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Meeting Agenda

October 9, 2018

3:00 PM

Kings County Board of Supervisors Chambers,
Kings County Government Center
1400 West Lacey Blvd.
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. 003 **2018-08-021 Approval of Minutes: August 14, 2018 Commission Meeting**

P. 008 **FY 17/18 Final Fiscal Report**

P. 013 **FY 18/19 August Fiscal Report**

Action Items

P. 018 **2018-10-022 17/18 Audit:** Commission to review, discuss and consider approving the FY 17/18 audit prepared by Hudson & Henderson.

P. 068 **2018-10-023 17/18 Annual Report:** Commission to review, discuss and consider approving the FY 17/18 annual report to be submitted to First 5 California.

P. 084 **2018-10-024 Approval of First 5 Kings Policy Manual:** Commission to review, discuss and consider approving updates to the First 5 Kings County Policy Manual.

P. 212 **2018-10-025 Designate the Kings County Director of Public Health Services as the First 5 Kings County Executive Director:** Commission to review, discuss and consider designating the Kings County Director of Public Health Services to fulfill the roles and responsibilities of the First 5 Kings County Executive Director as defined in the First 5 Kings county Policy Manual.

P. 213 **2018-10-026 Proposed Budget Modification for FY 18/19:** Commission to review, discuss and consider updating the 2018-2019 Budget to include the Proposition 56 Oral Health Improvement Project.

Informational Agenda Items

P. 218 **Annual Evaluation Report:** Commission to review and discuss the progress of funded projects for FY 17/18 presented by Evaluation, Management & Training (EMT).

P. 231 **Spotlight on Service:** Staff from the Recreation Association of Corcoran will present an overview of the funded project Corcoran Family Resource Center.

P. 243 **Staff Report:** August 2018 & September 2018

Future Agenda Items

December 2018

- Minutes from October 9, 2018 Commission Meeting
- FY 18/19 October 2018 Fiscal Report
- Annual Strategic Plan Review and Update
- Community Annual Report for FY 17/18
- Strategic Planning Process for 2020-2025
- 1st Quarter Grantee Achievement Report
- Spotlight on Service: Kings Community Action Organization – Kettleman City Family Resource Center

Commissioner Comments

Review Next Meeting Date & Adjournment

- December 4, 2018 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.



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Date of Meeting: October 9, 2018

2018-10-021

**Commission Meeting
Minutes from
August 14, 2018**



Meeting Agenda

August 14, 2018

3:00 PM

Kings County Board of Supervisors Chambers,
 Kings County Government Center
 1400 West Lacey Blvd.
 Hanford, CA 93230

Call to Order & Welcome

The meeting was called to order at 3:02 PM

Commissioners Roll Call

Commissioner	Present	Absent	Joined Meeting After Roll Call
Joe Neves	X		
Dr. Milton Teski	X		Arrived 3:05 p.m.
Sanja Bugay	X		
Steve Naylor		X	
Crystal Hernandez	X		
Dr. Lisa Lewis	X		

Review and Modification to Agenda

No modifications were made.

Opportunity for Public Comment

Commissioner Sanja Bugay offered opportunity for public comment, none were offered.

Consent Calendar

**2018-08-018 Approval of Minutes: June 5, 2018 Commission Meeting
 FY 17/18 June 2018 Fiscal Report**

Motion Made by:	Joe Neves		
2 nd Motion by:	Crystal Hernandez		
Motion (Pass/Fail)	PASS		
Commissioner	Aye	Nay	Abstain
Joe Neves	X		
Dr. Milton Teski			
Sanja Bugay	X		
Steve Naylor			
Crystal Hernandez	X		
Dr. Lisa Lewis	X		

Action Items

2018-08-019 Approve Proposition 56 Local Oral Consultant Contract with Diringer and Associates: Commission to review, discuss and consider appointing a contract between First 5 Kings and Diringer and Associates for Oral Health Planning.

Program Officer Waite went over the proposed contract with oral consultant, Diringer & Associates. The contract will be completed no later than June 30th 2019 and is not to exceed \$104,000.

Commissioner Dr. Milton Teski arrived at 3:05 PM and joined the commission.

Motion Made by:	Joe Neves		
2 nd Motion by:	Crystal Hernandez		
Motion (Pass/Fail)	PASS		
Commissioner	Aye	Nay	Abstain
Joe Neves	X		
Dr. Milton Teski	X		
Sanja Bugay	X		
Steve Naylon			
Crystal Hernandez	X		
Dr. Lisa Lewis	X		

2018-08-020 Approve Contract Amendment with Evaluation, Planning and Management (EMT) for Evaluation of Prop56 Local Oral Prevention Grant:

Commission to review, discuss and consider appointing a contract between First 5 Kings and EMT for Evaluation Services.

Program Officer Waite briefly discussed contract between First 5 Kings County and EMT for Evaluation Services. Program Officer Waite stated that the contract is no to exceed \$37,799 over the four year term.

Motion Made by:	Joe Neves		
2 nd Motion by:	Dr. Lisa Lewis		
Motion (Pass/Fail)	Pass		
Commissioner	Aye	Nay	Abstain
Joe Neves	X		
Dr. Milton Teski	X		
Sanja Bugay	X		
Steve Naylon			
Crystal Hernandez	X		
Dr. Lisa Lewis	X		

Informational Agenda Items

First 5 Kings County Executive Director: Staff from First 5 Kings County will present an overview of the requirements from Proposition 10 and local policies for having an Executive Director.

Program Officer Waite provided First 5 Kings County commissioners an overview of expected First 5 Kings County Executive Director’s roles and responsibilities.

Commissioner Sanja Bugay asked if a Prop 10 requires local commissions to have an Executive Director. Program Officer Waite replied there is not a Prop 10 requirement to have an Executive Director.

Commissioner Joe Neves recommended modifying language on First 5 Policy Manual to allocate signing authority to Public Health Director and other duties to the Program Officer.

Strategic Planning Process for 2020 to 2025: Commission to review and discuss the upcoming process to develop a new strategic plan for FY 2020/2021 through FY 2025/2026.

Commissioner Crystal Hernandez asked if they could join with other organizations and share the cost of focus groups. Commissioner Sanja Bugay commented the group collaborating was not zero to five based so that method may not work. Commissioner Dr. Milton Teski encouraged continuing programs that included research based information for future funded programs. Commissioner Dr. Lisa Lewis added that she agreed with Commissioner Dr. Milton Teski's recommendation. Commissioner Sanja Bugay encouraged the process focus on First 5 Kings County's goals and mission vs programs. Commissioner Joe Neves asked whether there was a tool available to use for relying on local data, based on the tool that would be heard towards success. Program Officer Waite commented he would gather information from other First 5 and bring back what other Commissions used for strategic planning. Additionally Program Officer Waite will contact Melissa Westcove from Kings Partnership for Prevention to build a report from the Healthy Communities Initiative database.

Final Grantee Achievement Report: Commission to review and discuss the progress of funded projects for FY 17/18.

Program Officer Waite summarized final grantee achievement report to commissioners. Commissioner Crystal Hernandez asked if they explain why a grantee did not meet their objectives. Scott Waite confirmed that based on First 5 Kings county policy, grantees provide justification and corrective action, if the issues persist grantees are required to submit a corrective action plan and participate in mandatory technical assistance..

Spotlight on Service: Staff from UCP will present an overview of the funded projects Parent & Me and Special Needs.

Staff from UCP presented and overview on their program

Spotlight on Service: Staff from West Hills Community College will present an overview of the funded project Avenal family Connection.

Staff from WHCC presented and overview on the Avenal Family Connection Center.

Staff Report: June 2018 & July 2018

Staff Reports are written and available upon request.

Future Agenda Items

August 2018

- Minutes from August 14, 2018 Commission Meeting
- August 2018 Fiscal Report

- Final FY 17/18 Fiscal Report
- FY 17/18 Audit
- FY 17/18 Annual Report
- Action Item on First 5 Kings County Executive Director
- Study Session: Annual Evaluation Report
- Spotlight on Service: Recreation Association of Corcoran
- Revisit Strategic Planning Process

Commissioner Comments

No comments were offered.

Review Next Meeting Date & Adjournment

- October 9, 2018 at 3:00 PM

Meeting adjourned 4:23p.m.



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Date of Meeting: October 9, 2018

FY 17/18 Final Fiscal Report

FY 17/18 Final
First 5 Operations
Fiscal Report

SALARY SUMMARY		\$ 181,483	\$ 38,287	\$ 110,947	\$ 27,303	\$ 176,537	\$ 4,946	97%
SERVICES & SUPPLIES		BUDGET	Admin	Program	Evaluation	YTD	BALANCE	%
Communications	82212000	\$ 1,544	\$ 842	\$ 254	\$ 737	\$ 1,832	\$ (288)	119%
Maintenance SIG	82218000	\$ 3,655	\$ 1,188	\$ 1,188	\$ 509	\$ 2,885	\$ 770	79%
Memberships	82220000	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	100%
Office Expenses	82222000	\$ 1,050	\$ 1,442	\$ 268	\$ -	\$ 1,710	\$ (660)	163%
Books & Periodicals	82222010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Postage & Freight	82222030	\$ 875	\$ 222	\$ -	\$ -	\$ 222	\$ 653	25%
Offset Printing	82222040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Computer Software	82222045	\$ 2,160	\$ -	\$ -	\$ 2,375	\$ 2,375	\$ (215)	110%
Prof. & Spec. Services	82223000	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	100%
Legal Services	82223005	\$ 1,500	\$ 1,186	\$ -	\$ -	\$ 1,186	\$ 315	79%
Community Outreach	82223035	\$ 1,500	\$ -	\$ 4,865	\$ -	\$ 4,865	\$ (3,365)	324%
Auditing & Accounting	82223040	\$ 6,560	\$ 6,560	\$ -	\$ -	\$ 6,560	\$ -	100%
Publications & Legal Notices	82224000	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100	0%
Purchasing Charges	82228200	\$ 233	\$ 34	\$ 34	\$ 129	\$ 196	\$ 37	84%
Brd. & Comm. Meeting Expense	82228205	\$ 500	\$ 27	\$ -	\$ -	\$ 27	\$ 473	5%
Program Expenses	82228600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Motor Pool	82229000	\$ 1,050	\$ 366	\$ -	\$ -	\$ 366	\$ 684	35%
Travel Expenses	82229010	\$ 7,140	\$ 4,877	\$ 2,297	\$ -	\$ 7,174	\$ (34)	100%
Utilities	82230000	\$ 2,869	\$ 526	\$ 526	\$ 1,999	\$ 3,051	\$ (182)	106%
Office Equipment	82222050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Admin Allocation	82314000	\$ 75,255	\$ 70,078	\$ -	\$ -	\$ 70,078	\$ 5,177	93%
Information & Technology	82314050	\$ 12,184	\$ 1,620	\$ 1,620	\$ 6,156	\$ 9,395	\$ 2,789	77%
Cap Charges	82314060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL SERVICES & SUPPLIES		\$ 147,175	\$ 92,967	\$ 11,051	\$ 36,904	\$ 140,921	\$ 6,254	96%
TOTAL OPERATIONS COSTS		\$ 328,658	\$ 131,254	\$ 121,997	\$ 64,207	\$ 317,458	\$ 11,200	97%

First 5 Internal Programs	BUDGET	YTD	BALANCE	%
Linkages to Learning	\$ 172,723	\$ 173,206	\$ (483)	100%
TOTAL COSTS	\$ 172,723	\$ 173,206	\$ (483)	100%

First 5 Contracted Programs	BUDGET	YTD	BALANCE	%
FRC Initiative	\$ 726,012	\$ 718,931	\$ 7,081	99%
Avenal Family Connection	\$ 90,000	\$ 90,000	\$ -	
Corcoran Family Resource Center	\$ 116,000	\$ 113,854	\$ 2,146	
Kettleman City Family Resource Center	\$ 90,000	\$ 90,000	\$ -	
KCOE: Hanford & Lemoore Family Connection	\$ 425,012	\$ 424,212	\$ 800	
FRC Support (Professional Learning Community)	\$ 5,000	\$ 865	\$ 4,135	
E3 Initiative	\$ 483,904	\$ 489,788	\$ (5,884)	101%
Kings County Office of Education CARES	\$ 483,904	\$ 489,788	\$ (5,884)	
School Readiness	\$ 439,800	\$ 439,800	\$ -	100%
UCP Parent & Me Program	\$ 349,800	\$ 349,800	\$ -	
Special Needs Project	\$ 90,000	\$ 90,000	\$ -	
New Project	\$ 40,000	\$ 39,181	\$ 819	98%
New Project	\$ 40,000	\$ 39,181	\$ 819	
TOTAL CONTRACT COSTS	\$ 1,689,716	\$ 1,648,518	\$ 41,198	98%

FY 17/18 Final
Linkages 2 Learning
Fiscal Report

SALARY SUMMARY		\$ 119,955	\$ 103,774	\$ 16,181
SERVICES AND SUPPLIES		BUDGET	YTD	BALANCE
Communications	82212000	\$ 662	\$ 222	\$ 440
Maintenance SIG	82218000	\$ 1,567	\$ 1,075	\$ 492
Memberships	82220000	\$ -	\$ -	\$ -
Office Expenses	82222000	\$ 450	\$ 2,027	\$ (1,577)
Books & Periodicals	82222010	\$ -	\$ -	\$ -
Postage & Freight	82222030	\$ -	\$ 1,300	\$ (1,300)
Offset Printing	82222040	\$ -	\$ -	\$ -
Computer Software	82222045	\$ -	\$ -	\$ -
Prof. & Spec. Services	82223000	\$ -	\$ -	\$ -
Legal Services	82223005	\$ -	\$ -	\$ -
Community Outreach	82223035	\$ -	\$ -	\$ -
Auditing & Accounting	82223040	\$ -	\$ -	\$ -
Publications & Legal Notices	82224000	\$ -	\$ -	\$ -
Purchasing Charges	82228200	\$ -	\$ 29	\$ (29)
Brd. & Comm. Meeting Expense	82228205	\$ -	\$ -	\$ -
Program Expenses	82228600	\$ 45,000	\$ 62,920	\$ (17,920)
Motor Pool	82229000	\$ 450	\$ -	\$ 450
Travel Expenses	82229010	\$ 1,260	\$ -	\$ 1,260
Utilities	82230000	\$ 1,229	\$ 456	\$ 773
Office Equipment	82222050	\$ -	\$ -	\$ -
Admin Allocation	82314000	\$ -	\$ -	\$ -
Information & Technology	82314050	\$ 2,150	\$ 1,404	\$ 746
Cap Charges	82314060	\$ -	\$ -	\$ -
TOTAL		\$ 52,768	\$ 69,432	\$ (16,664)
TOTAL LINKAGES TO LEARNING COSTS		\$ 172,723	\$ 173,206	\$ (483)

**FY 17/18 Final
Consolidated Report
Fiscal Report**

SALARY SUMMARY		\$ 301,438	\$ 38,287	\$ 110,947	\$ 27,303	\$ 103,774	\$ 280,311	\$ 280,311	\$0
SERVICES & SUPPLIES		Budget	Admin	Program	Evaluation	L2L	YTD	General Ledger	Dif (=/-)
Communications	82212000	\$ 2,207	\$ 842	\$ 254	\$ 737	\$ 222	\$ 2,054	\$ 2,054	\$0
Maintenance SIG	82218000	\$ 5,223	\$ 1,188	\$ 1,188	\$ 509	\$ 1,075	\$ 3,960	\$ 3,960	\$0
Memberships	82220000	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$0
Office Expenses	82222000	\$ 1,500	\$ 1,442	\$ 268	\$ -	\$ 2,027	\$ 3,737	\$ 3,737	\$0
Books & Periodicals	82222010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Postage & Freight	82222030	\$ 875	\$ 222	\$ -	\$ -	\$ 1,300	\$ 1,522	\$ 1,522	\$0
Offset Printing	82222040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Computer Software	82222045	\$ 2,160	\$ -	\$ -	\$ 2,375	\$ -	\$ 2,375	\$ 2,375	\$0
Prof. & Spec. Services	82223000	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$0
Legal Services	82223005	\$ 1,500	\$ 1,186	\$ -	\$ -	\$ -	\$ 1,186	\$ 1,186	\$0
Community Outreach	82223035	\$ 1,500	\$ -	\$ 4,865	\$ -	\$ -	\$ 4,865	\$ 4,865	\$0
Auditing & Accounting	82223040	\$ 6,560	\$ 6,560	\$ -	\$ -	\$ -	\$ 6,560	\$ 6,560	\$0
Publications & Legal Notices	82224000	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Purchasing Charges	82228200	\$ 233	\$ 34	\$ 34	\$ 129	\$ 29	\$ 226	\$ 226	\$0
Brd. & Comm. Meeting Expense	82228205	\$ 500	\$ 27	\$ -	\$ -	\$ -	\$ 27	\$ 27	\$0
Program Expenses	82228600	\$ 45,000	\$ -	\$ -	\$ -	\$ 62,920	\$ 62,920	\$ 62,919	\$0
Motor Pool	82229000	\$ 1,500	\$ 366	\$ -	\$ -	\$ -	\$ 366	\$ 366	\$0
Travel Expenses	82229010	\$ 8,400	\$ 4,877	\$ 2,297	\$ -	\$ -	\$ 7,174	\$ 7,174	\$0
Utilities	82230000	\$ 4,098	\$ 526	\$ 526	\$ 1,999	\$ 456	\$ 3,507	\$ 3,507	\$0
Office Equipment	82222050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Admin Allocation	82314000	\$ 75,255	\$ 70,078	\$ -	\$ -	\$ -	\$ 70,078	\$ 70,078	\$0
Information & Technology	82314050	\$ 14,334	\$ 1,620	\$ 1,620	\$ 6,156	\$ 1,404	\$ 10,799	\$ 10,799	\$0
Cap Charges	82314060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
TOTAL SERVICES & SUPPLIES		\$ 199,945	\$ 92,967	\$ 11,051	\$ 36,904	\$ 69,432	\$ 210,354	\$ 210,353	\$0
TOTAL OPERATIONS COSTS		\$ 501,383	\$ 131,254	\$ 121,997	\$ 64,207	\$ 173,206	\$ 490,665	\$ 490,663	\$0
Other Charges		Budget	Admin	Program	Evaluation	L2L	YTD	General Ledger	Dif (=/-)
FRC Initiative		\$ 726,012	\$ -	\$ 718,931	\$ -	\$ -	\$ 718,931	\$ 711,204	\$7,727
E3 Initiative		\$ 483,904	\$ -	\$ 489,788	\$ -	\$ -	\$ 489,788	\$ 489,787	\$0
School Readiness Initiative		\$ 439,800	\$ -	\$ 439,800	\$ -	\$ -	\$ 439,800	\$ 439,800	\$0
New Project Initiative		\$ 40,000	\$ -	\$ 39,181	\$ -	\$ -	\$ 39,181	\$ 39,181	\$0
TOTAL CONTRACT COSTS		\$ 1,689,716	\$ -	\$ 1,687,699	\$ -	\$ -	\$ 1,687,699	\$ 1,679,972	\$7,727
TOTAL EXPENSES		\$ 2,191,099	\$ 131,254	\$ 1,809,696	\$ 64,207	\$ 173,206	\$ 2,178,363	\$ 2,170,635	\$0

**FY 17/18 Final
Revenue
Fiscal Report**

Revenue FY 2017/2018

Month	Estimated	Prop 10 Revenue	Interest	CARES/IMPACT	Total	%
July 2017	\$ 139,643	\$ 136,136			\$ 136,136	97%
August 2017	\$ 137,162	\$ 123,329			\$ 123,329	90%
Sepetember 2017	\$ 218,523	\$ 119,962	\$ 1,225		\$ 121,186	55%
October 2017	\$ 139,643	\$ 114,515	\$ 4,448	\$ 64,672	\$ 183,636	132%
November 2017	\$ 137,162	\$ 108,136			\$ 108,136	79%
December 2017	\$ 218,523	\$ 30,997			\$ 30,997	14%
January 2018	\$ 139,643	\$ 131,022	\$ 4,664		\$ 135,685	97%
February 2018	\$ 137,162	\$ 81,768			\$ 81,768	60%
March 2018	\$ 218,523	\$ 100,854		\$ 101,952	\$ 202,806	93%
April 2018	\$ 137,162	\$ 117,153	\$ 4,576		\$ 121,729	89%
May 2018	\$ 137,162	\$ 118,388			\$ 118,388	86%
June 2018	\$ 221,004	\$ 81,347	\$ 5,609	\$ 241,445	\$ 328,401	149%
TOTAL OPERATIONS COSTS	\$ 1,981,312	\$ 1,263,607	\$ 20,522	\$ 408,069	\$ 1,692,197	85%



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Date of Meeting: October 9, 2018

August 2018 Fiscal Report

August 2018
First 5 Operations
Fiscal Report

SALARY SUMMARY		\$ 178,806	\$ 1,909	\$ 16,148	\$ 2,863	\$ 20,920	\$ 157,886	12%
SERVICES & SUPPLIES		BUDGET	Admin	Program	Evaluation	YTD	BALANCE	%
Communications	82212000	\$ 1,549	\$ 563	\$ 24	\$ 73	\$ 661	\$ 888	43%
Maintenance SIG	82218000	\$ 6,790	\$ -	\$ -	\$ -	\$ -	\$ 6,790	0%
Memberships	82220000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000	0%
Office Expenses	82222000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	0%
Books & Periodicals	82222010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Postage & Freight	82222030	\$ 1,000	\$ 66	\$ -	\$ -	\$ 66	\$ 934	7%
Offset Printing	82222040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Computer Software	82222045	\$ 2,375	\$ -	\$ -	\$ -	\$ -	\$ 2,375	0%
Prof. & Spec. Services	82223000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	0%
Legal Services	82223005	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0%
Community Outreach	82223035	\$ 750	\$ -	\$ 289	\$ -	\$ 289	\$ 461	39%
Auditing & Accounting	82223040	\$ 6,560	\$ -	\$ -	\$ -	\$ -	\$ 6,560	0%
Publications & Legal Notices	82224000	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100	0%
Purchasing Charges	82228200	\$ 273	\$ 4	\$ 4	\$ 14	\$ 21	\$ 252	8%
Brd. & Comm. Meeting Expense	82228205	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	0%
Program Expenses	82228600	\$ -	\$ -	\$ -	\$ 291	\$ 291	\$ (291)	0%
Motor Pool	82229000	\$ 693	\$ -	\$ -	\$ -	\$ -	\$ 693	0%
Travel Expenses	82229010	\$ 13,400	\$ 1,247	\$ 565	\$ -	\$ 1,812	\$ 11,588	14%
Utilities	82230000	\$ 2,785	\$ 44	\$ 44	\$ 169	\$ 258	\$ 2,527	9%
Office Equipment	82222050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Admin Allocation	82314000	\$ 76,018	\$ -	\$ -	\$ -	\$ -	\$ 76,018	0%
Information & Technology	82314050	\$ 11,140	\$ 152	\$ 152	\$ 576	\$ 879	\$ 10,261	8%
Cap Charges	82314060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL SERVICES & SUPPLIES		\$ 155,933	\$ 2,076	\$ 1,078	\$ 1,123	\$ 4,277	\$ 151,656	3%
TOTAL OPERATIONS COSTS		\$ 334,739	\$ 3,985	\$ 17,226	\$ 3,986	\$ 25,197	\$ 309,542	8%

First 5 Internal Programs	BUDGET	YTD	BALANCE	%
Linkages to Learning	\$ 179,288	\$ 18,493	\$ 160,795	10%
TOTAL COSTS	\$ 179,288	\$ 18,493	\$ 160,795	10%

First 5 Contracted Programs	BUDGET	YTD	BALANCE	%
FRC Initiative	\$ 726,012	\$ 180,253	\$ 545,759	25%
Avenal Family Connection	\$ 90,000	\$ 22,500	\$ 67,500	
Corcoran Family Resource Center	\$ 116,000	\$ 29,000	\$ 87,000	
Kettleman City Family Resource Center	\$ 90,000	\$ 22,500	\$ 67,500	
KCOE: Hanford & Lemoore Family Connection	\$ 425,012	\$ 106,253	\$ 318,759	
FRC Support (Professional Learning Community)	\$ 5,000	\$ -	\$ 5,000	
E3 Initiative	\$ 483,904	\$ 120,976	\$ 362,928	25%
Kings County Office of Education CARES	\$ 483,904	\$ 120,976	\$ 362,928	
School Readiness	\$ 439,800	\$ 109,950	\$ 329,850	25%
UCP Parent & Me Program	\$ 349,800	\$ 87,450	\$ 262,350	
Special Needs Project	\$ 90,000	\$ 22,500	\$ 67,500	
New Project	\$ 40,000	\$ 9,959	\$ 30,041	25%
New Project	\$ 40,000	\$ 9,959	\$ 30,041	
TOTAL CONTRACT COSTS	\$ 1,689,716	\$ 411,179	\$ 1,278,537	24%

August 2018
Linkages 2 Learning
Fiscal Report

SALARY SUMMARY		\$ 125,286	\$ 16,487	\$ 108,799
SERVICES AND SUPPLIES		BUDGET	YTD	BALANCE
Communications	82212000	\$ 775	\$ 21	\$ 754
Maintenance SIG	82218000	\$ 3,396	\$ -	\$ 3,396
Memberships	82220000	\$ -	\$ -	\$ -
Office Expenses	82222000	\$ 1,000	\$ -	\$ 1,000
Books & Periodicals	82222010	\$ -	\$ -	\$ -
Postage & Freight	82222030	\$ 500	\$ -	\$ 500
Offset Printing	82222040	\$ -	\$ -	\$ -
Computer Software	82222045	\$ -	\$ -	\$ -
Prof. & Spec. Services	82223000	\$ -	\$ -	\$ -
Legal Services	82223005	\$ -	\$ -	\$ -
Community Outreach	82223035	\$ -	\$ -	\$ -
Auditing & Accounting	82223040	\$ -	\$ -	\$ -
Publications & Legal Notices	82224000	\$ -	\$ -	\$ -
Purchasing Charges	82228200	\$ -	\$ 3	\$ (3)
Brd. & Comm. Meeting Expense	82228205	\$ -	\$ -	\$ -
Program Expenses	82228600	\$ 45,000	\$ 1,812	\$ 43,188
Motor Pool	82229000	\$ 347	\$ -	\$ 347
Travel Expenses	82229010	\$ -	\$ -	\$ -
Utilities	82230000	\$ 1,392	\$ 39	\$ 1,353
Office Equipment	82222050	\$ -	\$ -	\$ -
Admin Allocation	82314000	\$ -	\$ -	\$ -
Information & Technology	82314050	\$ 1,592	\$ 131	\$ 1,461
Cap Charges	82314060	\$ -	\$ -	\$ -
TOTAL		\$ 54,002	\$ 2,006	\$ 51,996
TOTAL LINKAGES TO LEARNING COSTS		\$ 179,288	\$ 18,493	\$ 160,795

**August 2018
Consolidated Report
Fiscal Report**

SALARY SUMMARY		\$ 304,092	\$ 1,909	\$ 16,148	\$ 2,863	\$ 16,487	\$ 37,407	\$ 37,407	\$0
SERVICES & SUPPLIES		Budget	Admin	Program	Evaluation	L2L	YTD	General Ledger	Dif (=/-)
Communications	82212000	\$ 2,325	\$ 563	\$ 24	\$ 73	\$ 21	\$ 682	\$ 682	\$0
Maintenance SIG	82218000	\$ 10,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Memberships	82220000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Office Expenses	82222000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Books & Periodicals	82222010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Postage & Freight	82222030	\$ 1,500	\$ 66	\$ -	\$ -	\$ -	\$ 66	\$ 66	\$0
Offset Printing	82222040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Computer Software	82222045	\$ 2,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Prof. & Spec. Services	82223000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Legal Services	82223005	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Community Outreach	82223035	\$ 750	\$ -	\$ 289	\$ -	\$ -	\$ 289	\$ 289	\$0
Auditing & Accounting	82223040	\$ 6,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Publications & Legal Notices	82224000	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Purchasing Charges	82228200	\$ 273	\$ 4	\$ 4	\$ 14	\$ 3	\$ 24	\$ 24	\$0
Brd. & Comm. Meeting Expense	82228205	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Program Expenses	82228600	\$ 45,000	\$ -	\$ -	\$ 291	\$ 1,812	\$ 2,103	\$ 2,103	\$0
Motor Pool	82229000	\$ 1,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Travel Expenses	82229010	\$ 13,400	\$ 1,247	\$ 565	\$ -	\$ -	\$ 1,812	\$ 1,812	\$0
Utilities	82230000	\$ 4,177	\$ 44	\$ 44	\$ 169	\$ 39	\$ 296	\$ 296	\$0
Office Equipment	82222050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Admin Allocation	82314000	\$ 76,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Information & Technology	82314050	\$ 12,732	\$ 152	\$ 152	\$ 576	\$ 131	\$ 1,011	\$ 1,011	\$0
Cap Charges	82314060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
TOTAL SERVICES & SUPPLIES		\$ 209,937	\$ 2,076	\$ 1,078	\$ 1,123	\$ 2,006	\$ 6,283	\$ 6,283	\$0
TOTAL OPERATIONS COSTS		\$ 514,029	\$ 3,985	\$ 17,226	\$ 3,986	\$ 18,493	\$ 43,690	\$ 43,690	\$0
Other Charges		Budget	Admin	Program	Evaluation	L2L	YTD	General Ledger	Dif (=/-)
FRC Initiative		\$ 726,012	\$ -	\$ 180,253	\$ -	\$ -	\$ 180,253	\$ 180,253	\$0
E3 Initiative		\$ 483,904	\$ -	\$ 120,976	\$ -	\$ -	\$ 120,976	\$ 120,976	\$0
School Readiness Initiative		\$ 439,800	\$ -	\$ 109,950	\$ -	\$ -	\$ 109,950	\$ 109,950	\$0
New Project Initiative		\$ 40,000	\$ -	\$ 9,959	\$ -	\$ -	\$ 9,959	\$ 9,959	\$0
TOTAL CONTRACT COSTS		\$ 1,689,716	\$ -	\$ 421,138	\$ -	\$ -	\$ 421,138	\$ 421,138	\$0
TOTAL EXPENSES		\$ 2,203,745	\$ 3,985	\$ 438,363	\$ 3,986	\$ 18,493	\$ 464,828	\$ 464,827	\$0

August 2018
Revenue
Fiscal Report

Revenue FY 2017/2018

Month	Estimated	Prop 10 Revenue	Interest	CARES/IMPACT	Total	%
July 2017	\$ 120,849				\$ -	0%
August 2017	\$ 120,849				\$ -	0%
Sepetember 2017	\$ 236,104				\$ -	0%
October 2017	\$ 120,849				\$ -	0%
November 2017	\$ 120,849				\$ -	0%
December 2017	\$ 236,104				\$ -	0%
January 2018	\$ 120,849				\$ -	0%
February 2018	\$ 120,849				\$ -	0%
March 2018	\$ 236,104				\$ -	0%
April 2018	\$ 120,849				\$ -	0%
May 2018	\$ 120,849				\$ -	0%
June 2018	\$ 236,104				\$ -	0%
TOTAL OPERATIONS COSTS	\$ 1,911,208	\$ -	\$ -	\$ -	\$ -	0%



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

Date of Meeting: October 9, 2018

2018-10-022

**FY 2017/2018
Audit**



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

Date of Meeting: October 9, 2018
Agenda Item Number: 2018-10-022
Agenda Item Type: Action

AGENDA ITEM: 2017-2018 First 5 Kings County Annual Audit & Report

A. Background/History:

Proposition 10 legislation requires that the audit be transmitted to the 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.

To that end, Commission Staff had an audit report prepared by Hudson Henderson & Company, Certified Public Accounts. 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 Audit report for the period July 1, 2017 through June 30, 2018.

C. Timeframe:

The Audit Report for Fiscal Year 2017-2018 will be submitted to First 5 California and the State Controllers Office by the November 1st deadline and is before the Commission for final approval and adoption.

D. Costs:

There are no additional costs associated with this agenda item.

E. Staff Recommendation:

Commission staff is requesting the Commission review, discuss, and adopt the Audit Report for the period July 1, 2017 through June 30, 2018.

F. Attachments:

- FY 2017-2018 Financial Audit
- FY 2017-2018 Management's Discussion and Analysis

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

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2018**

DRAFT

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
County of Kings, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and general fund of the First 5 Kings County Children and Families Commission (the Commission), a component unit of the County of Kings, as of and for the year ended June 30, 2018, the related notes to the financial statements, and the respective budgetary comparison for the general fund, which collectively comprise the Commission's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and general fund of the Commission, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, schedule of changes in the net pension liability and related ratios and schedule of contribution on pages 3-7 and pages 32-35 be presented to supplement the basic financial statements. Such information, 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.

Other 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.

The Supplemental Schedule of First 5 California (F5CA) Funding 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. Such 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 September XX, 2018, 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 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 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.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
September XX, 2018



**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

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, 2018. 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 Government 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 \$1,167,833 as of June 30, 2018.
- Total liabilities were \$508,816.
- Revenues were \$1,741,202.
- Expenditures totaled \$2,372,414, for a total decrease in net position of \$631,212.

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:

- **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 Statements

The government-wide 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 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.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

The First 5 Kings County's combined net position was \$1,167,833 and \$1,862,392 at June 30, 2018 and 2017, respectively. See Table 1.

**Table 1:
Net Position**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
ASSETS		
Current Assets	\$ 1,760,192	\$ 2,196,295
Capital Assets	-	-
Total Assets	<u>1,760,192</u>	<u>2,196,295</u>
DEFERRED OUTFLOWS		
Deferred Pension Contributions	<u>13,846</u>	<u>114,269</u>
LIABILITIES		
Current Liabilities	126,513	110,985
Noncurrent Liabilities	<u>382,303</u>	<u>292,676</u>
Total Liabilities	<u>508,816</u>	<u>403,661</u>
DEFERRED INFLOWS		
Deferred Pensions	<u>97,389</u>	<u>44,511</u>
NET POSITION		
Net Investment in Capital Assets	-	-
Unrestricted	<u>1,167,833</u>	<u>1,862,392</u>
Total Net Position	<u>\$ 1,167,833</u>	<u>\$ 1,862,392</u>

Changes in Net Position

The First 5 Kings County’s total revenues were \$1,741,202 and \$1,874,396 for fiscal years ended June 30, 2018 and 2017, respectively. The revenue comes from a tax on tobacco products implemented with Proposition 10 (1998), Proposition 56 (2016) as collected and distributed by First 5 California.

The total costs of all programs and services were \$2,372,414 and \$2,075,167 for fiscal years ended June 30, 2017 and 2016, 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.

**Table 2:
Changes in Net Position**

	June 30, 2018	June 30, 2017
Program Revenues	\$ 1,723,341	\$ 1,865,966
General Revenues	17,861	8,430
Total Revenues	1,741,202	1,874,396
Expenses	2,372,414	2,075,167
Change in Net Position	(631,212)	(200,771)
Net Position, Beginning of Year	1,862,392	2,058,158
Prior Period Adjustment	(63,347)	5,005
Net Position, End of Year	\$ 1,167,833	\$ 1,862,392

FINANCIAL ANALYSIS OF THE FIRST 5 KINGS COUNTY’S FUND

For the fiscal year ended June 30, 2018, First 5 Kings County reported an ending fund balance of \$1,633,679, a decrease of \$456,646 from the prior year. The decrease represents the amount of excess of expenditures over revenues for the year ended June 30, 2018, and a prior period adjustment of \$27,213.

General Fund Budgetary Highlights

Budget comparisons for Proposition 10 revenue and expenditures reveal minor variances from previous spending trends. These variances are explained below.

➤ **Increase Office Expenses:**

During FY 17/18 there was an increase in office3 expenses costs due to an increase use of network copy machines at the Health Department as compared to network printers. The Department of Public Health bills First 5 Kings based on usage.

➤ **Increase to Program Expenses:**

In FY 17/18 the Linkages to Learning project added 4 new school sites to the project. The increase in Kindergarten serving school sites requires additional materials and stipends for teachers.

➤ **Decrease to Administration Allocation:**

The methodology used to calculate and distribute the Administrative Allocation by the Kings County Department of Public distributes costs based on a percentage of Employee Salaries. Due to vacancies in management position the line item decreased.

➤ **Increase to E3 Initiative:**

FY 17/18 marked the third year of the IMPACT project in partnership with First 5 California. The number of childcare sites that were served by this project increased from 64 to 92. For the first time the Kings county Office of Education fully expended their contract.

➤ **Increase to New Project Initiative:**

In FY 17/18 the First 5 Kings County Commission decided to contract with Kings United Way to provide the 211 database in both English and Spanish. This new contract accounts for the entire increase in this area.

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 increase in long-term liabilities is due to the increase in compensated absences, the implementation and addition of the net OPEB liability, and increase of the net pension liability net of deferred expenses.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Fiscal year 17-18 was the third year of the Strategic Plan, this plan sets the direction of the organization starting FY 15-16 and extends 5 years through FY 19-20. This plan sets stable level funding to initiatives over 5 years. The Strategic and Fiscal Plan relies on the Proposition 10 fund balance and these funds will reach a minimal level by June 30, 2020. At that time the First 5 Kings County will no longer be able to sustain all of its current funding investments.

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 Mr. Scott Waite, Program Officer, First 5 Kings County, 330 Campus Drive Hanford, California 93230 (559) 585-0814.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2018**

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 95,268
Treasurer's Investments	1,157,437
Receivables	<u>507,487</u>
Total Current Assets	1,760,192
Capital Assets, Net	<u>-</u>
Total Assets	<u>1,760,192</u>
DEFERRED OUTFLOWS	
Deferred Pension Contributions	<u>13,846</u>
LIABILITIES	
Accounts Payable	126,513
Long-Term Liabilities	
Portion due within one year:	
Compensated Absences	5,651
Portion due in more than one year:	
Compensated Absences	5,883
Net OPEB Liability	37,086
Net Pension Liability	<u>333,683</u>
Total Liabilities	<u>508,816</u>
DEFERRED INFLOWS	
Deferred Pensions	<u>97,389</u>
NET POSITION	
Net Investment in Capital Assets	-
Unrestricted	<u>1,167,833</u>
Total Net Position	<u><u>\$ 1,167,833</u></u>

The accompanying notes are an integral part of the financial statements.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Net (Expense) and Revenue and Changes in Net Position</u> <u>Governmental Activities</u>
Governmental Activities:			
Child Development Services	\$ 2,372,414	\$ 1,723,341	\$ (649,073)
Totals	\$ 2,372,414	\$ 1,723,341	(649,073)
General Revenues:			
Interest and Investment Earnings			15,308
Miscellaneous Income			2,553
Total General Revenues			17,861
Change in Net Position			(631,212)
Net Position, Beginning of Year			1,862,392
Prior Period Adjustment			(63,347)
Net Position, End of Year			\$ 1,167,833

The accompanying notes are an integral part of the financial statements.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2018**

ASSETS

Cash and Cash Equivalents	\$ 95,268
Treasurer's Investments	1,157,437
Receivables	<u>507,487</u>
Total Assets	<u><u>\$ 1,760,192</u></u>

LIABILITIES AND FUND BALANCE

Liabilities	
Accrued Expenses	<u>\$ 126,513</u>
Total Liabilities	<u>126,513</u>
Fund Balance	
Committed	2,468,092
Unassigned	<u>(834,413)</u>
Total Fund Balance	<u>1,633,679</u>
Total Liabilities and Fund Balance	<u><u>\$ 1,760,192</u></u>

DRAFT

The accompanying notes are an integral part of the financial statements.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
RECONCILIATION OF GOVERNMENTAL FUND BALANCE
SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2018**

Reconciliation of the Balance Sheet of the Governmental Fund
to the Statement of Net Position:

Total Fund Balance - Governmental Fund	\$ 1,633,679
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund (net of accumulated depreciation of \$37,958).	-
Deferred outflows of pension contributions reported in the Statement of Net Position.	13,846
Long-term liabilities are not due in the current period and, therefore, are not included in the governmental fund. (Net Pension Liability- \$287,455, Net OPEB Liability- \$37,086, Compensated absences- \$10,236).	(382,303)
Deferred inflows of pension reported in the Statement of Net Position.	<u>(97,389)</u>
Total Net Position - Governmental Activities	<u><u>\$ 1,167,833</u></u>

DRAFT

The accompanying notes are an integral part of the financial statements.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2018**

REVENUES

Proposition 10 General Allocation		\$ 1,322,345
First 5 IMPACT Funding		400,996
Interest and Investment Earnings		15,308
Miscellaneous Income		<u>2,553</u>
 Total Revenues		 <u>1,741,202</u>

EXPENDITURES

Program Services:		
FRC Initiative	711,203	
CARES Initiative	489,786	
School Readiness Initiative	439,800	
First 5 Initiative	<u>39,181</u>	
Total Program Services		1,679,970
Salaries and Benefits		280,310
Office Expense		3,737
Professional and Specialized Services		25,000
Auditing and Accounting		6,560
Legal Services		1,186
Program Expenses		62,919
Informational and Technology Services		13,174
Administrative Cost (Kings County)		70,444
Travel and Transportation		7,174
Utilities		3,507
Communications		2,054
Maintenance		3,960
Memberships		4,000
Postage and Freight		1,529
Community Outreach		4,864
Purchasing Charges		220
Board and Commission Membership		<u>27</u>
 Total Expenditures		 <u>2,170,635</u>

Net Change in Fund Balance		(429,433)
Fund Balance, Beginning of Year		2,090,325
Prior Period Adjustment		<u>(27,213)</u>
Fund Balance, End of Year		<u>\$ 1,633,679</u>

The accompanying notes are an integral part of the financial statements.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
RECONCILIATION OF THE CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

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	\$ (429,433)
Long-term liabilities are not due during the current year and, therefore, the change is not recorded in the governmental fund.	<u>(201,779)</u>
Change in Net Position - Governmental Activities	<u>\$ (631,212)</u>

DRAFT

The accompanying notes are an integral part of the financial statements.

FIRST 5 KINGS COUNTY CHILDREN AND FAMILIES COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE- BUDGET TO ACTUAL (GAAP)
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual (GAAP Basis)	Variance with Final Budget
	Original	Final		
REVENUES				
Proposition 10 General Allocation	\$ 1,309,359	\$ 1,309,359	\$ 1,322,345	\$ 12,986
First 5 IMPACT Funding	403,760	403,760	400,996	(2,764)
Interest and Investment Earnings	16,000	16,000	15,308	(692)
Miscellaneous Income	-	-	2,553	2,553
Total Revenues	1,729,119	1,729,119	1,741,202	12,083
EXPENDITURES				
Program Services	1,689,716	1,689,716	1,679,970	9,746
Salaries and Benefits	301,437	301,437	280,310	21,127
Office Expense	1,500	1,500	3,737	(2,237)
Professional and Specialized Services	25,000	25,000	25,000	-
Auditing and Accounting	6,560	6,560	6,560	-
Legal Services	1,500	1,500	1,186	314
Program Expenses	45,000	45,000	62,919	(17,919)
Informational and Technology Services	16,494	14,630	13,174	1,456
Administrative Cost (Kings County)	76,755	76,859	70,444	6,415
Travel and Transportation	8,400	8,400	7,174	1,226
Utilities	4,098	4,146	3,507	639
Communications	2,206	1,974	2,054	(80)
Maintenance	5,222	5,283	3,960	1,323
Memberships	4,000	4,000	4,000	-
Publications and Legal Notices	100	100	-	100
Postage and Freight	875	875	1,529	(654)
Community Outreach	1,500	1,500	4,864	(3,364)
Purchasing Charges	233	226	220	6
Board and Commission Membership	500	500	27	473
Total Expenditures	2,191,096	2,189,206	2,170,635	18,571
Net Change in Fund Balance	\$ (461,977)	\$ (460,087)	(429,433)	\$ 30,654
Fund Balance, Beginning of Year			2,090,325	
Prior Period Adjustment			(27,213)	
Fund Balance, End of Year			<u>\$ 1,633,679</u>	

The accompanying notes are an integral part of the financial statements.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO 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 Comprehensive 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 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 FINANCIAL STATEMENTS (continued)**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- 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 **Governmental 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, 2018.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts Receivable: The Commission utilizes the allowance method of accounting for and reporting uncollectible or doubtful accounts. At June 30, 2018, 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 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: Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the County recognizes deferred outflows and inflows of resources.

