)	(421)	(1,262)	-
Implicit subsidy credit	(552)	(563)	(909)	(685)	-	-	(1,059)
Net change in total OPEB Liability	(36,577)	590	3,973	12,484	2,039	952	2,489
Total OPEB Liability, beginning	<u>56,172</u>	<u>55,582</u>	<u>51,609</u>	<u>39,125</u>	<u>37,086</u>	<u>36,134</u>	<u>33,645</u>
Total OPEB Liability, ending	<u>\$ 19,595</u>	<u>\$ 56,172</u>	<u>\$ 55,582</u>	<u>\$ 51,609</u>	<u>\$ 39,125</u>	<u>\$ 37,086</u>	<u>\$ 36,134</u>
Commission's covered-employee payroll - Measurement Period	\$ 88,172	\$ 117,710	\$ 215,637	\$ 187,700	\$ 187,360	\$ 194,835	\$ 184,990
Total OPEB liability as a percentage of covered-employee payroll	22.22%	47.72%	25.78%	27.50%	20.88%	19.03%	19.53%

*Omitted Years: GASB Statement No. 75 was implemented during the year ended June 30, 2017. No information was available prior to this date. As time passes, additional years will be shown until a full ten-year history is available.

First 5 Kings County Children and Families Commission
Schedule of Contributions – OPEB Plan

Last 10 Fiscal Years*	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 3,061	\$ 5,868	\$ 5,585	\$ 5,476	\$ 4,542	\$ 4,451	\$ 3,560
Contributions in relation to the actuarially determined contribution	<u>(3,061)</u>	<u>(1,189)</u>	<u>(1,126)</u>	<u>(685)</u>	<u>(1,316)</u>	<u>(1,261)</u>	<u>(1,059)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ 4,679</u>	<u>\$ 4,459</u>	<u>\$ 4,791</u>	<u>\$ 3,226</u>	<u>\$ 3,190</u>	<u>\$ 2,501</u>
Commission's covered-employee payroll	\$ 88,172	\$ 117,710	\$ 215,637	\$ 187,700	\$ 187,360	\$ 194,835	\$ 184,990
Contributions as a percentage of covered-employee payroll	3.47%	3.98%	2.07%	2.55%	1.72%	1.64%	1.35%

Notes to Schedule:

Valuation date:	June 30, 2021
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method:	Entry Age Normal
Discount Rate:	3.69%
Inflation:	2.30%
Salary Increases:	2.80%
Healthcare Cost Trend Rate:	6.50%
Retirement Age:	Probabilities of retirement are based on the 2021 CalPERS Experience Study for the period from 2000 to 2019
Mortality:	Probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2000 to 2019. Pre- retirement and post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Society of Actuaries.

*Omitted Years: GASB Statement No. 75 was implemented during the year ended June 30, 2017. No information was available prior to this date. As time passes, additional years will be shown until a full ten-year history is available.

Report of Independent Auditors 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*

The Children and Families Commission of Kings County
County of Kings, California

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

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Moss Adams LLP".

Medford, Oregon
November 30, 2023

Report of Independent Auditors on State Compliance

The Children and Families Commission of Kings County
County of Kings, California

Report on Compliance for First 5 Program

Opinion on California Children and Families Program

We have audited First 5 Kings County Children and Families Commission's (Commission), a component unit of County of Kings, California 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* (California Children and Families Program), issued by the California State Controller's Office, applicable to the Commission's statutory requirements identified for the year ended June 30, 2023.

In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the First 5 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 (*Government Auditing Standards*); and the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the California 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 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 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 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 material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission’s compliance with the requirements of the California Children and Families Program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State of California’s *Standards and Procedures for Audit 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 considered 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 control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Commission’s compliance with the state laws and regulations applicable to the following items:

Description	Audit Guide Procedures	Procedures Performed
Contracting and Procurement	6	Yes
Administrative Costs	3	Yes
Conflict-of-Interest	3	Yes
County Ordinance	4	Yes
Long-range Financial Plans	2	Yes
Financial Condition of the Commission	1	Yes
Program Evaluation	3	Yes
Salaries and Benefits 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 identified during the audit.

Report on 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 with a type of compliance requirement of a federal program 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 material noncompliance with a type of compliance requirement of a federal program 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 with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by 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 requirements of 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.



