



**Annual Report and School Readiness**

**Appendices**

**Fiscal Year 10/11**

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## Family Functioning – Result Area and Service Definitions

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### Family functioning

Result Area – provide parents, families and communities with relevant, timely and culturally appropriate information, education, services and support.

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### Behavioral, substance abuse, and mental health services

Service – behavioral and mental health services, substance abuse services, treatment, and counseling and/or therapy for children or adult family members, including play, parent-child interaction approaches, child-abuse counseling and family therapy.

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### Adult education and literacy for parents

Service – education, training, ESL classes, literacy, and/or a General Equivalence Diploma (GED).

**Note:** Adult Education parenting classes should be reported in Targeted Intensive Parent Support Services or General Parenting Education Programs.

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### Community resource and referral

Service – programs that provide referrals or service information about various community resources, such as medical facilities, counseling programs, family resource centers, and other supports for families, for instance, 211 services or community resource reporting. This category should reflect services that are designed as a broad strategy for linking families with community services.

**Note:** If the major emphasis is resource and referral to a specific service(s), the cost and services should be linked to the specific service.

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### Distribution of Kit for New Parents

Service – provide and/or augment the First 5 California *Kit for New Parents* to new and expectant parents (e.g. a hospital visitation programs to new mothers).

**Note:** If distribution of the Kit is a component of a broader effort, the cost and services should be linked to the broader effort (e.g., a home visitation program for newborns).

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## Family Functioning – Result Area and Service Definitions,

Continued

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### Family literacy programs

Service – programs designed to increase the amount of reading that parents do with their children. Programs may include educating parents about the benefits of reading or looking through books (e.g., Even Start, Reach Out and Read, Raising a Reader).

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### Provision of basic family needs (food, clothes, housing)

Service – meals, groceries or clothing provided through programs such as food pantries and store certificates; emergency funding or household goods acquisition assistance; temporary or permanent housing acquisition assistance, and related case management.

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### Targeted intensive parent support services

Service – intensive and issue specific support services to families at risk including home visitation, long-term classes or groups, or other intensive support for parents or expectant parents to increase knowledge and skills related to parenting and improved family functioning.

**Note:** Parent education programs on a specific topic related to Early Childhood Development of Health should be included within that service, as appropriate.

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### General parenting education programs

Service – short-term, non-intensive instruction on general positive parenting topics.

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### Other family functioning support services

Service – other family functioning support services that do not fall under one of the services listed in this section.

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## Child Development – Result Area and Service Definitions

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**Child development** Result Area – increase the quality of and access to early learning and education for young children.

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**Preschool for 3 and 4 year-olds** Service – preschool for three and four year-olds distinct from a comprehensive school readiness program. Includes funding pre-existing spaces, or spaces in programs with the intensity and quality similar to Power of Preschool criteria.

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**State school readiness and local match** Service – state and local match-funded services under the State Commission’s School Readiness Initiative, designed to improve children’s readiness for school.

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**Local school readiness (mirror programs)** Service – county commission-based School Readiness programs funded solely by county commission dollars that are “mirror” programs to the State School Readiness Program.

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**Comprehensive screening and assessment** Service – screening and diagnostic services including behavioral, mental health, developmental and physical health. This includes screening programs that measure cognitive/intellectual functioning, language and communication skills, social and emotional development, and perceptual/motor functioning to identify children who show developmental delays. These services determine the nature and extent of a problem and recommend a course of treatment and care.

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**Targeted intensive intervention for identified special needs** Service – programs that identify children with special needs and provide intensive and specific services to those children. Children with disabilities and other special needs refers to those children who are between birth and 5 years of age and meet the definition of “special needs” provided in the General Definitions Appendix.

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## Child Development – Result Area and Service Definitions,

Continued

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### Early education programs for children

Service – quality intensive educational activities and experiences for children intended to foster social, emotional, and intellectual growth, and prepare them for further formal learning.

**Note:** Does not include drop-in or other short-term programs. Do not include School Readiness or Preschool for 3 and 4 year-olds as defined above.

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### Early education provider programs

Service – training and educational services, supports and funding to improve the quality of care or facilities. This includes CARES, facility grants and supply grants to providers.

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### Kindergarten transition services

Service – classes, home visits, camps, tours, or other activities designed to help children be more comfortable and accustomed to the learning environment, expectations, activities, and personnel of school when they enter kindergarten. This category also includes individual child learning plans and school-wide transition plans.

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### Other child development services

Service - child development services that do not fall into any of the categories listed in this section, for example “drop in” or short-term programs.