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

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position 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.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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."

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 Equity: 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 governmental fund, the Commission strives to maintain a budgeted total fund balance reserve that is at minimum 25% of any annual operating budget.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2018, the Commission implemented the following standards:

GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits other than Pension Plans*. The provisions of this statement are effective for financial statements for reporting periods beginning after June 15, 2017.

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

GASB Statement No. 83 – *Certain Asset Retirement Obligations*. The requirements of this statement are effective for reporting periods beginning after June 15, 2018.

GASB Statement No. 84 – *Fiduciary Activities*. The requirements of this statement are effective for reporting periods beginning after December 15, 2018.

GASB Statement No. 85 – *Omnibus 2017*. The provisions of this statement are effective for reporting periods beginning after June 15, 2017.

GASB Statement No. 86 – *Certain Debt Extinguishment Issues*. The requirements of this statement are effective for reporting periods beginning after June 15, 2017.

GASB Statement No. 87 – *Leases*. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 88 – *Certain Disclosure Related to Debt, including Direct Borrowings and Direct Placements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2018.

GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Accounting Standards Update (continued):

GASB Statement No. 90 – *Majority Equity Interests- an amendment of GASB Statements No. 14 and No 61*. The requirements of this statement are effective for reporting periods beginning after December 15, 2018.

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 September XX, 2018, which is the date the financial statements were available to be issued.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2018, consist of the following:

Cash and Cash Equivalents in County of Kings Treasury	\$ 95,268
Treasurer's Investments in County of Kings Treasury	\$ 1,162,442
Total Interest and Investment Earnings from County of Kings	\$ 15,308

See the County of Kings Comprehensive 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, 2018 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Equipment	\$ 37,958	\$ -	\$ -	\$ 37,958
Less Accumulated Depreciation	(37,958)	-	-	(37,958)
Total	\$ -	\$ -	\$ -	\$ -

Depreciation expense for the year ended June 30, 2018, was \$0.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 4 – DEFICIENCY OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2018, expenditures exceeded appropriations as follows:

Expenditures	Amount
Office Expense	\$ (2,237)
Program Expenses	(17,919)
Communications	(80)
Postage and Freight	(654)
Community Outreach	(3,364)

NOTE 5 – EVALUATION EXPENDITURES

The Commission spent \$69,319 on program evaluation during the fiscal year ended June 30, 2018, which consisted of \$25,000 in contracted evaluation activities and \$44,319 for internally managed costs associated with evaluation efforts and annual report submission.

NOTE 6 – LONG-TERM LIABILITIES

Long-term liabilities activity for the year ended June 30, 2018 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated Absences	\$ 10,236	\$ 14,159	\$ (12,861)	\$ 11,534	\$ 5,651
Net OPEB Liability	36,134	3,823	(2,871)	37,086	-
Net Pension Liability	287,455	191,998	(145,771)	333,682	-
Total	\$ 333,825	\$ 209,980	\$ (161,503)	\$ 382,302	\$ 5,651

NOTE 7 – ECONOMIC DEPENDENCY

The Commission received the majority of its funding from one source, taxes imposed by Section 30131.2 of 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 \$1,504,259, or 80.25%, of the total revenue for the year ending June 30, 2018. The Commission is thus subject to possible risk of reductions in services and/or closure due to potential future changes of Section 30131.2 of the California Tax and Revenue Code.

NOTE 8 – RELATED PARTY TRANSACTIONS

During the year ended June 30, 2018, the Commission paid the County of Kings, a related party, \$101,947 for the following costs: \$15,560 in information technology services, \$1,726 in motor pool services, and \$84,661 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' Comprehensive Annual Financial Report.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

During the year ended June 30, 2018, the Commission implemented GASB No. 75 which changed the accounting, presentation and disclosures required for Other Postemployment Benefits.

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 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 75.

When the retiree reaches Medicare eligibility, he/she is 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 of 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 Comprehensive Annual Financial Report for more information regarding total employees covered.

Net OPEB Liability: The Commission's net OPEB liability of \$37,086 was measured as of June 30, 2018, and was determined by an actuarial valuation as of July 1, 2017. 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 FINANCIAL STATEMENTS (continued)**

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

Net OPEB Liability (continued):

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

	Net OPEB Liability (Asset)
Balance at June 30, 2017	\$ 36,134
Changes in the year:	
Service cost	2,765
Interest on the total OPEB liability	1,058
Changes in assumptions	(1,609)
Benefit Payments, including Refunds of Employee Contributions	(1,262)
Net change	952
Balance at June 30, 2017	\$ 37,086

Actuarial assumptions and other inputs: The total OPEB liability in the July 1, 2016 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	3.0%
Discount rate	3.5%
Medical/Rx trend rate	7.0%

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection. The actuarial assumptions used in the July 1, 2017 valuation were based on a review of plan experience during the period July 1, 2015 to June 30, 2017.

Sensitivity of the Net 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 (2.5 percent) or 1-percentage point higher (4.5 percent) than the current discount rate:

	Discount Rate - 1% (2.50%)	Current Discount Rate 3.50%	Discount Rate + 1% (4.50%)
Net OPEB Liability	\$ 40,128	\$ 37,086	\$ 34,231

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

Sensitivity of the Net 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 (6.0 percent) or 1-percentage point higher (8.0 percent) than the current discount rate:

	Trend Rate - 1% (6.00%)	Current Healthcare Trend Rate 7.00%	Trend Rate + 1% (8.00%)
Net Pension Liability	\$ 40,128	\$ 37,086	\$ 34,231

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the year ended June 30, 2018, the Commission recognized OPEB Expense of \$5,484. At June 30, 2018, the Commission reported deferred outflows of resources related to the OPEB Plan from the following sources:

	Deferred Outflows of Resources
Changes in assumptions	\$ 6,436
Total	\$ 6,436

Deferred outflows of resources related to the OPEB Plan will be recognized as OPEB expense as follows:

Year/Ending June 30,	Amount
2019	\$ 1,609
2020	1,609
2021	1,609
2022	1,609
Total	\$ 6,436

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

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 Comprehensive Annual 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, 2017 (the measurement date), the average active employee contribution rate is 7.000 percent of annual pay, and the employer's contribution rate is 14.886 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, 2017, using an annual actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 10 – EMPLOYEE RETIREMENT SYSTEM AND PENSION PLAN (continued)

Actuarial Assumptions: The total pension liabilities in the June 30, 2016 and the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date:	June 30, 2016
Measurement Date:	June 30, 2017
Actuarial Cost Method:	Entry Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate-	7.15%
Inflation-	2.75%
Salary Increases-	Varies by entry age and service
Investment Rate of Return-	7.50%
Mortality Rate Table ¹ -	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit-	Contract COLA up to 2.75% until Purchasing Power
Increase-	Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

¹ The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvement using Society of Actuaries Scale BB. For more details on this table, please refer to the 2017 experience study report.

Change of Assumptions: For the June 30, 2017 measurement date, the accounting discount rate reduced from 7.65 percent to 7.15 percent.

Discount Rate: The discount rate used to measure the total pension liability was 7.65 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 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.65 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.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.65 percent investment return assumption used in this accounting valuation is gross of administrative expenses. Administrative expenses are assumed to be 15 basis points. The prior year discount rate was 7.50 percent, shown net of the administrative expenses. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. This difference is deemed immaterial to the agent multiple-employer plan.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as a change in methodology.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 10 – EMPLOYEE RETIREMENT SYSTEM AND PENSION PLAN (continued)

Discount Rate (continued): 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.

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	New Strategic Allocation	Real Return Years 1-10*	Real Return Years 11+**
Global Equity	47.00%	4.90%	5.38%
Global Fixed Income	19.00	0.80	2.27
Inflation Sensitive	6.00	0.60	1.39
Private Equity	12.00	6.60	6.63
Real Estate	11.00	2.80	5.21
Infrastructure and Forestland	3.00	3.90	5.36
Liquidity	2.00	(0.40)	(0.90)
Total	<u>100.00%</u>		

* An expected inflation of 2.5% used for this period

** An expected inflation of 3.0% used for this period

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 10 – EMPLOYEE RETIREMENT SYSTEM AND PENSION PLAN (continued)

Changes in the Net Pension Liability: The changes in the Net Pension Liability are as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance at June 30, 2016	\$ 1,209,133	\$ 921,678	\$ 287,455
Changes in the year:			
Service cost	29,407	-	29,407
Interest on the total pension liability	87,899	-	87,899
Differences between expected and actual experience	(4,313)	-	(4,313)
Changes in assumptions	73,369	-	73,369
Plan to plan resource movement	-	122	(122)
Contributions from the employer	-	27,944	(27,944)
Contributions from employees	-	14,047	(14,047)
Net investment income	-	99,345	(99,345)
Benefit Payments, including Refunds of Employee Contributions	(56,696)	(56,696)	-
Administrative expense	-	(1,323)	1,323
Net change	129,666	83,439	46,227
Balance at June 30, 2017	\$ 1,338,799	\$ 1,005,117	\$ 333,682

The Commission's proportionate share of the total County of Kings' Net Pension Liability for the year ending June 30, 2018 was 0.35%.

This was calculated based on total contributions made on behalf of the Commission during the year as a proportionate share of the total contributions made by the County of Kings.

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 7.15 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 (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	Discount Rate - 1% (6.15%)	Current Discount Rate 7.15%	Discount Rate + 1% (8.15%)
Net Pension Liability	\$ 517,283	\$ 333,682	\$ 182,425

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 10 – EMPLOYEE RETIREMENT SYSTEM AND PENSION PLAN (continued)

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 and Deferred Outflows/Inflows of Resources Related to Pensions: For the year ended June 30, 2018, the Commission recognized pension expense (gain) of (\$178,303). At June 30, 2018, 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	\$ 28,508	\$ -
Changes in assumptions	54,062	(3,274)
Differences between expected and actual experiences	-	(4,136)
Net differences between projected and actual earnings	14,819	-
Total	<u>\$ 97,389</u>	<u>\$ (7,410)</u>

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, 2017. 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,	Amount
2019	\$ 15,317
2020	33,262
2021	20,105
2022	<u>(7,213)</u>
Total	<u>\$ 61,471</u>

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

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, 2018, is as follows:

Committed:	
Approved contracts not yet executed	\$ 1,684,714
California First 5 Initiative Programs	733,378
Evaluation Services	<u>50,000</u>
Total Committed Fund Balance	2,468,092
Unassigned:	<u>(834,413)</u>
Total Fund Balance	<u><u>\$ 1,633,679</u></u>

As of June 30, 2018, the Commission’s governmental fund reported a negative unassigned balance of \$834,413. This was caused by the Commission approving several multi-year contracts that increased their committed balance. Future revenues and the disbursement of such funds will decrease the committed balance to alleviate the negative unassigned fund balance.

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 Comprehensive Annual Financial Report for additional information.

NOTE 13 – COMMITMENTS AND CONTINGENCIES

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.

NOTE 14 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment to fund balance and net position of (\$27,213) was recorded to properly restate the beginning balances for accrued revenues that were previously overstated recorded by the Commission. The prior period adjustment came from grant accruals actuals versus expected amounts as later determined based on eligibility.

An additional prior period adjustment to net position of (\$36,134) was recorded to instate the beginning balance of the Net OPEB Liability as part of the implementation of a new accounting standard. See additional information in Note 15.

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)**

NOTE 15 – CHANGE IN ACCOUNTING PRINCIPLES

As a retroactive implementation as of June 30, 2017, the Commission adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This Statement was implemented to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. It replaced the accounting and reporting for the Commission's postemployment benefits other than pensions as previously required by GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. See additional information at Note 9.

Due to the implementation of this Statement, a net OPEB liability of \$36,134 was recorded as of June 30, 2017, resulting in a net decrease in net position of \$36,134 as of July 1, 2017.

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

REQUIRED SUPPLEMENTARY INFORMATION

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**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION**

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

Last 10 Fiscal Years*

	2018	2017	2016	2015
Total Pension Liability				
Service cost	\$ 29,407	\$ 25,593	\$ 25,907	\$ 25,220
Interest on the total pension liability	87,899	86,855	87,378	78,972
Differences between expected and actual experience	(4,313)	(526)	(4,710)	-
Changes in assumptions	73,369	-	(21,328)	-
Benefit payments, including refunds of employee contributions	(56,696)	(55,063)	(55,949)	(47,126)
Net change in total pension liability	129,666	56,859	31,298	57,066
Total pension liability- beginning	1,209,133	1,152,274	1,120,976	1,063,910
Total pension liability- ending (a)	<u>\$ 1,338,799</u>	<u>\$ 1,209,133</u>	<u>\$ 1,152,274</u>	<u>\$ 1,120,976</u>
Plan Fiduciary Net Position				
Contributions- employer	\$ 27,944	\$ 24,533	\$ 22,163	\$ 19,122
Contributions- employees	14,047	13,308	13,456	12,285
Plan-to-plan resource movement	122	(17)	4	-
Net investment income	99,345	4,824	22,092	139,778
Administrative expense	(1,323)	(570)	(1,110)	-
Benefit payments	(56,696)	(55,063)	(55,949)	(47,126)
Net change in plan fiduciary net position	83,439	(12,985)	656	124,059
Total plan fiduciary net position- beginning	921,678	934,663	934,007	809,948
Total plan fiduciary net position- ending (b)	<u>\$ 1,005,117</u>	<u>\$ 921,678</u>	<u>\$ 934,663</u>	<u>\$ 934,007</u>
Net pension liability- ending (a)-(b)	<u>\$ 333,682</u>	<u>\$ 287,455</u>	<u>\$ 217,611</u>	<u>\$ 186,969</u>
Plan fiduciary net position as a percentage of the total pension liability	75.08%	76.23%	81.11%	83.32%
Commission's covered-employee payroll	\$ 187,360	\$ 194,835	\$ 184,990	\$ 165,024
Net pension liability as a percentage of covered-employee payroll	178.10%	147.54%	117.63%	113.30%

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, 2016. 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 four 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
REQUIRED SUPPLEMENTARY INFORMATION (continued)**

SCHEDULE OF CONTRIBUTIONS – PENSION PLAN

Last 10 Fiscal Years*	2018	2017	2016	2015
Actuarially determined contribution	\$ 27,944	\$ 24,533	\$ 22,163	\$ 19,122
Contributions in relation to the actuarially determined contribution	27,944	24,533	22,163	19,122
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Commission's covered-employee payroll	\$ 187,360	\$ 194,835	\$ 184,990	\$ 165,024
Contributions as a percentage of covered-employee payroll	14.91%	12.59%	11.98%	11.59%

Notes to Schedule:

Valuation date: June 30, 2016

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method: Entry Age Normal
 Amortization Method/Period: See June 30, 2011 Funding Valuation Report
 Asset Valuation Method: See June 30, 2011 Funding Valuation Report
 Inflation: 2.50%
 Salary Increases: Varies by Entry Age and Service
 Payroll Growth: 3.00%
 Investment Rate of Return: 7.15%
 Retirement Age: Probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007

Mortality: Probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

* Fiscal year 2015 was the 1st year of implementation, therefore only four 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
REQUIRED SUPPLEMENTARY INFORMATION (continued)**

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Last 10 Fiscal Years*	2017
Total OPEB Liability	
Service cost	\$ 2,765
Interest on the total OPEB liability	1,058
Changes in assumptions	(1,609)
Benefit Payments, including Refunds of Employee Contributions	(1,262)
Net change in Total OPEB Liability	952
Total Net OPEB Liability - Beginning	36,134
Total Net OPEB Liability - Ending	\$ 37,086
 Commission's covered-employee payroll- Measurement Period	\$ 194,835
 Net OPEB liability as a percentage of covered-employee payroll	19.03%

*Omitted Years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. As time passes, additional years will be shown until a full ten-year history is available.

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**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION (continued)**

SCHEDULE OF CONTRIBUTIONS – PENSION PLAN

Last 10 Fiscal Years*	<u>2017</u>
Actuarially determined contribution	\$ 5,933
Contributions in relation to the actuarially determined contribution	<u>(1,765)</u>
Contribution Deficiency (Excess)	<u>\$ 4,168</u>
Commission's covered-employee payroll- Measurement Period	\$ 194,835
Contributions as a percentage of covered-employee payroll	2.14%

Notes to Schedule:

Valuation date: June 30, 2017

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Entry Age Normal
Discount Rate:	3.50%
Inflation:	2.75%
Salary Increases:	2.875%
Investment Rate of Return:	3.00%
Healthcare Cost Trend Rate:	7.00%
Retirement Age:	Probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007

Mortality: Probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

*Omitted Years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. As time passes, additional years will be shown until a full ten-year history is available.



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

To the Board of Supervisors
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 general fund of the First 5 Kings County Children and Families Commission (the Commission), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated September XX, 2018.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission'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.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
September XX, 2018

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INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

To the Board of Supervisors
County of Kings, California

Compliance

We have audited the First 5 Kings County Children and Families Commission's (the Commission) compliance with the requirements specified in the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office, applicable to the Commission's statutory requirements identified below for the year ended June 30, 2018.

Management's Responsibility

Management is responsible for compliance with the requirements of the law and regulations applicable to the California Children and Families Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Commission's compliance with the requirements referred to above based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office. Those standards and the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the requirements referred to above that could have a direct and material effect on the statutory requirements listed below. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination of the Commission's compliance with those requirements. In connection with the audit referred to above, we selected and tested transactions and records to determine the Commission's compliance with the state laws and regulations applicable to the following items:

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

Opinion

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 California Children and Families Program for the year ended June 30, 2018.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
September XX, 2018

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**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2018**

There are no reportable findings as required by *Government Auditing Standards* for the year ended June 30, 2018.

DRAFT

**FIRST 5 KINGS COUNTY
CHILDREN AND FAMILIES COMMISSION
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

There were no reportable findings as required by *Government Auditing Standards* for the year ended June 30, 2017.

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

SUPPLEMENTARY INFORMATION

DRAFT

**FIRST 5 KINGS COUNTY
 CHILDREN AND FAMILIES COMMISSION
 SUPPLEMENTAL SCHEDULE OF
 FIRST 5 CALIFORNIA (F5CA) FUNDING
 FOR THE YEAR ENDED JUNE 30, 2018**

Program or Project Title	REVENUE		EXPENDITURES		CHANGE IN		NET POSITION		NET POSITION	
	F5CA Funds	F5CA Funds	F5CA Funds	F5CA Funds	NET POSITION	BEG OF YEAR	END OF YEAR	BEG OF YEAR	END OF YEAR	
First 5 IMPACT Program	\$ 400,996	\$ 400,996	\$ 400,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County, Local Funds	-	-	88,790	-	-	-	-	-	-	
TOTAL F5CA FUNDS	\$ 400,996	\$ 400,996	\$ 489,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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Client: **K4647.0 - Kings County**
 Engagement: **2018 First 5**
 Period Ending: **6/30/2018**
 Trial Balance: **Trial Balance**
 Workpaper: **OO100 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		C300		
Adjust SMIF to actual from estimated accrual				
16000600	Accrued Revenues		728.00	
81720005	Other Revenue			728.00
Total			<u>728.00</u>	<u>728.00</u>
Adjusting Journal Entries JE # 2		C300		
Adjust June '18 Prop 10 accrual to actual				
81522012	State Aid Child & Family 1st		33,505.00	
16000600	Accrued Revenues			33,505.00
Total			<u>33,505.00</u>	<u>33,505.00</u>
Adjusting Journal Entries JE # 3		C300		
Correct account posting for reversal of PY entry J4362 as posted by in CY by J3868				
81522012	State Aid Child & Family 1st		52,748.00	
81522002	C.A.R.E.S			52,748.00
Total			<u>52,748.00</u>	<u>52,748.00</u>
Adjusting Journal Entries JE # 4		C200		
Adjust for over accrual of IMPACT funds in PY, which were reversed in CY and book PPA				
70100040	Fund Balance Unavailable		27,213.00	
81522002	C.A.R.E.S			27,213.00
Total			<u>27,213.00</u>	<u>27,213.00</u>
Adjusting Journal Entries JE # 5		C400		
Adjust IMPACT accrual to actual				
81522002	C.A.R.E.S		7,028.00	
16000600	Accrued Revenues			7,028.00
Total			<u>7,028.00</u>	<u>7,028.00</u>
Adjusting Journal Entries JE # 6		CAFR		
CAFR Adjustment- Allocate GASB 31 Loss				
81400000	Interest on Current Deposits		3,989.00	
03000000	Treasury Investments			3,989.00
Total			<u>3,989.00</u>	<u>3,989.00</u>
Adjusting Journal Entries JE # 7		CAFR		
CAFR Adjustment- Accrued Interest Distribution				
16000600	Accrued Revenues		5,640.00	
03000000	Treasury Investments			5,640.00
Total			<u>5,640.00</u>	<u>5,640.00</u>
Adjusting Journal Entries JE # 8		CAFR		
CAFR Adjustment- Treasurers Investments Allocation				
03000000	Treasury Investments		1,172,117.00	
01000000	Cash In Treasury			1,172,117.00
Total			<u>1,172,117.00</u>	<u>1,172,117.00</u>

Client: **K4647.0 - Kings County**
 Engagement: **2018 First 5**
 Period Ending: **6/30/2018**
 Trial Balance: **Trial Balance**
 Workpaper: **OO100 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
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Adjusting Journal Entries JE # 9

CAFR

CAFR Adjustment- Correction Reclass for Treasury

01000000	Cash In Treasury		4,104.00	
03000000	Treasury Investments			4,104.00
Total			4,104.00	4,104.00

Adjusting Journal Entries JE # 10

CAFR

CAFR Adjustment- payroll revolving fund health insurance claims

03000000	Treasury Investments		4,378.00	
51040000	Due to Other Funds			4,378.00
Total			4,378.00	4,378.00

Adjusting Journal Entries JE # 11

CAFR

Restore beginning GASB 31 balance to cash and fund balance

03000000	Treasury Investments		5,005.00	
70100040	Fund Balance Unavailable		5,325.00	
03000000	Treasury Investments			10,330.00
Total			10,330.00	10,330.00



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

Date of Meeting: October 9, 2018

2018-10-023

**FY 2017/2018
Annual Report**



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

Date of Meeting: October 9, 2018
Agenda Item Number: 2018-10-023
Agenda Item Type: Action

AGENDA ITEM: 2017-2018 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”.

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, 2017 through June 30, 2018.

C. Timeframe:

The Annual Report for Fiscal Year 2017-2018 will be submitted to First 5 California and the State Controllers Office by the November 1st deadline and is before the Commission for final 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, 2017 through June 30, 2018.

F. Attachments:

- Financial Mapping of Commission Expenditures to Annual Report Categories
- FY 2017-2018 AR1/AR2 Summary Report
- FY 2017-2018 Annual Report (AR1 – Revenue & Expenditure, AR2 – Demographic Worksheets, and AR3 – Evaluation Summary)



Annual Report AR-1
Kings Revenue and Expenditure Summary
July 1, 2017 - June 30, 2018

Revenue Detail

Category	Amount
Tobacco Tax Funds	\$1,322,345
First 5 Impact Funds	\$400,996
Small County Augmentation Funds	\$0
DLL Pilot Funds	\$0
Donations	\$0
Revenue From Interest Earned	\$15,308
Grants	\$0
Other Funds	\$2,553
Total Revenue	\$1,741,202

Improved Family Functioning

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> • 211 	0	7131	18	\$39,181
General Family Support	County Office of Education/School District	<ul style="list-style-type: none"> • FRCs Core Support 	1062	1159	0	\$711,204
General Family Support	Internal	<ul style="list-style-type: none"> • Other 	0	1173	0	\$0
					Total	\$750,385

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning Supports	County Office of Education/School District	<ul style="list-style-type: none"> • CLASS • CSEFEL • DRDP • ERS • Facility Grants • Other 	0	0	297	\$489,788
Early Learning Programs (Direct Costs)	CBO/Non-Profit	<ul style="list-style-type: none"> • Playgroups • Other 	251	211	0	\$349,800
Early Learning Programs (Direct Costs)	Internal	<ul style="list-style-type: none"> • Other 	2473	62	92	\$173,206
					Total	\$1,012,794

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Early Intervention	CBO/Non-Profit	<ul style="list-style-type: none"> Assessment and Clinical Intervents 	182	78	0	\$90,000
					Total	\$90,000

Improved Systems Of Care

Service	Grantee	Program(s)	Amount
Programs and Systems Improvement Efforts	Internal	<ul style="list-style-type: none"> Other 	\$121,997
			Total
			\$121,997

Expenditure Details

Category	Amount
Program Expenditures	\$1,975,176
Administrative Expenditures	\$131,253
Evaluation Expenditures	\$64,206
Total Expenditures	\$2,170,635
Excess (Deficiency) Of Revenues Over (Under) Expenses	(\$429,433)

Other Financing Details

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

Net Change in Fund Balance

Category	Amount
Fund Balance - Beginning	\$2,063,112
Fund Balance - Ending	\$1,633,679
Net Change In Fund Balance	(\$429,433)

Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$0
Restricted	\$0
Committed	\$1,633,679
Assigned	\$0
Unassigned	\$0
Total Fund Balance	\$1,633,679

Expenditure Note

There was a prior period adjustment of -27,213.

Small Population County Funding Augmentation

Category	Amount	Comment
Administration	\$0	N/A
Evidence Based Programs	\$0	N/A
Evidence Informed Programs	\$0	N/A
Funded Programs	\$0	N/A
Professional Development, Training and Technical Assistance	\$0	N/A
Evaluation	\$0	N/A
Other (Please Explain)	\$0	N/A
Total	\$0	
If unspent funds occurred during the FY, please list amount and provide explanation.	\$0	N/A



Annual Report AR-2
Kings Demographic Worksheet
July 1, 2017 - June 30, 2018

Population Served

Category	Number
Children Less than 3 Years Old	930
Children from 3rd to 6th Birthday	3,037
Providers	389
Primary Caregivers	2,683
Total Population Served	7,039

Primary Languages Spoken in the Home

Category	Number of Children	Number of Adults
Unknown	289	228
English	2,539	1,835
Spanish	1,139	1,009
Totals	3,967	3,072

Race/Ethnicity of Population Served

Category	Number of Children	Number of Adults
Alaska Native/American Indian	23	14
Asian	83	70
Black/African-American	86	46
Hispanic/Latino	2,471	1,272
Native Hawaiian or Other Pacific Islander	12	12
Two or more races	372	35
White	613	168
Unknown	307	1,455
Totals	3,967	3,072

Duplication Assessment

Category	Data
Degree of Duplication	30%
Confidence in Data	Not sure
Additional Details (Optional)	<p>First 5 Kings county designed our system to count each program individually, we know that there is some crossover between program but are unable to measure it at this time. Now that this expectation has been given we will evaluate our current systems to build our capacity to better report this expectation. It is anticipate that this will take place in FY 19/20.</p>



Annual Report AR-3

Kings County Evaluation & Improved Systems

July 1, 2017 - June 30, 2018

County Evaluation Summary

Evaluation Activities Completed

The evaluation has three key components that include the following: (1) Countywide monitoring of community archival indicators selected by First 5 California to provide standard measurement of community conditions related to children's health and early development, (2) Evaluation of funded initiatives using measurement of key result indicators defined by the First 5 Kings County Commission, (3) A cost-benefit analysis covering the five-year funded period that will inform decisions regarding future resource allocation. The present report is an interim evaluation update that highlights data findings through the 2016–17 fiscal year. The report presents baseline data for selected result indicators for the 2014–15 fiscal year with comparisons to 2015–16 and 2016-17. In some instances, indicators and data sources outlined in the Strategic Plan are continuing to be developed and will be included as future data points. The report is structured into three sections. The first section presents community archival indicators proposed by First 5 California to support standardized outcome measurement across counties. The second section presents data supporting measurement of selected performance indicators for each funded initiative. The third section concludes the report with summary findings related to the overall status of program implementation and trends in program performance over time. This allows programs to be directly compared across programs, as long as a number of caveats are taken into consideration. By contrast, a CEA would produce different outcome measures for each program, making them hard to compare.

Evaluation Findings Reported

The First 5 Kings County interim evaluation update serves as a data snapshot for FY 2017–18 that documents the scope and reach of Commission investments in early education, health, and family support for families with young children 0 to 5 years. These investments fund a mix of long-standing programs with successful track records of service to local Kings County communities, as well as newly funded initiatives that have expanded the scope and impact of Commission investments over time. The report highlights the efforts of multiple funded partner agencies working with the Commission to bring resources to high need children and families and to enhance early childhood systems of care. The First 5 Kings County evaluation approach was guided by a results-based accountability framework, outlined in the 2015–20 Strategic Plan, The Strategic Plan defines sets of performance indicators within key result areas to monitor performance over time. Most result indicators are framed as targeted increases in service outputs or related outcomes. As such, the interim evaluation report compares baseline and follow-up data points between FY 2014–15 through FY 2017-18 and provides measurement of growth in outputs over time. It is important to note that although performance indicators target increases in service delivery as a measure of program success, due to changes in the funding landscape and resulting declines in the Commission’s revenue base, programs will face challenges continuing to maintain service levels. Moving forward, First 5 Kings County staff and funded partners should increasingly pursue resource development and collaborative strategies that enable programs to identify new funding streams and better leverage existing resources. The evaluation team will continue to actively monitor the impacts of declining tax revenues, not only on the number of participants reached, but on the scope and quality of services delivered, and will incorporate new measures of systems integration, collaboration, and resource development. First 5 Kings County has been successful in bringing in new sources of revenue, most notably, to support early care and education program quality improvements. The QRIS approach is still in its early developmental phase. As program sites increase participation and as the iPinwheel data system infrastructure becomes more fully developed, more information can be gleaned regarding the overall scope of quality improvement efforts countywide, and their corresponding impact on children’s access to quality early care and education environments.

Policy Impact of Evaluation Results

Next steps for the evaluation will include continuing refinement of measurement approaches to best capture program accomplishments and to expand the number of reliable metrics available to assess community conditions and program-related performance (e.g., kindergarten readiness assessments, QRIS quality indicators, community surveys assessing awareness). As additional metrics are expanded and refined, the evaluation team will continue to monitor program performance longitudinally, and will be positioned to use data to assess relative costs and benefits of funded initiatives, as an additional tool to support future planning and funding decision-making.

Improved Systems of Care

Who was the primary audience for the service?

First 5 Kings County supports multiple agencies throughout the year. During FY 2017-2018 First 5 Kings worked provided support to Local Government Agencies such as County Office of Education, Local School Districts and Department of Public Health; Not for Profit Organizations such as United Way, Local 501c3 and United Cerebral Palsy; and Local School Districts.

What were the types of services provided?

First 5 Kings provided support in planning conferences, writing grants, planning community events, and developing community wide collaboration. The support provided to each agency is based on the event, need and logistics of each event/organization.

What was the intended result of the service? What was the community impact of the service?

The intent of these services is to develop stronger community collaboration and develop stronger partnership to better serve the zero to five population in Kings County. First 5 consistently seek out opportunities to support and provide technical assistance in regards to both funded organizations and non-funded organizations. First 5 Kings County intended to increase the capacity of the organizations it supports to increase the quantity, quality and availability of services in Kings County. Additionally, First 5 Kings County looks to increase the cultural competency of services offered to children 0 to 5, their families and providers receive.

First 5 Kings County

During this past fiscal year, one of the most significant accomplishments of First 5 Kings County was the First 5 Kings County Family Resource Centers. With a funding investment of \$718,931 the Kings County Family Resource Centers provides Early Childhood Education, Home Visitation, Developmental Screening, Parent Education and Referral services. During FY 2017-2018, 1062 children 0 to 5 and 1159 parents, siblings and caregivers who live in Kings County visited a FRC. The total number of services delivered by the 5 funded FRCs during FY 2017-2018 was 27,306

Other highlights that took place during FY 2017-2018 included:

- The Linkages 2 Learning project had 2,472 school readiness services this includes attending spring orientation, attending fall orientation, or receiving a school readiness backpack.
- The Kings County CARES About Quality (KCCAQ) project provided support, ranking, technical assistance, and materials to 92 Preschool and Childcare Sites. That is a 48% increase over FY 16/17.
- The local CARES project provided training and professional growth advising to 297 professionals working in the early childhood education field.
- The United Cerebral Palsy Special Needs project provided 159 developmental assessments and 210 interventions to children 0 to 5.
- The United Cerebral Palsy Parent & Me project served 251 children 0 to 5 and 211 parents through weekly center based early childhood activities.
- First 5 Kings County funded the translation of the 211 resource line database to Spanish, making the information on the website and mobile application.



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

Date of Meeting: October 9, 2018

2018-10-024

Update of First 5 Kings
County Policy Manual



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

Date of Meeting:
Agenda Item:
Item Type:

October 13, 2015
2015-10-046
Action Item

AGENDA ITEM: Review and Revision of Commission Policy Manual

A. Background/History:

At the July 2014 Commission meeting the First 5 Children and Families Commission approved revisions to the First 5 Kings County Policy Manual. At that time, the policy manual was amended to reflect the transition from an independent county department to a budget unit at the Kings County Department of Public Health. This modification aligned the bylaws, policies and ordinance with the new structure of the Commission at the Department of Public Health.

At the August 2018 Commission Meeting the Commission requested an Agenda Item be prepared to delegate the duties of the Executive Director to the Director of Public Health Services. As a result modifications are required to the First 5 Kings County Policy Manual to reflect current practice.

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

Staff requests that the commission review, discuss, and consider approving the First 5 Kings County Policy Manual for implementation. The changes to the Policy Manual have been marked in the attached document.

C. Timeframe:

If approved the Policy Manual 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 Policy Manual

F. Attachments:

- The First 5 Kings County Policy Manual (revised 10/2018)



First 5 Kings County Children & Families Commission

Policy Manual

Adopted: ~~1007/091/2018~~14

First 5 Kings County Children & Families Commission

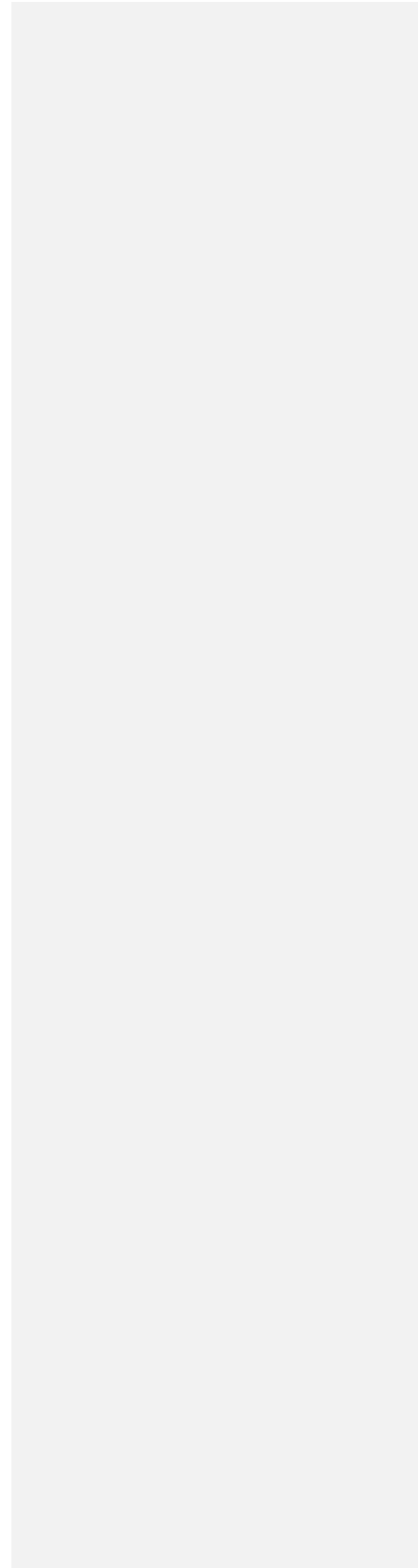
**Policy Manual
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First 5 Kings County Children & Families Commission

Policy Manual

2018~~14~~

Purpose and Applicability of Policy Manual

This manual contains the board-adopted policies used by the First 5 Kings County Children and Families Commission to manage the aspects of operations for the organization. The purpose of the policies is to ensure that commission resources are managed in a consistent and effective manner, information is produced in a timely, consistent and accurate manner, and the highest standards of legal and ethical integrity are maintained in all organizational operations. The First 5 Kings County Children and Families Commission and management must pay ongoing attention to the changing needs of the organization over time and update this manual as needed to ensure adequate operational policies and procedures are in place and practiced.

Operational Guidelines Policy

I. Purpose and Applicability

This document contains policies that describe how the First 5 Kings County Children & Families Commission (referred to throughout as the Commission) will operate in conducting its business. They are designed to ensure efficiency and effectiveness in achieving the mission of the Commission.

II. Vision, Mission and Guiding Principles

The Commission uses the vision and mission to define its purpose for existing. The guiding principles are used as a navigational tool and aid the Commission in making decisions about how best to achieve its mission.

A. Vision: The Kings County Children and Families Commission envisions that all Kings County families receive access to the tools, knowledge, and quality care necessary to encourage each child to develop to their fullest potential those life skills that will allow them to become successful members of our community.

B. Mission: Providing all Kings County children 0-5 the necessary building blocks to succeed in life.

C. Guiding Principles:

1. Recognize and promote services and support for children ages 0-5 as the foundation for a lifetime of growth and success.
2. Support access and encourage outreach to geographically and socially isolated families
3. Provide appropriate services and support to children with disabilities and other special needs and their families
4. Support and encourage collaboration and leveraging opportunities among grantees
5. Support promising practices and evidenced-based models

III. Roles of the Commission and Staff

There are eight key roles and responsibilities for the Commission, the Executive Director and Staff of the Commission. A description of the Commission itself and its roles is provided, followed by the same for the Executive Director and staff. These definitions are intended to clarify the duties and responsibilities for the key resources that enable the Commission to achieve its mission. Mandates contained in Article V of

the Bylaws for the Commission are incorporated as appropriate with the duties listed in the Bylaws referenced in the description of the roles contained in the table below.

A. Commission

1. **Make strategic policy decisions.** The Commission is expected to make policy decisions related to the development of programs and allocation of resources to achieve the goals identified in the California Children and Families First Act and in accordance with the Kings County Board of Supervisors Ordinance No. 609.4. This responsibility includes, but is not limited to:
 - a. Develop and adopt an adequate and complete county strategic plan for the support and improvement of early childhood development within Kings County. Ensure that the strategic plan meets all requirements of the California Children and Families First Act of 1998.
 - b. Carry out an annual review of the strategic plan,
 - c. Submit the adopted strategic plan and any subsequent revisions thereto to the State Commission,
2. **Establish and act in accordance with the mission, vision and guiding principles of the organization.** The Commission is responsible for establishing the short and long term vision to be achieved, for establishing the mission of the Commission and for defining and adhering to the principles under which the Commission will act.
3. **Be the ultimate decision making body.** The Commission is responsible to review, revise and approve policies related to the development of programs and allocation of resources to achieve the goals of the Commission and its strategic plan. *The Commission's decision-making process and responsibilities can be found later in this document*
4. **Provide fiscal accountability.** Specific duties in this area include to:
 - a. Allocate the moneys in the Children and Families Trust Fund, consistent with the requirements of the Act and the adopted strategic plan.
 - b. Define a process and priorities related to the distribution of funds, consistent with the Commission's strategic plan.
 - c. Approve an annual report and the financial audit, conducting at least one public hearing before adopting the audit.
 - d. Adopt an annual budget detailing planned income and expenditures for the coming fiscal year.
5. **Accept legal responsibility.** The Commission will enter into contracts as necessary or appropriate to carry out the provisions and purposes of the Children and Families Act in accordance with the standards and procedures of the County.

6. **Provide community accountability.** The Commission will review and approve an annual report of results achieved and actions underway, for presentation to the community. The Commission regularly obtains feedback from the community.
7. **Provide visibility, active leadership, and advocacy in the community.** The Commission is a catalyst for positive change affecting young children and their families, and will take a visible leadership role in the community to advocate for the needs of children and families. This includes making recommendations to the Board of Supervisors for changes in ordinances or services necessary or appropriate to carry out an integrated and comprehensive program that is consistent with the strategic plan.
8. **Manage and support the Executive Director and Staff.** Duties in this area include:
 - a. Refrain from handling administrative and operational details except as requested by the Executive Director /Staff.
 - b. Provide support to the Executive Director and staff in carrying out their professional duties.
 - c. Set up appropriate checks and balances, holding the Executive Director /Staff accountable for the supervision of the organization.

B. Executive Director/Staff:

1. **Support the Commission and its planning efforts.** Staff, as led by the Executive Director, will organize strategic and other organizational planning efforts and provide support as requested by the Commission in the development of such plans.
 - a. The Executive Director/Staff will:
 - i. Serve as a professional administrator to the Commission, providing regular feedback to the Commission.
 - ii. Inform the Commission fully and accurately regarding the status of activities and issues affecting the organization.
 - iii. Interpret the needs of the organization and present concerns and issues that should be considered by the Commission.
2. **Assist with policy development and implement policies adopted by the Board.**
 - a. The Executive Director /Staff will:
 - i. Recommend appropriate policies for consideration.
 - ii. Gather data and community input, and provide other analysis and suggestions as needed to assist the Commission in enacting effective policies.
 - iii. Support policy decisions of the Commission.

- iv. Implement and ensure ongoing compliance with such policies.
- b. Staff is expected to:
 - i. Research necessary program and allocation of resources issues.
 - ii. Analyze the process and content issues for each option to be considered.
 - iii. Evaluate all information regarding options and forward a recommendation with rationale for the recommendation.
 - iv. Effectively communicate issues and changes in options or recommendations to the Commission to ensure it has the information it needs to make a decision.
- 3. **Serve as the primary point of contact for the community and the Commission.** The Executive Director/~~S~~staff will provide friendly, professional service and be accessible to both community members and the Commissioners working to maintain positive relationships with these constituents.
- 4. **Frame decisions and get them ready to be implemented.** The Executive Director/Staff are responsible for understanding Commission decisions, then developing more detailed plans/processes and organizing the resources needed to implement the decisions.
- 5. **Conduct and/or manage all operational activities.** The Executive Director/~~Staff~~ will perform and/or delegate all operational and administrative duties necessary to implement the strategic plan and other decisions of the Commission in an effective manner. This includes day-to-day fiscal operations, contract development and monitoring, public relations, preparing reports and grant applications, interactions with the State Commission, and other such duties required to implement the strategic plan and Commission decisions that are not stated elsewhere in the description of staff roles.
- 6. **Develop an annual budget.** The Executive Director/~~S~~staff are responsible for preparing a detailed annual budget according to guidelines set by the Commission.
- 7. **Market the Commission and its leadership role within the community.** The Executive Director/~~L and S~~Staff are responsible for raising community awareness of the work of the Commission. This role also involves managing media and public relations efforts.
- 8. **Recruit and manage staff and contractors.** The Executive Director/~~Staff~~ will ensure that, subject to budget constraints, sufficient trained resources are available and guided in carrying out the work of the organization. This includes:
 - a. Recruit, hire, and as necessary terminate staff consistent with the Personnel Regulations of the County and other aspects of the County personnel system.