Medford, Oregon
November 30, 2023

First 5 Kings County Children and Families Commission
Schedule of Findings and Recommendations
For the Year Ended June 30, 2023

There are no reportable findings as required by *Government Auditing Standards* for the year ended June 30, 2023.

**First 5 Kings County Children and Families Commission
Summary Schedule of Prior Findings and Recommendations
For the Year Ended June 30, 2023**

There are no reportable findings as required by *Government Auditing Standards* for the year ended June 30, 2022.

Supplementary Information

First 5 Kings County Children and Families Commission
Supplemental Schedule of First 5 California (F5CA) Funding
For the Year Ended June 30, 2023

<u>Program or Project Title</u>	<u>REVENUE</u> <u>F5CA FUNDS</u>	<u>EXPENDITURES</u>	<u>CHANGE IN</u> <u>NET POSITION</u>	<u>NET POSITION</u> <u>BEG. OF YEAR</u>	<u>NET POSITION</u> <u>END OF YEAR</u>
First 5 IMPACT Program	\$ -	\$ -	\$ -	\$ -	\$ -
F5CA Program Funds	85,943	85,943	-	-	-
County, Local Funds	-	-	-	-	-
TOTAL F5CA FUNDS	<u>\$ 85,943</u>	<u>\$ 85,943</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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Date of Meeting: December 5, 2023

2023-12-142

FY 2022/2023 Annual Report

AGENDA ITEM: 2022-2023 First 5 Kings County Annual Report

A. Background/History:

The California Children and Families First Act of 1998 requires that, “On or before October 15 of each year, each county commission shall conduct an audit of, and issue a written report on the implementation and performance of their respective functions during the preceding fiscal year, including at a minimum, the manner in which funds were expended, the progress toward, and the achievement of program goals and objectives, and the measurement of specific outcomes through appropriate reliable indicators”. Statute requires that the audit and report be transmitted to First 5 California and the State Controller’s Office by November 1st of each year, and that the reports be made available to the general public on request at no cost.

Due to the anticipated delay in receipt of the Final Audit Report, which is needed to complete the Annual Report, staff sought an extension from First 5 California and the State Controller’s Office. The extension request was granted on October 26, 2023. The Annual Report will be transmitted to First 5 California and the State Controller shortly following adoption and approval by the Commission.

To that end, Commission Staff have prepared an annual report. This report is presented to the Commission today for discussion, review and approval of the annual report and adoption of the audit report.

B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:

Commission staff is requesting the Commission review, discuss, and adopt the Annual Report for the period July 1, 2022 through June 30, 2023.

C. Timeframe:

The Annual Report for Fiscal Year 2022-2023 is before the Commission for final approval and adoption, and will be submitted to First 5 California and the State Controller’s Office, shortly after approval and adoption.

D. Costs:

There are no costs associated with this agenda item.

E. Staff Recommendation:

Commission staff is requesting the Commission review, discuss, and adopt the Annual Report for the period July 1, 2022 through June 30, 2023.

F. Attachments:

- First 5 Kings Dashboard
- DRAFT FY 2022-2023 Annual Report (AR1 – Revenue & Expenditure, AR2 – Demographic Worksheets, and AR3 – Evaluation Summary)

2023-12-142

Reserved for

Annual Report

– to be filed

under separate

cover



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Date of Meeting: December 5, 2023

2023-12-143

Grant Funding policy (new)



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Date of Meeting:
Agenda Item Type

December 5, 2023
Informational

AGENDA ITEM: Grant Funding Policy

A. Background/History:

Current Commission policies related to contract and procurements address obtaining goods and services, and delegate limited authority to the Executive Director. The Commission also follows the County of Kings' Purchasing policy, as part of its agreement for services. However, with declining Proposition 10 revenues, the Commission will need to look at other revenue sources to continue supporting its initiatives and create policies and/or procedures to apply for and receive the additional funding.

B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:

Commission staff have drafted a policy to secure additional funding to support the Commission's initiatives, through Request for Applications, Request for Proposals and other funding opportunities.

C. Timeframe:

N/A

D. Costs:

No additional costs are associated with this item. The goal of the new policy is to provide staff and the Commission with guidance to obtain additional revenue.

E. Staff Recommendation:

Commission staff recommends that the Commission review, discuss and approve the policy presented to secure additional funding, and to authorize Commission staff to apply for additional funding and execute contracts in alignment with the proposed policy.