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## Health – Result Area and Service Definitions

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**Improved health** Result Area – promote optimal health and identify, treat and eliminate the risks that threaten children’s health and lead to developmental delays and disabilities in young children.

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**Breastfeeding assistance** Service – education related to benefits of breastfeeding, including classes to women, families, employers, the community, as well as breastfeeding support services to women.

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**Nutrition and fitness** Service – information and services about nutrition, fitness and obesity prevention for the 0 to 5 population; this includes programs to teach the basic principles of healthy eating, food handling and preparation, and the prevention of illness.

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**Other health education** Service – information and services about health, other than nutrition, fitness and obesity prevention (as defined above).

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**Health access** Service – health insurance enrollment assistance, programs that ensure use of health services, strategies to retain health insurance, and insurance premium payments or subsidies.

**Note:** This does not include treatment programs.

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**Home visitation for newborns** Service – home visitation services to promote and monitor development of children ages 0 to 2.

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**Oral health** Service – dental screenings, checkups, cleanings, preventive and acute treatments, and education on preventive care. May include training for providers as well as for children and families.

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**Prenatal care** Service – education, treatment, and counseling to promote healthy pregnancies and deliveries.

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## Health – Result Area and Service Definitions, Continued

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**Primary care services (immunizations, well-child check-ups)**

Service – medical care services to children 0 to 5 including preventive, diagnostic, and therapeutic care by a licensed healthcare professional.

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**Comprehensive screening and assessments**

Service – screening and diagnostic services including behavioral, mental health, developmental and physical health. Includes screening programs that measure cognitive/intellectual functioning, language and communication skills, social and emotional development, and perceptual/motor functioning to identify children who show developmental delays. These services determine the nature and extent of a problem and recommend a course of treatment and care.

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**Targeted intensive intervention for identified special needs**

Service – programs that identify children with special needs and provide intensive and specific services to those children. Children with disabilities and other special needs refers to those children who are between birth and 5 years of age and meet the definition of “special needs” provided in the General Definitions Appendix.

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**Safety education and intentional and unintentional injury prevention**

Service – programs that disseminate information about child passenger and car safety, fire safety, water safety, home safety (childproofing), and the dangers of shaking babies. Includes education on when and how to dial 911, domestic violence prevention and intentional injury prevention. Referrals to community resources that focus on these issues may also be included.

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**Specialty medical services**

Service – emergency and critical care services for children ages 0 to 5 who require specialty care or have an illness or injury that requires immediate, short-term intervention or other specialty care services including care for chronic childhood illnesses. This category also includes follow-up on medical conditions or concerns identified from health/developmental screenings, such as autism, vision, or asthma.

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## Health – Result Area and Service Definitions, Continued

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**Tobacco  
cessation  
education  
and  
treatment**

Service – education on tobacco-related issues and abstinence support for participants using tobacco products. Includes providing information on reducing young children’s exposure to tobacco smoke.

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**Other health  
services**

Service – health education and services that do not fall into one of the categories listed in this section.

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## Systems of Care – Result Area and Service Definitions

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**Systems of care**

Result Area – implement integrated, comprehensive, inclusive and culturally and linguistically appropriate services to achieve improvements in one or more of the other Result Areas.

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**Service outreach, planning, support and management**

Service – general planning and coordination activities, program monitoring, technical assistance and support, support for interagency collaboration, support for services to diverse populations, contract administration, program database management, and program support and oversight activities.

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**Provider capacity building, training, and support**

Service – provider training and support to improve their capacity to participate and deliver services to families with young children. Includes business planning, grant writing workshops, sustainability workshops, large community conferences or forums.

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**Community strengthening efforts**

Service – community awareness and educational events on a specific early childhood topic or promoting broad awareness of the importance of early childhood development.

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## Population Definitions

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**Children less than 3 years old**

Children ages zero up to their third birthday.

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**Children from third to sixth birthday**

Children from the day of their third birthday up to their sixth birthday.

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**Children ages unknown**

Any child whose age is not known from age zero up to their sixth birthday.

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**Parents/guardians/primary caregivers**

Adults acting as the primary caregivers for a child age zero to their sixth birthday who receive direct services from a commission program. Includes parents, legal guardians, foster parents, grandparents or other family members.

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**Other family members**

Family members who are not primary caregivers who participate with children in First 5 activities. Includes siblings age six or older.

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**Providers**

Health, social service, educational or other persons who provide services to pregnant women and/or children ages zero to their sixth birthday or who participate in First 5 training or support programs.