- b. Contract with independent contractors in accordance with standards and procedures of the County and the procurement procedures adopted by the Commission.
- c. Provide support to the staff and contractors in carrying out their professional duties, including timely and appropriate information needed by staff and contractors to function effectively.
- d. Devote time to developing the staff.
- e. Evaluate the work of staff and contractors and provide regular verbal and/or written feedback on strengths, areas for growth, and overall performance.
- f. Ensure that all legal and regulatory requirements related to staff are met.

IV. Other Expectations of Commissioners and Staff

A. Commission: Additional expectations for Commissioners in carrying out their roles and responsibilities are:

1. Upon appointment, sign all required public documents such as their oaths of office and conflict of interest codes within 45 days.
2. Participate in ethics training within the timeframe as required by law.
3. Abide by all laws and regulations, including conflict of interest laws and provisions of the Bylaws of the Commission.
4. Act ethically, following all laws that govern the Commission.
5. "Wear the hat" of the Commission when participating in the work of the Commission, seeking to represent the many constituencies affected by the Commission.
6. Share relevant information with the Executive Director in a timely manner.
7. Support the Chairperson and staff of the Commission.
8. Hold each other accountable for complying with these guidelines.
9. Value and respect each other's opinions.
10. Act and speak congruently when representing the Commission.
11. Provide Letters of commitment to partner agencies, when requested and presented at a regularly scheduled Commission meeting, as appropriate.

B. Staff: Additional guidelines for staff to follow in carrying out their roles and responsibilities are:

1. Abide by all laws and regulations, including conflict of interest laws and provisions of the Bylaws of the Commission.
2. Act ethically, following all laws that govern the Commission.

3. Get information to the Commission in a timely and effective manner to prepare them to make good decisions.
4. Effectively communicate issues of importance to the Commission and ensure that all Commissioners have access to the same information.
5. Support the Chairperson and Commissioners.
6. Value and respect each other's opinions.
7. Develop and provide an orientation packet to new Commissioners and review the packet with the Commissioner.
8. Draft and provide Letters of support to partner agencies when reviewed and deemed appropriate by [the First 5 Program Officer](#)~~Executive Director~~.

V. Commission Job Description

The purposes of the Commission is to work with the California Children and Families Commission (hereinafter referred to as the "State Commission") in the implementation of the "California Children and Families First Act of 1998" (hereinafter referred to as the "Act"), which was enacted by the California electorate as Proposition 10 otherwise known as First 5 at the November 3, 1998 general election (See Health and Safety Code sections 130100-130150 and Revenue and Taxation Code sections 30131-30131.6), and to develop and adopt an adequate and complete county strategic plan for the support and improvement of early childhood development within Kings County.

Commissioner Responsibilities

- A. Participate in regular monthly meetings on the first Tuesday of each month starting at 3:00 p.m. in the Kings County Administration Building at the Kings County Government Center and special meetings when called by the Chairman.
- B. Adopt an "adequate and complete" strategic plan for the support and improvement of early childhood development within the county, review the plan at least once a year and revise it as appropriate, and conduct at least one public hearing before adopting the strategic plan and any amendments.
- C. Set policies to guide funding decisions, oversee processes for considering different program/project options, and determine which programs/projects to support.
- D. Establish reliable indicators and otherwise evaluate the effectiveness of programs and services in order to measure the results being achieved from First 5 investments.
- E. Approve an annual operating budget, and then throughout the year monitor the organization's ability to adhere to the budget and ensure fiscal accountability for funded programs, services and projects.

- F. Enhance the public image of First 5 by investment of funds and participation in marketing, public relations and outreach activities that promote community awareness of the work of First 5.
- G. Maintain a good working relationship with the Executive Director and Staff, providing that person with frequent and constructive feedback.
- H. Adopt policies and procedures to guide how decisions are made and how other important activities are conducted, maintain positive communications and working relationships among the Commission, and conduct efficient and productive meetings.
- I. Establish ad hoc committees as needed to provide support for carrying out the work of First 5.

VI. Commission Performance Criteria

- A. Ensure a quorum for each regularly scheduled meeting
- B. Adopt the annual report and ensure its timely submission to the State Commission
- C. Adopt an annual budget prior to the start of a new fiscal year
- D. Annually, approve fund allocation process and results
- E. Annually, review and ensure the accountability of programs receiving First 5 funds
- F. Provide direction and feedback to First 5 staff on a regular basis.
- G. On at least an annual basis, review its strategic plan and revise the plan as may be necessary or appropriate.
- H. Conduct at least one public hearing on its proposed county strategic plan before the plan is adopted.
- I. Submit the adopted county strategic plan and any subsequent revisions thereto, to the state commission.
- J. Establish one or more ad hoc committees to provide technical and professional expertise and support for any purposes that will be beneficial in accomplishing the purposes of First 5.
- K. Annually, review the evaluation results of fund allocation decisions and make changes to strategies to promote achievement of the strategic plan.
- L. Attend one public outreach and relations event for First 5 annually.

VII. Roles of Officers

The roles and responsibilities of Officer Positions of the Commission are outlined below.

A. Chairperson

1. Preside at all meetings of the Commission.
2. Decide on all points of order. Unless two thirds of those present vote to the contrary, the Chairperson's decision shall stand.
3. Appoint a nominating committee to propose candidate(s) for election at the June meeting.
4. Conduct all Commission meetings in accordance with these operating principles.
5. Structure Commission meetings per items on the agenda.
6. Orient or designate another Commission member to orient new Commission members to their role, responsibility and the business of the Commission.
7. Shall be available to the Executive Director and Staff on a consistent basis.

B. Chairperson-elect

1. The Chairperson-Elect shall act in the absence of the Chairperson.
2. The Chairperson Elect shall support the Chairperson in ensuring that the Commission's operating principles are considered and applied during Commission meetings.
3. Shall be available to the Executive Director and Staff in the Chairperson's absence.

VIII. Roles of Committees

There are currently no standing committees of the Commission. Ad hoc committees are established as needed or required to implement the strategic plan of the Commission.

General Protocols that pertain to ad hoc Committees include:

- A. Participate in regular monthly meetings on the first Tuesday of each month starting at 3:00 p.m. in the Kings County Administration Building at the Kings County Government Center and special meetings when called by the Chairman.
- B. Each ad hoc Committee includes at least two but no more than three Commissioners.
- C. Each ad hoc Committee has one or more Commission staff assigned to it.
- D. Commissioners serving on an ad hoc Committee are responsible for communicating results and recommendations that arise from the Committee to other Commissioners during Commission meetings as appropriate and timely through the First 5 Program Officer~~Executive Director~~ report at the Commission meeting.

- E. Ad hoc Committees are convened to accomplish a specific task with a defined scope of work from the Commission prior to convening.
- F. Unless otherwise directed, Ad hoc Committees make recommendations for actions that are then subject to the decision of the full Commission.
- G. Ad hoc Committees meet as needed until such time as they have satisfied their scope of work.

IX. Guidelines for Commission Meetings

The following processes have been established to provide structure and improve the efficiency of Commission meetings. They are designed to ensure that the Commission remains mission focused and is able to conduct the work of the Commission on behalf of children 0 to 5 and their families in King's County. A template for the order of items to be placed on the agenda can be found on page 15 of this document.

A. Prior to and between Commission Meetings:

1. Commissioners have committed to reading and reviewing all materials prior to the Commission meeting,
2. If a Commissioner receives information that impacts the work of the Commission and its staff, the Commissioner will share that information with the Executive Director at the first available opportunity to ensure the optimum amount of time possible to address the issue.
3. The Executive Director/~~Staff~~ will share information and issues with Commissioners between meetings via electronic updates.
4. Commissioners, staff and community stakeholders who wish to request an item to be included on a Commission agenda, will contact the staff designee to present the agenda item and pertinent materials for Commission review at least 14 days prior to the Commission meeting.
5. The ~~First 5 Program Officer~~ Executive Director will review the materials and make a determination regarding its placement on the agenda. A determination will be made after considering factors including but not limited to the following:
 - o Commission priorities
 - o Other pending actions
 - o Time available on the agenda
 - o Pertinence to the Commission strategic plan.
6. Following an evaluation by Commission staff of items requested for placement on the agenda , a determination may be made as follows:
 - o The item may be placed on the agenda,

- The item may be placed on the study session agenda for discussion and presentation only,
 - The item may be deemed incomplete, with a request for additional information to evaluate its appropriateness to be placed on agenda, or
 - The item may be deemed outside the scope of the Commission interest.
7. Commission staff will communicate the results of said determination to the individual or agency requesting the agenda item and provide feedback on future actions as deemed necessary regarding the item.

B. At the beginning of Commission Meetings:

1. Following role call and the approval of minutes, Commissioners will hear comments from the public. Individuals are invited to make public comments and then may speak once they are acknowledged by the Chairperson. Public comment is limited to two minutes per person commenting.
2. Public comment is also taken on each agenda item on the posted agenda.

C. During Commission Meetings:

1. All Commissioners, staff and stakeholders in attendance will abide by Roberts Rules of Order. The Chairperson will structure the meeting by following the published agenda.
2. Material will only be considered during a Commission meeting if all Commissioners and staff present have received copies and have had adequate opportunity to review the material.
3. Revisions or updates to materials included in the agenda packet will be considered on a case by case basis, depending upon whether the changes are of such magnitude that further consideration is needed. In that case, Commissioners can opt to remove the item from the agenda until such time as all concerned have reviewed the information.

X. Decision Making Protocol

Expanding upon and incorporating the provisions of the Bylaws, the following protocols will be used to guide how decisions are made by the Commission.

- A. A quorum is required for Commission to take formal action, i.e. to be able to make a true decision. A quorum shall be a majority of the total membership of the Commission. A meeting may not be held unless a quorum is present at the time and place of the meeting.
- B. Action may be taken by an affirmative vote of a majority of a quorum.
- C. Unless otherwise indicated by these Bylaws, all Commission meetings shall be governed by Robert’s Rules of Order Revised. (www.robertsrules.com)

- D. All meetings shall be conducted in compliance with the Ralph M. Brown Act (Government Code Section 54950 et. seq.).
(http://ag.ca.gov/publications/2003_Intro_BrownAct.pdf)
- E. Before a vote is taken, a motion must be made, clearly defined, and repeated. The motion will be recorded in the meeting minutes. The minutes will also record any directions (and clarifications thereto) given to Committees and/or staff. The ~~First 5 Program Officer Executive Director~~ is requested to have the minutes of all prior meetings that took place in the past 12 months available at each Commission meeting so that new actions can be tested for consistency with past actions before a vote is taken.
- F. In the event of a vote where dissenting votes are recorded, the Chairperson may call for roll call vote. In the case of a roll call vote, the Chairperson's vote is recorded last.
- G. Decisions that rest with the Commission as a whole include, but are not limited to:
 - 1. Funding decisions, including approval of organizations/projects to receive funds from the Commission and approval of the annual budget and any amendments thereto
 - 2. Approve the strategic plan and any revisions to the plan
 - 3. Set the overall priorities of the organization
 - 4. Policy decisions, covering all types of policies affecting the structure of the Commission, governance policies such as those contained in these guidelines, and processes and procedures to be followed
 - 5. Personnel recommendations to the Board of Supervisors related to the Executive Director position
 - 6. Recommend Bylaws or changes to the Bylaws
 - 7. Fiscal actions such as accepting grants or agreeing to serve as a pass-through for funds to be routed to other organizations
- H. No independent decision-making authority has been granted to any Committee or Independent Officer.

XI. Communication Protocol

This section contains protocols for how Commissioners and staff will communicate with each other. The basic guidelines are:

- A. For any item of substance, Commissioners should contact the Executive Director.
- B. The Executive Director and the Commission agree to engage in direct, open, two-way communication.
- C. Formal communications from the Executive Director and staff to the Commission should occur in the following ways:

1. Information related to items on a Commission meeting agenda should be compiled into an organized information packet and distributed by staff.
2. Items to be communicated between Commission meetings or on topics not related to Commission agenda items should be compiled into updates sent via e-mail to all Commissioners. These updates can convey any items that would be useful for Commissioners to know.
3. Both Commissioners and Executive Director/~~Staff~~ are expected to proactively communicate questions or concerns to each other.
4. When a question is raised that should be forwarded to County Council for guidance in answering, Commissioners will raise the question to either the Chairperson, ~~or the Executive Director~~, ~~or the First 5 Program Officer~~. In the case of a question forwarded to the Chairperson, the Chairperson will forward the question to the Executive Director. The Executive Director/~~Staff~~ is responsible for communicating all questions raised to County Counsel.

In addition to the internal communications between Commissioners and staff, it is important to recognize that each Commissioner is a liaison to one or more key community stakeholders, such as a member of the Board of Supervisors. It is the responsibility of each Commissioner to know who they are serving as the liaison to, and to communicate matters related to the Commission as appropriate.

XII. Distribution of Commission Meeting Agenda Packets

A. Agenda Packet Requests

1. Requests for First 5 Kings County Children and Families Commission Agenda Packets shall be made through a written request indicating the delivery address to which the Packet shall be mailed and/or the email for electronic delivery.
2. The written request will be valid for a one year from the date the request is filed, unless a renewal request is filed. Renewal requests shall be filed within 90 days after January 1st of each year.

B. Agenda Packet Fee

1. Electronic Delivery
 - a. Electronic delivery will be made at no cost, and will be distributed prior to the Commission Meeting.
2. Hard-Copy Delivery
 - a. First 5 Kings County Children and Families Commission has set the cost of a one year subscription of Agenda Packets at \$120.00. The pro-rated cost for less than a one-year subscription will be at a rate of \$10.00 per packet.

- b. Payment will need to accompany the written request when submitted to First 5 Kings County Children and Families Commission Staff.
- c. The fee for an annual subscription of Agenda Packets was set using the Kings County Master Fee Schedule of 2013 for document copies from county departments.
 - i. Recognition was given to Kings County Counsel Opinion of 1998 regarding charging per page for requested copies of any document by a county department with fee's not set by State statute or regulation.

XIII. Agenda Template

All items on a Commission agenda should follow the order as described below.

- A. Call to order & Welcome
- B. Commissioners Roll Call
- C. Review and Modification to Agenda
- D. Opportunity for Public Comment*
- E. Consent Calendar
- F. Discussion / Action Items
- G. Fiscal Report
- H. Staff Report: may include staff activities report, program report, consultant report and ad hoc committee reports as need be
- I. Grantee Report
- J. Study Session*^
- K. Presentations (if applicable)*^
- L. Board Correspondence
- M. Future Agenda Items
- N. Commissioner Comments
- O. Review Next Meeting Date & Adjournment

* Public comment is limited to two minutes per comment

*^ Presentations during the meeting or during study sessions are limited to 10 minutes with extensions only at the request of Commissioners with additional comments or questions.

Grants & Contracts Administration Policy

I. Purpose and Applicability

This document sets forth Commission policies regarding the administration of grants and contracts and establishes procedures and levels of authority for administering contracts executed as a result of grant awards to local Grantees by the Commission.

This Policy is applicable to Commission grants and contracts.

II. Definitions

- A. Authorized Organization Representative – An Authorized Organization Representative is the administrative official who on behalf of the proposing organization is empowered to make certifications and assurances and can commit the organization to the conduct of a project that the Commission is being asked to support as well as adhere to various Commission policies and grant requirements.
- B. Fixed Assets – Fixed assets are tangible assets of significant value, having a utility extending beyond the current year, that are broadly classified as land, buildings and improvements, and equipment costing greater than \$500.
- C. Grant – A grant is a type of assistance award which permits Commission Staff to transfer money, property, services or other things of value to a Grantee. Grants are the primary mechanism of Commission support. Except under special circumstances, Commission grants are normally cost reimbursement grants under which the Commission agrees to reimburse the Grantee for work performed and/or costs incurred by the Grantee up to the total amount specified in the grant award. Accountability is based primarily on technical progress, financial accounting and fiscal reporting.
- D. Continuation Grant – A continuation grant is a type of grant under which the Commission agrees to provide a specific level of support for an initial specified period, normally a year, with the intent to provide additional support of the project for additional periods, provided funds are available and the results achieved warrant further support. Normally, the Commission will reauthorize funding for these grants on an annual basis.
- E. Grantee – A Grantee is the organization or other entity that receives a grant and assumes legal and financial responsibility and accountability both for the awarded funds and for the performance of the grant-supported activity.
- F. Grant Period – The grant period is the period of time between the effective date and the expiration date of a Commission contract shown as the contract term. With the exception of continuation grants, the grant period is normally for one fiscal year.
- G. Contract - The contract is the grant instrument including any special conditions applicable to the award that become conditions of the grant; and Exhibits that contain a statement of

work, project description, scope of work template, evaluation plan, payment arrangements, standard indemnification and insurance provisions, and the budget, which indicates the amounts, by line item, on which the Commission has based its support.

- H. Effective Date – The effective date is the beginning date of the contract term specified in the contract, and is the date on or after which expenditures may be charged to the grant.
- I. Expiration Date – The expiration date is the ending date of the contract term specified in the contract, and the date after which expenditures may not be charged against the grant except to satisfy obligations to pay allowable project costs committed on or before that date.
- J. Supplantation - *Supplant* shall be given its ordinary meaning, that is, “to take the place of.” Health and Safety Code section 30131.4 provides, in part, that Proposition 10 funds shall be used only to supplement existing levels of service and not to fund existing levels of service. It further provides that no money in the Commission’s trust fund shall be used to supplant state or local general fund money for any purpose. However, supplantation does not include federal funds.

III. Financial Requirements and Payments

The acceptance of a grant from the Commission creates a legal duty on the part of the Grantee organization to use the funds or property made available in accordance with the conditions of the grant. The Grantee is required to adhere to Generally Accepted Accounting Principles (GAAP). Upon award of the grant, the Grantee must work with Commission Staff on development and execution of a contract in conformance with this Policy.

- A. Allowability of costs – Expenditures under Commission grants must conform to Commission policies, any special provisions of the grant, and Grantee internal policies. Grantees must ensure that costs claimed under Commission grants are allowable and reasonable. In the event a Grantee anticipates charging an item that might subsequently be disputed, an authorized official of the grantee organization should discuss the matter with Commission Staff and document the conditions or factors surrounding the item in order to avoid possible subsequent disallowance. The maximum obligation of the Commission for support of the project will not exceed the amount specified in the contract, as amended.
 - 1. Salaries, wages, and fringe benefits – All salary and wages paid currently or accrued by the organization for employees working on the Commission supported project during the grant period is allowable to the extent that total compensation to individual employees is reasonable for the work performed and conforms to the established policy of the organization. Fringe benefits are allowable as a direct cost in proportion to the salary charged to the grant.

2. Materials and Supplies – Materials and supplies are defined as tangible personal property other than equipment, costing less than \$500. Materials and supplies that are necessary to carry out the project are allowable.
3. Fixed Assets purchases – Expenditures for fixed assets are allowable. The Commission requires all fixed assets costing greater than \$1,000 to be listed in the contract budget under category, *Capital Expenditures*. The Grantee will assure that each purchase of a fixed asset is necessary for the activity supported by the grant, not otherwise reasonably available and accessible, acquired in accordance with organizational practice, and can be shown to further a direct and substantial public purpose.
 - a. Title to Equipment – Unless otherwise specified in the contract, title to equipment purchased or fabricated with Commission funds will vest in the Commission upon acquisition by the Grantee for the term of the contract.
 - b. Title to Real Property – When the Commission funds a grantee for the purchase and/or renovation of real property owned by the Grantee, the Grantee will execute a Deed of Trust granting and conveying to the Commission as Trustee, in trust, with power of sale, the property being purchased and/or renovated. The Grantee agrees to name the First 5 Kings County Children & Families Commission as the beneficiary of the Deed of trust.
4. Travel Costs – Expenses for transportation, lodging, subsistence and related items incurred by project personnel and by outside consultants employed on the project who are on travel status on business related to a Commission supported project are allowable.
5. Consultant Services – Grantees are normally expected to utilize the services of their own employees to the maximum extent in managing and performing the activities supported by Commission grants. If the need for consultant services is anticipated, the proposal narrative should provide appropriate rationale, and the budget should estimate the amount of funds that may be required for this purpose. Costs of professional and consultant services are allowable when reasonable in relation to the services rendered.
6. Rental Costs – If it is necessary to use facilities not under the control of the Grantee, rental of space is allowable. Rental of special purpose equipment is also allowable.
7. Indirect Costs – Indirect costs are generally allowable costs. In preparing the budget for the project, the Grantee should include an amount for indirect costs if the organization incurs such costs. The Commission has limited indirect costs to a rate of less than or equal to ten percent (10 %) of project expenditures.

B. Policy on Release of Funds to Grantee

1. Request for advance – Normally, the Commission advances twenty five percent (25%) of the annual grant award upon execution of the contract. In special circumstances such as capital projects or one-time projects, the Commission can advance an amount necessary for the purchase withholding ten percent (10%) until the project is complete and the final expenditure report is received. If the grant award is \$5,000 or less, the first funding release will be 90% of the award, withholding ten percent (10%) until the project is complete and the final expenditure report is received.
2. Timing of payments – Payments will be made to Grantees on a quarterly reimbursement basis, with the exception of the initial advance. The first payment of twenty five percent (25%) will be made upon execution of the contract and in advance of program expenditures. The second payment will be made within 30 days after the Grantee submits the first quarter's expenditure reports, and will be equal to the amount expended in the first quarter of grant activities. The third payment will be made within 30 days after the Grantee submits the second quarter expenditure report, and will be equal to the amount expended in the second quarter of grant activities. The fourth payment will be made within 30 days after the Grantee submits the third quarter expenditure report, and will be equal to the amount expended in the third quarter of grant activities. The final quarter expenditures should balance against the initial contract advance, with reconciliation of project funding to occur within the submission of the final progress report. It is expected that if the project owes the Commission any funds remaining unspent, that a full refund of said monies will be returned to the Commission no later than 45 days after end of the contract term.
3. Withholding payments – Commission Staff are authorized to withhold payments as specified below.
 - a. No reimbursement shall be made for any expense that is determined by the Commission Staff to be supplanting state or local General Funds, or funds available to the Grantee from another public source.
 - b. All program or project costs shall be supported through appropriate documentation. Program or project costs not supported will not be paid.
 - c. Payments can be withheld by the Commission Staff for lack of compliance with the terms of the contract.

Return of unspent funds – The Grantee shall reimburse the Commission all funds that remain unexpended at the termination of the contract, and any funds that are determined by the Commission to have been expended on items not reimbursable under the contract.

V. Changes to Contract Terms

- A. Expiration date – The expiration date of a contract may be changed as a result of approval of a request for continued support of a continuing grant, or for a no-cost extension.
- B. Requests for continuation of funds for support of a continuing grant will be submitted to the Commission for approval.
- C. Requests for supplemental funds for an existing grant will be submitted to the Commission for approval when the amount of supplemental funds requested exceeds ten percent (10 %) of the original amount of the grant award. If the amount of supplemental funds requested is less than 10 % of the original amount of the grant award and less than \$15,000, Commission Staff is authorized to approve the request. If approved, Commission Staff will amend the contract to provide additional funding for the current support period. An amendment letter will specify both the amount of supplemental funding and the cumulative amount awarded through the expiration date, which normally will remain unchanged. All requests must be accompanied by a summary of the proposed work; a justification of the need for the supplemental funds; and a budget, highlighting the use by budget category of the additional funding as distinguished from the original funding.
- D. Commission Staff is authorized to approve a request for a no-cost extension, unless the requested extension is greater than one year beyond the original expiration date of the contract in which case the request must be submitted to the Commission for approval. If approved, Commission Staff will amend the contract to indicate the change in expiration date. An amendment letter will specify the new contract term and expiration date. All requests for no-cost extensions must be accompanied by a summary of the reasons the additional time is necessary to complete the project. All requests must be submitted at least 30 days prior to the expiration date of the contract.
- E. If, during the term of the contract, the Grantee obtains funding or other income from a source other than the Commission in excess of that shown as part of the Program Budget, and the funding or other income relates directly to the program or activity funded, the Grantee shall notify the Commission in writing with the next quarterly expenditure report. Commission Staff may reduce the amount of funding by the amount of unanticipated revenue received by the Grantee; or upon written request and justification by the Grantee allow the funds to be retained by the Grantee for uses consistent with Proposition 10 requirements, and amend the contract to reflect the change.
- F. The Grantee is authorized to transfer funds between budget categories for allowable expenditures except that they must obtain approval from Commission Staff to transfer funds greater than ten percent (10%) of the original grant award between budget categories. A revised budget must be submitted to Commission Staff within 30 days of making a change. Prior approval from Commission Staff is also required for purchase of equipment costing more than \$500 that was not listed in the approved contract budget. Funding may not be diverted to budget category, Indirect Costs or Administrative Overhead, such that the category is greater than 10 % of project expenditures. Commission Staff will amend the contract to indicate the change in the budget, and an amendment letter will be sent to the Grantee including the approved revised contract budget.

The Commission will be informed of the decisions of Commission Staff regarding requests for supplemental support, no-cost extensions and other changes to contract terms at the regular monthly meeting.

VI. Monitoring Project Performance

Grantee Responsibilities

A Grantee has full responsibility for the conduct of the project or activity supported under a Commission grant and for the results achieved. The Grantee must monitor the performance of the project to assure adherence to the performance goals (Scope of work), time schedules, data collection, reporting or other requirements as appropriate to the project or the terms of the grant. In order to carry out these responsibilities, each Grantee organization shall agree to comply with the applicable requirements for grants and to the prudent management of all expenditures and actions affecting the grant. Documentation for each expenditure or action affecting the grant shall reflect appropriate organizational reviews or approvals, which should be made in advance of the action. Organizational reviews are intended to help assure that expenditures are allowable, necessary and reasonable for the conduct of the project; and that the proposed action is consistent with contract terms and conditions and Commission policies; represents effective utilization of resources; and does not constitute a change in objective or scope.

The Grantee must participate in the Commission's evaluation and outcome tracking process including, with the assistance of Commission Staff and evaluation partners, the development of an evaluation plan that aligns with the Commission's Strategic Plan.

The Grantee may be a covered entity or business associate subject to the Standards of Privacy of Individually Identifiable Health Information set forth in 45 Code of Federal Regulations Part 160 and Part 164 (HIPAA). If the Grantee is a covered entity or business associate, the Grantee shall comply with the provisions of the Commission's adopted Confidentiality Protocol, Policy, and Practices, and the provisions of HIPAA for the protection of Protected Health Information in the performance of duties under the scope of the contract in connection with the evaluation and outcome tracking process.

The Grantee must also comply with any and all federal and state laws, rules and regulations governing confidential health care information of individual clients or patients in the event that the Grantee has access to such confidential information.

VII. Contract Compliance

The goal of First 5 Kings County is to assist Grantees and Strategic Partners in successfully achieving and sustaining identified outcomes for children, families, and communities in Kings

County. As the steward for public funds, First 5 Kings County is also responsible for ensuring that Grantees and Strategic Partners are in compliance with applicable regulations, policies, and contractual requirements. Compliance is defined as the ability of a Grantee or Strategic Partner to operate a program/project in accordance with all provisions outlined in the Request for Application and the Grant Agreement/Contract including the submission of all exhibits (e.g., Scope of Work, budget and required documents).

The purpose of the compliance guidelines is to assist First 5 Kings County in proactively identifying issues that may impede or delay the progress of a program, project, or other deliverable. Additionally, it should serve to communicate clearly to grantees and strategic partners how contract compliance is viewed and enforced by the Commission. These guidelines outline policies and procedures to be used to identify and address compliance issues and do not imply any administrative remedies other than those discussed in this policy or outlined in the Grantees contract with First 5 Kings County. In addition, these compliance guidelines do not affect any contractual remedies of First 5 Kings County or the contractor.

A. Methods Used to Assess Grantees/Strategic Partners Performance

First 5 Kings County staff may use any of the following methods discussed below to monitor a Grantee's/Strategic Partner's performance.

1. Progress Reports: Grantees/Strategic Partners are required to submit progress reports on a regular basis. This may be monthly, quarterly or on a semi-annual basis, as directed by First 5 Kings County. Progress reports summarize the progress of program or project implementation and other deliverables in addition to describing how measurable goals and objectives have been accomplished during the program/project year in accordance with the Grant Agreement/Contract
2. In-Person Meetings, Conference Calls and Email: In-person meetings, conference calls, and email are often utilized to update First 5 Kings County staff on a Grantee or Strategic Partner's progress or to discuss a particular issue, product or evaluation results.
3. Receipt and Review of Deliverables: Scopes of Work for Grantees and Strategic Partners often list the submittal of products or the provision of services within a specific timeframe. The review of products or documentation of services rendered allows staff to determine the degree to which a Grantee or Strategic Partner has achieved the goals and objectives detailed in their Scope of Work, and is an opportune way to determine if the quality or quantity of work products or services were provided in the proposed manner.
4. On-site Visits: Site visits are most often used with Grantees, although they can also be utilized as a monitoring tool with Strategic Partners. Site visits can be helpful in assessing if the project or program has been implemented in accordance with the Grant Agreement/Contract and its incorporated exhibits (e.g., Statement of Work and Scope of Work). During the site visits, staff may: 1) review and discuss implementation of program/project activities; 2) interview program/staff and participants; and 3)

review supporting documentation regarding program/project functions (e.g., participant data and documentation of program activities); and 4) review applicable supporting documents to ensure compliance with local state and federal laws pertinent to the program/project (e.g. child care license, criminal clearance certification, HIPPA compliance, etc.).

5. Document Review: Document reviews are also used by staff to analyze a Grantee's/Strategic Partner's performance and compliance with First 5 Kings County requirements. Documents that may be reviewed include the following:
 - a. progress reports
 - b. invoices
 - c. evaluation reports
 - d. sustainability plans
 - e. additional required documents

B. Levels of Non-compliance

Non-compliance is defined as: 1) failure of a Grantee/Strategic Partner to comply with the terms of their Grant Agreement/Contract; 2) failure to effectively implement and manage the First 5 Kings County-funded program/project or failure to submit a deliverable as described in the scope of work; and/or 3) failure to comply with First 5 Kings County policies and procedures.

The following two-level criteria has been developed to provide a uniform approach to monitoring Grantees/Strategic Partners for regulatory compliance and tracking deliverables and program/project performance. These criteria are not intended to be an all-inclusive guide. First 5 Kings County staff has the responsibility for placement and removal of Grantees/Strategic Partners within Level 1: Concerned Status or Level 2: Performance Improvement Status.

First 5 Kings County has identified the situations noted in Level 1: Concerned Status and Level 2: Performance Improvement Status as conditions that may warrant First 5 Kings County to impose sanctions if a Grantee/Strategic Partner fails to follow corrective actions within a specified timeline.

1. Level 1: Concerned Status: The conditions listed below are early warnings that help First 5 Kings County staff to identify potential issues which may affect the Grantee's/Strategic Partner's ability to render effective services or meet requirements for deliverables. These conditions may indicate the need for technical assistance or may warrant the development of a Corrective Action Plan. Grantees/Strategic Partners may be placed on a Level 1: Concerned Status as a result of, but not limited to, any of the following conditions:
 - a. Making programmatic, deliverable, or fiscal modifications to the approved budget and/or Scope of Work (e.g., eliminating significant components of the

funded program/project/deliverable, adding or eliminating key staff positions that are critical to the program/project) without submitting proper documentation and without prior written approval from First 5 Kings County staff.

- b. Failure to comply with First 5 Kings County's fiscal requirements as stated in the Grant Agreement/Contract (e.g., substandard/inadequate accounting procedures).
- c. Failure to submit required documents (e.g., reports, invoices, insurance certificates, etc.) in a timely manner.
- d. Expenditure of First 5 Kings County funds to supplant funds from other sources.
- e. Failure to demonstrate progress toward program/project objectives or deliverables without justification (e.g., not meeting deadlines or not serving the projected number of clients)
- f. Failure to comply with service standards (if applicable).
- g. Delay in implementing the funded program/project or submitting a deliverable beyond 30 days.
- h. Delay in initiation/completion of renovation and/or capital improvement resulting in a postponement in implementing program services.
- i. Delay in the implementation of key evaluation activities/components (e.g., collection and submission of participant and outcome data, etc.)
- j. Non-disclosure of information and/or situations (e.g., structural, financial, etc.) which may impact the program/project/deliverable.
- k. Evidence of conflict of interest which may jeopardize the implementation and/or the funding of the program/project/deliverable.

A Grantee's/Strategic Partner's refusal to comply with *Level 1: Concerned Status* corrective action(s) may lead to placement on *Level 2: Performance Improvement Status* and subsequently impact current and future funding considerations with First 5 Kings County.

2. **Level 2: Performance Improvement Status:** A Grantee/Strategic Partner may be placed on *Level 2: Performance Improvement Status* if First 5 Kings County determines that the Grantee/Strategic Partner has failed to correct unresolved issues from *Level 1: Concerned Status* within a reasonable and/or pre-established timeline. It is important to note that some situations may warrant a Grantee/Strategic Partner being placed on *Level 2: Performance Improvement Status* without first being placed on *Level 1: Concerned Status*. Conditions that may result in placement of a Grantee/Strategic Partner on *Performance Improvement Status* include, but are not limited to, the following:

- a. Failure to comply with Corrective Actions Plan from *Level 1: Concerned Status*.

- b. Placement on *Level 1: Concerned Status* more than twice within the year.
- c. Continued failure to submit required documents (e.g., progress reports, invoices, etc.) in a timely manner.
- d. Making changes to the approved Scope of Work or budget (e.g., eliminating critical components of the funded program/project/deliverable) without justification and written approval from First 5 Kings County.
- e. Non-compliance with First 5 Kings County's accounting practices and standards.
- f. Continued delay in implementing the First 5 Kings County-funded program/project or submitting a deliverable (beyond 60 days).
- g. Continued failure to demonstrate progress toward program/project objectives or deliverables (e.g., not meeting deadlines or not serving the projected number of clients).
- h. Continued failure to comply with service standards (if applicable).
- i. Personnel issues, including delay in hiring staff, hiring under-qualified staff, staff turnover and/or vacancies that affect program/project implementation.
- j. Delay in renovation and/or capital improvement resulting in a postponement in implementing the funded program/project.
- k. Delay in implementing critical evaluation activities (e.g., collection and submission of participant and outcome data, etc.).
- l. Non-disclosure of situations (structural or otherwise) which may impact the program/project/deliverable.
- m. Non-compliance with applicable local, state, and federal laws and regulations.
- n. The integrity, reliability and credibility of the Grantee's/Strategic Partner's representations, materials, or deliverables developed with First 5 Kings County funds is called into question.
- o. Fabrication and/or falsification of documents.
- p. Fraud, misuse and/or mismanagement of funds, including supplanting.

C. Corrective Action Plan Process

First 5 Kings County staff may require the preparation of a Corrective Action Plan that addresses issues that do not comply with the provisions of First 5 Kings County's Grant Agreement/Contract and program/project/deliverable requirements

1. Procedures: During the operation of the program/project, an issue may arise that requires further action. Depending on the severity of the issue, First 5 Kings County staff will provide the Grantee/Strategic Partner with an informal notice or formal written report regarding the identified issue(s). The Grantee/Strategic Partner may

simply address the issue(s) identified or may be required to develop a formal Corrective Action Plan in partnership with Commission staff. First 5 Kings County staff and the Grantee/Strategic Partner will discuss the specific issues and possible corrective measures. First 5 Kings County staff may track progress using a variety of methods, including reports, meetings, or site visits as needed.

Technical assistance can be provided when appropriate, but a written “Corrective Action Plan” will be required when the deficiency/issue reaches a level of non-compliance. The following circumstances are considered non-compliance and require commission staff to take action:

- a. Failure to demonstrate progress toward program/project objectives or deliverables without justification (e.g., not meeting deadlines or not serving the projected number of clients). If a grantee has not met at minimum threshold of 75% of project report period deliverables, a corrective action plan will be established.
- b. If a grantee audit/site review results in negative findings, a corrective action plan will be established.
- c. If the grantee is found to have significant defect in the manner in which they collect data and/or resists cooperating with the First 5 evaluation activities, a corrective action plan will be established.
- d. Fraud, misuse and/or mismanagement of funds, including supplanting will require a corrective action plan be established.
- e. Failure to comply with First 5 Kings County policies and/or service standards (if applicable).

A Corrective Action Plan provides specific actions to be taken to correct the problem and includes a specific time frame for each corrective action. Sanctions may also be imposed if the Grantee/Strategic Partner continues to be out of compliance with their Grant Agreement/Contract.

2. Sanctions: First 5 Kings County has the authority to impose sanctions for Grantee’s/Strategic Partner’s failure to meet conditions specified in the Grant Agreement/Contract. Sanctions can include, but are not limited to, the following:
 - a. Disallowing or reducing expenses for activities that are not in alignment with the Grant Agreement/Contract.
 - b. Non-renewal of the Grant Agreement/Contract.
 - c. Suspension or termination of Grant Agreement/Contract.

These sanctions may influence future funding consideration. First 5 Kings County has the authority to defund, refuse to re-fund a Grantee/Strategic Partner and/or decrease a grant/contract award for failure to perform or meet compliance requirements. First 5 Kings County also has the right to terminate or suspend a Grantee/Strategic Partner, *without an opportunity for corrective actions*, for actions and behavior by a Grantee’s/Strategic Partner that put at risk the integrity of the program/project,

including but not limited to client, child and staff endangerment, inappropriate and reckless staff behavior, contract non-compliance and health code violations.

VIII. Changes in Project Direction or Management

- A. Changes in Scope – Request for changes in the scope of a project must be submitted to the Commission for approval and include a summary of the proposed change; a justification of the need for the change; and a budget, highlighting by budget category any changes as distinguished from the original funding.
- B. Significant changes, delays or events of unusual interest – Significant changes, delays or events of unusual interest regarding the funded project must be reported to Commission Staff. Commission Staff will inform the Commission at the regular monthly meeting and request the Commission’s approval as necessary.
- C. Contracting or transferring the project effort (subcontracting) – The Grantee must submit a request that includes the reasons for the transfer; a clear description of the work to be performed; the basis for selection of the subcontractor; and a budget for each subcontractor to the Commission for approval prior to contracting or transferring the project effort to another organization.

IX. Technical Reporting Requirements

The services provided by the Grantee shall be evaluated by the Commission on a continuing basis. The evaluation will be based upon the Results Based Accountability framework described in the Commission’s Strategic Plan. The Grantee is required to capture data on indicators that are aligned to the Strategic Plan in accordance with an evaluation plan developed in partnership with the Commission.

- A. Quarterly reports – The Grantee is required to report on performance deliverables using the Grantee Progress Report developed by Commission Staff. Quarterly reports must be submitted electronically to the Commission on a prescribed schedule, in addition to a signed hard copy. In addition, Grantees providing direct services to children and families that will be collecting client-level data in accordance with the evaluation plan will use the software and other tools available to them or provided by the Commission to periodically transmit data to the evaluation team.
- B. Quarterly expenditure reports – The Grantee is also required to complete expenditure reports on a quarterly basis for submission to the Commission. The reports show cumulative expenditures (year-to-date) as compared to the approved contract budget, and will be submitted on the same schedule as the quarterly Grantee Progress report. A signed hard copy is required to be submitted.

- C. Final report – A final report is due to the Commission within 15 days of termination of the contract. The report will include Final Progress report, expenditure report, and evaluation data/reports for the full contract term.

X. Records Retention and Audit

- A. Financial records, supporting documents, statistical records, and project and client level data pertinent to the funded project must be retained by the Grantee for a period of four (4) years following the termination of the contract. The Grantee shall keep records that are sufficient to permit the tracing of funds to a level of expenditure adequate to insure that the funds have not been spent unlawfully. Grantee's records shall describe and support the use of funds for the agreed upon program. All accounting records shall be kept in accordance with generally accepted accounting practices.
- B. The Commission and its authorized representatives shall have the right to audit and review all such documents and records at any time during Grantee's regular business hours or upon reasonable notice. Records related to audits, appeals, litigation or the settlement of claims arising out of the performance of the project will be retained for four years beyond the termination of the contract.
- C. Those Grantees receiving \$100,000 or more per fiscal year in funding from the Commission shall submit an annual, independently audited financial statement to the Commission within 120 days of the Grantee's fiscal year-end. Alternatively, the Commission may make arrangements for its own audit of the Grantee's funded project and financial records. All Grantees having an audit shall provide copies of the audit and accompanying management letter to the Commission within thirty days of receipt by the Grantee.

Conflict of Interest Policy

I. Purpose and Applicability

The statutes establishing the First 5 Children and Families Commissions provide that Commission members should include individuals providing services to children in the community. Kings County is a small rural county with few organizations providing such services. As a result, those entities that are represented on the Commission may be the same entities applying for and deserving of grants from the Commission. Therefore, conflict of interest issues arise from time to time during the Commission's proceedings.

The Political Reform Act, Government Code Sections 81000, et seq., requires state and local government agencies to adopt and promulgate Conflict of Interest Codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal.Adm. Code Section 18730, which contains the terms of a standard reference, and which may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act after public notice and hearings. Therefore, the terms of 2 Cal.Adm. Code Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the attached Appendix "A" and Appendix "B" in which officials and employees are designated and disclosure categories are set forth, constitute the Conflict of Interest Code of the First 5 Kings County Children and Families Commission.

Conflict of Interest Protocol

The law provides that grants awarded to entities that are represented by a Commissioner are not void as long as certain steps are taken. A well-defined protocol regarding the procedure to be followed when a conflict of interest arises will eliminate uncertainty regarding the legality of these grants. Accordingly, the Commission establishes the following protocol:

- A. The Commissioner that has a conflict of interest with regard to any subject matter before the Commission, shall refrain from addressing that matter, either privately or on the record, with any other Commissioner or staff members. The Commissioner having the conflict shall not discuss the matter with any other Commissioner or staff members prior to or during the meeting at which the matter will be discussed.
 1. In order to determine whether a Commissioner has a conflict of interest, he or she may wish to consult an attorney, ask for an opinion from the Fair Political Practices Commission or consult County Counsel. It should be noted however that County Counsel represents the Commission, not the individual Commissioners. Accordingly, individual Commissioners do not have a reasonable expectation of confidentiality if he or she chooses to consult with County Counsel about any possible conflicts.

- B. When the Chair announces the agenda item, the Commissioner that has the conflict must declare the conflict, recuse himself or herself from the deliberations and shall not vote or engage in any discussion on the agenda item as a Commissioner. The Commissioner must declare the conflict and recuse himself or herself prior to any discussion of the agenda item. The Commissioner having the conflict shall not engage in any sidebar discussions about any topic whatsoever with other Commissioner members after the Chair announces the agenda item.
- C. After recusing himself or herself from the proceedings but prior to any discussion on the agenda item, the Commissioner shall either (a) exit the room where the meeting is occurring or (b) stay in the room but step down from the podium where the other Commissioners are seated and sit in the audience as a member of the public. If the Commissioner chooses to remain in the meeting room and engage in discussion regarding the agenda item, he or she must clearly state that any of his or her comments are made solely and exclusively as an interested member of the public. The Commissioner having the conflict but choosing to remain in the meeting room shall be treated just like any other member of the general public.
- D. If the matter that the Commissioner has a conflict of interest on is being considered in closed session, the Commissioner shall declare the conflict and recues himself and herself during open session before the Commission goes into closed session. The conflict and recusal shall be made a part of the public record. The Commissioner having the conflict shall not be present in the closed session or obtain any non-public information regarding the closed session decision.
- E. Employees and staff of the commission will adhere to the conflict of interest policy stated in the Kings County Employee Handbook on page 30.

II. Conflict of Interest Disclosure Requirements

Designated employees shall file statements of economic interests with the Commission. Upon receipt of the statements, the secretary to the Commission shall make and retain copies of all statements and forward the original of these statements to the Clerk of the Kings County Board of Supervisors. Copies of Statements for all designated employees will be retained by the Commission.

