



AGENDA ITEM: 11  
DATE OF MEETING: April 25, 2013  
ACTION:   X    
INFORMATION: \_\_\_\_\_

## **ANNUAL REPORT GUIDELINES FOR FISCAL YEARS 2012-13 and 2013-14**

### **SUMMARY OF REQUEST**

Staff is requesting approval of technical updates to the Annual Report Guidelines for FY 2012-13 and 2013-14 and the corresponding Annual Report Form 1 (AR1), County Revenue and Expenditure Summary.

### **BACKGROUND**

The California Children and Families Act of 1998 (the Act) states:

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.

The purpose of the Annual Report Guidelines is to assist county commissions as they input program data into the Annual Report System. The Annual Report forms collect relevant fiscal and program information to provide the Commission and Californians with an understanding of the spectrum of health and education resources provided to the state's youngest children and their families. The data provided annually via the Annual Report System is analyzed and the results are used as the basis for producing the First 5 California Annual Report.

#### *Annual Report Guidelines for Fiscal Year 2012-13*

The Annual Report Guidelines for FY 2012-13 were originally approved by the Commission on July 18, 2012. In accordance with statute, the Annual Report Guidelines were posted to the First 5 Website on June 21, 2012. Subsequently, Child Signature Program (CSP) Requests for Applications (RFA) 1 and 2 were released, and county commissions have been receiving and spending funds in support of those programs this fiscal year. To ensure accurate reporting for both CSP 1 and CSP 2, minor Annual Report Guidelines and form updates are needed for this fiscal year. AR1 lines 3 and 4 have been modified to independently collect revenue detail for CSP RFA 1 and CSP RFA 2. Additionally, staff has updated line 23 to identify expenditures in the category of "State

School Readiness,” as opposed to the former category of “State School Readiness and Local Match.” This change is necessary to accurately identify final expenditures for the First 5 California School Readiness Program.

*Annual Report Guidelines for Fiscal Year 2013-14*

Staff is also requesting the approval of the Annual Report Guidelines for FY 2013-14. Changes to the reporting content in AR1 for this time period to include the following:

- Addition of the forthcoming Comprehensive Approaches to Raising Education Standards (CARES) Plus Round 2 funding
- Addition of the forthcoming CSP RFA 3
- Deletion of State School Readiness Revenue Reporting

No other changes to the Annual Report Guidelines would be made.

**STAFF RECOMMENDATION**

Staff recommends the State Commission approve the revised Annual Report Guidelines for FY 2012-13 and the draft Annual Report Guidelines FY 2013-14 as required by the statute. These minor revisions were prepared in consultation with the First 5 Association of California.

**ATTACHMENTS**

The attachments include the Annual Report Guidelines for both fiscal years including the proposed revisions in track changes. The Annual Report Form 1 (AR1) is also included for FY 2012-13. Upon the Commission’s approval, the AR1 for FY 2013-14 will be prepared by staff.

- A Revised Annual Report Guidelines for FY 2012-13 (with track changes)
- B Annual Report Guidelines for FY 2013-14 (with track changes)
- C Annual Report Form 1 (AR1) for FY 2012-13 (changes incorporated)



**Annual Report**  
**Guidelines**  
**Fiscal Year 12/13**

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## County Revenue and Expenditure Summary (AR-1) Overview

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**Purpose** The County Revenue and Expenditure Summary form (AR-1) captures county commission monetary data that accurately and clearly shows the relationship between financial resources and services. The monetary data must be consistent with the Generally Accepted Accounting Principles (GAAP) and with each commission's audited financial statement. The following outlines the monetary requirements for completing AR-1:

- All FY 12/13 funds received by the commission and recognized as revenues in the county Annual Financial Statement Audit
  - All FY 12/13 expenditures (all dollars expended or encumbered) regardless of funding source
  - All FY 12/13 expenditures or encumbrances regardless of whether it is a commission-run program or an externally-run program
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**Standards** The Annual Report format is consistent with the Governmental Accounting Standards Board's (GASB) national standards for governmental financial reporting (GAAP) and the First 5 Financial Management Guide.

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**Auditor Instructions** To ensure the audit matches your Annual Report data, at the audit entrance conference provide the auditors with the following:

- The AR-1
- The First 5 Financial Management Guide (available at <http://www.cafc.ca.gov/commission/fiscal.asp>)
- The State Controller's Office Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5). A link is available at <http://www.cafc.ca.gov/commission/fiscal.asp> under the Audit Guidelines heading.