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**Bilingual**

A person who speaks two languages equally well and uses one or both languages in any number of settings is bilingual.

**Note:** To report the 'primary language spoken in the home' on the AR-2, pick the language predominantly spoken in the home. If the primary language spoken in the home is unknown, enter the best choice.

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## Population Definitions, Continued

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### **Ethnicity**

The heritage, nationality, group, lineage, or country of birth of a person or the person's parents or ancestors before their arrival in the United States. The Framework categories are consistent with those in the U.S. Census, with the addition of the ethnic category "Hispanic/Latino."

**Note:** To report the 'ethnic breakdown of population served' on the AR-2, pick the ethnicity that best describes the program participant. Report Filipinos under the Asian category.

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## General Definitions

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**Program** A specific service with a common objective funded and/or provided by a commission and/or public or private agency funded with Proposition 10 dollars. Programs are mapped to one or more of the results and services.

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**Program expenditures** Funds expended under the established definition of program costs: “Costs incurred by local First 5 commissions readily assignable to a program, grantee, contractor, or service provider (other than evaluation activities) and/or in the execution of direct service provision.” Refer to the First 5 Financial Management Guide for additional guidance.

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**Compelling outcome** Outcomes are changes to beliefs, attitudes, knowledge or actions produced by the program and directly linked to the program goals. Compelling outcomes are those that demonstrate the most significant shifts in beliefs, attitudes, knowledge and action. They make the biggest differences for the program’s target population.

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**Benchmark/  
Baseline  
data** Baseline data is basic information gathered before a program begins and used later to provide a comparison for assessing program impact. A benchmark is a point of reference by which something can be measured. Both are directly linked to the program’s goals or objectives.

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**Special needs** Children with special needs includes those identified with disabilities, health, or mental health conditions requiring early intervention, special education services, or other specialized services and supports. Special needs children include those:

- Who are protected by the Americans with Disabilities Act (ADA)
- Who have, or are at-risk for a developmental disability as defined by the Individuals with Disabilities Education Act (IDEA) Part C (Early Start 0 to 3 years old) or have a specific diagnosis as defined by IDEA part B (3 years and above)
- Who meet the DSM/ZERO TO THREE/California Infant, Preschool, and Family Mental Health Initiative definition or that meet the Federal Maternal and Child Health Bureau at the U.S. Department of Health and Human Services Special Needs definition

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## General Definitions, Continued

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**Special  
needs**  
(continued)

In addition, children with special needs includes those without identified conditions, but requiring specialized services, supports, or monitoring. These children may not have a specific diagnosis but are children whose behavior, development and/or health affect their family's ability to find and maintain services.

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## Primary Provider Definitions

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**Elementary schools (P-6, K-6 or K-8) /elementary school districts**

Public or private schools that serve students from preschool through eighth grade or a subset of those grades. These schools should be recognized as a State Department of Education accredited P-6, K-6 or K-8 school (or a subset of those grades).

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**County or State educational institutions**

Any county or State entity that provides educational services at any level, exclusive of elementary schools. Examples include County Offices of Education, California Department of Education, California Community Colleges, California State Universities or the University of California.

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**Community based agencies**

An Internal Revenue Service (IRS) recognized not for profit agency (including private non-profit entities) or collaborative of several agencies that are providers of health, educational or human services. Examples include community based agencies, family resource centers, a Regional Center, or other non-profit organizations.

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**County government agency**

An authorized county department or agency operating under the county governing structure (board of supervisors). Examples include county health, social services or mental health agencies

**Note:** County Offices of Education should be reported under county or State educational institutions rather than this category.

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**Other government agency**

An authorized local (i.e., city), state or federal agency. Examples include city community or social services agencies, local city branch library, city recreation program, federal office, etc.

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**Private entities/ institutions**

Any private or for-profit institution. Examples include private colleges, consultants/consulting firms, for-profit providers or hospitals.

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## Primary Provider Definitions, Continued