DESIGNATED EMPLOYEES

<u>Designated Positions</u>	<u>Types of Interest Required to be Disclosed</u>
Commission Member	1, 2, 3, 4, 5, 6, 7
Executive Director/ Deputy Director of Nursing And Community Services Director of Public Health Services	1, 2, 3, 4, 5, 6, 7
Program Officer	1, 2, 3, 4, 5, 6, 7

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School Readiness Coordinator 1, 2, 3, 4, 5, 6, 7

Consultants 1, 2, 3, 4, 5, 6, 7

DISCLOSURE CATEGORIES

Category 1: All investments and sources of income.

Category 2: All interests in real property.

Category 3: All investments, interests in real property and sources of income subject to the regulatory, permit or licensing authority of the department.

Category 4: Investments in business entities and sources of income which engage in land development, construction or the acquisition or sale of real property.

Category 5: Interest in real property located within 2 miles of any land owned or used by the department.

Category 6: Investments and business positions in business entities and sources of income of the type which, within the past two years, have contracted with the department to provide services, supplies, materials, machinery, or equipment.

Category 7: Investments and business positions in business entities and sources of income of the type which, within the past two years, have contracted with the designated employee's department to provide services, supplies, materials, machinery, or equipment.

Administration, Evaluation & Program Costs Policy

I. Purpose and Applicability

Consistent with the requirements of SB35, the State Commission has issued guidelines regarding the definition of administrative costs for county Commissions. The state guidelines are consistent with and refer to the First 5 Financial Management Guide (The Guide), which recommends adoption of a policy defining Administrative, Evaluation, and Program Cost categories for financial tracking and reporting. The Guide also requires a periodic review of the definitions. In addition, amendment to the Children and Families Act of 1998, effective January 2006 (AB 109) requires establishing an upper limit of Administrative expenditures as a percentage of total operating budget as a cap or control for administrative expenditures. AB109 also requires a reporting of the percent of total budget spent on administrative cost and requires a procedure for responding to variances in the reported amount to the established limit. In addition, SB35, effective concurrently with AB 109, requires reporting of the total amount spent on evaluation.

II. Statement of Policy

It is the policy of First 5 Kings County Children and Families Commission that Administrative costs are defined consistent with Fiscal Management Memorandum No. 05-01 adopted by the State Commission and the First 5 Financial Management Guide (The Guide). As required by the State Commission (as to administrative functions/costs) and the Guide, costs are to be defined in three specific categories: 1) Administrative, 2) Evaluation, and 3) Program costs. This policy defines the three categories of costs generally set forth below to the extent consistent with the State Guidelines and the Guide.

- A. Administrative Costs: Administrative functions/costs as defined in the State Guidelines consist generally of costs incurred in the support of the general management and administration of the Commission, generally for the common/joint purpose that benefits more than one cost objective (other than evaluation activities). The costs are also not readily assignable to a specifically benefited cost objective in the evaluation or program areas. These costs are general in nature and support the Commission's basic mission rather than specific program goals.
 - 1. Administrative Cost Limit: It is the policy of the Commission that an upper limit be established, stated as a maximum annual Administrative Cost expenditure as a percent of the total operating budget. This will be established at a public meeting, following a public hearing, of the Commission. The minutes documenting the most recent percent limit established by the Commission will be attached to this policy for reference.
- B. Evaluation Costs: Costs incurred by the Commission in the evaluation of funded programs based upon their accountability framework and data collection/evaluation for required reporting to state and local stakeholders. These costs pertain to those activities

undertaken to support the collection, production, analysis, and presentation of evaluation information for Commission management, Commissioners, and other interested parties.\

- C. Program Costs: Costs incurred by the Commission directly and readily assignable to a program, grantee, contractor, or service provider (other than evaluation activities) in the execution and delivery of direct service provision.

III. Monitoring and Reporting

It is the policy of the Commission to report the actual Administrative Costs as a percent of the currently adopted Total Operating Budget annually. In addition, the actual expenditure percentage of total budget will be reported compared to the adopted limit at every Commission meeting within the Fiscal Report.

Contracting & Procurement Policy

I. Purpose and Applicability

The California Children and Families Act of 1998 authorized counties to implement a local early childhood development program consistent with the goals and objectives of the Act, establish a county commission and create a local Children and Families Trust Fund. The Act also mandated that the Commission must have the authority to perform certain autonomous functions, such as the ability to contract, independent from the county. The specifics of this relationship were further characterized in an Advice Letter, dated October 27, 1999, from the Office of the Attorney General, State of California, to the California Children and Families Commission. In accordance with the Act, the Kings County Board of Supervisors established, through County Ordinance No. 578 on December 29, 1998, the First 5 Kings County Children and Families Commission. The independent nature of the Commission mandates the necessity to establish a policy on the procurement of goods and services.

Every member of the Commission, staff and the contracted service agencies involved in program and fiscal operations has the responsibility of stewardship of these public funds. At a minimum, the same standards that an individual would apply to personal funds should be applied to the use of First 5 Kings County fiscal resources.

II. Statement of Policy

It is the policy of First 5 Kings County Children and Families Commission to use limited financial resources in the most effective and efficient manner possible to create benefit in the form of human gain. This shall be accomplished by obtaining the best value when procuring goods and services, while concurrently upholding the public trust in a direct and honest environment and maintaining an equitable balance of flexibility and impartiality.

The procurement process requires a significant investment of resources. As the complexity of the method used increases, so do its relative costs. The desired outcome, criticality and urgency of the need, time required, staff and related costs must be considered in selecting the procurement methodology.

III. Amplification

Procurements should not merely be to *acquire* goods and services or to *expend* funds in accordance with an approved budget. The intent of procurement is to capitalize limited resources to create optimal benefit.

When carrying out a procurement, especially for program services, the following three questions should be asked:

- A. Does this service investment forward the mission and vision as set forth in the most recently established strategic plan of the First 5 Kings County Children and Families Commission?
- B. Does this service investment forward the intent of the legislative mandate establishing the Children and Families Trust, specifically “to facilitate the creation and implementation of an integrated, comprehensive, and collaborative system of information and services to enhance optimal early childhood development and to ensure that **children** are ready to enter school?”
- C. Does this service investment allow for the establishment of appropriate outcome measures and tracking mechanisms

The cost of the item being procured should be considered in relation to the cost of conducting the procurement. The complexity and expense of the method increases with the size of the investment, therefore minor purchases should use a simplified process. The value added to the program by the good or service being procured must clearly be identifiable. Determining not to purchase always remains a valid option.

IV. Guidelines

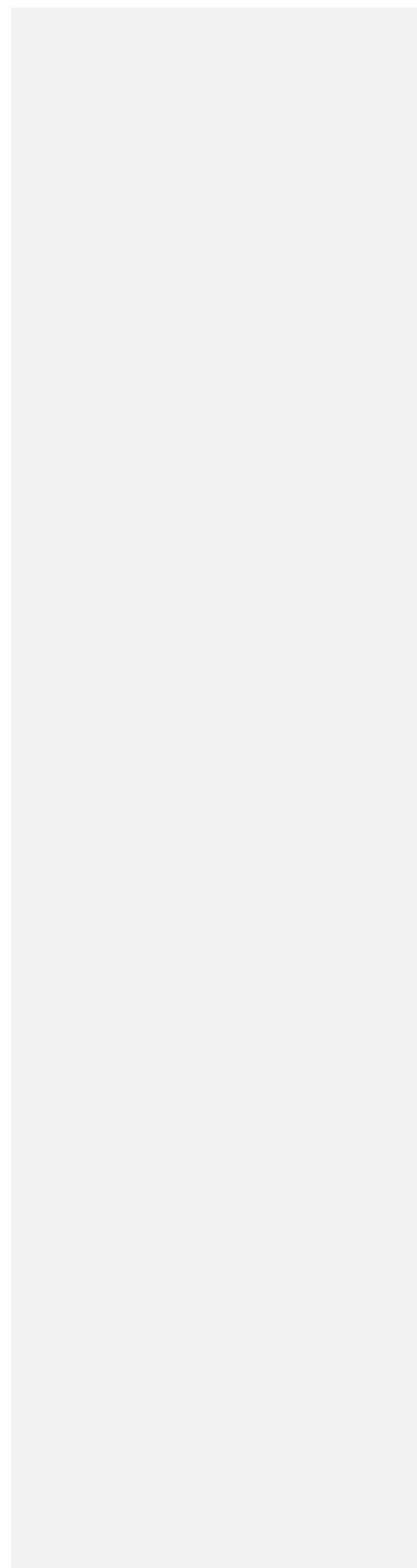
The following guidelines shall be adhered to when conducting procurements:

- A. As per the Contracting Authority, only the Commission and its designees have the authority to approve a contract or an agreement, unless otherwise directed by the Commission or provided for by law.
- B. Any individual representing First 5 Kings County shall refrain from oral or written commitments that may be construed as binding by any other party and may be personally liable for any costs of an agreement that is entered into without proper approval or is interpreted as a commitment by a third party.
- C. No person shall make, participate in making or use one’s position to influence an action or a decision relating to a procurement in which there is a personal interest. If there is a conflict of interest or the potential for the perception of such, the individual must immediately disclose this to an appropriate representative of the Commission. A personal interest may include a financial interest, family or personal relationship, or any circumstance or activity that would influence or appear to influence one’s action, cause a breach of confidence in the procurement process or in any way detrimentally impact First 5 Kings County.
- D. If State or Federal law mandates the procurement of services in a certain manner, then the law will govern the acquisition.
- E. Contracts governed by California Government Code section 4525, et seq. (contracts for professional services for architectural, landscape architectural, engineering, environmental, land surveying and construction project management services) are subject to a formal selection, negotiations and approval process.

- F. Procurements must be in accordance with the Strategic Plan. The Executive Director or First 5 Program Officer is authorized to execute the release of a procurement, such as a Request for Applications (RFA) or a Request for Proposals (RFP), unless specifically directed by the Commission or requested by a Commissioner to be placed on the Commission agenda for formal approval.
- G. The preferred method of procurement of goods and services is through a competitive process. The following methods may be used to conduct a competitive procurement:
1. Venture: Focuses on the return based on outcomes, the probability of achieving the desired returns, and the advantage over alternate use of the funds. Direct discussions and technical assistance may be provided to agencies.
 2. Formal: Solicits proposals, usually through a Request for Proposals (RFP), in which the proposing agencies have some flexibility in the method used to fulfill the requirements. An “arm’s length” relationship is maintained in order that no preferentiality is perceived. Proposals are evaluated and, if recommended, serve as the basis for contract negotiations.
 3. Bid: Solicits firm, fixed prices from a company or entity in response to detailed specifications and little, if any, flexibility. This method is used primarily for the acquisition of goods rather than services.
 4. Solicitation: Used primarily for acquisition of goods and services of lower costs, usually not exceeding \$25,000. A Solicitation is less formal than a Venture, Formal or Bid procurement and contains fewer specifications, terms and conditions. A Solicitation can also be conducted in person, by telephone, via facsimile, electronically or in writing.
 5. Researched: Conducts a thorough analysis and comparison of the goods or services offered by various qualified entities in order to determine the best selection. Procurement is usually limited to items for which a “catalog” or “market” price has been established and that are available to the general public in the course of ordinary trade.
 6. Shared: Uses a procurement conducted by another governmental entity as the basis for selection. May be a mutually developed procurement, conducted independently by an agency in the course of normal operations, or based on its area of responsibility, expertise or legal authority.
- H. Competitive procurements using the Bid or Solicitation method must solicit at least three appropriate entities and, if item being procured is over \$500, result in at least three responses. A confirmation from a solicited entity indicating a “no bid” shall be considered a response. Due to the nature of the “Researched Procurement”, a minimum number of solicitations or responses are not required; however, at least three entities must be identified and evaluated in the research.
- I. Non-competitive procurements may be used to maintain flexibility pursuant to the conditions set forth below. The following are non-competitive procurements:

1. Unsolicited: Initiated by a written proposal for a new or innovative idea that is submitted by an agency and is not in response to specific procurement by First 5 Kings County. Such proposals can be considered only if submitted in accordance with either the Special Projects Initiative RFP or Sponsorship request format.
 2. Selected: Used when there are special conditions justifying the direct selection of an entity. Rationale for selection may include unique special qualifications of key individuals, clearly identifiable successful experiences on similar projects or, although not a sole source, extremely limited number of potential providers. May also be justified in certain cases where the cost of the item to be procured would not warrant a competitive procurement or when insufficient time is available.
 3. Collaborative: Develops as a result of coordination with other entities in the formation of joint programs. A negotiated procurement such as this can be especially beneficial when the other agencies involved commit resources to achieve a mutual goal.
 4. Continuing: Used when there has been an ongoing, successful relationship with an entity providing the same or similar goods or services. Cost comparison may still be conducted to verify reasonableness.
 5. Sole Source: Is for the rare cases where only one entity can provide the required goods or service after an adequate search has been made. For services, justification must explain why this particular method is the only acceptable possibility. To the extent possible, the fair market value of the item being procured should be identified.
- J. Procurement must include outreach and advertising to provide information to potential suppliers of the goods or services, especially those located within the County, to the greatest extent possible and practical. The level of the outreach may correspond to the method and allocation of the procurement.
- K. Procurement of items with a total cost of less than \$1,000 will be conducted competitively only when possible, practical and cost effective.
- L. Based on the procurement method and on the results of the selection process, recommendations to enter into contract negotiations may be submitted to the Commission for approval. The rationale for the procurement process used will be included in the agenda item when the recommendations or agreements from the procurement are submitted to the Commission for approval.
- M. The Commission shall be provided with periodic updates on planned or ongoing procurements and any recommended service agreement over \$10,000 shall be submitted for approval.
- N. Commencing any procurement does not commit the Commission to award a contract. The Commission also reserves the right to accept or reject any or all bids or proposals

received through a procurement if the Commission determines it is in the best interest of First 5 Kings County to do so.



Supplantation Policy

I. Purpose and Applicability

The purpose of the policy is to assure compliance with Proposition 10, adopted by voters in 1998. Health and Safety Code section 30131.4 provides, in part, that Proposition 10 funds shall be used only to supplement existing levels of service and not to fund existing levels of service. It further provides that no money in the Commission's trust fund shall be used to supplant state or local general fund money for any purpose.

II. Statement of Policy

No Commission funds shall be used to supplant state or local general fund money for any purpose. No Commission funds shall be granted or used for any existing project or program funded by state or local general funds. The prohibition on supplantation was intended to prevent state and local governments from shifting fiscal responsibility for ongoing public programs to the state and local commission.

Commission funds may be used to replace lost state categorical, federal or private grant funds under all of the following circumstances:

- A. The service provider is unable to provide existing levels of services without Commission funds for the program previously funded by state categorical, federal or private grant funds and demonstrate the same;
- B. The program previously funded by state categorical, federal or private grant funds provided new or increased services in another program aimed at the Proposition 10 target population.

III. Definitions

- A. **Existing** means, with respect to a level of service, a service that is in effect or operation at the time a request for funding is acted upon by the Commission, or at any time within the 12-month period preceding the Commission's action.
- B. **State general funds** means funds that are received into the treasury of the state and not required by law to be credited to any other fund.
- C. **Local government general funds** means funds which are received into the treasury of the local government and not specially appropriated to any other fund.
- D. **Level of service** includes both the quality and quantity of services.

- E. **State categorical funds** means funds, which are received into the treasury of the state and are required by law to be utilized for a specific program.
- F. **Federal funds** means funds received from the federal government.
- G. **Private grant funds** means funding from any other source besides local, state and federal government.
- H. **Supplant** shall be given its ordinary meaning, that is, “to take the place of.” However, Supplantation does not include federal funds.

IV. Guidelines

- A. Every applicant must disclose in its application whether the program has received funding from other sources (whether local or state government, private, or federal) within the past three years, and as to any public funding, identify the law or program under which funding was received.
- B. Whenever an application discloses that state or local government funding has been received for the proposed program or service within the last three years, the applicant must also demonstrate to the Commission’s satisfaction:
 - 1. That the program or service has not received state or local general funds; or
 - 2. That the program or service has not received state categorical, federal or grant funds during the 12-month period preceding the Commission’s action; or
 - 3. That if received, such state categorical, federal or grant funds have not been reduced during the 12-month period preceding the Commission’s action; and
 - 4. That the Commission’s funds will be used to augment or improve the existing level of service previously receiving state categorical, federal or grant funds, either in terms of quantity or quality.
- C. The Commission may require the applicant to provide any additional information regarding sources and uses of funds at any time. Based upon all existing facts and circumstances, the Commission shall determine whether the proposal would violate this policy. The Commission’s determination will be made as of the time a grant agreement is entered into. For multi-year contracts or commitments, the Commission, reserves the right to re-examine its determination that its funds will not be used in violation of this policy.
- D. The Commission may require the applicant to provide any additional information regarding sources and uses of funds at any time. Based upon all existing facts and circumstances, the Commission shall determine whether the proposal would violate this policy. The Commission’s determination will be made as of the time a grant agreement is entered into. For multi-year contracts or commitments, the Commission, reserves the right to re-examine its determination that its funds will not be used in violation of this policy.

- E. The Supplantation Policy shall be brought back to the Commission for review in the event that an enactment of the legislature or a formal opinion of the Attorney General provides guidance to the interpretation of the prohibition on supplantation.

Salaries & Benefits Policy

I. Purpose and Applicability

Assembly Bill 109 (Chan) and Senate Bill 35 (Florez) were adopted by the Legislature, signed by the Governor and enacted into law, effective January 1, 2006. The new law is found at Chapters 243 and 284, Statutes of 2005, now codified in the California Health and Safety Code Section 130140 et seq. We have been informed by First 5 California (the State Commission) that county commissions must comply with these new laws in order to receive tax revenue, and that First 5 California will begin withholding funds on July 1, 2006, if the requirements are not met.

As a result of the passage of AB 109 (Chan), and the subsequent changes to the Health & Safety Code as evidenced in Section 130140, Paragraph (6) subdivision (d), each county commission must adopt in a public hearing, policies and processes establishing the salaries and benefits of employees of the county commission. Salaries and benefits shall conform to established county commission or county government policies.

II. Statement of Policy

It is the policy of First 5 Kings County Children and Families Commission, as a county entity, to affirm the use of Kings County policies and processes establishing the salaries and benefits of commission employees. Any updates to the Kings County policies and processes establishing a salaries and benefits schedule for county employees will be strictly adhered to by the First 5 Kings County Commission. The ~~Executive Director~~First 5 Program Officer will notify the First 5 Kings County Children and Families Commission of such updates at the next regularly scheduled meeting following the update.

III. County Policy

The Salary Resolution, adopted by the Board of Supervisors and updated periodically, consists of a listing of all the County's job classifications with the assigned salary range for each classification. In determining salaries, consideration is given to a number of factors, including prevailing rates for comparable work in other public and private employment, current costs of living, and the County's financial condition and policies. Salaries and benefits are reviewed regularly with employee representatives in the meet and confer process.

The basic salary schedule consists of numbered salary ranges, each having five steps of approximately 5 percent each. These steps provide the basis for merit salary increases. Most new employees start at the first step and after six months of actual and continuous satisfactory service are eligible to advance to the second step. However, it is important to

remember that step increases are not granted automatically. Your department head must certify that your overall performance—which includes attendance and work habits--has been satisfactory or better. Annually thereafter, employees may advance one step until reaching the fifth step, provided their performance meets department standards. A change in job classification due to promotion could provide additional opportunities for salary increases.

The current salary resolution can be located at:

<http://www.countyofkings.com/home/showdocument?id=98>

Tobacco Free Policy

I. Purpose and Applicability

First 5 Kings County Children & Families Commission (Commission) recognizes that there is ample research demonstrating the health hazards of the use of tobacco products, including smoking, using smokeless tobacco, and breathing of second hand smoke. Therefore, the Commission, in the best interests of the health and safety of the employees and participants of its funded programs, and the general public, directs the development of a policy to ban completely the use of tobacco products on the premises of any of its funded programs, or any other Commission sponsored activities.

This policy shall be established to:

- A. Protect the health and safety of children, families, and employees in the workplace.
- B. Reflect and emphasize the hazards of tobacco use.
- C. Promote health and encourage children, families, & employees to adopt healthy lifestyles.
- D. Further the goal of consistency among Commission funded community programs to discourage children and families from using tobacco products.

II. Statement of Policy

As of April 1, 2003 all First 5 Kings County Children & Families Commission (Commission) funded programs must have a written policy that ensures a tobacco free indoor environment. All funded providers contracting with the Commission must establish tobacco free work-sites for all facilities that deliver Commission funded services.

A tobacco free facility is defined as an environment free of tobacco use, including the use of smokeless tobacco, such as snuff and chewing tobacco. Tobacco use must be prohibited throughout the entire workplace with no exceptions, including all indoor facilities, offices, hallways, waiting rooms, rest rooms, elevators, meeting rooms, community areas, and agency owned and/or leased vehicles. This policy applies to all employees, clients, contractors, and visitors.

Each funded program shall provide proof (in the form of a written policy) to the Commission of an established comprehensive tobacco free policy no later than the end of the first three months of program initiation. In support of this effort, the Commission has provided a Tobacco Free Policy "template". Each provider can adapt the template policy to their organization as they see fit.

III. Definitions

- A. **Tobacco** means cigarettes; cigars; cheroots; stogies; perique; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; electronic cigarettes emitting nicotine, and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or other tobacco-related devices.
- B. **Tobacco-related devices** means cigarette papers or pipes for smoking.
- C. **Smoking** includes carrying a lighted cigar, cigarette, pipe, or any other lighted smoking equipment.

IV. Policy Template

GENERAL STATEMENT OF POLICY

It shall be a violation of this policy for any employee, administrator, or clients and visitors of (insert name of organization) to use tobacco or tobacco-related devices in our facility, on our premises or in our vehicles. This prohibition includes all (insert name of organization) property and to the extent possible, all events sponsored by (insert name of organization).

(insert name of organization) will act to enforce this policy and to discipline or take appropriate action against any employee or administrator who is found to have violated this policy. Furthermore, (insert name of organization) will inform all clients and visitors of the policy verbally and by posting the policy in a location(s) visible to all. *No Smoking* signs will also be utilized to communicate to clients and visitors that the premises of (insert name of organization) are tobacco free.

TOBACCO AND TOBACCO RELATED DEVICES DEFINED

- o **Tobacco** means cigarettes; cigars; cheroots; stogies; perique; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; electronic cigarettes emitting nicotine, and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or other tobacco-related devices.
- o **Tobacco-related devices** means cigarette papers or pipes for smoking.
- o **Smoking** includes carrying a lighted cigar, cigarette, pipe, or any other lighted smoking equipment.

APPENDIX A

PROPOSITION 10 STATUTES Includes Amendments to the California Children and Families Act CALIFORNIA CODES As of March 24, 2011

HEALTH AND SAFETY CODE

SECTION 130100-130155

130100. There is hereby created a program in the state for the purposes of promoting, supporting, and improving the early development of children from the prenatal stage to five years of age.

These purposes shall be accomplished through the establishment, institution, and coordination of appropriate standards, resources, and integrated and comprehensive programs emphasizing community awareness, education, nurturing, child care, social services, health care, and research.

(a) It is the intent of this act to facilitate the creation and implementation of an integrated, comprehensive, and collaborative system of information and services to enhance optimal early childhood development and to ensure that children are ready to enter school. This system should function as a network that promotes accessibility to all information and services from any entry point into the system.

It is further the intent of this act to emphasize local decision making, to provide for greater local flexibility in designing delivery systems, and to eliminate duplicate administrative systems.

(b) The programs authorized by this act shall be administered by the California Children and Families Commission and by county children and families commissions. In administering this act, the state and county commissions shall use outcome-based accountability to determine future expenditures.

(c) This division shall be known and may be cited as the "California Children and Families Act of 1998."

130105. The California Children and Families Trust Fund is hereby created in the State Treasury.

(a) The California Children and Families Trust Fund shall consist of moneys collected pursuant to the taxes imposed by Section 30131.2 of the Revenue and Taxation Code.

(b) All costs to implement this act shall be paid from moneys deposited in the California Children and Families Trust Fund.

(c) The State Board of Equalization shall determine within one year of the passage of this act the effect that additional taxes imposed on cigarettes and tobacco products by this act has on the consumption of cigarettes and tobacco products in this state. To the extent that a decrease in consumption is determined by the State Board of Equalization to be the direct result of additional taxes imposed by this act, the State Board of Equalization shall determine the fiscal effect the decrease in consumption has on the funding of any Proposition 99 (the Tobacco Tax and Health Protection Act of 1988) state health-related education or research programs in effect as of November 1, 1998, and the Breast Cancer Fund programs that are funded by excise taxes on cigarettes and

tobacco products. Funds shall be transferred from the California Children and Families Trust Fund to those affected programs as necessary to offset the revenue decrease directly resulting from the imposition of additional taxes by this act. These reimbursements shall occur, and at any times, as determined necessary to further the intent of this subdivision.

(d) Moneys shall be allocated and appropriated from the California Children and Families Trust Fund as follows:

(1) Twenty percent shall be allocated and appropriated to separate accounts of the state commission for expenditure according to the following formula:

(A) Six percent shall be deposited in a Mass Media Communications Account for expenditures for communications to the general public utilizing television, radio, newspapers, and other mass media on subjects relating to and furthering the goals and purposes of this act, including, but not limited to, methods of nurturing and parenting that encourage proper childhood development, the informed selection of child care, information regarding health and social services, the prevention and cessation of tobacco, alcohol, and drug use by pregnant women, the detrimental effects of secondhand smoke on early childhood development, and to ensure that children are ready to enter school. Any funds not needed in this account may be transferred to the Unallocated Account described in subparagraph (F), upon approval by the state commission.

(B) Five percent shall be deposited in an Education Account for expenditures to ensure that children are ready to enter school and for programs relating to education, including, but not limited to, the development of educational materials, professional and parental education and training, and technical support for county commissions in the areas described in subparagraph (A) of paragraph (1) of subdivision (b) of Section 130125. Any funds not needed in this account may be transferred to the Unallocated Account described in subparagraph (F), upon approval by the state commission.

(C) Three percent shall be deposited in a Child Care Account for expenditures to ensure that children are ready to enter school and for programs relating to child care, including, but not limited to, the education and training of child care providers, the development of educational materials and guidelines for child care workers, and other areas described in subparagraph (B) of paragraph (1) of subdivision (b) of Section 130125. Any funds not needed in this account may be transferred to the Unallocated Account described in subparagraph (F), upon approval by the state commission.

(D) Three percent shall be deposited in a Research and Development Account for expenditures to ensure that children are ready to enter school and for the research and development of best practices and standards for all programs and services relating to early childhood development established pursuant to this act, and for the assessment and quality evaluation of those programs and services. Any funds not needed in this account may be transferred to the Unallocated Account described in subparagraph (F), upon approval by the state commission.

(E) One percent shall be deposited in an Administration Account for expenditures for the administrative functions of the state commission. Any funds not needed for the administrative functions of the state commission may be transferred to the Unallocated Account described in subparagraph (F), upon approval by the state commission.

(F) Two percent shall be deposited in an Unallocated Account for expenditure by the state commission for any of the purposes of this act described in Section 130100 provided that none of these moneys shall be expended for the administrative functions of the state commission.

(G) In the event that, for whatever reason, the expenditure of any moneys allocated and appropriated for the purposes specified in subparagraphs (A) to (F), inclusive, is enjoined by a final

judgment of a court of competent jurisdiction, then those moneys shall be available for expenditure by the state commission for mass media communication emphasizing the need to eliminate smoking and other tobacco use by pregnant women, the need to eliminate smoking and other tobacco use by persons under 18 years of age, and the need to eliminate exposure to secondhand smoke.

(H) Any moneys allocated and appropriated to any of the accounts described in subparagraphs (A) to (F), inclusive, that are not encumbered or expended within any applicable period prescribed by law shall (together with the accrued interest on the amount) revert to and remain in the same account for the next fiscal period.

(2) Eighty percent shall be allocated and appropriated to county commissions in accordance with Section 130140.

(A) The moneys allocated and appropriated to county commissions shall be deposited in each local Children and Families Trust Fund administered by each county commission, and shall be expended only for the purposes authorized by this act and in accordance with the county strategic plan approved by each county commission.

(B) Any moneys allocated and appropriated to any of the county commissions that are not encumbered or expended within any applicable period prescribed by law shall (together with the accrued interest on the amount) revert to and remain in the same local Children and Families Trust Fund for the next fiscal period under the same conditions as set forth in subparagraph (A).

(e) All grants, gifts, or bequests of money made to or for the benefit of the state commission from public or private sources to be used for early childhood development programs shall be deposited in the California Children and Families Trust Fund and expended for the specific purpose for which the grant, gift, or bequest was made. The amount of any such grant, gift, or bequest shall not be considered in computing the amount allocated and appropriated to the state commission pursuant to paragraph (1) of subdivision (d).

(f) All grants, gifts, or bequests of money made to or for the benefit of any county commission from public or private sources to be used for early childhood development programs shall be deposited in the local Children and Families Trust Fund and expended for the specific purpose for which the grant, gift, or bequest was made. The amount of any such grant, gift, or bequest shall not be considered in computing the amount allocated and appropriated to the county commissions pursuant to paragraph (2) of subdivision (d).

130110. (a) There is hereby established a California Children and Families Commission, which may also be known as First 5 California, composed of seven voting members and two ex officio members.

(b) The voting members shall be selected, pursuant to Section 130115, from persons with knowledge, experience, and expertise in early child development, child care, education, social services, public health, the prevention and treatment of tobacco and other substance abuse, behavioral health, and medicine (including, but not limited to, representatives of statewide medical and pediatric associations or societies), upon consultation with public and private sector associations, organizations, and conferences composed of professionals in these fields.

(c) The Secretary of the California Health and Human Services Agency and the Secretary for Education, or their designees, shall serve as ex officio nonvoting members of the state commission.

130115. The Governor shall appoint three members of the state commission, one of whom shall be designated as chairperson. One of the Governor's appointees shall be either a county health officer or

a county health executive. The Speaker of the Assembly and the Senate Rules Committee shall each appoint two members of the state commission. Of the members first appointed by the Governor, one shall serve for a term of four years, and two for a term of two years. Of the members appointed by the Speaker of the Assembly and the Senate Rules Committee, one appointed by the Speaker of the Assembly and the Senate Rules Committee shall serve for a period of four years with the other appointees to serve for a period of three years. Thereafter, all appointments shall be for four-year terms. No appointee shall serve as a member of the state commission for more than two four-year terms.

130120. The state commission shall, within three months after a majority of its voting members have been appointed, hire an executive director. The state commission shall thereafter hire such other staff as necessary or appropriate. The executive director and staff shall be compensated as determined by the state commission, consistent with moneys available for appropriation in the Administration Account. All professional staff employees of the state commission shall be exempt from civil service. The executive director shall act under the authority of, and in accordance with the direction of, the state commission.

130125. The powers and duties of the state commission shall include, but are not limited to, the following:

(a) Providing for statewide dissemination of public information and educational materials to members of the general public and to professionals for the purpose of developing appropriate awareness and knowledge regarding the promotion, support, and improvement of early childhood development.

(b) Adopting guidelines for an integrated and comprehensive statewide program of promoting, supporting, and improving early childhood development that enhances the intellectual, social, emotional, and physical development of children in California.

(1) The state commission's guidelines shall, at a minimum, address the following matters:

(A) Parental education and support services in all areas required for, and relevant to, informed and healthy parenting. Examples of parental education shall include, but are not limited to, prenatal and postnatal infant and maternal nutrition, education and training in newborn and infant care and nurturing for optimal early childhood development, parenting and other necessary skills, child abuse prevention, and avoidance of tobacco, drugs, and alcohol during pregnancy. Examples of parental support services shall include, but are not limited to, family support centers offering an integrated system of services required for the development and maintenance of self-sufficiency, domestic violence prevention and treatment, tobacco and other substance abuse control and treatment, voluntary intervention for families at risk, and any other prevention and family services and counseling critical to successful early childhood development.

B) The availability and provision of high quality, accessible, and affordable child care, both in-home and at child care facilities, that emphasizes education, training and qualifications of care providers, increased availability and access to child care facilities, resource and referral services, technical assistance for caregivers, and financial and other assistance to ensure appropriate child care for all households.

(C) The provision of child health care services that emphasize prevention, diagnostic screenings, and treatment not covered by other programs; and the provision of prenatal and

postnatal maternal health care services that emphasize prevention, immunizations, nutrition, treatment of tobacco and other substance abuse, general health screenings, and treatment services not covered by other programs.

(2) The state commission shall conduct at least one public hearing on its proposed guidelines before they are adopted.

(3) The state commission shall, on at least an annual basis, periodically review its adopted guidelines and revise them as may be necessary or appropriate.

(c) Defining the results to be achieved by the adopted guidelines, and collecting and analyzing data to measure progress toward attaining these results.

(d) Providing for independent research, including the evaluation of any relevant programs, to identify the best standards and practices for optimal early childhood development, and establishing and monitoring demonstration projects.

(e) Soliciting input regarding program policy and direction from individuals and entities with experience in early childhood development, facilitating the exchange of information between these individuals and entities, and assisting in the coordination of the services of public and private agencies to deal more effectively with early childhood development.

(f) Providing technical assistance to county commissions in adopting and implementing county strategic plans for early childhood development.

(g) Reviewing and considering the annual audits and reports transmitted by the county commissions and, following a public hearing, adopting a written report that consolidates, summarizes, analyzes, and comments on those annual audits and reports.

(h) Applying for gifts, grants, donations, or contributions of money, property, facilities, or services from any person, corporation, foundation, or other entity, or from the state or any agency or political subdivision thereof, or from the federal government or any agency or instrumentality thereof, in furtherance of a statewide program of early childhood development.

(i) Entering into any contracts and allocating funds to county commissions as necessary or appropriate to carry out the provisions and purposes of this act.

(j) Making recommendations to the Governor and the Legislature for changes in state laws, regulations, and services necessary or appropriate to carry out an integrated and comprehensive program of early childhood development in an effective and cost-efficient manner.

130130. Procedures for the conduct of business by the state commission not specified in this act shall be contained in bylaws adopted by the state commission. A majority of the voting members of the state commission shall constitute a quorum. All decisions of the state commission, including the hiring of the executive director, shall be by a majority of four votes.

130135. Voting members of the state commission shall not be compensated for their services, except that they shall be paid reasonable per diem and reimbursement of reasonable expenses for attending meetings and discharging other official responsibilities as authorized by the state commission.

130140. Any county or counties developing, adopting, promoting, and implementing local early childhood development programs consistent with the goals and objectives of this act shall receive moneys pursuant to paragraph (2) of subdivision (d) of Section 130105 in accordance with the following provisions:

(a) For the period between January 1, 1999 and June 30, 2000, county commissions shall receive the portion of the total moneys available to all county commissions equal to the percentage of the number of births recorded in the relevant county (for the most recent reporting period) in proportion to the entire number of births recorded in California (for the same period), provided that each of the following requirements has first been satisfied:

(1) The county's board of supervisors has adopted an ordinance containing the following minimum provisions:

(A) The establishment of a county children and families commission. The county commission shall be appointed by the board of supervisors and shall consist of at least five but not more than nine members.

(i) Two members of the county commission shall be from among the county health officer and persons responsible for management of the following county functions: children's services, public health services, behavioral health services, social services, and tobacco and other substance abuse prevention and treatment services.

(ii) One member of the county commission shall be a member of the board of supervisors.

(iii) The remaining members of the county commission shall be from among the persons described in clause (i) and persons from the following categories: recipients of project services included in the county strategic plan; educators specializing in early childhood development; representatives of a local child care resource or referral agency, or a local child care coordinating group; representatives of a local organization for prevention or early intervention for families at risk; representatives of community-based organizations that have the goal of promoting nurturing and early childhood development; representatives of local school districts; and representatives of local medical, pediatric, or obstetric associations or societies.

(B) The manner of appointment, selection, or removal of members of the county commission, the duration and number of terms county commission members shall serve, and any other matters that the board of supervisors deems necessary or convenient for the conduct of the county commission's activities, provided that members of the county commission shall not be compensated for their services, except they shall be paid reasonable per diem and reimbursement of reasonable expenses for attending meetings and discharging other official responsibilities as authorized by the county commission.

(C) The requirement that the county commission adopt an adequate and complete county strategic plan for the support and improvement of early childhood development within the county.

(i) The county strategic plan shall be consistent with, and in furtherance of the purposes of, this act and any guidelines adopted by the state commission pursuant to subdivision (b) of Section 130125 that are in effect at the time the plan is adopted.

(ii) The county strategic plan shall, at a minimum, include the following: a description of the goals and objectives proposed to be attained; a description of the programs, services, and projects proposed to be provided, sponsored, or facilitated; and a description of how measurable outcomes of such programs, services, and projects will be determined by the county commission using appropriate reliable indicators. No county strategic plan shall be deemed adequate or complete until and unless the plan describes how programs, services, and projects relating to early childhood development within the county will be integrated into a consumer-oriented and easily accessible system.

(iii) The county commission shall, on at least an annual basis, be required to periodically review its county strategic plan and to revise the plan as may be necessary or appropriate.

(iv) The county commission shall measure the outcomes of county funded programs through the use of applicable, reliable indicators and review that information on a periodic basis as part of the public review of its county strategic plan.

(D) The requirement that the county commission conduct at least one public hearing on its proposed county strategic plan before the plan is adopted.

(E) The requirement that the county commission conduct at least one public hearing on its periodic review of the county strategic plan before any revisions to the plan are adopted.

(F) The requirement that the county commission submit its adopted county strategic plan, and any subsequent revisions thereto, to the state commission.

(G) The requirement that the county commission prepare and adopt an annual audit and report pursuant to Section 130150. The county commission shall conduct at least one public hearing prior to adopting any annual audit and report.

(H) The requirement that the county commission conduct at least one public hearing on each annual report by the state commission prepared pursuant to subdivision (b) of Section 130150.

(I) Two or more counties may form a joint county commission, adopt a joint county strategic plan, or implement joint programs, services, or projects.

(2) The county's board of supervisors has established a county commission and has appointed a majority of its members.

(3) The county has established a local Children and Families Trust Fund pursuant to subparagraph (A) of paragraph (2) of subdivision (d) of Section 130105.

(b) Notwithstanding any provision of this act to the contrary, no moneys made available to county commissions under subdivision (a) shall be expended to provide, sponsor, or facilitate any programs, services, or projects for early childhood development until and unless the county commission has first adopted an adequate and complete county strategic plan that contains the provisions required by clause (ii) of subparagraph (C) of paragraph (1) of subdivision (a).

(c) In the event that any county elects not to participate in the California Children and Families Program, the moneys remaining in the California Children and Families Trust Fund shall be reallocated and reappropriated to participating counties in the following fiscal year.

(d) For the fiscal year commencing on July 1, 2000, and for each fiscal year thereafter, county commissions shall receive the portion of the total moneys available to all county commissions equal to the percentage of the number of births recorded in the relevant county (for the most recent reporting period) in proportion to the number of births recorded in all of the counties participating in the California Children and Families Program (for the same period), provided that each of the following requirements has first been satisfied:

(1) The county commission has, after the required public hearings, adopted an adequate and complete county strategic plan conforming to the requirements of subparagraph (C) of paragraph (1) of subdivision (a), and has submitted the plan to the state commission.

(2) The county commission has conducted the required public hearings, and has prepared and submitted all audits and reports required pursuant to Section 130150.

(3) The county commission has conducted the required public hearings on the state commission annual reports prepared pursuant to subdivision (b) of Section 130150.

(4) The county commission, in a public hearing, has adopted policies that are consistent with the following state laws:

(A) With regard to conflict of interest of the commission members, the county commission's policies shall be consistent with Article 4 (commencing with Section 1090) of Chapter 1 of Division 4 of Title 1 of the Government Code, Article 4.7 (commencing with Section 1125) of Chapter 1 of Division 4 of Title 1 of the Government code, and Chapter 7 (commencing with Section 87100) of Title 9 of the Government Code.

(B) With regard to contracting and procurement, the county commission's policies shall be consistent with Article 7 (commencing with Section 54201) of Chapter 5 of Part 1 of Division 2 of Title 5 of the Government Code, Chapter 2 (commencing with Section 2000) of Part 1 of Division 2 of the Public Contract Code, Section 3410 of the Public Contracts Code, and Chapter 3.5 (commencing with Section 22150) of Part 3 of Division 2 of the Public Contract Code.

(5) The county commission, in a public hearing, has adopted a limit on the percentage of the county commission's operating budget that may be spent on administrative functions, pursuant to guidelines issued by the state commission that define administrative functions.

(6) The county commission has adopted, in a public hearing, policies and processes establishing the salaries and benefits of employees of the county commission. Salaries and benefits shall conform with established county commission or county government policies.

(e) In the event that any county elects not to continue participation in the California Children and Families Program, any unencumbered and unexpended moneys remaining in the local Children and Families Trust Fund shall be returned to the California Children and Families Trust Fund for reallocation and reappropriation to participating counties in the following fiscal year.

(f) For purposes of this section, "relevant county" means the county in which the mother of the child whose birth is being recorded resides.

130140.1 (a) In the event a county elects to participate in the California Children and Families Program, and satisfies the requirements set forth in Section 130140, the county may establish a county commission that is either of the following:

(1) A legal public entity separate from the county.

(2) An agency of the county with independent authority over the strategic plan described in Section 130140 and the local trust fund established pursuant to subparagraph (A) of paragraph (2) of subdivision (d) of Section 130105.

(b) In the event a county elects to establish a county commission as specified in paragraph (1) of subdivision (a), the following conditions shall apply:

(1) The county commission shall be considered a legal public entity separate from the county, and shall file a statement as required by Section 53051 of the Government Code.

(2) The powers, duties, and responsibilities of the county commission shall include, but shall not be limited to, the following:

(A) The power to employ personnel and contract for personal services required to meet its obligations.

(B) The power to enter into any contracts necessary or appropriate to carry out the provisions of this division.

(C) The power to acquire, possess, and dispose of real or personal property, as necessary or appropriate to carry out the provisions and purposes of this division.

(D) The power to sue or be sued.

(3) The county commission shall be deemed to be a public agency that is a unit of local government for purposes of all grant programs and other funding and loan guarantee programs.

(4) Any obligations of the county commission, statutory, contractual, or otherwise, shall be obligations solely of the commission.

(5) All claims or actions for money or damages against a county commission shall be governed by Part 3 (commencing with Section 900) and Part 4 (commencing with Section 940) of Division 3.6 of Title 1 of the Government Code, except as provided by other statutes or regulations that expressly apply to county commissions.

(6) The county commission, its members, and its employees are protected by the immunities applicable to public entities and public employees governed by Part 1 (commencing with Section 810) and Part 2 (commencing with Section 814) of Division 3.6 of Title 1 of the Government Code, except as provided by other statutes or regulations that apply expressly to the county commissions.

(7) If a county board of supervisors elects not to continue the county's participation in the California Children and Families Program, the board shall adopt an ordinance terminating the county commission.

(A) In terminating its county commission, the board of supervisors shall allow, to the extent possible, an appropriate transition period to allow for the county commission's then-existing obligations to be satisfied.

(B) In event of termination, any unencumbered and unexpended moneys remaining in the local Children and Families Trust Fund shall be distributed pursuant to subdivision (e) of Section 130140.

(C) Prior to the termination of the county commission, the board of supervisors shall notify the state Children and Families Commission of its intent to terminate the county commission.

(D) The liabilities of the county commission shall not become obligations of the county upon either the termination of the county commission or the liquidation or disposition of the county commission's remaining assets.

(c) If a county elects to establish a county commission as provided in paragraph (2) of subdivision (a), the county commission shall be deemed to be an agency of the county with independent authority over the strategic plan described in Section 130140 and the local Children and Families Trust Fund established pursuant to subparagraph (A) of paragraph (2) of subdivision (d) of Section 130105.

(d) Any county commission established prior to the effective date of this section that substantially complies with the provisions of either subdivision (b) or (c) shall be deemed to be in compliance with this section.