F. Attachments:

- Draft Policy – Securing Additional Funding – to be filed under separate cover

2023-12-143

Grant Funding

Policy Item to

be filed under

separate cover



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Date of Meeting: December 5, 2023

FY 23-24 1st Quarter Achievement Report



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Date of Meeting:
Agenda Item Type:

December 5, 2023
Informational Item

AGENDA ITEM: 2023-2024 First Quarter Achievement Report for First 5 Funded Projects

A. Background/History:

The Commission has transitioned from a formative evaluation framework into a summative evaluation framework; therefore the reporting of program status reports and evaluation results are now two separate items for the Commission to consider. Staff is providing the Commission, on a quarterly basis, a progress report regarding the status of programs attaining contracted goals and deliverables.

B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:

Staff is requesting the Commission review and discusses the program status report representing activities and number of clients served through September of FY 2023-2024.

C. Timeframe:

Reports will be provided to the Commission on a quarterly basis, on the following schedule:

- 1st Quarter Report: December 2023
- 2nd Quarter Report: February 2024
- 3rd Quarter Report: June 2024
- Year End Report: August 2024

D. Costs:

No costs associated with this item.


E. Staff Recommendation:

Staff recommends the commission review and discuss the program reports as provided.

F. Attachments:

- FY 2023-2024 First Quarter Project Achievement Report

FY 2023-2024 1st Quarter Achievement Report for First 5 Kings Funded Programs

	Unduplicated Count of Clients Served			Objectives to be Achieved	Objectives that were Achieved	Objectives that did not meet Target	Objectives that are Inactive	Percentage of Budget Expended Goal 25%	Timely Progress Report Submission
	Children 0 to 2	Children 3 to 5	Significant Others						
Family Resource Center Initiative									
Corcoran FRC	34	43	54	41	13	IP	N/A	25.77%	Yes
KCOE – HFC & LFC	131	95	177	146	15	IP	N/A	20.71%	Yes
Kettleman City FRC	7	17	21	32	3	IP	N/A	29.97%	Yes
School Readiness Initiative									
UCP Parent & Me	99	88	0	40	2	IP	N/A	21.23%	Yes
UCP Special Need Program	13	0	0	10	0	IP	N/A	20.94%	Yes
E3 Initiative									
KCOE – CARES	N/A	N/A	167	20	9	IP	N/A	24%	Yes
New Project Initiative									
United Way 211	N/A	N/A	N/A	4	0	IP	6	N/A	N/A



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Date of Meeting: December 5, 2023

Study Session

Spotlight on Service:
Kettleman City Family
Resource Center



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Date of Meeting:
Agenda Item Type:

December 5, 2023
Study Session

AGENDA ITEM: Spotlight on Service: Kings Community Action Organization – Kettleman City Family Resource Center

A. Background/History:

The First 5 Commission has scheduled annual program presentations by funded programs. This offers grantees the opportunity to share their successes, achievements, and progress from the last year.

B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:

The Kettleman City Family Resource Center (KCFRC) is a community based family resource center that is providing school readiness services to families residing in Kettleman City and surrounding communities. The services offered at the KCFRC are developmentally appropriate, and specifically engineered to the age of the child.

C. Timeframe:

The Kettleman City Family Resource Center has been a component of the First 5 Kings County strategic plan since FY 2006/2007.

D. Costs:

There is no cost associated with this agenda item.

E. Staff Recommendation:

Staff recommends that the commission review the information provided by Kings Community Action Organization regarding the Kettleman City Family Resource Center.

F. Attachments:

- Kings Community Action Organization – Kettleman City Family Resource Center – PowerPoint Presentation



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About the Family Resource Center FRC

The purpose of the FRC:

- To connect children and families with services by making them available in their own community.
- Provide resources and referrals to families or individuals, such as...
- Promote early childhood development with funds provided by First 5 Kings County.

- Child Enrichment Classes
- Medi-Cal
- Utility Assistance
- USDA Food Distributions
- Parent Cafe
- Emergency Food and Clothing
- Parent Workshops
- Groceries 2 Go
- Copies and Translation Services
- Emergency Food and Clothing

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Meet the FRC Staff



Priscilla Lopez
FRC Program Assistant



Rosa Toledo
FRC Home Visitor

Hours of Operation: The FRC is open
Monday through Friday from 8:00am to 5:00pm

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First 5 – Direct Services





Child Enrichment Group Activities

Served 31 unduplicated children and 83 duplicated

Served 24 unduplicated adults duplicated 66

About the Program:

- ▶ Increase parent knowledge of early childhood development & improve parenting practices.
- ▶ Provide early detection of developmental delays & health issues.
 - ▶ Ages & Stages Questionnaire (ASQ)
- ▶ Prevent child abuse & neglect
- ▶ Increase children's school readiness & school success.