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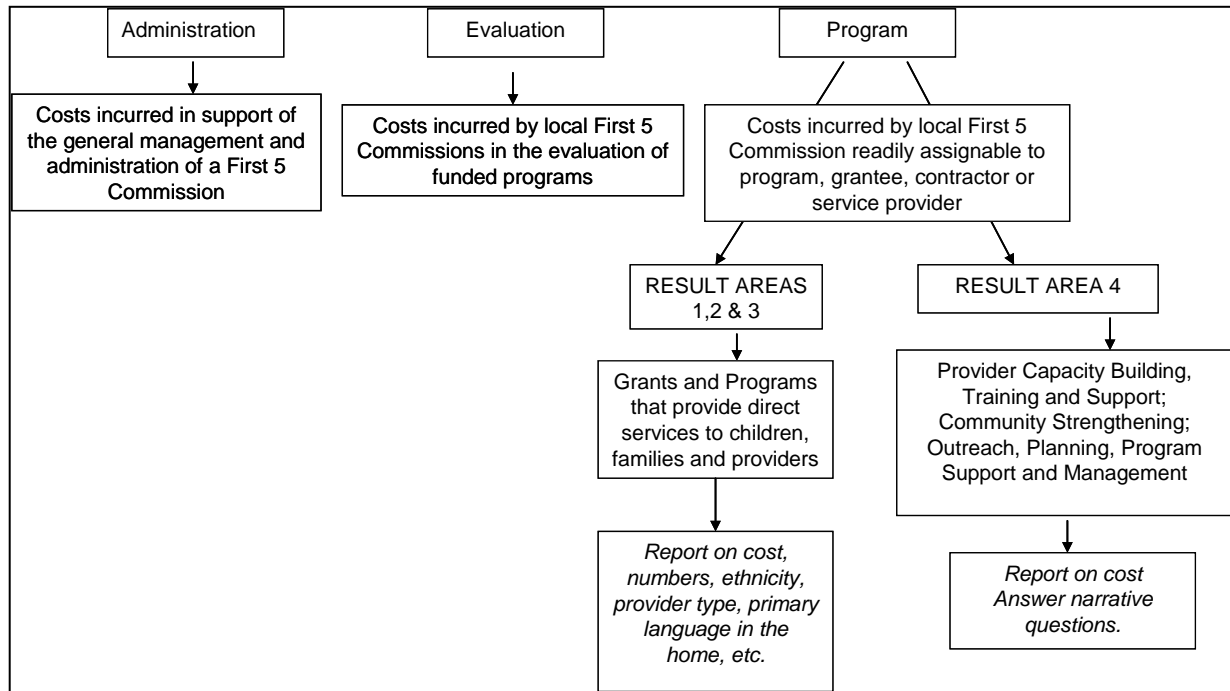
**First 5  
county  
commission**

County commission is identified as the service provider if the service is directly provided by the county commission to the population served. For example, the county commission directly hires public health nurses to provide health services to young children.

**Note:** This category may also be used for reporting services under Result 4, Improved Systems of Care.

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# Reporting Requirements by Cost Component



## First 5 Financial Management Guide Excerpt on Fund Balance:

### 5.3.2.2. *Fund Balance*

The term *fund balance* is commonly used to describe the difference between assets and liabilities. However, in governmental funds, fund balance is more of a measure of liquidity than of net assets, because governmental funds report only financial assets, not illiquid assets such as the value of buildings. But it is not strictly a measure of liquidity, because some of the assets reported may be inherently non-spendable, such as supplies inventories. Consequently, a good definition of fund balance for governmental funds is: *all financial assets less liabilities normally expected to be liquidated with current financial resources.*

To be in conformance with generally accepted accounting standards, First 5 county commissions must report fund balance consistent with Statement 54 of the Government Accounting Standards Board (GASB). Comprehensive Annual Financial Reports for fiscal years beginning after June 15, 2010 must report fund balance consistent with Statement 54. Commissions that do not prepare CAFRs should also report fund balance consistent with Statement 54 according to this timeline.

Financial Statements of First 5 Commissions may include up to five components of fund balance. Because each commission's circumstances are different, not all county commissions will have to show amounts in all of these components. The five possible components include:

- Nonspendable fund balance
- Restricted fund balance
- Committed fund balance
- Assigned fund balance
- Unassigned fund balance

*Reporting encumbrances in fund balance.* With the advent of GASB Statement No. 54, encumbrances are no longer reported in fund balance. Instead, material encumbrances would require a footnote disclosure. Or, if the commission, or the county within which a commission operates as a county agency, has a policy of recording encumbrances at the time a purchase order is created, the value of all outstanding purchase orders and contracts (where no invoice has been received for payment) for future periods would be included in the footnote disclosure.

**Materiality.** Materiality in auditing and accounting relates to the importance of an amount, transaction or discrepancy. It usually depends on the size of the item or error judged in the particular circumstances of its omission or misstatement. In government, materiality has both a quantitative and a qualitative aspect, where materiality often concerns the nature rather than the size of an amount, such as illegal acts, bribery, corruption and related party transactions. Because of the importance of transparency in the public sector, commissions should discuss with and understand the level of materiality that will be chosen by the auditors of their financial statements.