(e) (1) Individually identifiable physical or mental health information, substance abuse information, child care or education information, personnel or employment information, financial information, criminal justice information, or demographic information, regarding a child or a child's parent, legal guardian, or other family member, that is provided to a county commission by a parent, legal guardian, family member, health care provider, health plan, public health authority, school, law enforcement agency, social services agency, probation agency, or any other source, shall be considered confidential, and may be disclosed only to a person, agency, or entity that receives funding from the county commission, by way of a grant award or contract or as a service provider for the provision of early childhood services, and only to the extent necessary to the provision of

services, unless further disclosure is authorized by a written consent of the parent or legal guardian, or where disclosure is required by state or federal law.

(2) Confidential information identified in accordance with this section shall not be subject to disclosure under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code).

130145. The state commission and each county commission shall establish one or more advisory committees to provide technical and professional expertise and support for any purposes that will be beneficial in accomplishing the purposes of this act. Each advisory committee shall meet and shall make recommendations and reports as deemed necessary or appropriate.

130150. (a) 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, its 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 information on the programs funded and populations served for all programs.

On or before November 1 of each year, each county commission shall submit its audit and report to the state commission for inclusion in the state commission's consolidated report required in subdivision (b). Each commission shall submit its report in a format prescribed by the state commission if the state commission approves that format in a public meeting prior to the fiscal year during which it is to be used by the county commissions. The state commission shall develop the format in consultation with the county commissions.

(b) The state commission shall, on or before January 31 of each year, do both of the following:

(1) Conduct an audit and prepare a written report on the implementation and performance of the state commission functions during the preceding fiscal year, including, at a minimum, the manner in which funds were expended and the progress toward, and the achievement of, program goals and objectives.

(2) Prepare a written report that consolidates, summarizes, analyzes, and comments on the annual audits and reports submitted by all of the county commissions and the Controller for the preceding fiscal year. The written report shall include a listing, by category, of the aggregate expenditures on program areas funded by the state and county commissions pursuant to the purposes of this act, according to a format prescribed by the state commission. This report by the state commission shall be transmitted to the Governor, the Legislature, and each county commission.

(3) In the event a county commission does not submit the information prescribed in subdivision (a), the state commission may withhold funds that would otherwise have been allocated to the county commission from the California Children and Families Trust Fund pursuant to Section 130140 until the county commission submits the data as required by subdivision (a).

(c) The state commission shall make copies of each of its annual audits and reports available to members of the general public on request and at no cost. The state commission shall furnish each county commission with copies of those documents in a number sufficient for local distribution by the county commission to members of the general public on request and at no cost.

(d) Each county commission shall make copies of its annual audits and reports available to members of the general public on request and at no cost.

130151. (a) In addition to the requirements in Section 130150, the Controller shall issue guidelines for expanded annual audits of each county commission required pursuant to subdivision (b) of Section 130150 and associated quality control functions, subject to funding by the state commission.

(b) The scope of the audits shall address a review of county commission policies and practices with respect to the following elements:

(1) Contracting and procurement policies, to determine whether they are in place pursuant to paragraph (4) of subdivision (d) of Section 130140, whether state and county commissions are operating in accordance with these policies, and whether these policies contain provisions to ensure that the grants and contracts are consistent with the state or county commission's strategic plan.

(2) Administrative costs, to ensure that the county commission's definitions comply with the state commission's guidelines and that the county commission has a process in place to monitor these costs.

(3) Policies and procedures, established pursuant to paragraph (4) of subdivision (d) of Section 130140, designed to assure compliance by the state commission and county commissions with all applicable state and local conflict-of-interest statutes and regulations.

(4) Policies and practices designed to assure that county commissions are adhering to county commission ordinances established pursuant to paragraph (1) of subdivision (a) of Section 130140.

(5) Long-range financial plans, to determine whether state and county commissions have these plans and that the plans have been formally adopted by the commission in a public hearing.

(6) Financial condition of the commission.

(7) Amount commissions spend on program evaluation and the documented results of these expenditures.

(8) Salaries and benefit policies, to determine whether the county commission's employee salaries and benefits comply with the policies that the county commission adopted pursuant to paragraph (6) of subdivision (d) of Section 130140.

(c) The auditor for the state commission or the county commission shall submit each audit report, upon completion, simultaneously to both the Controller and to the state commission or applicable county commission.

(d) The state commission and each respective county commission shall schedule a public hearing within two months of receipt of the audit to discuss findings within the report and any response to the findings. Within two weeks of the public hearing, the state or county commission shall submit to the Controller a response to the audit findings.

(e) Within six months of the state or county commission's response pursuant to subdivision (d), the Controller shall determine whether a county commission has successfully corrected its practices in response to the findings contained in the audit report. The Controller may, after that determination, recommend to the state commission to withhold the allocation of money that the county commission would otherwise receive from the California Children and Families Trust Fund until the Controller determines that the county commission has a viable plan and the ability to correct the practices identified in the audit.

(f) The Controller shall prepare a summary report of the final audits and submit the report to the state commission by November 1 of each year for inclusion in the annual report required pursuant to subdivision (b) of Section 130150.

(g) On or before April 30, 2006, the Controller shall present to the state commission in a public meeting the final audit guidelines and implementation plan. When developing the guidelines, the

Controller shall consider the reasonableness of the projected costs and administrative burden of the required audit functions.

130155. The following definitions apply for purposes of this act:

(a) "Act" means the California Children and Families Act of 1998.

(b) "County commission" means each county children and families commission established in accordance with Section 130140.

(c) "County strategic plan" means the plan adopted by each county children and families commission and submitted to the California Children and Families Commission pursuant to Section 130140.

(d) "State commission" means the California Children and Families Commission established in accordance with Section 130110.

130156. The Children and Families Health and Human Services Fund is hereby established in the State Treasury. The Children and Families Health and Human Services Fund shall be used, upon appropriation by the Legislature, to provide health and human services, including, but not limited to, direct health care services, to children from birth through five years of age.

130157. Notwithstanding paragraph (1) of subdivision (d) of Section 130105, for the 2011-12 fiscal year, fifty million dollars (\$50,000,000) from the accounts described in subparagraphs (A) to (F), inclusive, of paragraph (1) of subdivision (d) of Section 130105, including reserve funds, upon approval of the state commission, shall be transferred to and deposited in the Children and Families Health and Human Services Fund to support state health and human services programs for children from birth through five years of age. The state commission shall ensure that these funds are available for the purposes described in this section. To the extent it is necessary or appropriate for the state commission to disencumber existing obligations to meet the requirements of this section, the state commission, including, but not limited to, its representatives, officers, directors, and employees, including its attorneys and other persons, is hereby released from any and all liability, rights, claims, demands, and actions, known and unknown, which any party may have, arising in connection with the disencumbering of funds or obligations in accordance with this section. For purposes of this section, "state health and human services programs" includes, but is not limited to, direct health care services.

130158. (a) Notwithstanding paragraph (2) of subdivision (d) of Section 130105, for the 2011-12 fiscal year, nine hundred fifty million dollars (\$950,000,000) from the combined balances of all the county Children and Families Trust Funds, including reserve funds, as provided for in subparagraphs (A) and (B) of paragraph (2) of subdivision (d) of Section 130105, shall be transferred to and deposited in the Children and Families Health and Human Services Fund, to support state health and human services programs for children from birth through five years of age.

(b) For purposes of this section, "state health and human services programs" includes, but is not limited to, direct health care services and "county commission" includes, but is not limited to, county commissions, account holders for local children and families trust funds, and county government fiscal agents.

(c) The share of the amount specified in subdivision (a) required of each county commission shall be determined in the following manner and subject to the following conditions:

(1) A county commission that received less than six hundred thousand dollars (\$600,000) in California Children and Families Trust Fund revenues in the 2009-10 fiscal year is exempt from this section and is not required to deposit funds in the Children and Families Health and Human Services Fund as part of the budget solution described in subdivision (a).

(2) By June 30, 2012, each county commission not exempted by paragraph (1) shall remit for deposit into the Children and Families Health and Human Services Fund, 50 percent of its county commission funding, which includes total reserved, total unreserved-designated, and total unreserved-undesignated local children and families trust funds as of June 30, 2010. No funds other than revenues received pursuant to the California Children and Families Act of 1998 shall be remitted for deposit into the Children and Families Health and Human Services Fund.

(3) Notwithstanding paragraph (2), county commission payments for deposit into the Children and Families Health and Human Services Fund shall not cause any county commission's fund balance to fall below the amount received by the county commission from the California Children and Families Trust Fund in the 2009-10 fiscal year.

(4) Full payments to the Children and Families Health and Human Services Fund shall be made by county commissions within the 2011-12 fiscal year. Notwithstanding any other provision of law, no 2012-13 allocation to a county commission shall occur prior to the full payment being made.

(5) Notwithstanding paragraphs (1) to (4), inclusive, the total combined remittances from county commissions in the 2011-12 fiscal year shall equal nine hundred fifty million dollars (\$950,000,000). To the extent paragraphs (1) to (4), inclusive, result in more than nine hundred fifty million dollars (\$950,000,000) being provided by county commissions in total, the difference shall be proportionally returned to all contributing county commissions.

(d) Pursuant to subdivision (c), each county commission, as defined in subdivision (b), shall ensure that the funds for transfer and deposit to the Children and Families Health and Human Services Fund are not encumbered and are available for the purposes described in this section. To the extent that it is necessary or appropriate for a county commission to disencumber existing obligations to meet the requirements of this section, the county commission, including, but not limited to, its representatives, officers, directors, and employees, including its attorneys and other persons, is hereby released from any and all liability, rights, claims, demands, and actions, known and unknown, which any party may have, arising in connection with the disencumbering of funds, or obligations in accordance with this section.

(e) After a county commission's share of the nine hundred fifty million dollars (\$950,000,000) specified in subdivision (a) has been determined pursuant to subdivision (c), that county commission, or appropriate agent or entity, shall remit those funds to the Controller for deposit into the Children and Families Health and Human Services Fund. The entire share of funds for each county commission shall be remitted within the 2011-12 fiscal year, and may be done, in equal amounts, on a monthly basis.

CALIFORNIA CODES
REVENUE AND TAXATION CODE
SECTION 30131-30131.6

30131. Notwithstanding Section 30122, the California Children and Families Trust Fund is hereby created in the State Treasury for the exclusive purpose of funding those provisions of the California Children and Families Act of 1998 that are set forth in Division 108 (commencing with Section 130100) of the Health and Safety Code.

30131.1 The following definitions apply for purposes of this article: (a) "Cigarette" has the same meaning as in Section 30003, as it read on January 1, 1997. (b) "Tobacco products" includes, but is not limited to, all forms of cigars, smoking tobacco, chewing tobacco, snuff, and any other articles or products made of, or containing at least 50 percent, tobacco, but does not include cigarettes.

30131.2 (a) In addition to the taxes imposed upon the distribution of cigarettes by Article 1 (commencing with Section 30101) and Article 2 (commencing with Section 30121) and any other taxes in this chapter, there shall be imposed an additional surtax upon every distributor of cigarettes at the rate of twenty-five mills (\$0.025) for each cigarette distributed. (b) In addition to the taxes imposed upon the distribution of tobacco products by Article 1 (commencing with Section 30101) and Article 2 (commencing with Section 30121), and any other taxes in this chapter, there shall be imposed an additional tax upon every distributor of tobacco products, based on the wholesale cost of these products, at a tax rate, as determined annually by the State Board of Equalization, which is equivalent to the rate of tax imposed on cigarettes by subdivision (a). (c) The wholesale cost used to calculate the amount of tax due under subdivision (b) does not include the wholesale cost of tobacco products that were returned by a customer during the same reporting period in which the tobacco products were distributed, when the distributor refunds the entire amount the customer paid for the tobacco products either in cash or credit. For purposes of this subdivision, refund or credit of the entire amount shall be deemed to be given when the purchase price less rehandling and restocking costs is refunded or credited to the customer. The amount withheld for rehandling and restocking costs may be a percentage of the sales price determined by the average cost of rehandling and restocking returned merchandise during the previous accounting cycle.

30131.3 Except for payments of refunds made pursuant to Article 1 (commencing with Section 30361) of Chapter 6, reimbursement of the State Board of Equalization for expenses incurred in the administration and collection of the taxes imposed by Section 30131.2, and transfers of funds in accordance with subdivision (c) of Section 130105 of the Health and Safety Code, all moneys raised pursuant to the taxes imposed by Section 30131.2 shall be deposited in the California Children and Families Trust Fund and are continuously appropriated for the exclusive purpose of the California Children and Families Program established by Division 108 (commencing with Section 130100) of the Health and Safety Code.

30131.4 (a) 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. No

moneys in the California Children and Families Trust Fund shall be used to supplant state or local General Fund money for any purpose. (b) Notwithstanding any other provision of law and the designation of the California Children and Families Trust Fund as a trust fund, the Controller may use the money raised pursuant to Section 30131.2 for the California Children and Families Trust Fund and all accounts created pursuant to subdivision (d) of Section 130105 of the Health and Safety Code for loans to the General Fund as provided in Sections 16310 and 16381 of the Government Code. Any such loan shall be repaid from the General Fund with interest computed at 110 percent of the Pooled Money Investment Account rate, with the interest commencing to accrue on the date the loan is made from the fund or account. This subdivision does not authorize any transfer that will interfere with the carrying out of the object for which this fund or those accounts were created.

30131.5 The annual determination required of the State Board of Equalization pursuant to subdivision (b) of Section 30131.2 shall be made based on the wholesale cost of tobacco products as of March 1, and shall be effective during the state's next fiscal year.

30131.6 The taxes imposed by Section 30131.2 shall be imposed on every cigarette and on tobacco products in the possession or under the control of every dealer and distributor on and after 12:01 a.m. on January 1, 1999, pursuant to rules and regulations promulgated by the State Board of Equalization.

APPENDIX B

ORDINANCE NO. 609.4
AN ORDINANCE OF THE COUNTY OF KINGS
AMENDING CODE SECTIONS 2-42, 2-46 and 2-47
OF THE ORDINANCE CODE UPDATING
THE KINGS COUNTY CHILDREN AND FAMILIES FIRST COMMISSION ORDINANCES

The Board of Supervisors of the County of Kings ordains as follows:

SECTION 1. That Chapter 2 of the Code of Ordinances, County of Kings, be hereby amended to add the following section, numbered 2-42, which shall read as follows:

Section 2-42. Children’s commission composition.

The Children’s Commission shall be comprised of the following seven members:

- (1) One member of the Board of Supervisors as appointed by the Board.
- (2) The Director of the Kings County Human Services Agency, or his or her designee.
- (3) The Kings County Health Officer, or his or her designee.
- (4) The Director of Kings County Mental Health Services, or his or her designee.
- (5) The Kings County Superintendent of Schools, or his or her designee.
- (6) The two remaining members shall be appointed by the Board of Supervisors from the following categories: recipients of project services included in the county strategic plan; educators specializing in early childhood development; representatives of a local child care resources or referral agency or a local child care coordinating group; representatives of a local organization for prevention or early intervention for families at risk; representatives of community-based organizations that have the goal of promoting nurturing and early childhood development; representatives of local school districts; and representatives of local medical, pediatric, or obstetric associations or societies. The original appointment of members under this subsection, and any appointment to fill a vacancy in the office of any such member, shall be subject to the provisions of the Maddy Local Appointive List Act of 1975, commencing at Government Code section 54970.

Prior to assigning a designee to serve on the Children’s Commission under subsections (b), (c), or (d) above, the County official responsible for making the designation shall notify the County Administrative Officer and the Chairperson of the Children’s Commission in writing of the proposed designation”.

SECTION 2. That Chapter 2 of the Code of Ordinances, County of Kings, be hereby amended to add the following section, numbered 2-46, which shall read as follows:

Section 2-46. Annual audit.

Prior to October 15 of each year subsequent to the adoption of the plan, the children's commission shall prepare and adopt for the prior fiscal year an audit and report on the implementation of the plan and performance under the Act. The audit and report shall meet the requirements of Section 130150 of the Health and Safety Code. Prior to the adoption of the annual audit and report, the children's commission shall hold a public hearing that meets the procedural requirements of subsection (a) of section 2-44 above. Prior to November 1, the annual audit and report shall be submitted to the state commission.

SECTION 3. That Chapter 2 of the Code of Ordinances, County of Kings, be hereby amended to add the following section, numbered 2-47, which shall read as follows:

Section 2-47. State commission annual audit and report.

Subsequent to the receipt of the state commission annual audit and report prepared pursuant to Section 130150 of the Health and Safety Code, the children's commission shall conduct a public hearing on the state commission's annual audit and report.

Within two months of receipt of the expanded annual audit report from the State Controller's Office prepared pursuant to section 130151 of the Health and Safety code, the children's commission shall conduct a public hearing. Within two weeks after this hearing, the children commission shall submit a response to the audit findings to the states Controller's Office.

SECTION 4. This ordinance shall take effect and be in force thirty (30) days after its adoption and before the expiration of fifteen (15) days after its passage, it shall be published once with the names of the members of the Board of Supervisors voting for and against the same in the Hanford Sentinel, a newspaper of general circulation published in the County of Kings.

The foregoing Ordinance was introduced at a meeting of this Board of Supervisors of the County of Kings held on **February 11, 2014**, and adopted at a meeting held **February 25, 2014**, by the following vote:

AYES: Supervisors Barba, Verboon, Valle, Fagundes, Neves
NOES: None
ABSENT: None
ABSTAIN: None

Joe Neves
Chairman of the Board of Supervisors
County of Kings, State of California

WITNESS my hand and seal of said Board of Supervisors this 25th day of February, 2014.

Rhonda Bray
Deputy Clerk of the Board of said Board of Supervisors

APPENDIX C

AMENDED BYLAWS KINGS COUNTY CHILDREN AND FAMILIES COMMISSION

Article I. Name

The Commission shall be known as the First 5 Kings County Children and Families Commission. As used in these Bylaws, the word "Commission" means and refers to the First 5 Kings County Children and Families Commission.

Article II. Purpose and Legal Authority

The purposes of the Commission are to work with the First 5 California Children and Families Commission (hereinafter referred to as the "State Commission") in the implementation of the "California Children and Families First Act of 1998" (hereinafter referred to as the "Act"), which was enacted by the California electorate as Proposition 10 at the November 3, 1998 general election (See Health and Safety Code sections 130100-130150 and Revenue and Taxation Code sections 30131-30131.6), and to develop and adopt an adequate and complete county strategic plan for the support and improvement of early childhood development within Kings County. Article III of Chapter 2, Section 2-44 of the Kings County Code of Ordinances requires the Commission adopt bylaws for its own governance and procedures.

Article III. Commission Composition

Upon appointment, Commission members shall sign their oaths of office within 45 days. For those Commission positions for which appointments are made by the Board of Supervisors pursuant to Article III of Chapter 2, Section 2-42 of the Kings County Code of Ordinances, and for those designees appointed by one of the officers expressly named in subsections (b), (c), (d), (f), and (g) of said Section 2-42, failure to sign the oath of office within 45 days shall be deemed as automatically vacating the position, thereby creating a vacancy.

Article IV. Commission Members

- A. No member of the Commission shall take any action on behalf of, or in the name of, the Commission unless specifically authorized to do so by the Commission.
- B. When a vacancy occurs, the Commission shall notify the appointing authority (either the Board of Supervisors or the appropriate designated official) to begin the process necessary to fill the position.
- C. The Commission shall not pay any salaries to the members of the Commission. Reasonable reimbursement for Commission related training and activities may be available upon prior approval of the Commission, according to County travel policies. If it is not possible to obtain prior authorization from the Commission,

expenses may be submitted for possible reimbursement after the fact, at the discretion of the Commission.

Article V. Officers and Duties

- A. Chairperson: shall be elected from candidates nominated from the Commission at the June meeting for the first election. Thereafter, the Chairperson-Elect from the prior year will succeed to the Chair effective the June meeting each year. The term of office shall be for one year. No member shall serve two consecutive terms (without re-appointment by the Commission) as Chairperson. The Chairperson shall:
 - 1. Preside at all meetings of the Commission
 - 2. Decide on all points of order. Unless two thirds of those present vote to the contrary, the Chairperson's decision shall stand.
- B. Chairperson-elect: shall be elected from candidates nominated from the Commission at the June meeting for the first election. Thereafter, the Chairperson will appoint a nominating committee to propose candidate(s) for election at the June meeting. The term of office as Chairperson-Elect shall be for one year with the expectation that the chairperson-elect will serve the subsequent year as Chairperson. The Chairperson-Elect shall act in the absence of the Chairperson.
- C. In the event that the Chairperson is unable to carry forth his/her duty as an officer the Chairperson-elect shall succeed to complete the term, then serve his/her own full year term. In the event that the Chairperson-Elect is unable to carry forth his/her duty as an officer, a special election may be called to fill the vacancy at the next scheduled Commission meeting.

Article VI. Committees

Standing or ad hoc committees may be established by the Commission.

Article VII. Meetings

- A. The Commission shall hold regular monthly meetings on the first Tuesday of each month at 3:00 p.m. in the Kings County Administration Building at the Kings County Government Center. Meetings may be canceled by the Chairperson or by action of the majority of the members. Meetings may be adjourned as provided in the Brown Act.
- B. A quorum shall be a majority of the total membership of the Commission. A meeting may not be held unless a quorum is present at the time and place of the meeting.
- C. Action may be taken by an affirmative vote of a majority of a quorum.
- D. The regular meeting in June shall be considered the Annual Commission meeting for the purpose of electing the Chairperson-elect.

- E. Special meetings of the Commission may be held on call of the Chairperson or by a majority of the members.
- F. Unless otherwise indicated by these Bylaws, all Commission meetings shall be governed by Robert's Rules of Order Revised.
- G. All meetings shall be conducted in compliance with the Ralph M. Brown Act (Government Code Section 54950 et. seq.).

Article VIII. Conflict of Interest

The Commission, its members and staff shall comply with the conflict of interest laws of the State of California.

Article IX. Amendments

These bylaws may be amended by a majority vote of the full Commission. Intention to amend these bylaws, setting forth the specific amendments to be proposed, is to be made in writing at least ten days prior to the meeting. Amendments are subject to review and comment by the Kings County Board of Supervisors.

Article X. Adoption

These bylaws may be adopted by a majority vote of the full Commission. Adoption is subject to review and comment by the Kings County Board of Supervisors.

ADOPTED BY: The Kings County Children and Families Commission at the meeting of September 4, 2012

Keith Winkler
Chairperson

REVIEWED BY: The Kings County Board of Supervisors at the meeting of September 25, 2012

Chairperson

APPENDIX D



**Strategic Plan
2012-2015**

Version 3.0

**340 W. Eighth St.
Hanford, CA 93230
(559) 585-0814**

Introduction

The First 5 Kings County Children and Families Commission has established, as mandated by law, this Strategic Plan in order to effectively guide the Commission in its efforts to make a significant impact in the lives of children age 0-5 residing in Kings County. This document outlines the Commission's strategic focus, implementation, financial plan and evaluation processes. It shall be used as a living document requiring action, reflection, and revision in an ongoing effort for quality improvement.

Proposition 10: Requires all county commissions to “adopt an adequate and complete County Strategic Plan for the support and improvement of early childhood development within the county. The strategic plan must include a description of the goals and objectives proposed to be attained, a description of the programs, services, and projects proposed to be provided, sponsored or facilitated; and a description of how measurable results of such programs, services, and projects will be determined by the County Commission using appropriate and reliable indicators.”

Background

Passed in November 1998, Proposition 10 imposed a fifty-cent-per-pack sales tax on tobacco products. As a result of the voter approved Prop 10, each county board of supervisors enacted an ordinance to establish the appointment, selection and removal of commissioners, and to establish a trust fund to receive and make disbursements. The First 5 Kings County Children & Families Commission was established by enactment of the Kings County Board of Supervisors Ordinance No. 578 on December 29, 1998.

The Importance of Early Childhood Development

The focus of Prop 10 is on early childhood development. The current research indicates the emotional, physical and intellectual environment a child is exposed to in the early years of his or her life has a profound impact on the child's brain development. The experience that infants and toddlers have with parents and caregivers will influence how a child functions when he or she reaches school and later in life.

During the first three years of a child's life, the early physical architecture of a child's brain is established. Research has proven a number of important points:

- At birth, the brain is remarkably unfinished. The parts of the brain that handle thinking and remembering as well as emotional and social behavior are very underdeveloped.
- In the early years, a child develops basic brain and physiological structures upon which later growth and learning are dependent.
- The brain operates on a "use it or lose it" principle. Emotionally and socially as well, the child develops many of the abilities upon which later social functioning is based.
- The brain matures in the world, rather than in the womb; thus young children are deeply affected by their experiences.
- Their relationships with parents and other important caregivers; the sights, sounds, smells, and feelings they encounter; and the challenges they meet, affect the way a child's brain develops.

The early years of a child's life form the foundation for later development. Attention to young children is a powerful means of preventing later difficulties such as developmental delays and disturbances. Physical, mental, social, and emotional development and learning are interrelated. Progress in one area affects progress in the others. This means we must pay attention to all of the needs of children, including:

- Physical development: Meeting children's basic needs for protection, nutrition and health care.
- Cognitive development and social-emotional development: Meeting children's basic human needs for affection, security, social participation and interaction with others, as well as educational needs through intellectual stimulation, exploration, imitation, trial and error, discovery and active involvement in learning and experimentation within a safe and stimulating environment.

Strategic Results Sought by Proposition 10

Activities sponsored with Proposition 10 funds are expected to focus specifically on children 0-5 and their families. Further, according to established state level guidelines, four strategic results should be pursued:

1. **Improved Child Health: Healthy Children.** Children who are healthy in mind, body and spirit grow with confidence in their ability to live a fulfilling, productive life. Healthy children have sufficient nutrition, health care, nurture and guidance, mental stimulation, and live in families and communities that value them. The research on child development and the impact of the early years emphasizes the importance of children beginning life with healthy nutrition and healthy environments.
2. **Improved Child Development: Children Learning and Ready for School.** The importance of preparing children to succeed in school is critical. The role of education in a child's later ability to create a healthy, fulfilling life has been well documented. Skills that allow one to problem solve and think creatively are developed in early childhood education settings and nurtured through community and parental reinforcement. The National Association of Elementary School Principals has stated that "better childhoods" would be the single greatest contributor to improvement in school achievement.
3. **Improved Family Functioning: Strong Families.** Successful and strong families are those who are able to provide for the physical, mental and emotional development of their children. Young children are entirely dependent upon caregivers for survival and nurturing. It is the interaction of the parent or primary caregiver with the child that shapes the child's view of himself or herself as an individual capable of interacting with the world and achieving desired outcomes from that interaction. Parents and caregivers provide the foundation for a child's ability to create successful relationships, solve problems and carry out responsibilities. Children who are encouraged to develop a strong self-concept from an early age are more likely to achieve a productive and fulfilling life.
4. **Improved Systems: Integrated, Consumer-Oriented, Accessible Services.** Many parents and caregivers with young children have difficulty in accessing existing forms of assistance, much less being able to learn about and utilize new services that are introduced. Proposition 10 therefore included a mandate that strategic plans created by County Children and Families Commissions must show how each county will promote integration, linkage and coordination among programs, service providers, revenue resources, professionals, community organizations and residents. Further, services must be available in a culturally competent manner, embracing the differences in cultures and languages within the county. The system of children and family services should also recognize the challenges faced by families whose children have disabilities or other special needs, and work to make services more accessible to these families.

These four strategic results served as the initial basis for strategic plans that are developed at both the state and county levels.

First 5 Kings County Strategic Plan 2012-2015

The First 5 Kings County Strategic Plan serves as a roadmap to focus the Commission's investments over the next three years toward achieving key results that best promote early childhood development in Kings County. The plan guides funding decisions at a strategic level and establishes a framework to assist the Commission in measuring progress towards meeting its goals and holding it accountable in the work that it does. The Implementation Initiatives, Evaluation Framework, the 5-Year Financial Plan align with the Strategic Plan, and together these documents specify a detailed strategy for how the Commission will target its investments and the type of outcomes it seeks to achieve.

Strategic Plan 2012-2015

Strategic Result Area #1: HEALTHY CHILDREN

All Kings County children 0-5 years of age will be well nourished, healthy, and safe.

Goals	Strategies	Performance Indicators	Outcome Indicators	Evaluation Timeline
Children receive early screening for developmental delays and other special needs.	Provision of comprehensive screenings and assessments to children through participation in Parent & Me Program.	Number of Children under age 3 who receive a comprehensive developmental screening within the last 6 months.	Increased number/percent of children under age 3 identified as having a special need.	Parent & Me Evaluation Report to be completed by March 2014.
		Number of children over age 3 who receive a comprehensive developmental screening within last 12 months.	Increased number/percent of children between 3-5 identified as having a special need.	

Strategic Result Area #2 CHILDREN LEARNING, READY FOR SCHOOL

All Kings County children 0-5 years of age will have access to high quality childcare, early learning opportunities, and be ready for school

Goals	Strategies	Performance Indicators	Outcome Indicators	Evaluation Timeline
Children participate in early education programs	Provision of child development activities through Family Resource Centers for parents of/and children 0-5.	Number of children participating in child development activities at the family resource center.	Increased number/percent of children participating in community based school readiness activities prior to kindergarten entry.	FRC Evaluation Report to be completed by June 2013.
		Number of parents reporting that their children have benefited from participation in child development activities at family resource center.		
	Provision of Parent & Me Services meant to develop the necessary social, emotional, and cognitive skills necessary to succeed in school.	Number of Parent & Me Parent/child workshops provided.	Increased school readiness of children participating in Parent & Me Program (as determined by a random sampling of participants).	Parent & Me Evaluation Report to be completed by March 2014.
		Number of Parents/caregivers participating in Parent & Me Program.		
Number of children with special needs participating in Parent & Me Program.				
Children have access to high quality early care and education.	Established use of Classroom Readiness Assessment by family daycare homes, head start, state and private preschools.	Number of participating classrooms that complete Readiness Assessment.	Increased quality of care as indicated by % change in Classroom readiness assessment.	E3 Evaluation Report to be completed by March 2015.
		Provision of quality enhancement training and supports to childcare centers and early childhood educators through CARES program.		
	Number of participating classrooms that establish a site specific quality enhancement improvement plan.			
		Number of supports provided to childcare centers and early childhood educators to address needs identified in improvement plans.		

Strategic Plan 2012-2015

Strategic Result Area #3 STRONG FAMILIES

All Kings County children 0-5 years of age will benefit from the creation of strong families and improved family functioning.

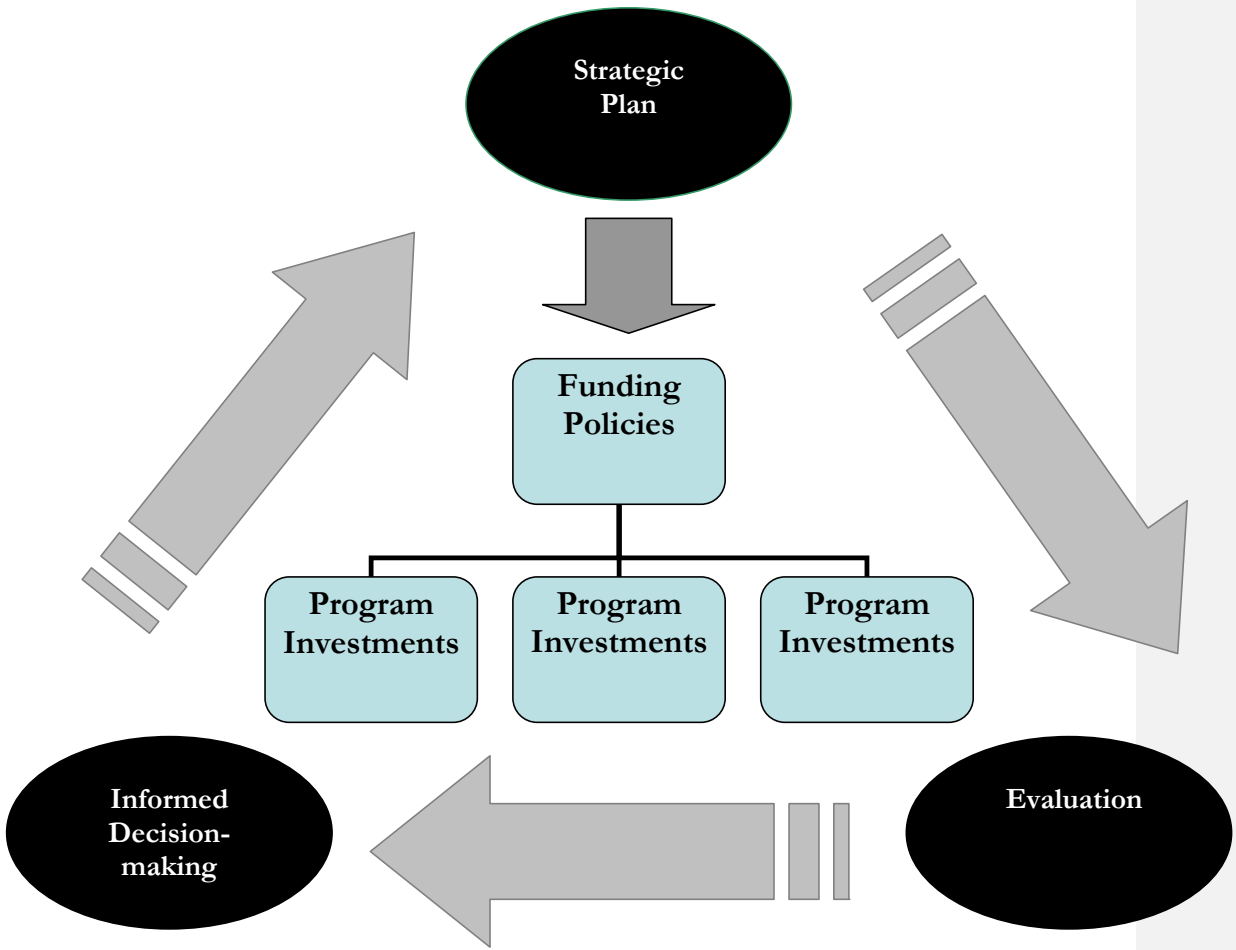
Goals	Strategies	Performance Indicators	Outcome Indicators	Evaluation Timeline
Children live in home environments supportive of cognitive and social emotional development	Provision of family strengthening activities through Family Resource Centers for parents of/and children 0-5.	Number of families that report having more knowledge of services available to them and their children.	Increased accessibility of services/activities to parents of/and children 0-5. Increased number/percent of parents reporting comfort in their role as a parent/guardian because of the support received by Family Resource Center.	FRC Evaluation Report to be completed by June 2013.
		Number of families that report a preference for accessing services through the family resource center.		
		Number of families participating in family strengthening activities at the family resource center.		

Strategic Result Area #4 IMPROVED SYSTEMS

All Kings County Early Childhood Education service providers will provide services in a fully competent manner, with an emphasis on quality, cultural competency, best practice, and collaboration.

Goals	Strategies	Performance Indicators	Outcome Indicators	Evaluation Timeline
Schools are ready for children.	Provision of Linkages to Learning Transition Team Implementation with Kindergarten serving school sites	Number of Kindergarten serving school sites that have Kindergarten Transition Plans.	Increase number/percent of kindergarten serving school sites that have kindergarten transition practices.	L2L Evaluation Report to be completed by March 2013.
		Number of schools with procedures that facilitate continuity between early care and education programs and elementary schools. (Transition Activities)		
Children are ready for school.	Provision of Linkages to Learning Transition Team Implementation with parents of children entering Kindergarten	Number of children participating in school-linked transition practices.	Increase number/percent of incoming kindergarten children who are prepared for kindergarten entry.	L2L Evaluation Report to be completed by March 2013.
		Parents of kindergarten students reporting that their children were prepared to enter school.		
	Kindergarten teachers reporting that children were prepared to enter school.			
	Provision of school readiness materials to registering kindergartners prior to school entry.	Number of children receiving Backpacks with school readiness material prior to the start of kindergarten.	Increase number/percent of children with the material necessary for kindergarten entry.	
Systems are ready for children and families	Utilization of Parent Satisfaction surveys within all First 5 funded programs.	Number of parents reporting satisfaction with the content, quality and family centeredness of services.	Increased quality of care provided to parents of/and children 0-5.	Included as a component of all evaluation reports.

Operationalizing the Strategic Plan



3-Year Funding Allocation

The Commission has established the following three Implementation Initiatives as a mechanism to fulfill the goals and objectives of the strategic plan.

Funding Policy: FAMILY RESOURCE CENTER INITIATIVE

The First 5 funded Family Resource Centers employ various models constructed to support the delivery of health, education, childcare, and other support services to children and families. Additionally, FRC's have the additional impact of building communities and systems that support these families.

Programs funded by the Family Resource Center Initiative:

- Corcoran Community Foundation – Corcoran Family Resource Center
- Kings County Office of Education– Hanford Family Connection
- Kings County Office of Education – Lemoore Family Connection
- Kings Community Action Organization – Kettleman City Family Resource Center
- West Hills Community College – Avenal Family Connection

2012-2015 Funding Commitment

\$2,183,036

Funding Policy: SCHOOL READINESS INITIATIVE

The School Readiness Initiative is designed to develop and sustain a system of collaborative school-based or school-linked services/supports that are based on research and promising practices to improve “school readiness” for children, families, communities and schools.

Programs funded by the School Readiness Initiative:

- UCP - Parent & Me Program
- UCP - Special Needs Program
- First 5 - Linkages 2 Learning Program

2012-2015 Funding Commitment

\$1,829,138

Funding Policy: ELEVATING EARLYCARE & EDUCATION (E3) INITIATIVE

The Elevating Early Care & Education (E3) Initiative provides a comprehensive approach to increasing child care quality at family day care centers, Head Start, State and Private preschool programs. This is accomplished by conducting Classroom Readiness Assessments, developing Quality Improvement Plans and by providing the necessary supports such as technical assistance, material supports, and professional growth services that are responsive to site specific needs.

Programs funded by the E3 Initiative:

- Kings County Office of Education CARES Program
- Early Learning Quality Enhancement Project*

2012-2015 Funding Commitment

\$737,883

** Funded entirely by First 5 California Funding*



Family Resource Center Initiative

DESCRIPTION

The First 5 funded Family Resource Centers (FRC's) within Kings County; employ various models constructed to support the delivery of health, education, childcare, and other support services to children and families. FRC's have the additional impact of building communities and systems that support these families.

INTENT

It is the intent of the Commission to provide through either direct service or coordinated efforts a comprehensive system of support to children 0-5 and their families through the Family Resource Center model of service delivery. It is the goal of the Commission that all Kings County early childhood education services coordinated through Family Resource Centers will be delivered in a fully integrated manner, with an emphasis on quality, cultural competency, best practice and collaboration.

EXPECTED OUTCOMES

Strategic Plan Result Area II: CHILDREN LEARNING, READY FOR SCHOOL

Result/Outcome Indicators (e.g.,)

- Increased number/percent of children participating in community-based school readiness activities prior to kindergarten entry.

Strategic Plan Result Area III: STRONG FAMILIES

Result/Outcome Indicators (e.g.,)

- Increased accessibility of services/activities to parents of/and children 0-5.
- Increased number/percent of parents reporting comfort in their role as a parent/guardian.

Strategic Plan Result Area IV: IMPROVED SYSTEMS

Result/Outcome Indicators (e.g.,)

- Increased quality of care provided to parents of/and children 0-5.

BACKGROUND

Providing funding and support for Family Resource Centers (FRC's) throughout Kings County remains a key strategy of the Kings County Children and Families Commission (Commission). FRC's were established to be a single point of access for multiple services for children 0-5 and their families. They are designed to be community driven and coordinated services should be responsive to the needs of the community they serve. The goals of each FRC are specific to the local community with an overarching goal of increasing children's readiness for school. Integral to their success is their ability to foster relationships with community and local leaders. FRC's are meant to coordinate services and ensure that they are delivered in an integrated and culturally competent manner.

The Family Resource Center Initiative dates back to FY 2001/2002 when initial planning grants were offered by First 5 Kings County to entities representing each Kings County community to include Armona, Avenal, Corcoran, Hanford, Home Garden, Kettleman City, Lemoore, and Stratford. In March 2006, a new Family Resource Center Initiative was adopted, representing a shift from a planning to implementation stage of development. In 2008, the Commission was presented with the results of the 2006-2008 Evaluation that explored the effectiveness of the Family Resource Center strategy. While the results of the evaluation indicated that overall, "the FRC's are offering a number of useful services to families of children birth to five

years of age”, it also made a number of findings and recommendations in an effort to strengthen the approach. One of the findings of the evaluation was that the demographics being served by FRC’s support the assumption that the strategy is targeting low income populations. While the FRC strategy was not originally intended to serve only low-income populations, it was apparent that by its original design it did just that.

The Commission worked with the FRC’s in establishing a solution to the issue of serving only low income populations. These solutions involved the delivery of 0-5 specific child development activities at all First 5 funded FRC’s by trained professionals and in a manner that would be beneficial to all families regardless of their income. This approach was in line with a natural evolution to the design of the FRC Initiative and one that supported service delivery to our target population (0-5) in a professional and economical fashion. In FY 2008/2009, the Commission implemented Six Signature Services at all First 5 funded Family Resource Centers. These services included 1) Parenting Education, 2) Raising A Reader, 3) Welcome to Parenthood Academy, 4) Art Education, 5) Physical Fitness Activities and 6) Infant American Sign Language instruction.

At the conclusion of FY 2008/2009, the Commission underwent a significant realignment process due to diminishing revenues. As a result of this process, there was a reduction in the amount of Family Resource Centers that were funded. Whereas 7 centers were funded in FY 2008/2009, the Commission allocated funds to support 5 centers in FY 2009/2010 and beyond. Additionally, the burden of providing 0-5 specific services, via the Six Signature Services Project, to families within the Family Resource Centers was transferred back to the implementing agency.

FISCAL ALLOCATIONS

The Commission has allocated a total of \$2,183,036 from FY 2012/2013 through FY 2014/2015 to support the Family Resource Center Initiative.

Funding to FRC’s will be distributed through a non-competitive RFA process and is contingent upon the successful completion of the previous year’s Scope of Work. It is the intention of the Commission to continue to provide ongoing funding, if available, so long as the funded providers are making purposeful steps towards the creation of school ready children, strong families and improved systems.

It should be noted that the California Children and Families First Act of 1998, (HSC 130100) states that, “There is hereby created a program in the state for the purposes of promoting, supporting, and improving the early development of children from the prenatal stage to five years of age.” Therefore, as the Commission’s mandate is to serve children ages 0-5, the community must identify other funding resources for services in which there is not a direct link to children 0-5.

CERTIFICATION

As Commissioners of the Kings County Children and Families Commission each certified their support and commitment to the above Initiative, as adopted by the Commission on June 2, 2009¹, and revised on November 3, 2009. Further revisions of the initiative took place on the following:

- April 6, 2010
- May 3, 2011
- December 6, 2011
- December 3, 2013

For the corresponding Service Standards that provide general direction as to the implementation of programs funded through this initiative, please refer to Appendix C.

¹ Original Family Resource Center Initiative adopted February 6, 2007 and amended on April 1, 2008.



School Readiness Initiative

DESCRIPTION

School Readiness as defined by the National Education Goals Panel includes children’s readiness for school, schools’ readiness for children, and family as well as community supports and services that contribute to children’s readiness for school success. The School Readiness Initiative is designed to develop and sustain a system of collaborative school-based or school-linked services/supports that are based on research and promising practices to improve “school readiness” for children, families, communities and schools.

INTENT

It is the intent of the Commission to work collaboratively with early education service providers in Kings County to improve the ability of families, schools and communities to prepare children to enter school ready to succeed.