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**Resources** The county commissions can use the following resources to complete the AR-1:

- First 5 Financial Management Guide, Chapter 5 Financial Reporting.
- County Commission Financial Statement Audit
- GASB Codification of Governmental Accounting and Financial Reporting Standards as of June 30, 2011

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## County Revenue and Expenditure Summary (AR-1) Overview, Continued

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**Technical Assistance Contact** The Institute for Social Research (ISR) at the California State University, Sacramento is the point of contact for all technical assistance questions. ISR can be reached at:

- Telephone: 800-311-4905
- E-mail: [msmall@csus.edu](mailto:msmall@csus.edu)

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**Deadline** All forms are due to First 5 California by 11:59 p.m. on October 31, 2013

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## County Revenue and Expenditure Summary (AR-1) Instructions

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**Purpose** This section provides a list of the auto-generated information and instructions on how to fill out the following sections of the County Revenue and Expenditure Summary (AR-1):

- Revenue Detail
  - Results and Services Expenditure Details
  - Expenditure Detail
  - Other Financing Sources
  - Net Change in Fund Balance
  - FY 12/13 Fund Balance
- 

**Form Auto-Generated Information** All forms populate the county name, date and some totals automatically. The forms update the date each time the form is accessed, until submitted.

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**Revenue Detail** The Revenue Detail section must include total revenues from county commission funds, First 5 California funds, other state and federal funds, and other revenues. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Revenue Detail:

Line	Title	Insert
1	Tobacco Tax Funds	Total Proposition 10 tobacco tax revenues
2	CARES Plus Funds	Total Comprehensive Approaches to Raising Educational Standards (CARES) Plus Program Funds received from First 5 California and other sources (Note: Match your auditable financial statements)
3	Child Signature Program, <u>RFA 1</u>	Total Child Signature coordination and Program RFA 1 Funds received from First 5 California and other sources
4	Child Signature Program, <u>RFA 2</u>	Total Child Signature coordination and Program RFA 2 Funds received from First 5 California and other sources.

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## County Revenue and Expenditure Summary (AR-1) Instructions, Continued

### Revenue Detail (continued)

Line	Title	Insert
<del>5</del> 5	<del>School Readiness Program</del> School Readiness Program Funds	<del>Total School Readiness Coordination and Program Funds received from First 5 California.</del>
<del>6</del> 6	Augmentation Funds	First 5 California Small Population County Augmentation Funds
<del>6</del> 7	Other Funds	Total Other Funds. Provide a brief description of the fund (source and/or use) in the available text boxes. <b>Example:</b> Regional Technical Assistance funds <b>Note:</b> Three text boxes available
<del>7</del> 8	Grants	Total Grants received from other state and federal sources or other revenue sources. Provide the grant title with a brief description of the fund (source and/or use) in the available text boxes <b>Note:</b> Three text boxes available
<del>8</del> 9	Donations	Total Donations received by county commission
<del>9</del> 10	Revenue from Interest Earned	Total amount of county interest earned in all Children and Families Trust Fund revenue accounts during FY 12/13, include Surplus Money Investment Funds (SMIF)
<del>10</del> 11	Total Revenue	Automatically generated <b>Note:</b> Must match county audit

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### Results and Services - Expenditure Detail

First 5 California defines four results that counties must strive to achieve: improved family functioning, improved child development, improved health and improved systems of care. This section requires county commissions to specify total expenditures related to services under each Result Area. Consult Result Area and Service Definition Appendix for Service definitions.

In addition, county commissions must breakdown expenditures by provider or contractor for three result areas: improved family functioning, improved child development and improved health. Each service on the expenditure detail includes a box labeled, "Enter Details." When you click on "Enter Details," a pop-up window opens for data entry. In this pop-up window, counties will enter the breakdown of funds by provider/contractor.

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## County Revenue and Expenditure Summary (AR-1) Instructions, Continued

**Results and Services - Expenditure Detail** (continued) For instructions on how to enter these data, consult the following instructions: Primary Provider/Contractor Breakdown and Data Entry Instructions (page 12), and Mapping Programs to Services (page 33). The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Results and Services Expenditure Detail:

Line	Title	Insert
<b>Result 1: Improved Family Functioning</b>		
<del>44</del> 12	Behavioral, Substance Abuse and Other Mental Health Services	Total expenditures for each Service under Improved Family Functioning by category of provider or contractor, into the pop-up window that opens when you click on "Enter Details"
<del>42</del> 13	Adult Education and Literacy for Parents	
<del>43</del> 14	Community Resource and Referral	
<del>44</del> 15	Distribution of Kit for New Parents	
<del>45</del> 16	Family Literacy Programs	
<del>46</del> 17	Provision of Basic Family Needs (Food, Clothing, Housing)	
<del>47</del> 18	Targeted Intensive Parent Support Services	
<del>48</del> 19	General Parenting Education Programs	
<del>49</del> 20	Other Family Functioning Support Services (please describe below)	Use the text box following Line 21 to enter a description of Other Service provided
<del>20</del> 21	Total	Automatically generated
<b>Result 2: Improved Child Development</b>		
<del>24</del> 22	Preschool for 3 and 4 Year Olds	Total expenditures for each service under Improved Child Development by primary provider or contractor into the pop-up window that opens when you click on "Enter Details".
<del>22</del> 23	<u>State</u> School Readiness	
<del>23</del> 24	Comprehensive Screening and Assessments	
<del>24</del> 25	Targeted Intensive Intervention for Children Identified with Special Needs	
<del>25</del> 26	Early Education Programs for Children (other than SR and Preschool for 3 & 4 Year Olds)	
<del>26</del> 27	Early Education Provider Programs	
<del>27</del> 28	Kindergarten Transition Services	