#### ***5.3.2.2.1. Nonspendable Fund Balance***

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

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

First 5 commissions that have assets such as prepaid items or supply inventories, or that manage endowments where the principle may not be spent, will report such assets in this component.

#### ***5.3.2.2.2. Restricted Fund Balance***

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

- Funding from the State Commission or foundations that are legally restricted to specific uses. For example, funds advanced by First 5 CA under specific agreements for services, such as Regional Technical Assistance funds or matching funds for specific initiatives.
- Funds legally restricted by County, state, or federal legislature, or a government's charter or constitution.
- Amounts collected from non-spendable items, such as the long term portion of loan outstanding, if those amounts are also subject to legal constraints.

Tobacco tax allocations to county commissions are not automatically categorized as restricted fund balance. This is because the purposes for which tobacco tax allocations may legally be used are no narrower than the purpose for which the commissions were created in Proposition 10 enabling legislation. Therefore, tobacco tax allocations remaining in fund balance must be reported in one or more of the components according to the guidelines provided in this Financial Management Guide and Statement 54.

**5.3.2.2.3. Committed Fund Balance**

Two criteria determine the Committed fund balance:

- Use of funds is constrained by limits imposed by the government’s highest level of decision making (for First 5 county commission, this is the local commission).
- Removal or modification of use of funds can be accomplished only by formal action of the authority (i.e., local commission) that established the constraints.

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

- Resources committed for a future initiative as long as commission action is also required to remove this commitment.
- Resources that have been committed by a commission for specific agreements that have not yet been executed, where commission action is also required to remove this commitment.
- Resources committed as the local match for a State Commission initiative.
- Funding that has been set aside for previously executed legally enforceable contracts but not yet spent, including multi-year contracts, if such contracts have been approved by the county children and families commission and if cancellation of such contracts would require commission approval.

**5.3.2.2.4. Assigned Fund Balance**

The assigned portion of the fund balance reflects a commission’s intended use of resources, which is established either by the county First 5 Commission, a body created by the commission, such as a commission finance committee, or an official designated by the commission (e.g., an Executive Director).

The “assigned” component is similar to the “committed” component, with two essential differences, shown in the following table:

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

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

- Appropriation of a portion of existing fund balance sufficient to eliminate a projected deficit in the subsequent year’s budget, where the Executive Director may decide whether to use the entire amount.
- Funding that has been set aside for previously executed legally enforceable contracts, including multi-year contracts, but not yet spent where such contracts have been approved by commission staff rather than the commission itself, or where such contracts have been approved by a commission but commission action is not required to cancel such contracts.
- Resources assigned to a specific program or project or organization for which the commission has approved a plan or budget
- Resources approved by a commission for a long range financial plan where formal approval is not required to modify the amount.

#### ***5.3.2.2.5. Unassigned Fund Balance***

Resources in the fund balance that cannot be classified into any of the other categories are included here.

## Population Reporting by Result Area

	Children 0-5	Adults/Other Family/Caregivers	Both
<b>Improved Family Functioning</b>			
Behavioral, Substance Abuse, and Mental Health Services			X
Adult Education and Literacy for Parents		X	
Community Resource and Referral		X	
Distribution of Kit for New Parents		X	
Family Literacy Programs			X
Provision of Basic Family Needs (Food, Clothing, Housing)			X
Targeted Intensive Parent Support Services Programs		X	
General Parenting Education Programs		X	
Other Family Functioning Support Services			X
<b>Improved Child Development</b>			
Preschool for 3 and 4 year-olds	X		
State School Readiness & Local Match			X
Local School Readiness (Mirror Programs)			X
Comprehensive Screening and Assessments			X
Targeted Intensive Intervention for Identified Special Needs			X
Early Education Programs for Children (Other than School Readiness and Preschool for 3 and 4 year-olds as defined below)	X		
Early Education Provider Programs		X	
Kindergarten Transition Services			X
Other Child Development Services			X
<b>Improved Health</b>			
Breastfeeding Assistance		X	
Nutrition and Fitness			X
Other Health Education			X
Health Access	X		
Home Visitation for Newborns			X
Oral Health			X
Prenatal Care		X	
Primary Care Services (Immunizations, Well Child Check-ups)	X		
Comprehensive Screening and Assessments			X
Targeted Intensive Intervention for Identified Special Needs			X
Safety Education and Intentional and Unintentional Injury Prevention			X
Specialty Medical Services			X
Tobacco Cessation Education and Treatment		X	
Other Health Services			X