EXPECTED OUTCOMES

Strategic Plan Result Area I: HEALTHY CHILDREN

Result/Outcome Indicators (e.g.,)

- Increase number/percent of children under age 3 identified as having a special need.
- Increase number/percent of children age 3-5 identified as having a special need.

Strategic Plan Result Area II: CHILDREN LEARNING, READY FOR SCHOOL

Result/Outcome Indicators (e.g.,)

- Increased school readiness of children participating in Parent & Me Program.

Strategic Plan Result Area IV: IMPROVED SYSTEMS

Result/Outcome Indicators (e.g.,)

- Increase number/percent of kindergarten serving school sites that have kindergarten transition practices.
- Increased number/percent of incoming kindergarten children who are prepared for kindergarten entry.
- Increased number/percent of children with the material necessary for kindergarten entry.
- Increased quality of care provided to parents of/and children 0-5.

BACKGROUND

When children start school without certain skills, they are at a disadvantage that is difficult, if not impossible, to overcome – often resulting in poor school performance throughout their school experience. Children who come from low-income households or live in poverty are at greatest risk for school failure. Kings County is a community with both high ethnic diversity and high levels of poverty. Nearly 52% of our children 0 - 5 live in low-income households and over 30% of Kings County children are living in poverty.

The School Readiness Initiative is a statewide initiative that was launched by the California Children and Families Commission in July 2001, to improve the ability of families, schools, and communities to prepare children to enter school ready to succeed. The State Initiative has provided incentive-matching funds to County Commissions with targeted school communities based on the Academic Performance Indicator (API)

scores from the year 2000. At the August 14, 2001 Commission meeting the Commission made the initial decision to participate in the State School Readiness Initiative. In Cycle 1 (FY 2003-2008), the Commission partnered with school districts in providing School Readiness Programs, however many programs were non-operational by the end of the funding cycle. In preparation for Cycle 2 funding, and with a continued commitment to supporting school readiness in children, the Commission enlisted the assistance of a community based subcommittee that would establish recommendations for the Commissions in their renewed approach to addressing school readiness, in addition to overseeing the completion of a grant to the State Commission for funding partnership to support such efforts.

The Subcommittee met on a monthly basis and completed a number of activities to include:

- Established a planning process, and identified an interested individual to work with the Committee in the completion of all necessary work activities tied to project.
- Completed a kindergarten teacher needs assessment and combined such information with concurrent needs assessments being completed by the Commission to fully understand the needs of the community as it pertains to school readiness.
- Identified and analyzed existing services being provided to support school readiness in an effort to identify gaps.
- Identified gaps in services to children 0-5 in adequately preparing them for kindergarten entry.
- Reviewed best and promising practices in an effort to establish recommendations that fit the community's needs and fulfilled the state mandate for service deliverables.
- Established recommendations to the Commission based on the collective knowledge outlined in aforementioned activities.

The School Readiness Subcommittee developed an approach they felt best met the needs of children 0-5 in reaching school ready to learn. The Subcommittee established as a recommendation to the commission a 3-pronged approach to school readiness that incorporates:

- a county-wide approach at serving children 0-3 through an expanded Parent & Me program;
- a county-wide approach at serving children 4-5 through the establishment of the best practice program: Raising a Reader, aimed at increasing child and family literacy; and
- the establishment of a community resource liaison that would:
 - Establish a connection between the Kindergarten serving school sites and area FRC's,
 - Deliver parent education workshops which empower parents with information regarding their rights and responsibilities in respect to their child's education (prior to Kindergarten entry).
 - Oversee the establishment of transition teams to encourage articulation between pre-k programs and school sites providing kindergarten education.

At the December 5, 2006 Commission meeting, the Commission adopted the recommendations of the School Readiness Subcommittee, setting forth a new direction for the school readiness programs supported by First 5 funds.

At the conclusion of FY 2008/2009, the Commission underwent a significant realignment process due to diminishing revenues. As a result of this process, there was a resolution that the Parent & Me program, as funded through the School Readiness Initiative was only to be funded in communities that host Family Resource Centers. The result was a reduction in the number of Parent & Me sites funded in FY 2009/2010 and beyond. Whereas 7 Parent & Me programs were funded in FY 2008/2009, the Commission allocated funds to support 5 programs in FY 2009/2010 and beyond. This resolution was based in the belief that service integration was a critical component to the funding of such programs.

In March 2011, Governor Brown signed into law AB99, redirecting approximately half of all county First 5 Commission fund balances to accommodate the deficit in the state general fund. As a result, First 5 Kings County was forced to reduce investments made in programs impacting children & families. Raising a Reader was identified as one of the program that would end at the conclusion of FY 2011-2012. Although the funding was eventually restored through legal challenges to the constitutionality of the law, program cuts remained in place.

SCHOOL READINESS PROGRAM APPROACH

United Cerebral Palsy – Parent & Me Programs

The goal of the Parent & Me program is to provide a community-based, inclusive child development program for parents to attend with their children 0-5 for an interactive early childhood learning experience. The emphasis is on birth to three and services focus on prevention and early intervention strategies. Children age 3-5 who do not have other early learning opportunities are also offered support through this program approach. The program is designed to support and strengthen the parent as their child's first teacher. Teachers model developmentally appropriate practices as well as parenting practices and support parents to see their child's unique strengths and needs. The program provides resources and a hands-on growth experience for parent and child which can be repeated at home during the week through take-home materials. Additionally, comprehensive and periodic screening captures delays and concerns early so that early intervention may occur either through the special needs project and/or referral to another resource. All services provided through the Parent & Me program center around service integration, are provided in a culturally competent fashion, and encourage parent peer support. A sense of belonging and parent buy-in are achieved by providing service in a culturally competent environment and activities that encourage peer parent support and long-term relationships.

Linkages 2 Learning Project

Linkages 2 Learning is a kindergarten transition program established to create a better system of transition for children preparing to enter Kindergarten. This system is built on the belief that a community approach to kindergarten entry is most effective in ensuring the child is prepared to enter school ready to learn. The Linkages 2 Learning Project established Kindergarten Transition teams at kindergarten serving school sites and is comprised of school site personnel, family service providers, early care educators, and parents of children which will/have attend kindergarten at each respective school site. These multidisciplinary teams plan and implement activities aimed at preparing child, family, school, and community for the impending transition to kindergarten. Activities and planning culminate in a yearly Kindergarten Orientation event at each Kindergarten serving school site.

Back-pack 2 Success Project

Every year First 5 Kings County provides all registering Kindergartners the opportunity to prepare for their transition to kindergarten by providing them with basic tools such as crayons, pencil, sharpener, ruler, and magnetic letters and numbers, all packaged in an attractive and age appropriate back-pack. The back-pack also includes information for parents to assist in their child's transition by offering practical and home based activities that can help children develop the core competencies expected of children upon kindergarten entry.

Special Needs Project

The Special Needs project seeks to provide services to children identified as having or being at risk for developing a special need. This is a gap funding strategy to provide intervention to a population of children that because of stringent qualification standards, would otherwise not qualify for services under typical funding streams. Services provided through this project include conducting child development assessments, developing and providing interventions based on such assessments, and providing support services for children identified as having a special need for their inclusion into the Parent & Me program. Additionally, this project provides capacity building support to ensure providers are delivering services to children with special needs in an appropriate and inclusive fashion. This funding stream also supports the infrastructure of the Armona Parent & Me inclusion site.

FISCAL ALLOCATIONS

The Commission has allocated a total of \$1,829,138 from FY 2012/2013 through FY 2014/2015 to support the School Readiness Initiative.

Funding to School Readiness Programs will be distributed through a non-competitive RFA process and is contingent upon the successful completion of the previous year's Scope of Work. It is the intention of the Commission to continue to provide ongoing funding, if available, so long as the funded providers are making purposeful steps towards the insurance of healthy children whom are ready for school, the creation of strong families and improved systems.

CERTIFICATION

As Commissioners of the Kings County Children and Families Commission each certify their support and commitment to the above Initiative, as adopted by the Commission on June 2, 2009². A revision was adopted on November 3, 2009. Further revisions of the initiative took place on the following:

- April 6, 2010
- May 3, 2011
- December 6, 2011
- December 3, 2013

For the corresponding Service Standards that provide general direction as to the implementation of programs funded through this initiative, please refer to Appendix D.

² Original School Readiness Initiative adopted February 6, 2007 and amended on April 1, 2008



Elevating Early Care & Education (E3) Initiative

DESCRIPTION

Improving the quality of child care is a key strategy of the Kings County Children and Families Commission (Commission) targeted at improving child development and school readiness of Kings County's children. The E3 Initiative is charged with facilitating and supporting Classroom Readiness Assessments and related quality improvement activities identified for Family Childcare Providers, Kings County Head Start, State and Private Preschool centers.

INTENT

It is the intent of the Commission to work collaboratively with individuals, organizations, and community agencies to see that all Kings County children ages 0 – 5 will have access to high quality preschool, child care, early learning opportunities and be ready for school. The Commission plans to do so by funding a mechanism which will identify the quality enhancement needs of child development settings and provides the necessary supports to increase the quality of care provided.

EXPECTED OUTCOMES:

Strategic Plan Result Area II: CHILDREN LEARNING, READY FOR SCHOOL

Result/Outcome Indicators (e.g.,)

- Increased quality of care as indicated by % change in Classroom Quality Assessment.

Strategic Plan Result Area IV: IMPROVED SYSTEMS

Result/Outcome Indicators (e.g.,)

- Increased quality of care provided to parents of/and children 0-5.

BACKGROUND

Approximately 200 licensed family child care providers in Kings County care for and educate over 1800 children. Thirty-nine licensed childcare centers serve an additional 1,822 children. Five licensed-exempt centers serve approximately 242 children. The programs which provide care and education to children prior to kindergarten entry are found in many different settings under various names: child care centers, Head Start programs, family child care homes, and preschools. No matter what the name or the setting, it is crucial that children be safe and that their development and learning be enhanced in these environments. We know that the experiences children have and the skills they develop in these programs can help or hinder their development, not just during childhood, but throughout their lifetime. A child's development is multifaceted, with development occurring in multiple domains simultaneously (physical well-being and motor development, social and emotional development, approaches to learning, language development, cognition and general knowledge). Appropriate child development programs promote a smooth transition from child care to school, preparing children to be ready to learn.

Numerous recent studies suggest that many programs for preschool children in centers and homes fail to provide a level of care that enhances or maximizes a child's early development and learning. There are many

contributing factors which hinder the delivery of high quality education in these settings. Many programs rely heavily on parent fees for program revenue (even programs associated with public schools), and many parents are unable to afford the cost of high-quality care. Regulatory systems in some states have standards and enforcement practices that are inadequate to promote good care.

Given the inadequate funding and financing that characterize the delivery of many early childhood services, the costs associated with making improvements to meet and maintain professional development standards can be a burden. High-quality program costs are significant and include facility improvement, ongoing consumables and staff professional development activities. Therefore, to alleviate this concern in part, the Commission has dedicated funding for the cost of a quality enhancement program through the E3 Initiative.

E3 INITIATIVE APPROACH

The E3 Initiative has identified two systems which are intended to work collaboratively to increase the quality of care provided to preschool aged children in Family Childcare Centers, Head Start, State and Private Preschool settings. Investments have been divided based on the centers being served and the funding stream supporting such efforts, however the approach is meant to be streamlined.

The activities which will be supported through the E3 Initiative include:

- Completion of Classroom Readiness Assessments, which involves collecting and reporting baseline data in an effort to provide centers with information about where to support the implementation of quality enhancement activities.
- Identification of centers and classrooms as First 5 California CSP Candidates – those that are ready to meet or exceed CSP Baseline Criteria and Teacher/Provider Qualifications for inclusion in county applications for future funding opportunities from First 5 California.
- Identification of centers and classrooms as First 5 California CSP Promise Sites– those that will participate in quality improvement activities to prepare them to meet or exceed CSP Baseline Criteria for future CSP funding opportunities beyond 2015.
- Development of implementation and improvement plans that identify content areas and detail strategies for improving the quality of services.
- Participation in training and technical assistance in at least one element from a minimum of three Readiness Assessment quality improvement content areas per year.
- Monitoring of progress toward annual improvement in at least one element from a minimum of three Readiness Assessment quality improvement content areas determined by analysis of Readiness Assessment results.

The two systems which will receive financial support through the E3 Initiative to accomplish these activities are the Early Learning Quality Enhancement Project and the Kings County Office of Education Comprehensive Approaches to Raising Early Care & Education Standards (CARES).

Early Learning Quality Enhancement Project

This project is being funded by First 5 California, with local implementation being accomplished by an independent consultant hired by First 5 Kings County. This project will focus specifically on Head Start and State funded Preschool Centers operated by Kings Community Action Organization.

CARES Project

The CARES Project is being funded entirely by First 5 Kings County and will offer concurrent services as that provided through the Early Learning Quality Enhancement Project to Family Childcare Homes, non-KCAO State funded Preschool Centers, and Private Preschool Centers. Additionally, this project will support the provision of materials to classrooms which will enhance the quality of educational environments and instructional implementation. Because First 5 California funds cannot finance these additional supports,

they will be provided to all E3 Classrooms, including the sites operated by KCAO through the CARES project.

FISCAL ALLOCATIONS

The Commission has allocated **\$737,883** for FY 2012/2013 through FY 2014/2015 to support the E3 Initiative.

Funding to the CARES program will be distributed through a non-competitive RFA process and is contingent upon the successful completion of the previous year's Scope of Work. Funding for the Early Learning Quality Enhancement Project will be distributed based on a competitive RFQ process to take place in FY 2012/2013. It is the intention of the Commission to continue to provide ongoing funding to both endeavors, if available, so long as the funded providers are making purposeful steps towards ensuring that children are ready for school.

CERTIFICATION

As Commissioners of the Kings County Children and Families Commission each has certified their support and commitment to the above Initiative, as adopted by the Commission on September 4, 2012. Further revisions of the initiative took place on the following:

- December 3, 2013

For the corresponding Service Standards that provide general direction as to the implementation of programs funded through this initiative, please refer to Appendix E

Evaluation

Results Based Accountability Model

The Children and Families Act of 1998 mandates the collection of data for the purpose of demonstrating results. The results-based accountability model as adopted by the state First 5 Commission requires the collection of data, the analysis of data, and the reporting of findings in order to evaluate the effectiveness of programs. Ultimately the goal of evaluation is to demonstrate best practices in order to build a “road map” for continued development of programs to serve the needs of all children. The Commission is committed to basing its funding decisions on the results achieved by funded programs. Because the Commission believes that program evaluation is an ongoing feedback process, it will provide technical assistance and support to funded providers for purposes of data collection and evaluation.

The purpose of program evaluation is to understand, through tangible results, the relative importance of service program impact toward achieving the goals and objectives as outlined in the Strategic Plan. The process of program evaluation involves analysis of planning and outreach to underrepresented groups, the performance of programs, as well as the successes and challenges at improving the health and school readiness of Kings County’s youngest children.



**Financial Plan
2012-2015**

Version 3.0

I. Introduction

The First 5 Kings County Children & Families Commission (Commission) has completed a financial plan as a means to determine funding allocations to support the County's Strategic Plan. This plan will be the guideline for future funding of programs and projects. This document has been developed as direct support to the Strategic Plan.

The 5 year projection takes into account the Proposition 10 sales tax revenues, which are predicted to decline regularly each year as the new federal tobacco tax takes affect and as efforts to curtail smoking among adults and teens continue to be an effective deterrent. Commission personnel expenditure projections assume 5% increase each year, however an inflation factor was not built into externally contracted projects. This plan does not authorize or appropriate funding. This plan is a tool for the Commission to guide its actions and community investments given that its revenue is declining with program costs increasing.

This plan will be reviewed annually and updated if necessary to reflect actual revenue and expenditures at the end of each fiscal year. The assumptions used in development of this plan will be consistently reviewed to ensure there have been no changes to invalidate or change their effectiveness. The remaining sections of the plan will detail goals and objectives for the plan, outline the assumptions used to assemble the data, and present the spreadsheet view of the results.

II. Background

The First 5 Kings County Children and Families Commission was formed pursuant to the Children and Families Act of 1998 authorizing the additional sales tax on tobacco products and its distribution to counties to support programs for children 0-5 years. The intent of the tax was to fund programs to fill gaps and assist children in reaching school healthy, both physically and emotionally and ready educationally for academics. The focus has been on health, child care programs, school readiness, and integrated and coordinated services. Funds are distributed to counties based upon the county's share of statewide births.

The requirements of the legislation include the completion and approval of a Strategic Plan by each county prior to funds being authorized. In most counties, the formation of the Commission and the development of the plan took a significant amount of time. The funding began in January 1999 and many counties did not have approval of their Strategic Plans until later that same year. During that time, funds were accumulating in their accounts. Kings County's Strategic Plan was approved in February 2000. The first funding cycle began soon thereafter in the spring of 2000.

One of the purposes of this plan was to acknowledge the declining balance of funds and indicate how they will be used over the course of the 3 year strategic plan. It is anticipated that annual budgets will flow from this plan.

Concurrently, the Commission is encouraged to continue to pursue additional funding sources in partnership with their funded contractors. Federal, State, foundation or private grants should be researched as a means to build sustainability for the funding investments of the commission.

III. Financial Plan Goals

The main goal of the financial plan is to provide the guiding financial framework for appropriate funding decisions and encouraging long term sustainability to the most successful and effective programs developed and supported with Prop 10 funds.

Additionally, the plan reflects the acknowledgement that revenues are declining, and that adjustments are necessary for long-term impact. It includes the recognition of increased staffing costs each year for Commission expenditures but not for funded projects. The plan outlines the Commission's ability to fund its targeted initiatives and associated projects at approximately \$6 million over 3 years.

This funding commitment spends down a significant amount of the commission fund balance. The spend down results in the commission ending the three year term with a reserve account of approximately \$2,207,279. This plan has been prepared with a conservative emphasis, and yet quantifiably enables the Commission to plan for future funding cycles.

IV. Financial Plan Objectives

The objective of the plan is intended actions to achieve the above stated goals.

1. Provide stable funding over 3 years to select programs in an effort to achieve long-term results.
2. Maintain a fund balance of no less than 25% of annual operational costs in an effort to meet financial obligations.

V. Financial Plan Principles

The financial plan provides the following guidelines and procedures.

- **Timeframe** – For operational purposes, the financial plan projects revenue and expenditure estimates for a 5 year period of time.
- **Annual Budget** - The annual budget will be based on guidelines approved in the 3-year financial plan.
- **Monitoring** – Commission Staff shall update the financial plan each year to reflect the actual expenditures and revenues for the fiscal year and prepare a report to the Commission. The Staff will also validate that the assumptions used in the preparation of the plan are still appropriate. If any assumptions require modifications, they will be included as part of the annual update.
- **Changes to plan** – Changes can only be made to the financial plan with Commission approval. Request for changes to the plan will be accompanied by a financial projection spreadsheet reflecting the suggested change.
- **Surplus budget funds** – If the revenues and expenditures in the annual budget result in a surplus of funds, these funds will be placed in the operating fund.
- **Deficit budget funds** – If a deficit occurs in the annual budget, if anticipated, Commission Staff will adjust variable expenses to the degree possible. If large adjustments to program are necessary, the evaluation results will assist in the prioritization of necessary reductions. Sustainability is critical and the most effective programs will continue and the least effective will be reduced or discontinued.
- **Annual Review** - The Commission will evaluate the goals, objectives and principles of the financial plan on an annual basis.

VI. Plan Assumptions and Funding Strategies

Economic Assumptions

- Revenue projections are based on figures provided by the California Department of Finance.
- 1.5% interest earnings.
- Personnel Cost increase annually, to include salary adjustments and increased taxes and benefits through 2013/2014.
- Fund Balance not to fall below 25% of annual operational costs per year.

Funding Strategies:

- FRC Initiative Allocation:
 - ❖ Consistent funding level for FY 2012/2013 through FY 2014/2015.
- School Readiness Initiative Allocation:
 - ❖ Consistent funding level for FY 2012/2013 through FY 2014/2015.
- E3 Initiative Allocation:
 - ❖ Consistent funding level for FY 2012/2013 through FY 2014/2015.

Results

- Funding to the community to support outcomes through services for children ages 0-5 and their families over the time period of the plan.

VII. Implementation

The financial plan will become effective upon approval by the Commission. It will be the guideline for the preparation of the annual budget for fiscal year 2012/2013, fiscal year 2013/2014, and fiscal year 2014/2015. The plan is to be reviewed annually and updated if necessary.

5 Year FINANCIAL PLAN - 12/03/2013

Budget	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Utilizing DOF Revenue Projections	Actual	Budgeted	Projected	Projected	Projected
Revenues					
Annual Projected Allocations	\$1,772,485	\$1,771,870	\$1,690,911	\$1,560,602	\$1,522,664
Other	\$60,798	\$87,500	\$87,500	\$0	\$0
Miscellaneous Income	\$21,966	\$0	\$0	\$0	\$0
Total Revenues	\$1,855,249	\$1,859,370	\$1,778,411	\$1,650,602	\$1,586,108
Contribution from Fund Balance	\$137,505	\$146,537	\$229,654	\$280,158	\$417,531
Interest Earnings (1.5% Interest Earnings)	\$16,845	\$37,3836	\$35,185	\$31,740	\$22,305
Total Operating Funds for Budget Purposes	\$2,011,841	\$2,043,290	\$2,043,290	\$2,050,000	\$2,050,000
Expenses					
Program	\$150,983	\$142,713	\$142,713		
Administration	\$218,201	\$237,090	\$237,090		
Evaluation	\$78,214	\$75,155	\$75,155		
FRC Programs	\$716,402	\$731,012	\$731,012		
Hanford & Lemoore	\$424,009	\$425,012	\$425,012		
Corcoran	\$115,687	\$116,000	\$116,000		
Kettleman City	\$90,000	\$90,000	\$90,000		
Avenal	\$82,566	\$90,000	\$90,000		
Professional Learning Community	\$4,140	\$10,000	\$10,000		
School Readiness Programs	\$621,981	\$611,359	\$611,359		
UCP Parent & Me	\$349,800	\$349,800	\$349,800		
UCP Special Needs Project	\$90,000	\$90,000	\$90,000		
Linkages to Learning	\$182,181	\$171,559	\$171,559		
E3 Initiative	\$223,818	\$245,961	\$245,961		
CARES	\$158,461	\$158,461	\$158,461		
Preschool Quality Enhancement Project**	\$65,357	\$87,500	\$87,500		
Total Annual Expenditures	\$2,009,599	\$2,043,290	\$2,043,290	\$2,050,000	\$2,050,000
Prior Period Adjustment	\$6,307	\$0	\$0	\$0	\$0
Fund Balance	\$2,623,402	\$2,492,204	\$2,345,667	\$2,116,013	\$1,835,855
Percentage in fund balance	124%	115%	104%	90%	73%

** Funded Entirely by First 5 California

Adopted by First 5 Kings County Commission December 3, 2013

Appendices

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Appendix 1: Family Resource Center Service Standards



SERVICE STANDARDS FOR THE OPERATIONS OF FAMILY RESOURCE CENTERS

These service components are central to the operations of Family Resource Centers. Although each service is represented as a distinct set of activities, there is considerable overlap and inter-dependency between services. In the following discussion of each criterion, a service standard that is the **minimum level** of adequate service is established.

With the exception of compliance to mandatory reporting laws as they pertain to child abuse, the abuse of dependent adults or the elderly, or cases involving the potential of great bodily harm to oneself or others, centers must guarantee client confidentiality to all adult clients. The sole source of information regarding clients must be the client her/himself. Centers must have the client sign a waiver in the event that a client wishes to allow the case to be discussed with any individual not employed by the center. In addition, a confidentiality form must be completed and appropriate consent authorized to allow First 5 Kings County Children and Families Commission and First 5 California to use client information for evaluation purposes.

SERVICES

The goal of Family Resource Centers is to support the delivery of health, education, childcare, and other support services to children and families. FRC's have the additional impact of building communities and systems that support these families. The Family Resource Center is the hub of a whole system that provides a safety net of programs and services in a community. Services are designed to be comprehensive and integrated, serving the unique needs and strengths of the individual, the family and the surrounding community. The location, facility, staffing, amenities, activities and programs at each FRC should be developed in response to the needs and resources of the community members it is intended to serve. All services funded at the FRC supported by First 5 Kings County funds must be delivered in the context of promoting early childhood development.

A. INFORMATION & REFERRAL SERVICES

Information and Referral Services are defined as the provision of information and/or referrals regarding community resources.

Service Standard

1. Centers must respond to requests for information from the general public, as well as from persons receiving services, and must provide referrals to community resources.
2. A referral resources list must be developed, maintained, and regularly updated which includes but is not limited to the following: local school districts, pre-schools, and childcare facilities, law enforcement agencies, medical care providers, mental health treatment facilities, substance

abuse facilities, county departments of social services, employment assistance service providers, local housing authority, child protective services, rape crisis centers, domestic violence centers, child abuse treatment programs, victim/witness assistance centers, and a list of licensed therapists.

B. EARLY CHILDHOOD EDUCATION SERVICES

Service Standard

1. Centers **may** provide direct services to meet the needs of early childhood education.
2. Early Childhood Education services must be delivered based on a curriculum or program approach that is evidence based, best, or promising practice. Additionally, staff implementing early childhood education programs must be professionals in the industry, and where applicable, certified or trained in the curriculum/program approach.

C. AGENCY COORDINATION

Service Standard

Centers must establish themselves as active participants in local public and private service networks in order to provide children and families access to services within their community of residency.

1. Centers must collaborate with a UCP Parent & Me program, and where possible co-locate services. In those instances where FRC's and Parent & Me programs are not co-located, it is required that coordination and integration efforts occur on the part of both the Family Resource Center provider and the Parent & Me provider.
2. Centers must coordinate with other First 5 funded projects to include but not limited to other Family Resource Centers, School Readiness Projects and CARES.
3. Centers must coordinate with existing service providers for on-site service provision, responsive to local community needs.
4. Centers must develop and maintain cross-referral arrangements between local social service providers, community based organizations, medical service providers, law enforcement agencies, other childhood development service providers. This must be documented by a formal letter of agreement regarding cross-referrals, which clearly delineates the expectations of each party, including training, and should be signed by representatives of both agencies.
5. The center must regularly provide and receive information and feedback from the above-described agencies.

D. COMMUNITY OUTREACH ACTIVITIES

Service Standard

1. Centers must provide: community outreach meant to promote center services to their community.
2. Community outreach includes, but is not limited to, efforts made through person to person contacts, public speaking engagements, and use of the media to inform the community about the services and operations of the center.

E. VOLUNTEER TRAINING

Centers must provide training and on-going support to all volunteers prior to them providing services to children and family participants through the FRC.

Service Standard

Volunteers must receive a minimum of 20 hours of training regarding local resources, crisis intervention techniques, operational mandates, appropriate documentation standards, and cultural sensitivity.

Training must be provided by persons who have expertise in the subject area. All volunteers must pass fingerprint clearance before working with children and family participants.

F. INCLUSION OF MINORITY GROUPS IN SERVICES AND OPERATIONS

Service Standard

Centers must include members of minority groups in the services and operations of the project. This means:

1. Recruitment that is directed to all minority groups in the service area.
2. The center must make every attempt to provide services to members of minority groups that are proportionate to the demographic characteristics of the service area. These services must be culturally appropriate.
3. The composition of the agency's staff, and of their volunteers, must be made up of individuals who proportionately represent the ethnic/racial demographic characteristics of the service area. If this is not possible, documentation must be maintained which reflects the good faith efforts of the agency to achieve this goal. "Good faith efforts" should include but not be limited to the following:
 - a. Evidence of a plan adopted by the governing board to meet the recruitment criteria;
 - b. Evidence of recruitment efforts in ethnic newspapers and newspapers of general circulation;
 - c. Evidence or documentation of outreach to local leaders and community groups;
 - d. Outreach to business and professional organizations; and
 - e. Outreach to local colleges and universities.
4. The center must provide culturally and ethnically relevant materials for outreach and community education efforts.
5. The center must provide education programs in the predominant language(s) of the community.

G. COMMUNITY ENGAGEMENT ACTIVITIES

Participant Satisfaction Surveys

Service Standard

Centers must collect from families receiving services participant satisfaction surveys. This information should be used to assist the center and the community advisory board of adjustment or additional services that should be sought for the community. Additionally, the survey will be used to assist the Commission in assessing the family centeredness of services.

Community Advisory Board

Service Standard

Centers must include community members in the development of services and operations of the center. This means:

1. The board must be made up of individuals who live within the FRC service area **and** proportionately represent the ethnic/racial demographic characteristics of the service area. If this is not possible, documentation must be maintained which reflects the good faith efforts of the agency to achieve this goal. “Good faith efforts” should include but not be limited to the following:
 - a. Evidence of a plan adopted by the governing board to meet the recruitment criteria;
 - b. Evidence of recruitment efforts in ethnic newspapers and newspapers of general circulation;
 - c. Evidence or documentation of outreach to local leaders and community groups;
 - d. Outreach to business and professional organizations; and
 - e. Outreach to local colleges and universities.
2. The board must meet on a regular basis to discuss the status of service delivery systems provided by the Family Resource Center in an effort to maintain the FRC’s responsiveness to community need.
3. Community Advisory Boards will make finding and recommendations to the lead agency regarding existing systems and services.

H. BEST PRACTICE MODEL SYSTEMS IMPLEMENTATION

Service Standard

The Family Resource Centers will, to the extent possible, base their service delivery approach on best or promising practice models. The term *best practice* generally refers to the best possible way of doing something. A best practice is formulated after the study of specific business or organizational case studies to determine the most broadly effective and efficient means of organizing a system or performing a function.

I. PRINCIPLES ON EQUITY

Programs and services established and supported by Prop 10 funds must adhere to the Principles on Equity as adopted by the First 5 Kings County Children and Families Commission on February 8th, 2003.

Service Standard

Inclusive Governance and Participation

Prop 10 recognizes that children develop within the context of their families and communities, and as such, it is essential that Prop 10 programs secure and obtain meaningful participation and input of the families and other caregivers of children from diverse backgrounds and with diverse abilities throughout all program development and implementation phases. Prop 10 programs should:

1. Use culturally- and linguistically-appropriate outreach strategies, as well as approaches effective in reaching parents of children with disabilities and other special needs and parents who themselves may have disabilities
2. Assure that all diverse groups, particularly those who have been traditionally underrepresented and underserved, are actively engaged and involved so that they can have an equal voice in defining their needs and finding solutions
3. Use community organizations, both formal and informal networks, and other communication vehicles that have been effective in reaching out to and serving diverse groups
4. Promote and support the development of emerging parent and community leaders, and

5. Assure that families representing diverse groups participate equitably in the planning, delivery and evaluation of initiatives, which includes the grant criteria process, advisory groups, and other committees

Access to Services

To assure that children from diverse backgrounds and with diverse abilities have access to high quality and culturally competent early care and education/development opportunities as a critical means for achieving equity, Prop 10 funded programs should:

1. Set measurable goals and objectives for increasing access and achieving equity
2. Use culturally and linguistically relevant methods of communication and community outreach, which include engaging respected community persons to promote messages
3. Assure that programs provide access to information, resources and support regarding their child's development, including strengths and needs for all families
4. Conduct assessments that include assets, challenges, and gaps in communities and systems, as well as analyze disaggregated community demographic data (ethnicity, disabilities, language, age, socio-economic status, literacy levels, underinsured/uninsured rates, etc.). Use these assessment and data to establish priority desired results and to design program that will remove disparities and attain desired results
5. Provide information and support through culturally and linguistically responsive service providers and service providers who are knowledgeable about children with disabilities and other special needs and their families
6. Promote collaboration across disciplines, service delivery systems and communities. This includes implementation of a coordinated service delivery approach to young children, especially children with disabilities and other special needs and their families who are often served by a variety of agencies, programs, and service providers;
7. Develop print, audio-visual, and electronic materials that are culturally and linguistically relevant for all communities served, are written at appropriate literacy levels, and are available for specialized populations (e.g., Braille, closed captioning);
8. Schedule services in accordance with family needs and situations (work schedules, time of the year, language, transportation, etc.);
9. Support programs that are individualized to address the cultural and linguistic diversity, as well as the range of ability levels and behavioral and learning styles that are representative of California's children and families;
10. Ensure availability of adapted and specialized services and supports as needed to assure full participation for all children and their families. Individualization of services and supports for all families are critical to actively support a child's learning experiences in natural environments to the maximum extent appropriate;
11. Demonstrate awareness of, and referrals to, services, resources and other supports available for children with disabilities and other special needs and their families;
12. Demonstrate a commitment to promote a workforce that has skills, knowledge of, and reflective of the children and families being served, and a workforce that is knowledgeable about and supportive of children with disabilities and other special needs and their families;
13. Demonstrate that staff who work with or on behalf of children and their families display a positive attitude about working with children with disabilities and special needs as well as children from culturally and linguistically diverse backgrounds; and
14. Promote policies to assure training and technical assistance necessary to improve knowledge, attitudes and skills of all involved with the Commission and build their capacity to work within culturally and linguistically diverse communities, and serve as well as to work more effectively in serving the range of abilities, behavioral and learning styles that are representative of California's children.

Legislative and regulatory mandates

Agencies must adhere to all legislative, regulatory and accreditation mandates pertinent to the provision of services to children from diverse backgrounds and with diverse abilities. Prop 10 programs should:

1. Embrace the spirit of the law;
2. Demonstrate leadership in assuring that all staff receive training, are knowledgeable about pertinent legislative and legal mandates and have the skills and resources necessary to implement required modifications or enhancements to services or facilities;
3. Inform parents of their rights and responsibilities as well as those of their children;
4. Offer its services to all children and their families regardless of immigration status
5. Be held accountable for their compliance with key laws and other related mandates, for example:
 - a. Title VI of the Civil Rights Act of 1964: requires linguistic access via qualified interpreters and translated materials at no cost to the individual;
 - b. Americans with Disabilities Act 1990 (ADA): prohibits discrimination on the basis of disability and promotes equal access, building modifications, hiring practices for persons with disabilities;
 - c. Language Access Laws i.e., Dymally-Alatorre Bilingual Services Act (CA); imposes direct obligations state/local governmental agencies to provide appropriate translation services for languages spoken by 5% or more of population served;
 - d. Individuals with Disabilities Education Act (IDEA) establishes special education and coordinated, family centered service delivery systems for children with disabilities from 0-5 through several programs e.g., California's Early Start Program, California Department of Education's Preschool Special Education Program; and
 - e. Executive Order 13166: issued on August 11, 2000 to provide meaningful access to Limited English Proficient (LEP) individuals to federally assisted and federally conducted programs and activities.

Results-based Accountability

Prop 10 programs will have well defined and meaningful outcomes that benefit children from diverse backgrounds and with diverse abilities and thus should:

1. Commit to attaining their stated program outcomes realizing that their results are crucial to ongoing sustainability and advocacy;
2. Allocate sufficient resources to support accountability and evaluation activities;
3. Use program planners, evaluators and other experts who are knowledgeable about children's differing abilities, and who are culturally competent in regards to the population(s) served in developing effective assessment and evaluation tools and methods;
4. Conduct assessments that include assets, challenges, and gaps in communities and systems, as well as analyze community demographics (ethnicity, disabilities, language, age, socio-economic status, etc.);
5. Assess regularly its inclusive governance process and provide updates on the extent of the family involvement and engagement throughout all phases of program development (planning, implementation and evaluation);
6. Use culturally and linguistically appropriate questions, instruments and other research methods to collect relevant data from the populations and communities served;
7. Include questions on disabilities and other related issues in surveys and other evaluation and research tools/instruments;
8. Collect and report disaggregated data (e.g., ethnicity, disabilities, language, age, socioeconomic status, etc.) describing children and families served and the achievement of access, equity and desired child/family results;

9. Recognize that accountability and results are crucial to ongoing advocacy and sustainability; and,
10. Disseminate best practices and promising practices for the benefit of all children and their service providers throughout California.

J. INTERNAL MANAGEMENT

Service Standard

Centers must develop adequate policies and procedures to protect the agency from legal liability.

1. Centers must maintain and follow up-to-date bylaws.
2. Centers must maintain up-to-date personnel policies designed to protect the rights of staff and management. These policies must, at a minimum, include grievance procedures for both staff and executive directors; leave policies; work hour and benefit policies; regular staff evaluations, policies for setting salaries and salary increases and policies for nondiscrimination.
3. Centers must maintain functional time sheets and personnel files. Functional time sheets mean records that reflect the actual hours spent on each project according to funding source.
4. Centers must maintain records to substantiate the number of clients served, the number of services provided or coordinated and signed confidentiality forms.
5. Centers must have regularly scheduled staff meetings to discuss agency business. This must include, but not be limited to, community need, coordination of services, and relevant local, state and national policy around family related services.
6. Centers must conform to Generally Accepted Accounting Principles (GAAP).

Appendix 2: School Readiness Service Standards



SERVICE STANDARDS FOR THE OPERATIONS OF SCHOOL READINESS PROGRAMS

These service components are central to the operations of school readiness programs. Although each service is represented as a distinct set of activities, there is considerable overlap and inter-dependency between services. In the following discussion of each criterion, a service standard that is the minimum level of adequate service is established.

With the exception of compliance to mandatory reporting laws as they pertain to child abuse, the abuse of dependent adults or the elderly, or cases involving the potential of great bodily harm to oneself or others, programs must guarantee client confidentiality to all adult clients. The sole source of information regarding clients must be the client her/himself. Programs must have the client sign a waiver in the event that a client wishes to allow the case to be discussed with any individual not employed by the program. In addition, a confidentiality form must be completed and appropriate consent authorized to allow First 5 Kings County Children and Families Commission and First 5 California to use client information for evaluation purposes.

SERVICES

A primary function of school readiness programs continues to be the provision and coordination of the effective delivery of quality directly services and supports for California's youngest children (0-5), including children with special needs and English language learners, and their families. School Readiness providers in collaboration with local First 5 Commissions select evidence-based practices that appropriately address needs and interests in the school readiness community in a family-focused, strength-based manner. Importantly, the practices must result in the focus provision of intensive services designed to address multiple needs in culturally and linguistically appropriate ways. The provision of such services must also include implementation of First 5 Principles on Equity, the First 5 California-adapted National Education Goals Panel (NEGP) definition of school readiness, and the operational First 5 Essential and Coordinated Elements of School Readiness.

A. 5 ESSENTIAL AND COORDINATED ELEMENTS OF SCHOOL READINESS

Service Standard

The NEGP definition is the framework for the five 'Essential and Coordinated Elements' required of every School Readiness program:

1. **Early Care and Education (ECE):**
This element includes ECE services, improved access to quality ECE through referrals, information and outreach to parents and providers, and improved implementation of effective practices through training of ECE providers. Periodic school readiness assessments for children are part of this element.

2. **Parenting and Family Support Services:**
This element includes services to improve literacy and parenting skills, home visitation, employment development, and family court services.
3. **Health and Social Services:**
This element includes services such as health plan enrollment, provision and/or referral to basic health care including prenatal care, mental health counseling, services for children with disabilities and other special needs, nutrition, oral health, drug and alcohol counseling, child abuse prevention, and case management.
4. **Schools' Readiness for Children/School Capacity:**
This element includes communication of kindergarten standards; schools' outreach to parents; kindergarten transition programs; and cross-training, shared curriculum, and planning for early childcare educators/providers and early elementary teachers. A seamless provision of health, social services, after-school programs, and other supports for children and families are also included. Periodic school readiness assessment for schools are part of this element.
5. **Program Infrastructure, Administration, and Evaluation:**
This element includes participant/site/district/county coordination and staff training and development. Program evaluation aimed at continuous program improvement, fiscal accountability, and collaborative governance (with families and community members) are also included.

B. PROGRAM COORDINATION AND COLLABORATION

Service Standard

School Readiness Programs must demonstrate the power of collaboration by leveraging First 5 funds in ways that multiply school readiness services and supports.

1. School Readiness Programs must coordinate with other First 5 funded projects to include but not limited to Family Resource Centers, CARES, and other school readiness programs.
2. School Readiness Programs must coordinate with the school districts within their school readiness community to ensure the appropriate articulation, cross-referral, and transitional services are in place and available to all clients receiving services.
3. Programs must develop and maintain cross-referral arrangements between local social service providers, community based organizations, medical service providers, law enforcement agencies, other early childhood development service providers. This must be documented by formalized joint planning, written collaborative agreements, regular meetings of program managers and policy makers, cross-training of staff, operational multi-disciplinary teams, service and care coordination, coordinated evaluation processes and outcomes, and co-location of services and major events.
4. The program must regularly provide and receive information and feedback from the above-described agencies and activities.

C. BEST PRACTICE MODEL SYSTEMS IMPLEMENTATION

Service Standard

All School Readiness programs will base their service delivery approach on best practice models. The term *best practice* generally refers to the best possible way of doing something. A best practice is formulated after the study of specific business or organizational case studies to determine the most broadly effective and efficient means of organizing a system or performing a function.

D. PRINCIPLES ON EQUITY

Programs and services established and supported by Prop 10 funds must adhere to the Principles on Equity as adopted by the First 5 Kings County Children and Families Commission on February 8th, 2003.

Service Standard

Inclusive Governance and Participation

Prop 10 recognizes that children develop within the context of their families and communities, and as such, it is essential that Prop 10 programs secure and obtain meaningful participation and input of the families and other caregivers of children from diverse backgrounds and with diverse abilities throughout all program development and implementation phases. Prop 10 programs should:

1. Use culturally- and linguistically-appropriate outreach strategies, as well as approaches effective in reaching parents of children with disabilities and other special needs and parents who themselves may have disabilities
2. Assure that all diverse groups, particularly those who have been traditionally underrepresented and underserved, are actively engaged and involved so that they can have an equal voice in defining their needs and finding solutions
3. Use community organizations, both formal and informal networks, and other communication vehicles that have been effective in reaching out to and serving diverse groups
4. Promote and support the development of emerging parent and community leaders, and
5. Assure that families representing diverse groups participate equitably in the planning, delivery and evaluation of initiatives, which includes the grant criteria process, advisory groups, and other committees

Access to Services

To assure that children from diverse backgrounds and with diverse abilities have access to high quality and culturally competent early care and education/development opportunities as a critical means for achieving equity, Prop 10 funded programs should:

1. Set measurable goals and objectives for increasing access and achieving equity
2. Use culturally and linguistically relevant methods of communication and community outreach, which include engaging respected community persons to promote messages
3. Assure that programs provide access to information, resources and support regarding their child's development, including strengths and needs for all families
4. Conduct assessments that include assets, challenges, and gaps in communities and systems, as well as analyze disaggregated community demographic data (ethnicity, disabilities, language, age, socio-economic status, literacy levels, underinsured/uninsured rates, etc.). Use these assessment and data to establish priority desired results and to design program that will remove disparities and attain desired results
5. Provide information and support through culturally and linguistically responsive service providers and service providers who are knowledgeable about children with disabilities and other special needs and their families
6. Promote collaboration across disciplines, service delivery systems and communities. This includes implementation of a coordinated service delivery approach to young children, especially children with disabilities and other special needs and their families who are often served by a variety of agencies, programs, and service providers;
7. Develop print, audio-visual, and electronic materials that are culturally and linguistically relevant for all communities served, are written at appropriate literacy levels, and are available for specialized populations (e.g., Braille, closed captioning);

8. Schedule services in accordance with family needs and situations (work schedules, time of the year, language, transportation, etc.);
9. Support programs that are individualized to address the cultural and linguistic diversity, as well as the range of ability levels and behavioral and learning styles that are representative of California's children and families;
10. Ensure availability of adapted and specialized services and supports as needed to assure full participation for all children and their families. Individualization of services and supports for all families are critical to actively support a child's learning experiences in natural environments to the maximum extent appropriate;
11. Demonstrate awareness of, and referrals to, services, resources and other supports available for children with disabilities and other special needs and their families;
12. Demonstrate a commitment to promote a workforce that has skills, knowledge of, and reflective of the children and families being served, and a workforce that is knowledgeable about and supportive of children with disabilities and other special needs and their families;
13. Demonstrate that staff who work with or on behalf of children and their families display a positive attitude about working with children with disabilities and special needs as well as children from culturally and linguistically diverse backgrounds; and
14. Promote policies to assure training and technical assistance necessary to improve knowledge, attitudes and skills of all involved with the Commission and build their capacity to work within culturally and linguistically diverse communities, and serve as well as to work more effectively in serving the range of abilities, behavioral and learning styles that are representative of California's children.