Take It & Make-It In-Home Activities

Served 36 unduplicated children and 74 duplicated

Served 26 unduplicated adults duplicated 60

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Raising a Reader

Literacy Program




Serving children 0 to 5 years old enrolled in the First 5 Program, socialization events and in home child care providers. The bags are rotated 1 to 2 times



<p>Unduplicated</p> <div style="background-color: #c00000; color: white; border-radius: 15px; padding: 20px; font-size: 24px; margin: 10px auto; width: 60px;">10</div> <p>Goal</p>	<p>Duplicated</p> <div style="background-color: #c00000; color: white; border-radius: 15px; padding: 20px; font-size: 24px; margin: 10px auto; width: 60px;">70</div> <p>Goal</p>
<div style="background-color: #c00000; color: white; border-radius: 15px; padding: 20px; font-size: 24px; margin: 10px auto; width: 60px;">14</div> <p>YTD</p>	<div style="background-color: #c00000; color: white; border-radius: 15px; padding: 20px; font-size: 24px; margin: 10px auto; width: 60px;">73</div> <p>YTD</p>

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Food Distributions

KCAO

- ▶ 2 times per month
- ▶ Emergency Food Boxes - served **780** duplicated households
- ▶ USDA – served **800** duplicated households



Groceries2Go

- ▶ Appointment based program
 - ▶ Funded through Central CA Food Bank & CalViva
- ▶ Boxes non-perishable items, produce/fruit, eggs, tortillas, cheese
- ▶ Served **753** duplicated households





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Socialization Events

- ▶ Monthly
- ▶ The event is designed for families and their children to spend time together in order to expand their social & emotional development.
- ▶ Socialization events are open to all First 5 clients and other community members.

July 2022 - June 2023				
	Unduplicated		Duplicated	
	Goal	YTD	Goal	YTD
Child	20	46	80	84
Adult	15	41	75	71



25 families & 43 children attended.



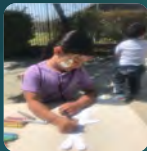
- Fall Harvest: Pumpkins donated by Assembly Member Rudy Salas
- Santa's Workshop

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Socialization Events – Con't.

Spring Event

- ▶ Local county agencies participated
- ▶ Activities for the children



End of Year FUN!

- ▶ Resource & Referral provided a hands on learning experience.



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Back to School Event

Kindergarten through 8th grade

- ▶ Free haircuts for children
- ▶ Event served **65** children & **26** families attended
- ▶ School supplies
- ▶ County agencies provided resources to families.





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Coordinated Services 2022/2023 First 5 Families	Unduplicated Quantity of Individuals Goal	Year to Date July 2022 – June 2023
Coordinate with local providers to provide food distribution to parents of children 0-5 (Adult)	50	51
Coordinate with local providers to provide parent workshops to parents of children 0-5 (Adult)	15	10
Coordinate with local providers to counseling services to parents of children 0-5 (Adult)	5	7
Coordinate with SNAP ED (CalFresh) to provide nutrition education to parents and caregivers of children 0-5 (Adult)	10	4
Coordinate with local providers to distribute items for Thanksgiving and Christmas holidays (Adult)	25	25

- Parent Workshops & SNAP ED Nutrition Classes are hosted in-person
- Counseling services with Kings View

Community Partners

- Kings View Behavior Health
- KCAO CalFresh Program
- KCAO Resource and Referral
- KCAO Utility Assistance Program
- Employment Development Department (EDD)
- KCAO Head Start Preschool Program
- UCP Parent & Me
- Salvation Army
- Assembly Member Rudy Salas
- Kettleman City Fire Department
- Kettleman City Elementary School
- ARIA Clinic, Kettleman
- Family HealthCare Network
- Central California Legal Services
- Kings County Public Health Department - WIC
- King County Library