Legislative and regulatory mandates

Agencies must adhere to all legislative, regulatory and accreditation mandates pertinent to the provision of services to children from diverse backgrounds and with diverse abilities. Prop 10 programs should:

1. Embrace the spirit of the law;
2. Demonstrate leadership in assuring that all staff receive training, are knowledgeable about pertinent legislative and legal mandates and have the skills and resources necessary to implement required modifications or enhancements to services or facilities;
3. Inform parents of their rights and responsibilities as well as those of their children;
4. Offer its services to all children and their families regardless of immigration status
5. Be held accountable for their compliance with key laws and other related mandates, for example:
 - a. Title VI of the Civil Rights Act of 1964: requires linguistic access via qualified interpreters and translated materials at no cost to the individual;
 - b. Americans with Disabilities Act 1990 (ADA): prohibits discrimination on the basis of disability and promotes equal access, building modifications, hiring practices for persons with disabilities;
 - c. Language Access Laws i.e., Dymally-Alatorre Bilingual Services Act (CA); imposes direct obligations state/local governmental agencies to provide appropriate translation services for languages spoken by 5% or more of population served;
 - d. Individuals with Disabilities Education Act (IDEA) establishes special education and coordinated, family centered service delivery systems for children with disabilities from 0-5 through several programs e.g., California's Early Start Program, California Department of Education's Preschool Special Education Program; and
 - e. Executive Order 13166: issued on August 11, 2000 to provide meaningful access to Limited English Proficient (LEP) individuals to federally assisted and federally conducted programs and activities.

Results-based Accountability

Prop 10 programs will have well defined and meaningful outcomes that benefit children from diverse backgrounds and with diverse abilities and thus should:

1. Commit to attaining their stated program outcomes realizing that their results are crucial to ongoing sustainability and advocacy;
2. Allocate sufficient resources to support accountability and evaluation activities;
3. Use program planners, evaluators and other experts who are knowledgeable about children's differing abilities, and who are culturally competent in regards to the population(s) served in developing effective assessment and evaluation tools and methods;
4. Conduct assessments that include assets, challenges, and gaps in communities and systems, as well as analyze community demographics (ethnicity, disabilities, language, age, socio-economic status, etc.);
5. Assess regularly its inclusive governance process and provide updates on the extent of the family involvement and engagement throughout all phases of program development (planning, implementation and evaluation);
6. Use culturally and linguistically appropriate questions, instruments and other research methods to collect relevant data from the populations and communities served;
7. Include questions on disabilities and other related issues in surveys and other evaluation and research tools/instruments;
8. Collect and report disaggregated data (e.g., ethnicity, disabilities, language, age, socioeconomic status, etc.) describing children and families served and the achievement of access, equity and desired child/family results;
9. Recognize that accountability and results are crucial to ongoing advocacy and sustainability; and
10. Disseminate best practices and promising practices for the benefit of all children and their service providers throughout California.

E. INTERNAL MANAGEMENT

Service Standard

Programs must develop adequate policies and procedures to protect the agency from legal liability.

1. Programs must maintain up-to-date personnel policies designed to protect the rights of staff and management. These policies must, at a minimum, include grievance procedures for both staff and executive directors; leave policies; work hour and benefit policies; regular staff evaluations, policies for setting salaries and salary increases and policies for nondiscrimination.
2. Programs must maintain functional time sheets and personnel files. Functional time sheets mean records that reflect the actual hours spent on each project according to funding source.
3. Programs must maintain records to substantiate the number of clients served, the number of services provided or coordinated and signed confidentiality forms.
4. Programs must have regularly scheduled staff meetings to discuss agency business. This must include, but not be limited to, community need, coordination of services, and relevant local, state and national policy around school readiness.



**SERVICE STANDARDS
FOR THE OPERATIONS OF
ELEVATING EARLYCARE & EDUCATION (E3) PROGRAMS**

These service components are central to the operations of E3 programs. Although each service is represented as a distinct set of activities, there is considerable overlap and inter-dependency between services. In the following discussion of each criterion, a service standard that is the minimum level of adequate service is established.

With the exception of compliance to mandatory reporting laws as they pertain to child abuse, the abuse of dependent adults or the elderly, or cases involving the potential of great bodily harm to oneself or others, programs must guarantee client confidentiality to all adult clients. The sole source of information regarding clients must be the client her/himself. Programs must have the client sign a waiver in the event that a client wishes to allow the case to be discussed with any individual not employed by the program. In addition, a confidentiality form must be completed and appropriate consent authorized to allow First 5 Kings County Children and Families Commission and First 5 California to use client information for evaluation purposes.

SERVICES

This section provides a description of the Readiness Assessment and Quality Improvement Process including rationale, desired outcomes, Readiness Assessment quality content areas, and the training and technical assistance to be offered by the E3 Projects.

Research shows that high-quality Early Care and Education (ECE) programs include an emphasis on: 1) classroom instructional strategies and teacher/child interactions, including quality teacher training and professional development, and compelling instructional organization using engaging curricula; 2) social-emotional development of children; and 3) parent involvement and support. These features of quality are achieved through supportive leadership and governance, infrastructure supports, and several key programmatic features. They emphasize the use of research-based strategies for continuous improvement, starting early and emphasizing prenatal services, and providing family support services.

Services required by E3 supported projects include : 1) collection and reporting information on the status of participating child development centers; 2) development and implementation of plans for achieving First 5 California CSP Baseline Criteria and/or improvements in the Classroom Readiness Assessment content areas listed below; and 3) monitoring progress toward achieving improvement objectives.

The seven Readiness Assessment content areas are highlighted below:

A. COMPLETION OF CLASSROOM READINESS ASSESSMENTS

Service Standard

E3 Projects must conduct Classroom Readiness Assessments which involves collecting and reporting baseline data in an effort to provide centers with information about where to support the implementation of quality enhancement activities. The seven content areas are as follows

1. First 5 California CSP Baseline Criteria

The First 5 sponsored Power of Preschool demonstration sites served as an evidenced-based, early learning model that has been shown to prepare the most vulnerable children ages 0 to 5 for success in school. Centers and classrooms participating in E3 projects will include assessing each participating center/classroom in meeting the CSP Baseline Criteria as established by First 5 California. A description of these criteria can be found online at:

http://www.ccfca.gov/pdf/funding/CSP_RFA-2_Mar2012/10%20RFA%202%20-%20Attachment%20C2%20-%20CSP%20Baseline%20Criteria%20FY%202012.pdf

2. Leadership and Governance

Stable leadership and supportive governance are critical in establishing the vision and goals that promote quality early learning environments, and in supporting the systems and structures that facilitate and sustain improved quality over time.⁷ Evaluations of First 5 sponsored Power of Preschool demonstration sites to date suggest that shared governance and public-private partnerships with entities in the community, including government and non-profit agencies, businesses, and academic organizations, are important criteria for high-quality programs. Toward that end, assessing the current status of and planning for improvement in leadership and governance will include collecting and reporting information on the following:

- Experience of ECE leadership
- Concordance of ECE/program mission, vision, and values with First 5 California CSP
- Partnerships with key service providers and other stakeholders (e.g., contracts, formal MOUs)
- Shared governance
 - Community and parent engagement and participation in governance
 - Governance body with key stakeholder involvement at the county and program levels

3. Infrastructure

The capacity and infrastructure to support: 1) participation in the Classroom Readiness Assessment and Quality Improvement Process, and 2) implementation and evaluation of quality elements, including tracking and managing data, are important to ensure quality improvements and ultimately, to demonstrate progress toward improved developmental outcomes for young children. Assessing a center or classroom's current status and planning for improvement in enhancing infrastructure will include collecting and reporting information on the following:

- Data collection resources – both the human resources and the sources of data on ECE needs and performance
- Capacity for evaluation requirements including:
 - Leveraging evaluation structures, processes, and personnel in existing early childhood networks and programs (e.g., collaboration with Head Start, institutions of higher learning, etc.)
 - Use and capacity of local evaluators
- Data systems for recording and managing required data
- Technology to support use of data at the classroom level and for broader evaluation purposes

- Technology to ensure remote access and support virtual Participation in training and technical assistance offered through the E4

4. Classroom Instruction

A key indicator of ECE quality is classroom instruction. Research suggests that how children engage with teachers in learning activities drives quality. High-quality early care and education involves well-established routines and structures, characterized by creative and challenging learning tasks, many of which include rich oral language, phonemic awareness, and pre-reading instruction. Assessing the current status of and planning for improvement in classroom instruction will include collecting and reporting information on the following:

- Classroom curricula that support general development, language and literacy, and early math skills
- Approaches to supporting improved developmental outcomes for Dual Language Learners (DLL)
- Use of assessments to identify child needs, inform instruction, and measure child progress (e.g., ASQ, DRDP)
- Teacher quality (education levels and course work in ECE)
- Classroom organization that supports positive teacher-child interaction around learning activities
- Professional development requirements and opportunities for teachers and program staff
- Use of data and reflective practice, including use and capacity for Early Education Experts (EEE)
- Technology to support use of data at the classroom level

5. Social Emotional Development

Social-emotional competence is considered to be an important aspect of school readiness. There is strong research support for the use of early screening measures and inclusion of social-emotional curricula in early learning programs. For this reason, a strong emphasis has been placed on targeted support of social-emotional development. Assessing current status and planning for improvement in supporting social-emotional development will include collecting and reporting information on the following:

- Curricula to support social-emotional development
- Behavior management strategies and approaches, teacher training, and coaching/mentoring to meet social-emotional needs of children and families
- Use of assessments to identify children's needs and monitor progress (e.g., ASQ, DRDP)
- Partnerships and resources that support meeting the social-emotional needs of children and families, including education to support parents in meeting their children's social-emotional needs
- Availability of mental health services and relationships with service partners
- Interdisciplinary approaches to meeting the social-emotional needs of children and families

6. Parent Involvement & Support

ECE centers that provide targeted family support services positively influence parenting practices and children's outcomes. Research suggests that family support services, when provided in conjunction with early childhood education interventions, produce meaningful effects on parenting practices and children's long-term outcomes. The goals for parent engagement are to 1) encourage and increase parent knowledge about, interest and involvement in, and ability to advocate for their child's early learning needs and later school success for their children; 2) support parent-child interactions around developmentally appropriate activities; and 3) enhance parent-child

relationships. Assessing the current status of and planning for improvement in parent involvement and support will include collecting and reporting information on the following:

- Parent programs, curricula, engagement approaches, and activities
- On-site/off-site family supports
 - Staff designated for parent support
 - Partnerships with other agencies and resources that facilitate family support and parent education opportunities (e.g., Mental Health Specialists)
 - Accommodation and support for siblings (e.g., child care during parent meetings)
- Home visiting programs/opportunities
- Assessment of parent participation, satisfaction, and outcomes

7. Infants and Toddlers

There is strong research evidence about the influence of early life experiences on children's development and outcomes, especially in early intervention research on the influence of prenatal care and early enrollment in early care and education programs¹². Assessing the current status and planning for implementation of CSP Baseline Criteria with infants and toddlers will involve collecting and reporting information on the following:

- Center-based slots for children age 0 to 36 months
- Participation or certification in PITC or other specialized infant toddler training for teachers/program staff
- Relationships with hospitals, infant mental health, home visiting programs
- System for outreach and filling slots (i.e., Child Find approaches/strategies)

B. DEVELOPING CENTER/CLASSROOM IMPROVEMENT PLANS

Service Standard

E3 Projects must develop site specific center/classroom improvement plans based on the results of the Classroom Readiness Assessment. In conducting these activities, E3 projects will:

- Collaborate to complete summary and analysis of classroom Readiness Assessments.
- Work directly with centers and classrooms to develop improvement plans to achieve quality enhancements and improvement objectives (work on the improvement plans will begin no later than January 2013).

C. ENGAGING IN IMPROVEMENT ACTIVITIES

Service Standard

E3 Projects must engage centers/classrooms in improvement activities consistent with the site specific improvement plans developed. In conducting these activities, E3 projects will:

- Facilitate county and classroom staff participation in training or technical assistance which address at least one element from a minimum of three of the content areas targeted in improvement plans.
- Collaborate to identify training and technical assistance needs from analysis and summary of Readiness Assessments and review of improvement plans.
- Monitor and track activities of center/classroom in implementing improvement plan.
- Provide feedback to centers and classrooms on progress toward improvement plan objectives.

- Be accountable for completion of reporting requirements, including status update on improvement plans (actual work on the reports may be done by centers and classrooms).

D. PROVIDING RESOURCE AND/OR TRAINING TO CENTERS/CLASSROOMS

Service Standard

E3 Projects must provide resources and/or trainings to centers/classrooms based on the needs identified through the Classroom Readiness Assessment and corresponding improvement plan. In conducting these activities, E3 projects will:

- Identify local county-level training and technical assistance resources and utilize those resources.
- Where appropriate provide training and technical assistance directly to centers and classrooms.
- Monitor and track participation of center/classroom staff in training and technical assistance.
- At least 2/3 of targeted staff at participating centers and classrooms participate in training and technical assistance in at least one element in a minimum of three Readiness Assessment content areas customized for that group of centers and classrooms.

E. PROGRAM COORDINATION AND COLLABORATION

Service Standard

E3 Projects must demonstrate the power of collaboration by leveraging First 5 funds in ways that multiply quality enhancement services and supports.

1. E3 Projects must coordinate efforts between each other. The Early Learning Quality Enhancement Project must coordinate efforts with the CARES project and the CARES project must coordinate efforts with the Early Learning Quality Enhancement Project.
2. E3 Projects must coordinate with other First 5 funded projects to include but not limited to Family Resource Centers, Parent & Me, and the Special Needs Project.
3. E3 Projects must coordinate with the school districts within their school readiness community to ensure the appropriate articulation, cross-referral, and transitional services are in place and available to children served at childcare centers receiving services.
4. Projects must develop and maintain cross-referral arrangements between local social service providers, community based organizations, medical service providers, law enforcement agencies, other early childhood development service providers. This must be documented by formalized joint planning, written collaborative agreements, regular meetings of program managers and policy makers, cross-training of staff, operational multi-disciplinary teams, service and care coordination, coordinated evaluation processes and outcomes, and co-location of services and major events.
5. The projects must regularly provide and receive information and feedback from the above-described agencies and activities.

F. BEST PRACTICE MODEL SYSTEMS IMPLEMENTATION

Service Standard

Both E3 projects will base their service delivery approach on best practice models. The term *best practice* generally refers to the best possible way of doing something. A best practice is formulated

after the study of specific business or organizational case studies to determine the most broadly effective and efficient means of organizing a system or performing a function.

G. PRINCIPLES ON EQUITY

Programs and services established and supported by Prop 10 funds must adhere to the Principles on Equity as adopted by the First 5 Kings County Children and Families Commission on February 8th, 2003.

Service Standard

Inclusive Governance and Participation

Prop 10 recognizes that children develop within the context of their families and communities, and as such, it is essential that Prop 10 programs secure and obtain meaningful participation and input of the families and other caregivers of children from diverse backgrounds and with diverse abilities throughout all program development and implementation phases. Prop 10 programs should:

6. Use culturally- and linguistically-appropriate outreach strategies, as well as approaches effective in reaching parents of children with disabilities and other special needs and parents who themselves may have disabilities
7. Assure that all diverse groups, particularly those who have been traditionally underrepresented and underserved, are actively engaged and involved so that they can have an equal voice in defining their needs and finding solutions
8. Use community organizations, both formal and informal networks, and other communication vehicles that have been effective in reaching out to and serving diverse groups
9. Promote and support the development of emerging parent and community leaders, and
10. Assure that families representing diverse groups participate equitably in the planning, delivery and evaluation of initiatives, which includes the grant criteria process, advisory groups, and other committees

Access to Services

To assure that children from diverse backgrounds and with diverse abilities have access to high quality and culturally competent early care and education/development opportunities as a critical means for achieving equity, Prop 10 funded programs should:

15. Set measurable goals and objectives for increasing access and achieving equity
16. Use culturally and linguistically relevant methods of communication and community outreach, which include engaging respected community persons to promote messages
17. Assure that programs provide access to information, resources and support regarding their child's development, including strengths and needs for all families
18. Conduct assessments that include assets, challenges, and gaps in communities and systems, as well as analyze disaggregated community demographic data (ethnicity, disabilities, language, age, socio-economic status, literacy levels, underinsured/uninsured rates, etc.). Use these assessment and data to establish priority desired results and to design program that will remove disparities and attain desired results
19. Provide information and support through culturally and linguistically responsive service providers and service providers who are knowledgeable about children with disabilities and other special needs and their families
20. Promote collaboration across disciplines, service delivery systems and communities. This includes implementation of a coordinated service delivery approach to young children, especially children with disabilities and other special needs and their families who are often served by a variety of agencies, programs, and service providers;

21. Develop print, audio-visual, and electronic materials that are culturally and linguistically relevant for all communities served, are written at appropriate literacy levels, and are available for specialized populations (e.g., Braille, closed captioning);
22. Schedule services in accordance with family needs and situations (work schedules, time of the year, language, transportation, etc.);
23. Support programs that are individualized to address the cultural and linguistic diversity, as well as the range of ability levels and behavioral and learning styles that are representative of California's children and families;
24. Ensure availability of adapted and specialized services and supports as needed to assure full participation for all children and their families. Individualization of services and supports for all families are critical to actively support a child's learning experiences in natural environments to the maximum extent appropriate;
25. Demonstrate awareness of, and referrals to, services, resources and other supports available for children with disabilities and other special needs and their families;
26. Demonstrate a commitment to promote a workforce that has skills, knowledge of, and reflective of the children and families being served, and a workforce that is knowledgeable about and supportive of children with disabilities and other special needs and their families;
27. Demonstrate that staff who work with or on behalf of children and their families display a positive attitude about working with children with disabilities and special needs as well as children from culturally and linguistically diverse backgrounds; and
28. Promote policies to assure training and technical assistance necessary to improve knowledge, attitudes and skills of all involved with the Commission and build their capacity to work within culturally and linguistically diverse communities, and serve as well as to work more effectively in serving the range of abilities, behavioral and learning styles that are representative of California's children.

Legislative and regulatory mandates

Agencies must adhere to all legislative, regulatory and accreditation mandates pertinent to the provision of services to children from diverse backgrounds and with diverse abilities. Prop 10 programs should:

6. Embrace the spirit of the law;
7. Demonstrate leadership in assuring that all staff receive training, are knowledgeable about pertinent legislative and legal mandates and have the skills and resources necessary to implement required modifications or enhancements to services or facilities;
8. Inform parents of their rights and responsibilities as well as those of their children;
9. Offer its services to all children and their families regardless of immigration status
10. Be held accountable for their compliance with key laws and other related mandates, for example:
 - f. Title VI of the Civil Rights Act of 1964: requires linguistic access via qualified interpreters and translated materials at no cost to the individual;
 - g. Americans with Disabilities Act 1990 (ADA): prohibits discrimination on the basis of disability and promotes equal access, building modifications, hiring practices for persons with disabilities;
 - h. Language Access Laws i.e., Dymally-Alatorre Bilingual Services Act (CA); imposes direct obligations state/local governmental agencies to provide appropriate translation services for languages spoken by 5% or more of population served;
 - i. Individuals with Disabilities Education Act (IDEA) establishes special education and coordinated, family centered service delivery systems for children with disabilities from 0-5 through several programs e.g., California's Early Start Program, California Department of Education's Preschool Special Education Program; and

- j. Executive Order 13166: issued on August 11, 2000 to provide meaningful access to Limited English Proficient (LEP) individuals to federally assisted and federally conducted programs and activities.

Results-based Accountability

Prop 10 programs will have well defined and meaningful outcomes that benefit children from diverse backgrounds and with diverse abilities and thus should:

11. Commit to attaining their stated program outcomes realizing that their results are crucial to ongoing sustainability and advocacy;
12. Allocate sufficient resources to support accountability and evaluation activities;
13. Use program planners, evaluators and other experts who are knowledgeable about children's differing abilities, and who are culturally competent in regards to the population(s) served in developing effective assessment and evaluation tools and methods;
14. Conduct assessments that include assets, challenges, and gaps in communities and systems, as well as analyze community demographics (ethnicity, disabilities, language, age, socio-economic status, etc.);
15. Assess regularly its inclusive governance process and provide updates on the extent of the family involvement and engagement throughout all phases of program development (planning, implementation and evaluation);
16. Use culturally and linguistically appropriate questions, instruments and other research methods to collect relevant data from the populations and communities served;
17. Include questions on disabilities and other related issues in surveys and other evaluation and research tools/instruments;
18. Collect and report disaggregated data (e.g., ethnicity, disabilities, language, age, socioeconomic status, etc.) describing children and families served and the achievement of access, equity and desired child/family results;
19. Recognize that accountability and results are crucial to ongoing advocacy and sustainability; and
20. Disseminate best practices and promising practices for the benefit of all children and their service providers throughout California.

H. INTERNAL MANAGEMENT

Service Standard

Programs must develop adequate policies and procedures to protect the agency from legal liability.

5. Programs must maintain up-to-date personnel policies designed to protect the rights of staff and management. These policies must, at a minimum, include grievance procedures for both staff and executive directors; leave policies; work hour and benefit policies; regular staff evaluations, policies for setting salaries and salary increases and policies for nondiscrimination.
6. Programs must maintain functional time sheets and personnel files. Functional time sheets mean records that reflect the actual hours spent on each project according to funding source.
7. Programs must maintain records to substantiate the number of clients served, the number of services provided or coordinated and signed confidentiality forms.
8. Programs must have regularly scheduled staff meetings to discuss agency business. This must include, but not be limited to, community need, coordination of services, and relevant local, state and national policy around school readiness.
9. Programs must conform to Generally Accepted Accounting Principles (GAAP).

APPENDIX E

**FIRST 5 KINGS COUNTY CHILDREN & FAMILIES
COMMISSION**



**Evaluation Plan
2012-2015**

Introduction

First 5 Kings County Results Based Accountability Model

The Children and Families Act of 1998 mandates the collection of data for the purpose of demonstrating results. The results-based accountability model as adopted by the state First 5 Commission requires the collection of data, the analysis of data, and the reporting of findings in order to evaluate the effectiveness of programs. Ultimately the goal of evaluation is to demonstrate best practices in order to build a “road map” for continued development of programs to serve the needs of all children. The Commission is committed to basing its funding decisions on the results achieved by funded programs.

The purpose of program evaluation is to understand, through tangible results, the relative importance of service program impact toward achieving the goals and objectives as outlined in the First 5 Kings County Strategic Plan. This framework, customized specifically for programs funded by First 5 Kings County, involves the following three components of evaluation developed by leading practitioners and advocated by the Kellogg Foundation—context evaluation, implementation evaluation, and outcome evaluation.

This tri-level approach to evaluation should produce a broader array of important information about the project’s performance to include:

- How the project functions within the economic, social, and political environment of its community and project setting (context evaluation);
- Information related to the planning, setting up, and carrying out of a project, as well as the documentation of the evolution of a project (implementation evaluation); and
- Assess the short- and long-term results of the project (outcome evaluation).

Each of the evaluation components focuses on a different aspect of the project. How much each component is emphasized in the evaluation design depends on the phase of project development and the outcomes being sought by the Commission. Used together, these three components can improve project effectiveness and promote future sustainability and growth.

This document outlines how the Commission expects to approach addressing each level of evaluation, the logic model attached to the evaluation framework, and the content approach of future evaluation reports.

Tri-level Evaluation Approach

Contextual Evaluation Activities

Contextual Information, when collected and analyzed carefully, can help identify stumbling blocks and obstacles to program success and improvement. It helps the Commission better understand why something worked or didn't work, and/or why some outcomes were achieved and others were not.

Through staff interviews and observations the evaluator can examine the internal dynamics of a project to see how these dynamics may be hindering or supporting project success.

Questions to be addressed might include:

- What are the values or environment of the project (internal) and its larger institutional context (umbrella organization)? How are they the same? How do differences in values impede project activities?
- What are the fiduciary, physical space, and other collaborative and administrative relationships between the project and its umbrella institution? How do they relate to project accomplishments or failures? For a proposed activity, are these arrangements adequate?
- What is the structure and size of the project in relation to that of the umbrella organization?
- How does the leadership and organizational structure of the project influence its effectiveness? What is the complexity of the organizational chart? Do organizational decision-making bodies impede or strengthen ongoing or proposed activities?
- What are the characteristics of project staff and leadership? How are project members recruited? What is the organizational culture?
- What resources (e.g., funding, staffing, organizational and/or institutional support, expertise, and educational opportunities) are available to the project and for evaluation efforts?

The contextual component to the evaluation report should explain why a project has been implemented the way it has, and why certain outcomes have been achieved and others have not.

Implementation Evaluation Activities

Implementation evaluations focus on examining the core activities undertaken to achieve project goals and intended outcomes. Through staff interviews and observations the evaluator may examine a broad array of project elements.

Questions to be addressed might include:

- What are the critical components/activities of this project (both explicit and implicit)?
- How do these components connect to the goals and intended outcomes for this project?
- What aspects of the implementation process are facilitating success or acting as stumbling blocks for the project?

The implementation component of the evaluation report shall provide the Commission with documentation about the progress of a project, and can be used for developing solutions to encountered problems. Evaluating project implementation is a vital source of information for interpreting results and increasing the

power and relevance of an outcome evaluation. Knowing *why* a project achieves its goals is more important than just knowing that it does. The outcome evaluation can establish what impact a program/service had on participants, organizations, or the community. An implementation evaluation allows the Commission to put outcome data in the context of what was actually done when carrying out the project.

Outcome Evaluation Activities

Outcome evaluation is another important feature of any comprehensive evaluation process. It assesses the short- and long-term results of a project and seeks to measure the changes brought about by the project.

One effective method for charting progress toward interim and long-term outcomes is through the development and use of a program logic model. A program logic model is a picture of how a program works—the theory and assumptions underlying the program. A program logic model links outcomes (both short- and long-term) with program activities/processes and the theoretical assumptions/principles of the program. This model provides a roadmap of a program, highlighting how it is expected to work, what activities need to come before others, and how desired outcomes are achieved.

The Logic Model intended for use in the evaluation of the First 5 Kings County 2012-2015 Strategic Plan is contained on the following pages.

2012-2015 Evaluation Plan Logic Model

Strategic Result Area #1: HEALTHY CHILDREN

All Kings County children 0-5 years of age will be well nourished, healthy, and safe.

Goals	Strategies	Performance Indicators	Tables & Charts	Data Source	Outcome Indicators	Evaluation Timeline
Children receive early screening for developmental delays and other special needs.	Provision of comprehensive screenings and assessments to children through participation in Parent & Me Program.	Number of Children under age 3 who receive a comprehensive developmental screening within the last 6 months.	Number/% of children under age 3 receiving developmental screenings every 6 months.	Program Administrative Data	Increased number/percent of children under age 3 identified as having a special need. Increased number/percent of children between 3-5 identified as having a special need.	Parent & Me Evaluation Report to be completed by March 2014.
		Number of children over age 3 who receive a comprehensive developmental screening within last 12 months.	Number/% of children over age 3 receiving developmental screenings annually.	Program Administrative Data		

Strategic Result Area #2 CHILDREN LEARNING, READY FOR SCHOOL

All Kings County children 0-5 years of age will have access to high quality child care, early learning opportunities, and be ready for school

Goals	Strategies	Performance Indicators	Tables & Charts	Data Source	Outcome Indicators	Evaluation Timeline	
Children participate in early education programs	Provision of child development activities through Family Resource Centers for parents of/and children 0-5.	<ul style="list-style-type: none"> ● Hanford ● Lemoore ● Corcoran ● Kettleman ● Avenal 	Number/% of children participating in child development activities at the family resource center.	FRC Participant Demographics.	Increased number/percent of children participating in community based school readiness activities prior to kindergarten entry.	FRC Evaluation Report to be completed by March 2013.	
		<ul style="list-style-type: none"> ● Hanford ● Lemoore ● Corcoran ● Kettleman ● Avenal 	Number of parents reporting that their children have benefited from participation in child development activities at family resource center.	Child Enrichment Activities most utilized at FRC.			Annual Parent Survey
		<ul style="list-style-type: none"> ● Avenal 	Number of children participating in child enrichment cohorts to develop kindergarten readiness skills.	FRC Participant Demographics			Program Administrative Data Biannual needs Assessments

2012-2015 Evaluation Plan Logic Model

Strategic Result Area #2 CHILDREN LEARNING, READY FOR SCHOOL

All Kings County children 0-5 years of age will have access to high quality child care, early learning opportunities, and be ready school.

Goals	Strategies	Performance Indicators	Tables & Charts	Data Source	Outcome Indicators	Evaluation Timeline
Children participate in early education programs	Provision of Parent & Me Services meant to develop the necessary social, emotional, and cognitive skills necessary to succeed in school.	Number of Parent & Me Parent/child workshops provided.	Number of parent/child workshops that occurred, and average attendance rate by site location and year.	Program Administrative Data	Increased school readiness of children participating in Parent & Me Program (as determined by a random sampling of participants).	Parent & Me Evaluation Report to be completed by March 2014.
		Number of Parents/caregivers participating in Parent & Me Program.	Number of unduplicated Parent & Me parent participants by site location and year. Parent participant demographics for full sample.			
		Number of children with special needs participating in Parent & Me Program.	Number of unduplicated Parent & Me child participants by site location and year.			
		Number of children participating in Parent & Me Program.	Child participant demographics for full sample.			
			OSEP Outcome 1: Positive social emotional skills 0-2.9 years.	HELP OSEP Summary Sheets		
			OSEP Outcome 1: Positive social emotional skills 3-5.9 years.			
			OSEP Outcome 2: Acquisition and use of knowledge and skills 0-2.9 years.			
			OSEP Outcome 2: Acquisition and use of knowledge and skills 3-5.9 years.			
			OSEP Outcome 3: Use of appropriate behaviors to meet their needs 0-2.9 years.			
			OSEP Outcome 3: Use of appropriate behaviors to meet their needs 3-5.9 years.			
Children have access to high quality early care and education.	Established use of Classroom Readiness Assessment by family daycare homes, head start, state and private preschools.	Number of participating classrooms that complete Readiness Assessment.	CSP Content Area 1: Baseline Criteria Report (pre/post)	Pre/Post Readiness Assessment	Increased quality of care as indicated by % change in Classroom readiness assessment	TBD
			CSP Content Area 2: Leadership & Governance			
			CSP Content Area 3: Infrastructure (pre/post)			
			CSP Content Area 4: Classroom Instruction (pre/post)			
			CSP Content Area 5: Social/Emotional Development Ratings (pre/post)			
			CSP Content Area 6: Parent Involvement & Support (pre/post)			
	CSP Content Area 7: Infant/Toddler Report (pre/post)					
	Provision of quality enhancement training and supports to child care centers and early childhood educators through CARES program.	Number of participating classrooms that establish a site specific quality enhancement improvement plan.	Number of classrooms that established improvement plan.	Program Administrative Data		
Number of supports provided to child care centers and early childhood educators to address needs identified in improvement plans.			Number of support services which occurred by specific type.	Program Administrative Data		

2012-2015 Evaluation Plan Logic Model

Strategic Result Area #3 STRONG FAMILIES

All Kings County children 0-5 years of age will benefit from the creation of strong families and improved family functioning.

Goals	Strategies	Performance Indicators	Tables & Charts	Data Source	Outcome Indicators	Evaluation Timeline	
Children live in home environments supportive of cognitive and social emotional development	Provision of family strengthening activities through Family Resource Centers for parents of/and children 0-5.	<ul style="list-style-type: none"> ● Hanford ● Lemoore ● Corcoran ● Kettleman ● Avenal 	Number of families that report having more knowledge of services available to them and their children.	Number/% of parents more knowledgeable of services	Annual Parent Survey	Increased accessibility of services/activities to parents of/and children 0-5. Increased number/percent of parents reporting comfort in their role as a parent/guardian because of the support received by Family Resource Center.	FRC Evaluation Report to be completed by March 2013.
		<ul style="list-style-type: none"> ● Hanford ● Lemoore ● Corcoran ● Kettleman 	Number of families that report a preference for accessing services through the family resource center.	Number/% of parents that prefer to access services through FRC.	Annual Parent Survey		
		<ul style="list-style-type: none"> ● Hanford ● Lemoore ● Corcoran ● Kettleman ● Avenal 	Number of families participating in family strengthening activities at the family resource center.	FRC Participant Demographics. Family Strengthening Activities most utilized at FRC.	Program Administrative Data		
		<ul style="list-style-type: none"> ● Corcoran 	Number of families that report being able to meet their basic needs because of family resource center interventions/services.	Number/% of families reporting being able to meet their basic needs because of interventions provided by FRC.	Annual Parent Survey		
		<ul style="list-style-type: none"> ● Corcoran 	Number of families that report accessing health services because of family resource center coordination.	Number/% of families reporting being able to access health services that they would not of otherwise because of FRC.	Annual Parent Survey		

2012-2015 Evaluation Plan Logic Model

Strategic Result Area #4 IMPROVED SYSTEMS

All Kings County Early Childhood Education service providers will provide services in a fully competent manner, with an emphasis on quality, cultural competency, best practice, and collaboration.

Goals	Strategies	Performance Indicators	Tables & Charts	Data Source	Outcome Indicators	Evaluation Timeline
Schools are ready for children.	Provision of Linkages to Learning Transition Team Implementation with Kindergarten serving school sites	Number of Kindergarten serving school sites that have Kindergarten Transition Plans.	Number of Kindergarten School Sites with Transition Plans. Activities most often utilized in transition plans.	Transition Plans	Increase number/percent of kindergarten serving school sites that have kindergarten transition practices.	L2L Evaluation Report to be completed by March 2013.
		Number of schools with procedures that facilitate continuity between early care and education programs and elementary schools. (Transition Activities)	Number of transitional activities that occurred, and percentage of incoming kindergartners that participated by school site.	Activity Sign-in sheets		
Children are ready for school.	Provision of Linkages to Learning Transition Team Implementation with parents of children entering Kindergarten	Number of children participating in school-linked transition practices.	Number/% of incoming kindergartners that participated in school-linked transition practices by school site.	Program Administrative Data	Increase number/percent of incoming kindergarten children who are prepared for kindergarten entry.	L2L Evaluation Report to be completed by March 2013.
		Parents of kindergarten students reporting that their children were prepared to enter school.	Number of parents reporting children were more prepared for kinder-entry because of school-linked transition activity participation.	Parent Survey		
	Kindergarten teachers reporting that children were prepared to enter school.	Number of kindergarten teachers reporting children were more prepared for kinder-entry because of school-linked transition activity participation.	Kindergarten Teacher Survey			
	Provision of school readiness materials to registering kindergartners prior to school entry.	Number of children receiving Backpacks with school readiness material prior to the start of kindergarten.	Number/% of incoming kindergartners that received a school readiness backpack prior to the start of kindergarten.	Backpack Distribution Sheets	Increase number/percent of children with the material necessary for kindergarten entry.	
Systems are ready for children and families	Utilization of Parent Satisfaction surveys within all First 5 funded programs.	Number of parents reporting satisfaction with the content, quality and family centeredness of services.	Number of parents reporting satisfaction with the content, quality and family centeredness of services.	Parent Satisfaction Survey	Increased quality of care provided to parents of/and children 0-5.	Included in every Commission sponsored evaluation report as indicated by dates above.

Data Collection & Analysis

Each Program will be responsible for collecting, recording, and presenting all data necessary for completion of data analysis related to the outcomes component of evaluation. An independent evaluator will be provided with all necessary data spreadsheets and/or charts associated with the evaluation logic model. From this information, additional questions may be explored through the use of a program site visit. The independent evaluator will be responsible for the collection and analysis of this additional information which will assist with the contextual and implementation components of the evaluation process. It will be up to the discretion of the evaluator to include all information gathered within the various components (contextual, implementation, and/or outcomes) of the evaluation report.

Maintenance of Data: Presentation of data should be contained and presented as a component of the final report in the form of a comprehensive binder. Tabs and sheet protectors could be used to show the labeled and dated material quickly to any requestor. Besides the narrative report described in the next session, it should contain the following:

- Full descriptions of the evaluation methods
- The statistical analysis.
- The decisions made
- Changes requested

This binder will be kept by the Commission to document the evaluation of said project, and will be available for any stakeholders to review if they choose to.

Evaluation Report

The following section provides an outline of how all Commission evaluation reports will present findings. This is being established in an effort to provide a standardized approach, and to effectively evaluate programs across various service spectrums and design approaches.

Title Page

Title page: Have a proper title page with the name of the project, the dates of the project and the date of the report. The name of the evaluator and/or organization who wrote the report should also be present on the title page.

Section 1: Summary and Introduction

Summary: Sometimes called an executive summary, the summary presents an overview of the evaluation findings in a format that allows the Commission to make important decisions effectively and efficiently. This section should be relatively short for people who would not be reading the whole report. Give the reasons why the evaluation was conducted and toward whom it is targeted, together with any conclusions and recommendations. The summary should include:

- What was evaluated
- The purposes of evaluation
- The audience interested in evaluation results
- Any limitations or restraints on the evaluation due to cost or time
- Major findings and recommendations

Introduction: Following the summary, a short introduction should be provided outlining the major sections of the report as well as the primary people involved in the project. Also included should be a statement of the need or purpose of the report, what it was and was not intended to accomplish, and any relevant history and dates.

Section 2: Background

Background: This section should include information that is needed to provide the reader with an understanding of the background for the analysis. It should provide a description of the clients served by the program, and the services provided. The intended purpose of the program approach should be evident through a succinct description of the program being evaluated.

Section 3: Description of Evaluation Methods

Methodology: This section will provide a review of the methodology and any relevant technical information, such as how the data was collected and what evaluation tools were used. The following points should be addressed in this component of the evaluation report:

- *Purposes of the evaluation.* A description of the purpose(s) of the analysis. This could be rephrased from the content of the planning document or Logic Model. Examples might be:
 - “The purpose of the study is to determine if the intended outcomes of the Commission were met by the (INSERT NAME) Program”
 - “The purpose of the study is to assess the effectiveness of the (INSERT NAME) program in enhancing the quality of early care and education in Kings County.”
- *Evaluation design.* A presentation of any limitations of the analysis in relation to the interpretation and generalizability of the data. This should also include a description of any problems with the reliability and validity of the instruments used in the analysis.
- *Data collection instruments used.* A description of the various methods used to collect data – questionnaires, interviews, site visits, and so forth. A presentation of the question developed to do the evaluation should also be included.
- *Data collection procedures.* Description of the sample used and target population(s) included in the analysis and the size of the sample. A presentation of how the instruments were used and the timelines involved may be included. This component of the report shall describe how the metrics or indicators for the evaluation process

or assessment were developed with descriptions of any flowchart or fishbone diagrams that were done. Actual diagrams would be included in an appendix.

Section 4: Discussion of Results

Results: This portion of the report will present the findings from each part of the evaluation process. The use of graphics (charts, tables, and so on) to illustrate the information may be included, but should be used sparingly to increase their effectiveness. After a presentation of actual results with an explanation, the evaluator should present interpretations of their meaning. This section may follow the following course:

- description of the participants of the evaluation
- the actual results
- a discussion of the statistical analysis if appropriate
- interpretation of results in terms of stated goals and purpose
- explanation of the results
- strengths and weaknesses shown in the results
- unexpected results

Only the important findings should be listed in this section, with other findings listed in an appendix. A description of the findings of the quantitative data, as well as the qualitative data developed at the site visit or interview should be included in this section. An explanation of how contextual and implementation characteristics may have affected a particular process and why they encouraged or discouraged outcome achievement should also be provided.

Section 4: Conclusions and Recommendations

Conclusions: This section and the summary are often the only parts of a report that are read. This attaches a lot of importance to this section. Conclusions and recommendations shall be stated clearly and precisely. Presentation of main points shall be in a list format for easy reading.

Recommendations: Recommendation shall be based upon the results reported in the previous section. A description of how they were prioritized and rated should also be included. Consideration such as whether the independent evaluator would recommend continuing, extending, modifying, or terminating the program may be provided. Recommendations of specific improvements and technical assistance that may be necessary for successful achievement may also be considered for inclusion within this section of the report.

Section 5: References

References: Lists the sources reviewed or consulted during the analysis.



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

Date of Meeting: October 9, 2018

2018-10-025

**Designate Kings County
Director of Public Health
Services as the First 5 Kings
County Executive Director**



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

Date of Meeting: October 9, 2018
Agenda Item Number: 2018-10-025
Agenda Item Type: Action

AGENDA ITEM: Designate the Kings County Director of Public Health Services as the First 5 Kings County Executive Director

A. Background/History:

At the October 15, 2013 meeting the First 5 Children and Families Commission approved a transition of staff to the Kings County Department of Public Health. As a result of this transition the Executive Director position would remain vacant and the duties and responsibilities were designated to Debbie Grice, Deputy Director of Nursing and Community Services at the Kings County Department of Public Health.

At the August 14, 2018 meeting the Commission held a study session to explore solutions regarding the Executive Director. It was recommended that the person holding the position of Director of Public Health Services serve as the First 5 Kings County Executive Director.

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

If approved this action would bestow the duties and responsibilities outlined in the First 5 Kings County Children and Families Commission Bylaws and Policy Manual to the Director of Public Health Services at the Kings County Department of Public Health.

C. Timeframe:

N/A

D. Costs:

N/A

E. Staff Recommendation:

Commission staff recommends that the Commission discuss and consider making a designation regarding the Roles and Responsibilities of the first 5 Kings County Executive Director.

F. Attachments:

None



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

Date of Meeting: October 9, 2018

2018-10-026

**Proposed Budget
Modification to Include Oral
Health Improvement Project**



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

Date of Meeting: October 9, 2018
Agenda Item: 2018-10-026
Discussion/Action Item: Action Item

AGENDA ITEM: 2018/2019 Budget Approval

A. Background/History:

Annually, each county department is requested to submit their proposed budget to the Administrative Office for approval. Attached please find a copy of the proposed First 5 Kings County Children and Families Commission (432300) budget for FY 2018/2019 that will be contained in the Health Department Budget. The budget was established based upon the 2015-2020 Strategic & Financial Plan (Version 1.3) that was presented and approved at the December 2018 Commission Meeting.

Upon Commission review, staff is prepared to discuss any questions about budgeted expenses or revenue. Additionally, staff is prepared to discuss the county & department budget process and address budget modifications with the Commission at this meeting.

A preliminary version was presented and passed at the April 2018 Commission Meeting. After that meeting the Commission submitted and received a grant with California Department of Public Health (CDPH) for Oral Health Prevention. The budget has been amended to include the \$186,104 of funding from CDPH

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

The Commission will review, discuss and consider approving the First 5 Kings County Children and Families Commission budget for FY 2018/2019.

C. Timeframe:

Budget period from 7/1/18 through 6/30/19.

D. Costs:

Total Costs budgeted for FY 2018/2019 is \$2,353,546.

E. Staff Recommendation:

Staff recommends the Commission adopt the FY 2018/2019 budget as presented.