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Coordinated Services

Parent Workshops



Bank of America Financial Literacy Class

Summer Food Program



Mondays, Wednesdays & Fridays 11:30am
Served **27** children (duplicated)
Kettleman City Pop Up Library

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Coordinated Services

Salvation Army
November 2022

Holiday Food Boxes
KCAO

- ▶ Required documents to be eligible
- ▶ KC-FRC staff assisted with applications by appointment only at the FRC:
 - ▶ Served **23** families and **63** children ages 0 to 17.
 - ▶ Families pick up items (food and toys) in December at the Hanford Salvation Army.
- ▶ Served **25** families at Thanksgiving and Christmas





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Parent Café Experience

California Department of Education (CDE) was awarded a Preschool Development Grant for Birth to 5 years.

- ▶ KCAO Resource & Referral staff are certified trainers
- ▶ Raise awareness of the Strengthening Families 5 Protective Factors.
- ▶ Implementation of (4) in-person cafes at the FRC
 - ▶ Served **23** duplicated individuals
 - ▶ Training materials are given to each participant
 - ▶ Attendees receive gift card and educational items for their children for participating in the café experience.



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Medi-Cal Navigation Project

Assistance With:

- ▶ Medi-Cal
- ▶ Cal-Fresh
- ▶ CalWORKs

*Applicants can renew or submit a new application with FRC Staff in Both English and Spanish.

Outreach

- ▶ Medi-Cal Navigators outreaches to the community through KC-FRC events.
- ▶ Outreach: over **3200** households (duplicated)
Application assists: **90**



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Community Outreach Efforts

Provide FRC information (flyers, monthly calendar) to local business in Kettleman City.

- ▶ Post Office
- ▶ Local Markets
- ▶ Utility District
- ▶ Kettleman City Elementary School
- ▶ WIC
- ▶ UCP Parent & Me Program



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FRC Contact Information

Rosa Todedo Email: Rosa.Toledo@kcao.org

Or

Priscilla Lopez Email: Priscilla.Lopez@kcao.org

Monday - Friday 8:00am-5:00pm

Phone (559) 386-1693

Address: 75 Fifth Street

Kettleman City, Ca 93239

Website: <https://www.kcao.org/family-resource-centers>

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Date of Meeting: December 5, 2023

Study Session

Staff Report

August-November 2023



Staff Report August-November 2023

Program Officer Report

- **Administrative Activities**
 - First 5 Audit
 - First 5 Annual Report
 - 1st Quarterly Progress and Expenditure Reports
 - KCDPH Accreditation
 - KCDPH/KCHSA Home Visitation MOU oversight
 - DHCS/CBHYI Wraparound Services RFP
 - Regional Home Visiting TA Contract

- **Meetings, Webinars and Conferences:**
 - Central Region First 5 ED Meeting – 08/4/2023
 - First 5 Association ED Monthly Meeting – 08/10/2023
 - First 5 California Commission Meeting – 08/17/2023
 - KCDPH/KCHSA Home Visitation MOU quarterly meeting – 08/18/2023
 - Meeting with new External Auditor – 08/22/2023
 - Central Region First 5 ED Meeting – 09/08/2023
 - Partnering Meeting with Santa Rosa Rancheria/Tachi Yokut Tribal Social Services – 09/11/2023
 - First 5 Association ED Monthly Meeting – 09/14/2023
 - On-site Audit Discussion – 09/19/2023
 - First 5 Merced Contractor Training - 09/21/2023
 - Regional HMG Meeting – 10/02/2023
 - Central Region First 5 ED Meeting – 10/06/2023
 - Region 5 – IMPACT Hub Meeting – 10/12/2023
 - First 5 California – Diner/Meet & Greet – 10/18/2023
 - Community Health Worker Collaborative Discussion & First 5 California Commission Meeting- 10/19/2023
 - Regional Home Visiting TA Kick-off Convening – 10/23-10/25/2023
 - Interview – BHA/SUDS System of Care Systems Mapping – 11/06/2023
 - HSA's External Partner Review of Cal-SIP Goal – 11/08/2023
 - Central Region First 5 ED Meeting – 11/09/2023
 - KCDPH/KCHSA Home Visitation MOU quarterly meeting – 11/15/2023
 - HVP presentation to CAPCC Board – 11/16/2023
 - BUILD Conference – 11/29-12/01/2023
 - CalWORKs HVP CQI Partner Convening – 12/04/2023