F. Attachments:

- Cost Comparison between FY 2018/2019 Budget and Proposed 2017/2018 Budget

**BUDGET COMPARISON
2016/2017 2017/2018**

SALARY SUMMARY		\$ 181,483	\$ 144,341	\$ (37,142)
SERVICES & SUPPLIES		2017-2018 BUDGET	2018-2019 BUDGET (Proposed)	VARIANCE
Communications	82212000	\$ 1,544	\$ 1,431	\$ (113)
Maintenance SIG	82218000	\$ 3,655	\$ 6,791	\$ 3,136
Memberships	82220000	\$ 4,000	\$ 4,000	\$ -
Office Expenses	82222000	\$ 1,050	\$ 2,000	\$ 950
Postage & Frieght	82222030	\$ 875	\$ 1,000	\$ 125
Computer Software	82222045	\$ 2,160	\$ 2,375	\$ 215
Office Equipment	82222050	\$ -	\$ -	\$ -
Prof. & Spec. Services	82223000	\$ 25,000	\$ 25,000	\$ -
Legal Services	82223005	\$ 1,500	\$ 1,000	\$ (500)
Community Outreach	82223035	\$ 1,500	\$ 750	\$ (750)
Auditing & Accounting	82223040	\$ 6,560	\$ 6,560	\$ -
Publications & Legal Notices	82224000	\$ 100	\$ 100	\$ -
Purchasing Charges	82228200	\$ 233	\$ 273	\$ 40
Brd. & Comm. Mem Expenses	82228205	\$ 500	\$ 500	\$ -
Program Expenses	82228600	\$ -	\$ -	\$ -
Motor Pool	82229000	\$ 1,050	\$ 693	\$ (357)
Travel Expenses	82229010	\$ 7,140	\$ 13,400	\$ 6,260
Utilities	82230000	\$ 2,869	\$ 1,921	\$ (948)
Admin Allocation	82314000	\$ 75,255	\$ 76,018	\$ 763
Information & Technology	82314050	\$ 12,184	\$ 10,285	\$ (1,899)
TOTAL SERVICES & SUPPLIES		\$ 147,175	\$ 154,097	\$ 6,922
TOTAL OPERATIONS COSTS		\$ 328,658	\$ 298,438	\$ (30,220)

	2017-2018	2018-2019	VARIANCE
FRC Initiative 82312602	\$ 726,012	\$ 726,012	\$ -
Avenal Family Connection	\$ 90,000	\$ 90,000	\$ -
Corcoran Family Connection	\$ 116,000	\$ 116,000	\$ -
Kettleman City Family Resource Center	\$ 90,000	\$ 90,000	\$ -
KCOE: Hanford & Lemoore Family Connection	\$ 425,012	\$ 425,012	\$ -
Professional Learning Community	\$ 5,000	\$ 5,000	\$ -
ES Initiative 82312604	\$ 483,904	\$ 483,904	\$ -
Kings County Office of Education CARES	\$ 158,461	\$ 158,461	\$ -
IMPACT	\$ 325,443	\$ 325,443	\$ -
School Readiness 82312606	\$ 439,800	\$ 439,800	\$ -
UCP Parent & Me Program	\$ 349,800	\$ 349,800	\$ -
Special Needs Project	\$ 90,000	\$ 90,000	\$ -
New Project Initiative 82314180	\$ 40,000	\$ 40,000	\$ -
To Be Developed	\$ 40,000	\$ 40,000	\$ -
TOTAL CONTRACT COSTS	\$ 1,689,716	\$ 1,689,716	\$ -

BUDGET COMPARISON
2016/2017 2017/2018

SALARY SUMMARY		\$ 119,954	\$ 125,286	\$ 5,332
SERVICES AND SUPPLIES		2017-2018 BUDGET	2018-2019 BUDGET (Proposed)	VARIANCE
Communications	82212000	\$ 662	\$ 775	\$ 113
Maintenance SIG	82218000	\$ 1,567	\$ 3,396	\$ 1,829
Memberships	82220000	\$ -	\$ -	\$ -
Office Expenses	82222000	\$ 450	\$ 1,000	\$ 550
Postage & Frieght	82222030	\$ -	\$ 500	\$ 500
Computer Software	82222045	\$ -	\$ -	\$ -
Office Equipment	82222050	\$ -	\$ -	\$ -
Prof. & Spec. Services	82223000	\$ -	\$ -	\$ -
Legal Services	82223005	\$ -	\$ -	\$ -
Community Outreach	82223035	\$ -	\$ -	\$ -
Auditing & Accounting	82223040	\$ -	\$ -	\$ -
Publications & Legal Notices	82224000	\$ -	\$ -	\$ -
Purchasing Charges	82228200	\$ -	\$ -	\$ -
Brd. & Comm. Mem Expenses	82228205	\$ -	\$ -	\$ -
Program Expenses	82228600	\$ 45,000	\$ 45,000	\$ -
Motor Pool	82229000	\$ 450	\$ 347	\$ (103)
Travel Expenses	82229010	\$ 1,260	\$ -	\$ (1,260)
Utilities	82230000	\$ 1,229	\$ 1,392	\$ 163
Admin Allocation	82314000	\$ -	\$ -	\$ -
Information & Technology	82314050	\$ 2,150	\$ 1,592	\$ (558)
TOTAL		\$ 52,768	\$ 54,002	\$ 1,234
TOTAL LINKAGES TO LEARNING COSTS		\$ 172,722	\$ 179,288	\$ 6,566

BUDGET COMPARISON
2016/2017 2017/2018

SALARY SUMMARY		\$ -	\$ 34,465	\$ 34,465
SERVICES AND SUPPLIES		2017-2018 BUDGET	2018-2019 BUDGET (Proposed)	VARIANCE
Communications	82212000	\$ -	\$ 119	\$ 119
Maintenance SIG	82218000	\$ -	\$ -	\$ -
Memberships	82220000	\$ -	\$ -	\$ -
Office Expenses	82222000	\$ -	\$ 700	\$ 700
Postage & Frieght	82222030	\$ -	\$ 300	\$ 300
Computer Software	82222045	\$ -	\$ 1,500	\$ 1,500
Office Equipment	82222050	\$ -	\$ -	\$ -
Prof. & Spec. Services	82223000	\$ -	\$ 117,631	\$ 117,631
Legal Services	82223005	\$ -	\$ -	\$ -
Community Outreach	82223035	\$ -	\$ 1,000	\$ 1,000
Auditing & Accounting	82223040	\$ -	\$ -	\$ -
Publications & Legal Notices	82224000	\$ -	\$ -	\$ -
Purchasing Charges	82228200	\$ -	\$ -	\$ -
Brd. & Comm. Mem Expenses	82228205	\$ -	\$ -	\$ -
Program Expenses	82228600	\$ -	\$ 15,964	\$ 15,964
Motor Pool	82229000	\$ -	\$ -	\$ -
Travel Expenses	82229010	\$ -	\$ 4,090	\$ 4,090
Utilities	82230000	\$ -	\$ 864	\$ 864
Admin Allocation	82314000	\$ -	\$ 8,616	\$ 8,616
Information & Technology	82314050	\$ -	\$ 855	\$ 855
TOTAL		\$ -	\$ 151,639	\$ 151,639
TOTAL LINKAGES TO LEARNING COSTS		\$ -	\$ 186,104	\$ 186,104

**BUDGET COMPARISON
2016/2017 2017/2018**

SALARY SUMMARY		\$ 301,437	\$ 304,092	\$ 2,655
SERVICES & SUPPLIES		2017-2018 BUDGET	2018-2019 BUDGET (Proposed)	VARIANCE
Communications	82212000	\$ 2,206	\$ 2,325	\$ 119
Maintenance SIG	82218000	\$ 5,222	\$ 10,187	\$ 4,965
Memberships	82220000	\$ 4,000	\$ 4,000	\$ -
Office Expenses	82222000	\$ 1,500	\$ 3,700	\$ 2,200
Postage & Frieght	82222030	\$ 875	\$ 1,800	\$ 925
Computer Software	82222045	\$ 2,160	\$ 3,875	\$ 1,715
Office Equipment	82222050	\$ -	\$ -	\$ -
Prof. & Spec. Services	82223000	\$ 25,000	\$ 142,631	\$ 117,631
Legal Services	82223005	\$ 1,500	\$ 1,000	\$ (500)
Community Outreach	82223035	\$ 1,500	\$ 1,750	\$ 250
Auditing & Accounting	82223040	\$ 6,560	\$ 6,560	\$ -
Publications & Legal Notices	82224000	\$ 100	\$ 100	\$ -
Purchasing Charges	82228200	\$ 233	\$ 273	\$ 40
Brd. & Comm. Mem Expenses	82228205	\$ 500	\$ 500	\$ -
Program Expenses	82228600	\$ 45,000	\$ 60,964	\$ 15,964
Motor Pool	82229000	\$ 1,500	\$ 1,040	\$ (460)
Travel Expenses	82229010	\$ 8,400	\$ 17,490	\$ 9,090
Utilities	82230000	\$ 4,098	\$ 4,177	\$ 79
Admin Allocation	82314000	\$ 75,255	\$ 84,634	\$ 9,379
Information & Technology	82314050	\$ 14,334	\$ 12,732	\$ (1,602)
TOTAL SERVICES & SUPPLIES		\$ 199,943	\$ 359,738	\$ 159,795
TOTAL OPERATIONS COSTS		\$ 501,380	\$ 663,830	\$ 162,450
Other Charges		2017-2018 BUDGET	2018-2019 BUDGET	VARIANCE
FRC Initiative		\$ 726,012	\$ 726,012	\$ -
E3 Initiative		\$ 483,904	\$ 483,904	\$ -
School Readiness Initiative		\$ 439,800	\$ 439,800	\$ -
New Project Initiative (TBD)		\$ 40,000	\$ 40,000	\$ -
TOTAL CONTRACT COSTS		\$ 1,689,716	\$ 1,689,716	\$ -
TOTAL EXPENSES		\$ 2,191,096	\$ 2,353,546	\$ 162,450



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

Date of Meeting: October 9, 2018

Study Session

Annual Evaluation Report



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

Date of Meeting:
Agenda Item Type:

October 9, 2018
Informational

AGENDA ITEM: Approval of First 5 Kings County Evaluation Report

A. Background/History:

Proposition 10: Requires all county commissions “adopt an adequate and complete County Strategic Plan for the support and improvement of early childhood development within the county. The strategic plan must include a description of the goals and objectives proposed to be attained, a description of the programs, services, and projects proposed to be provided, sponsored or facilitated; and a description of how measurable results of such programs, services, and projects will be determined by the County Commission using appropriate and reliable indicators.”

A component of the first 5 Kings County Strategic Plan is an Evaluation Plan.

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

Commission staff requests the Commission review and discuss the Evaluation Report, providing direction for future implementation.

C. Timeframe:

The Evaluation Report reflects FY 2017/2018 and will serve as the baseline for the remainder of the current strategic plan.

D. Costs:

No new costs are associated with this item.

E. Staff Recommendation:

Commission staff recommends the Commission review and provide feedback regarding the evaluation plan.

F. Attachments:

- First 5 Kings County Evaluation Report for FY 2017/2018



First 5 Kings County Interim Evaluation Update Fiscal Year 2017–18

Prepared for:

First 5 Kings County

330 Campus Drive

Hanford, CA 93230

<http://www.first5kc.org/>

Prepared by:

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October 2018



Kings County CARES About Quality

Kings County Cares About Quality is a community-based collaborative involving the First 5 Kings County Commission, the Local Childcare Planning Council (LPC), and the Kings Community Action Organization (KCAO) Resource and Referral Program (R&R). The goal of the grant-funded project is to promote children’s access to quality early care and education experiences by offering professional development opportunities and incentives to early care and education (ECE) providers to continuously enhance the quality of ECE teaching and learning environments. The project utilizes a standardized Quality Improvement Rating System (QRIS) to assess and monitor ECE program quality in the areas of effective teacher-child interactions, family engagement, school readiness, and classroom and program environments.

Promote the adoption and implementation of QRIS for Kings County.

Kings County CARES About Quality actively engages in outreach to recruit ECE programs into the project and to expand the adoption and implementation of QRIS countywide. The project has also allocated funds to purchase access to the iPinwheel QRIS data management system to track ECE program information for accountability monitoring and evaluation. Specific data elements recorded in the system include agency, site and session information, funding source, program enrollment, demographics, staff qualifications, and QRIS quality indicators. ECE programs have received training on use of the iPinwheel system and are continuing efforts to integrate the system into standards of practice.

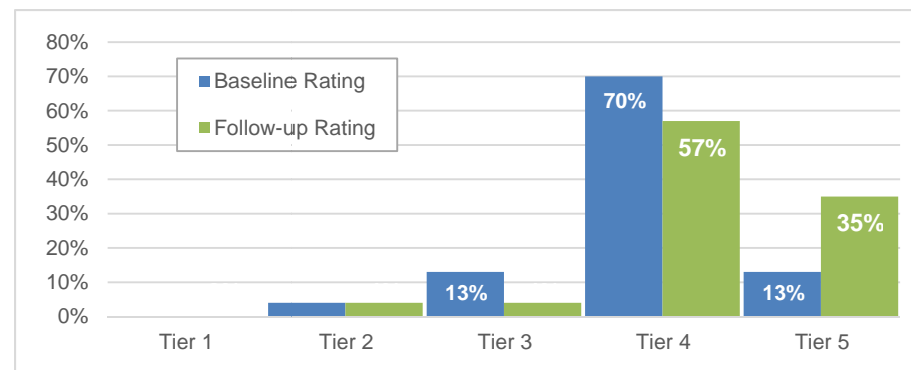
	Programs	Sites	Sessions
All active QRIS	54	80	162
Center-based care	14	37	121
Family child care home	36	37	35
Family resource center	3	3	3
Other alternative sites	1	3	3

Reports from iPinwheel for FY2017-18 list 54 active ECE provider agencies operating across 80 separate program sites. These agencies include 14 center-based agencies, 36 Family Child Care Homes (FCCH), and 3 family resource centers (FRC), along with the UCP Parent & Me program as the one active alternative program. These agencies supported 162 total classrooms or sessions and employed 298 ECE providers. There were 4,465 children enrolled across active sites, comprising approximately one-third of the county population (31%) under 6 years of age. Children included 171 infants (4%) 320 toddlers (7%), 1,761 preschool-age children (39%), and 2,213 children served in alternative enrollment sites (50%) including FRCs and UCP Parent & Me programs.

Elevating Early Care & Education Initiative

Increase the availability of high quality, affordable child care programs.

The QRIS initiative assigns programs to one of three steps, or levels of implementation readiness. ECE programs designated as Step 3 participate in external quality ratings that are based on objective criteria and observational assessments conducted by trained reviewers. Center-based programs are rated on seven quality dimensions, including child observations, health and developmental screenings, teacher qualifications, teacher-child interactions, ratios and group size, program environment ratings, and director qualifications. FCCHs are rated on five of the seven elements. Scores are combined to calculate a five-tiered quality rating based on total scores. ECE classrooms rated as Tier 5 have achieved the highest standard of program quality.



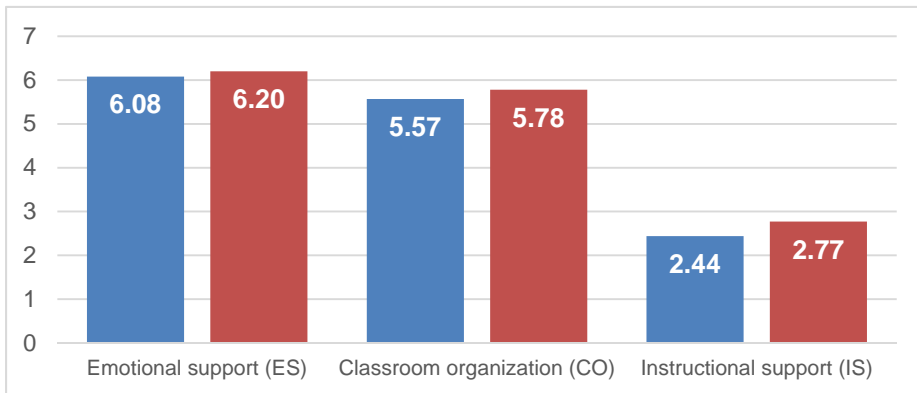
There were 23 ECE classrooms or sessions designated as Step 3 in FY2017-18 with complete QRIS ratings. These comprise about 14 percent of all active classrooms participating in the QRIS. This number represents a small decrease from the previous fiscal year due to attrition among two FCCH providers. The figure above shows the distribution of quality ratings reported at baseline in FY2015–16 as compared to the most current ratings available. Nine programs have now completed the rating process at two points in time, and of those, five demonstrated improvements in overall quality. The exhibit indicates that an increasing proportion of rated ECE classrooms (35%) have now achieved the highest standard of quality as compared to the baseline assessment (13%).



Increase in skill development and mastery in the Kings County early care and education workforce.

One of seven quality indicators comprising the center-based QRIS rating is a measure of teacher-child interaction quality. The tool used to assess teacher-child interaction quality is the Classroom Assessment Scoring System (CLASS). The Preschool CLASS is an observational assessment that describes three domains supporting children’s learning and development, including emotional support, classroom organization, and instructional support. The Toddler CLASS includes two domains—emotional and behavioral support (EBS) and engaged support for learning (ESL). Preschool CLASS dimensions are rated on a seven-point scale measuring the frequency and quality of teacher-child interactions. Low ratings (1–2 pts) indicate that interactions are mostly ineffective, mid-range ratings (3–5) indicate a mix of effective, ineffective or absent interactions, and high ratings (6–7) indicate interactions that are largely effective.

CLASS Pre-K Observations from Baseline to Time 2 (n=23)



Based on the most current assessments available, 18 center-based classrooms, or more than two-thirds (69%) of those rated, scored in the high quality range on measures of emotional support, assessing teacher sensitivity, positive and negative climate, and regard for student perspectives (average = 6.20). Fourteen classrooms, or about half (54%) of those rated, scored in the high quality range on measures of classroom organization (average = 5.78). No classrooms scored in the high quality range on measures of instructional support (average = 2.77). Average IS scores across all programs fell within the low quality range. This indicates an area of need for ongoing monitoring and professional development. Nevertheless, CLASS ratings for center-based programs across all domains did show measurable improvements in quality over time that may be attributed to QRIS program activities. CLASS scores were not reported for FCCH providers due to the small number of active programs.

Early Childhood Environmental Rating System (ECERS)

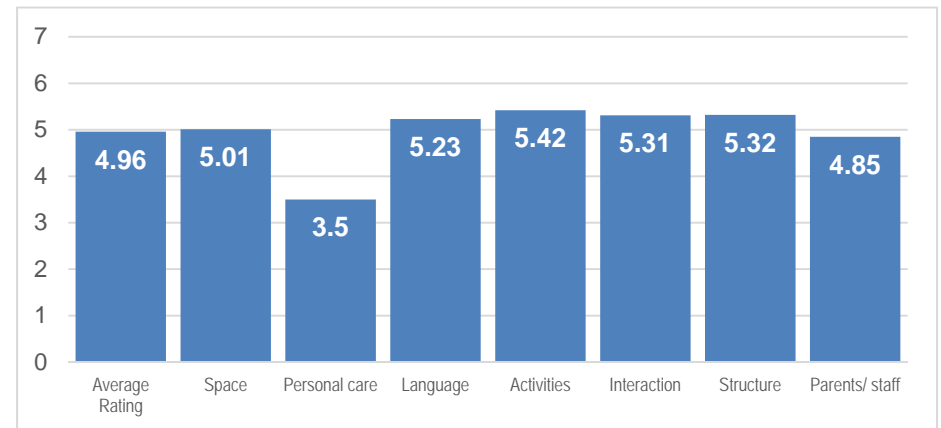
QRIS classrooms also participated in formal ratings of their classroom environments using the Early Childhood Environmental Rating System (ECERS). The ECERS rates early education settings on seven domains of the classroom environment that research has shown to impact the overall quality of preschool experiences. These measurement domains include:

- Space and Furnishings
- Personal Care Routines
- Language Reasoning
- Activities
- Interaction
- Program Structure
- Parents

Items within each of the sub-domains were measured on a seven-point rating scale with the following range of values: ‘inadequate (1)’, ‘minimal (3)’, ‘good (5)’, and ‘excellent (7)’. Ratings for sub-domains were averaged to calculate a total environmental scale for each classroom allowing for comparison over time.

ECE classrooms (n =11) were rated on average as “good” on five of seven environmental domains, including space and furnishings, language and reasoning, activities, interaction and program structure. Classrooms were rated as “minimal” on measures of personal care and parents and staff, indicating areas of need for ongoing monitoring and professional development. Two-thirds of classrooms (64%) scored in the “good” quality range on global scores, and one-third scored in the “minimal” quality range. Moreover, not all ECE center-based programs had completed ECERS assessments, limiting the ability to compare changes in classroom environmental quality over time. This indicates that adoption of the QRIS is still in its early stages of implementation and has not yet been fully integrated within the early childhood education system.

ECERS Baseline Preschool Ratings (n=11)



Increase the number of children who receive developmental screenings.

A third measure of QRIS program quality involves the number of children who have access to health and developmental screenings within their ECE program settings. ECE providers are encouraged to strengthen developmental and health screening protocols using validated screening tools, such as the ASQ, and to refer children to interventions as appropriate. Data monitoring of children's participation in developmental screenings is also a future requirement for grant compliance and must be documented in the iPinwheel system. This fiscal year ECE providers engaged in training on the ASQ to expand developmental screenings and will have opportunities for training to assist in transitioning to use of the iPinwheel system. For FY2017-18, developmental screening information was not yet available through iPinwheel for reporting purposes.

Increase awareness of parents and other stakeholders of QRIS.

The QRIS initiative also involves outreach and education to the general public regarding the availability of high-quality ECE programs in local communities. To assess awareness of parent knowledge of the Kings County CARES About Quality Program and the availability of quality ECE spaces, the evaluation team re-administered an annual social media survey to parents with children ages 0 to 5 (n =102). The survey was administered in both English and in Spanish. Parents were asked if they knew where to find information about the quality of preschool or early care programs in their communities, and if they had seen any information, ads, or messages about the Kings County CARES About Quality initiative. Survey responses are not representative of the entire universe of Kings County families with children 0 – 5, however findings do provide some insight into the level of knowledge and awareness within the broader community about how to access quality early care and education programming for young children.



First 5 Kings County Interim Evaluation Update Fiscal Year 2017–18

Prepared for:

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October 2018



Linkages 2 Learning (L2L)

Linkages to Learning (L2L) is a school-community partnership between First 5 Kings County and Kings County public school systems that aims to ensure that all children enter kindergarten ready to learn. The program supports kindergarten transition teams at selected, high-need elementary schools throughout the county to plan and implement a range of strategies and activities that support children's successful school entry.

Increase the number of children who participate in First 5 funded projects.

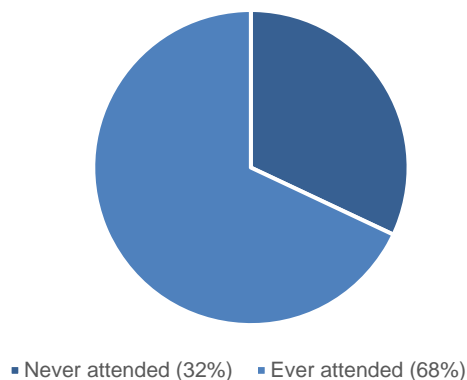
First 5 Kings County funded and supported kindergarten transition teams in 16 Title I elementary schools across 7 districts in FY2017-18. Two new schools were added in FY 2016-17 and a third was added in FY 2017-18. This represents an expansion in the number of schools, classrooms, and children reached by the program relative to previous fiscal years. Schools selected to participate all enroll a high proportion of students from socio-economically disadvantaged families (79% F/RPL eligible) whose are most likely to benefit from transition support.

	2015-16	2016-17	2017-18	% Change
Total Schools	13	15	16	+33%
Total Classrooms	45	60	60	+33%
School enrollment (K/TK)	1,093	1,337	1,320	+21%

L2L works with schools to incentivize early kindergarten registration by distributing backpacks filled with school readiness materials and classroom supplies to incoming kindergarten children. These registration events enable schools to plan for the upcoming school year and provide resources to families who may not otherwise be able to afford them.

Student information recorded at early registration events profiles the characteristics of enrolling students. Children were predominantly Hispanic (67%), White (17%), or multiple races (12%), and about one-third (31%)

Kindergarten Children Who Ever Attended Preschool (n = 619)



School Readiness Initiative

spoke a primary language in the home other than English. One-third of incoming kindergarteners (32%) had never attended preschool.

Increase the number of parents/guardians who access school readiness resources.

Parents and caregivers of 1,266 Kings County incoming kindergarten children countywide, and 645 kindergarteners enrolled in L2L schools, received new backpacks and school supplies in FY2017-18. This represents a small decrease in the number of backpacks distributed countywide relative to the previous fiscal years.

	2015-16	2016-17	2017-18	% Change
Total backpacks	1,472	1,340	1,266	-14%
Total backpacks (L2L)	569	702	645	14%

Increase the number of parents/guardians who participate in school readiness events and activities.

Parents and caregivers of 429 children enrolling in school, or 33 percent of all kindergarten-age children entering L2L classrooms, attended spring orientation events in FY2017-18. This represents an increase in both the number and proportion of enrolled children reached through orientation events relative to previous fiscal years.

	2015-16	2016-17	2017-18	% Change
Spring Orientation	349	328	429	13%
(%) of enrolled	28%	25%	33%	--

Increase the percentage of children who are ready to enter kindergarten.

Kings County elementary schools participating in the L2L program administered a range of kindergarten assessment tools measuring early learning and social skills. Information was most often used to balance classrooms based on children's competencies. First 5 Kings County had explored the option of adopting a single, validated tool to assess school readiness across schools; however, schools have opted not to pursue this approach at this time.



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UCP Parent & Me and Special Needs Programs

School Readiness Initiative

First 5 Kings County partners with United Cerebral Palsy (UCP) of Central California to fund two early education programs serving children at risk for, or identified with, special developmental needs. Parent & Me is a curriculum-based early education program offering interactive activities for parents and children that are developmentally-appropriate for the child. The UCP Special Needs program provides intervention and follow-up services for children with special needs, and offers technical support to early education providers. These programs address a gap in systems of care for children with mild to moderate delays who may be ineligible for other publicly-funded special developmental services.

Increase the number of children who participate in quality early childhood programs.

UCP programs reached 433 children and their families in FY2017-18 across five communities countywide. More than half of children participated in Parent & Me classes (58%) and the other 42 percent were served in UCP Special Needs program settings. The number of children served has remained stable, with small increases in service reach over time. UCP programs also actively participate in the Kings County early care and education quality improvement initiative.

	2015-16	2016-17	2017-18	% Change
Children served	415	440	433	+4%
Parent & Me	227	233	251	+11%
UCP Special Needs	188	207	182	-3%

Increase the number of parents/guardians who receive general parenting education (UCP Parent & Me Program).

Parent & Me sites offered 1,284 interactive, parent education and family strengthening sessions reaching 211 parents or caregivers in FY2017-18. This represents a small increase in service reach for most program sites.

	2015-16	2016-17	2017-18	% Change
Parents/guardians served	198	199	211	7%
Hanford	57	58	63	11%
Corcoran	48	48	49	2%
Lemoore	49	54	62	27%
Avenal	22	16	17	-23%

Kettleman City	22	23	20	-9%
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Increase the number of children who receive developmental screenings.

UCP Parent & Me sites provided developmental screening services to 233 unduplicated children in FY2017-18 and completed 420 health and development screenings using the Hawaii Early Learning Profile (HELP). The program is also working to expand screening protocols to include use of the Ages and Stages Questionnaire (ASQ) to provide additional information to families. More children were screened and more screenings were completed in FY2017-18 relative to the previous fiscal year and UCP has continued to exceed targeted service goals in this area.

	2015-16	2016-17	2017-18	% Change
Children screened	242	215	233	-4%
Total screenings	392	348	420	7%

Increase the number of identified special needs children who received special needs services.

The UCP Special Needs Project provided intervention services to 182 children in FY2017-18, in addition to providing classroom-based supports to assist 48 special needs children served in Parent & Me program settings. The proportion of children who were 0 to 3 years of age served by UCP Special Needs programs (84%) has grown substantially relative to previous fiscal years, indicating that more children are being reached at an age when early intervention is most effective.

	2015-16	2016-17	2017-18	% Change
Children served	188	207	182	-3%
Children 0-2 years	130	175	152	17%
% 0-2 years	69%	85%	84%	-
Children 3-5 years	50	32	30	-40%
% 3-5 years	31%	15%	16%	-





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October 2018



Family Resource Centers (FRCs)

The Family Resource Center (FRC) initiative is a place-based initiative supporting five family resource centers in targeted communities countywide. FRCs provide a single point of access to a range of health, education, childcare, and support services for children 0 to 5 and their families. FRCs are community-driven and responsive to the needs of the communities they serve, and are diverse with respect to their management structures, staffing, and funded activities. The goal of the FRC initiative is to increase children's readiness for school and to provide quality early learning experiences for all children, particularly those who may not have access to formal preschool opportunities.

Increase the number of children who participate in quality early childhood programs

The FRCs collectively reached 2,040 children and their parents and caregivers countywide and delivered 25,300 units of services in FY2017–18. This represents a small decrease in service reach from previous fiscal years. Children and families visited the FRC an average of 12.4 times each year indicating a high level of overall utilization. Participants served by FRCs were diverse and reflected the communities and populations targeted for programming. About 74 percent of all participants were Hispanic, 11 percent were White, 4 percent were Asian, 3 percent were African-American, and 8 percent were other races. About 55 percent of participants were primary English speakers and 45 percent spoke Spanish or other languages.

	2015–16	2016-17	2017-18	% Change
Number of visits	26,882	26,447	25,300	-6%
Number of unique participants	2,236	2,348	2,040	-9%
Average number of visits per visitor	12.0	11.3	12.4	3%

	2015–16	2016-17	2017-18	% Change
Total participants	2,236	2,348	2,040	-9%
Avenal	174	128	*	*
Corcoran	533	696	698	31%
Hanford	706	754	671	-5%
Kettleman City	272	239	191	-30%
Lemoore	551	531	480	-13%

Family Resource Center Initiative

Increase the number of parents who received parenting education and supports, including parent education programs and workshops, supportive services and school readiness resources.

FRCs offered a wide range of educational and support services benefitting parents and other caregivers, including parent education, resource and referral, family-oriented events, and coordinated services to address preventive health and other basic needs. The table below reports the number of unique participants and units of service in selected categories of parent/caregiver service offerings reported for FY2016-17 and FY2017-18. Note that FRC utilization information for the Avenal Family Connection in FY2017-18 was not reflected in service totals due to technical issues, which limited staff's ability to generate accurate utilization data. Information will be updated in a subsequent version of the report once new data becomes available.

	2016-17		2017-18	
	Parent	Services	Parents	Services
Parent education	119	501	96	578
Resource/referral	1,189	4,419	1,038	3,572
Family activities/events	412	3,064	318	2,842
Coordinated services	69	2,971	147	3,949

Increase the number of parents provided prenatal and postnatal home visits.

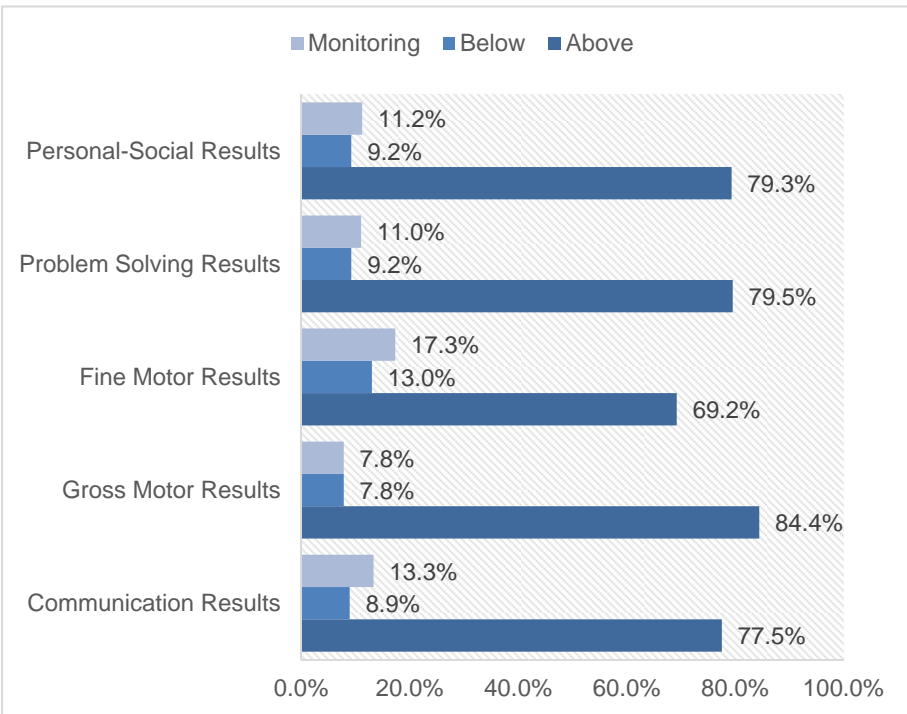
First 5 Kings County launched a new program in FY 2013-14 to begin conducting home visits with families served by the Kettleman City FRC. In FY 2017–18, home visitors met with 26 parents and their children and made a total of 200 home visit contacts. Home visits to Kettleman City families have decreased from previous fiscal years.

	2015–16	2016-17	2017-18	% Change
Children and families receiving home visits	51	46	26	-49%
Total visits	495	572	200	-60%

Increase the number of children who receive developmental screenings and the number of children screened prior to their 3rd birthday.

FRCs have also been actively engaged in assessing children’s developmental needs using the Ages and Stages Questionnaire (ASQ) and have focused on maximizing the number of children screened prior to their 3rd birthday. For the current fiscal year, the Hanford and Lemoore FRCs screened a total of 346 children, 66 percent of whom were under the age of 3 when early intervention is most effective. This represents a decrease in the number of children screened relative to the previous fiscal year. Other FRCs also continued to conduct developmental screenings with families and will be transitioning to use of the ASQ data reporting system to more effectively record and report screening information. For the current fiscal year, about 7.8 to 13 percent of all children screened through the two FRCs were identified with developmental concerns.

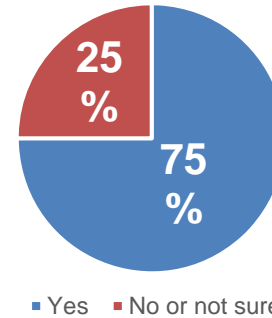
	2016-17	2017-18	% Change
Total Children Screened	446	346	-22%
0-3 Years Old	302	227	-25%
0-3 Years (%)	67.7%	65.6%	-3%



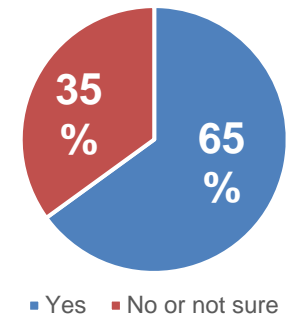
Increase community awareness of the value of the FRC model.

The final targeted result area for FRCs outlined in the strategic plan was to increase awareness within the community of the value of the FRC model. To assess awareness of the FRCs among Kings County parents, the evaluation team re-administered a social media survey to parents with children ages 0 to 5 (n =102). The survey was administered in English and in Spanish. Parents were first asked to identify the community nearest to where they lived and were then asked if they had ever heard about or visited their local FRC. About 75 percent of respondents indicated that they had heard about the FRC in their local community, and 65 percent indicated that they had visited the FRC with their child. These findings suggest that FRCs have generated a high level of visibility among families within their communities.

Heard about the FRC (n=100)



Visited the FRC (n=100)





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Date of Meeting: October 9, 2018

Study Session

Spotlight On Service:
Corcoran Family Resource
Center



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

Date of Meeting:
Agenda Item Type:

October 9, 2017
Study Session

AGENDA ITEM: Spotlight on Service: Recreation Association of Corcoran – Corcoran 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 Corcoran Family Resource Center (CFRC) is a community based family resource center that is providing school readiness services to families residing in Corcoran and surrounding communities. The services offered at the CFRC are developmentally appropriate, and specifically engineered to the age of the child.

C. Timeframe:

The Corcoran Family Resource Center has been a component of the First 5 Kings County strategic plan since FY 2003/2004.

D. Costs:

There is no cost associated with this agenda item.

E. Staff Recommendation:

Staff recommends that the commission review the information provided by Recreation Association of Corcoran regarding the Corcoran Family Resource Center.

F. Attachments:

- Recreation Association of Corcoran – Corcoran Family Resource Center – PowerPoint Presentation

Corcoran
Family
Resource
Center



Early childhood activities

0-6 Months:

Tummy Play Time: This class provides families a special place for learning and connecting. Parents and babies are able to connect through music, movement and play gyms.



6-24 Months:

Time To Finger Paint: This class provides great activities for curious toddlers to express their own creativity using a variety of foods, paints and crafts



Early Childhood Activities

2-5 Years of Age:

- **Lets Move and Play:** The objective of this program is to develop a healthier lifestyle, by integrating fitness as a normal part of a kid's life. .
- **Lets Get Creative :** This class provides ways to enhance your child's creativity and development of their motor and social skills.



Early Childhood Activities



- **Little Chef's Kitchen:** Allows children and parents the opportunity to learn how to prepare healthy and nutritional snacks in a creative and simple way.
- **Time for Art:** This class encourages children to experiment a variety of textures, colors and ceramics. It allows them to explore their creativity in a unique way
- **Dramatic Play:** This class encourages children to learn while they are playing.

Coordinated services

- **Community Baby Shower**

- Provides expecting mothers with the resources needed during and after their pregnancy while celebrating their upcoming baby.

- **UCP – Parent & Me**

- This program offers children 0-5 and their parents the ability to strengthen the parent and child's hands-on growth experiences and also demonstrates their child's intellectual development.

- **Car Seat Installation**

- This workshop provides parents the appropriate and adequate demonstration on how to properly install their child's car seat.



Coordinated services continued...

- **Community Food Bank**
 - Food distribution to the Corcoran community and its surroundings every third Wednesday of each month.
- **Kings View**
 - Individual Counseling
 - Group Counseling
 - Parent Topic Workshops

Health And Nutrition Awareness

- This workshop provides parents and children with adequate information on health related topics.



Coordinated services continued...

- **Immigration Workshops**

- This workshop educates parents interested in learning about the U.S. immigration laws and policies.

Parent Education Workshops (Parent Café)

- Provides educational workshops about the various services offered to the community

ESL - English as a Second Language

-Provides classes to parents wanting to learn the basic English language, it boosts their confidence and allows them to participate more fully with their children and their community.



Outreach activities

- RAC Family Pool Nights
 - National Night Out
 - Cotton Festival
 - J.G. Boswell Health Fair
 - Corcoran's Farmer's Market
 - Kiwanis Healthy Soles Event
 - Corcoran Apartment Complexes
- Provide ongoing mailing to FRC members to include calendars, brochures and up coming events.
 - Provide information, FRC highlights to local newspaper to promote FRC services.



Points of Service FY 2017- 2018

- 0-2 years 107
- 3-5.9 years 137
- Adult Participant 469

Questions/comments?



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Date of Meeting: October 9, 2018

Staff Report: August 2018 & September 2018



Staff Report

August 2018 and September 2018

Grants & Contracts Program Officer Report –

- **Audit and Annual Report:**
 - We have reached to end of the 17/18 fiscal year, as a result we have begun the process of completing the Audit and Annual Report. I have made initial contact with Brian form Hudson and Henderson to compile the required information. Hudson and Henderson will be completing their fieldwork August 29 through August 30. Additionally I have been working to compile the data required for the annual report. I attended the introductory webinar that explains the new components and requirements for FY 17/18. Both of these items are due to First 5 California no later than October 30, 2018. I will be presenting these items to the commission at the October Commission Meeting.

- **Evaluation:**
 - I have continued to work collaboratively with the Evaluation, Management & Training (EMT) to implement the comprehensive evaluation plan for the 2015/2020 strategic plan. We are currently working to send all data collect during the current fiscal year. Upon receiving the information EMT will process and complete the final draft of the annual evaluation report. This report will be included in our final report to First 5 California.

- **IMPACT**
 - The First 5 Kings County IMPACT Application has been reviewed and approved by first 5 California. Over the next 2+ years this project will address the quality of preschool and childcare in Kings County. During the last month staff has worked with KCOE to develop a plan to access unspent funds from years 1 to 3.

- **Prop 56 Oral Health**
 - In September 2018 the Local Oral Health Prevention project kicked off with Key interviews conducted by the consultant. The consultant conducted interviews with Public Health Staff, the Health Officer, Head Start Staff, Representatives from Adventist Health, Representatives form Family Healthcare Network, Staff from KPFC and potential partners. These interviews are designed to identify key players in forming the Oral Health Advisory Committee.

- **New Opportunities**
 - On 7/30/18 the California Department of Social Services released an application to fund Home Visitation services. The initial allocation provides Kings County with \$242,736 for the last 6 months of FY 18/19 and \$485,472 for both FY 19/20. The total for the 1.5 years is estimated to be \$728,208. My initial

estimate is that we will be able to add 4 additional Home Visitors with one serving in a supervisory role.

- **Fiscal Report: August 20187**

	% of Fiscal Term Expended	Percent of Spending	Comments
First 5 Operations			
Personnel	17%	12%	N/A
Service & Supplies		3%	N/A
TOTAL		8%	N/A
Linkages to Learning			
Personnel	17%	13%	N/A
Service & Supplies		4%	N/A
TOTAL		10%	N/A
First 5 Total Budget		21%	FRC: 25% E3: 25% School Readiness: 25% New Project Initiative: 25%

Category	Expended	Percentage
Administration	\$3,985	1%
Program	\$438,363	94%
Evaluation	\$3,986	1%
Linkages 2 Learning	\$18,493	4%
Total	\$464,827	

School Readiness Coordinator/ August -September Linkages Report

- **School Transition Teams: Jefferson, Hamilton, Monroe, Washington, Armona, Kit Carson, Lakeside, Avenal, Tamarack, Kettleman City, Lemoore, Cinnamon, Meadow Lane and Engvall and Island Elementary:**

All Linkages to learning school sites are now open for the 2018-19 school year. All 15 school sites hosted a meet and greet event for families and students a day before the school year kicks off. The event is an opportunity for kindergartners and their parents to meet the kinder teacher prior to the chaos on the first day of school. The students are encouraged to explore their new classroom, meet new classmates and of course meet their new kinder teacher. Parents are also encouraged to meet the teacher and share any concerns they may have in regards to their child. Teachers on the other hand take this opportunity to provide parents with important information about bus routes, school lunches and or important paper work such as emergency cards. In conclusion all school sites have submitted sign in sheets for the event and across the board all sites had a good turn out. The meet and greet has proven to be an exciting and memorable milestone that parents are happy to participate in. With the 2018-19 school year in full swing I have began meeting with each school site/ team to begin planning for the new school year. Prior to the 1st day of school each participating school site was contacted to update new kinder enrollment and teaching staff numbers. This information is useful in developing a new budget for each school site. School enrollment varies from year to year and this year a majority of Hanford schools saw a decrease in enrollment at the beginning of the school year. The lower enrollment numbers created for fewer teachers being needed in the classroom. Each of the 15 school sites will meet with me in the month of September or October. Our 1st meeting of the school year is used to discuss the new budget and review the previous year's activities/participation. Schools will be contacted again in the winter to schedule a 2nd meeting.

- **Backpack Project:** The back pack project has concluded for the 2017-18 school year. The number of back packs that were given out this year is approximately 1250. The back pack project experienced a small hiccup this school year with Lemoore elementary school district moving to an online registration process. This eliminated the in person contact that the district office had in place previously. We did see a smaller number of back packs being given in Lemoore due to this change. New Lemoore kinder students will now receive the back pack at the spring orientation event each school will host. With that being said, all left over back packs were collected and will be stored until the spring when schools begin kinder registration. In the meantime I will count and repackage the back packs that were collected at the end of the school year. In the next few weeks I will be contacting the back packs vendor to place a new order.