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## County Revenue and Expenditure Summary (AR-1) Instructions, Continued

### Results and Services - Expenditure Detail (continued)

Line	Title	Insert
<b>Result 2: Improved Child Development</b>		
<del>2829</del>	Other Child Development Services (please describe below)	Use the text box following Line 31 to enter a description of the Other Service provided
<del>2930</del>	Total	Automatically generated
<b>Result 3: Improved Child Health</b>		
<del>3031</del>	Breastfeeding Assistance	Total expenditures for each Service under Improved Health by provider or contractor into the pop-up window that opens when you click on "Enter Details".
<del>3132</del>	Nutrition and Fitness	
<del>3233</del>	Other Health Education	
<del>3334</del>	Health Access	
<del>3435</del>	Home Visitation for Newborns	
<del>3536</del>	Oral Health	
<del>3637</del>	Prenatal Care	
<del>3738</del>	Primary Care Services (immunizations, Well Child Checkups)	
<del>3839</del>	Comprehensive Screening and Assessments	
<del>3940</del>	Targeted Intensive Intervention for Children Identified with Special Needs	
<del>4041</del>	Safety Education and Intentional and Unintentional Injury Prevention	
<del>4142</del>	Specialty Medical Services	
<del>4243</del>	Tobacco Cessation Education and Treatment	
<del>4344</del>	Other Health Services (please describe below)	Use the text box following Line 46 to enter a description of Other Health Service provided
<del>4445</del>	Total	Automatically generated
<b>Result 4: Improved Systems of Care</b>		
<del>4546</del>	Service Outreach, Planning, Support, and Management	Total expenditures for each Service under Improved Systems of Care
<del>4647</del>	Provider Capacity Building, Training and Support	
<del>4748</del>	Community Strengthening Efforts	
<del>4849</del>	Total	Automatically generated

## County Revenue and Expenditure Summary (AR-1) Instructions, Continued

**Expenditure Detail** The Expenditure Detail section provides a summary of program expenditures, and specifies administrative and evaluation expenditures. Refer to the First 5 Financial Management Guide for detailed expenditure specifications. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Expenditure Detail:

Line	Title	Insert
<del>4950</del>	FY 12/13 Program Expenditures	Automatically generated after Results and Services Expenditure Detail is completed. Use Expenditure Notes at end of the form to explain significant differences from FY 11/12 (e.g., capital expenditures) <b>Note:</b> Must match county audit.
<del>5051</del>	FY 12/13 Administrative Expenditures	Total Administrative Expenditures for FY 12/13; <u>do not include</u> expenditures on: <ul style="list-style-type: none"> <li>• Evaluations and evaluation technical assistance</li> <li>• Program outreach and education</li> <li>• Other grantee capacity building</li> </ul>
<del>5452</del>	FY 12/13 Evaluation Expenditures	Total Evaluation Expenditures for FY 12/13; <u>do not include</u> expenditures on: <ul style="list-style-type: none"> <li>• Administration</li> <li>• Program outreach and education</li> <li>• Technical assistance</li> <li>• Other grantee capacity building</li> </ul>
<del>5253</del>	Total Expenditures	Automatically generated <b>Note:</b> Must match county audit
<del>5354</del>	Excess (Deficiency) of Revenues over (Under) Expenses	Automatically generated

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## County Revenue and Expenditure Summary (AR-1) Instructions, Continued

**Other Financing Sources** The Other Financing Sources section captures expenditures that do not fall into one of the pre-defined categories. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Other Financing Sources section:

Line	Title	Insert
<del>54</del> <u>55</u>	Sales(s) of Capital Assets	Enter the amount received in FY 12/13 from any sale of capital assets
<del>55</del> <u>56</u>	Other: Specify Source	Enter any long-term debt issuance activities, such as general issuance of debt, underwriter's fees, debt-financed capital grants; describe source of funds in text box
<del>56</del> <u>57</u>	Total Other Financing Sources	Automatically generated

**Net Change in Fund Balance** The Net Change in Fund Balance section captures year-to-year changes in county commission fund balances and must match the county commission audit. Refer to the First 5 Financial Management Guide for detailed fund balance specifications. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Net Change in Fund Balance section:

Line	Title	Insert
<del>5758</del>	Fund Balance – Beginning July 1, 2010	Enter the Fund Balance from FY 11/12 audit with adjustments, if applicable
<del>5859</del>	Fund Balance – Ending June 30, 2012	Automatically generated
<del>5960</del>	Net Change in Fund Balance	Automatically generated

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## County Revenue and Expenditure Summary (AR-1)

### Instructions, Continued

**FY 12/13 Fund Balance** This section collects data related to FY 12/13 county commission Fund Balances which must match the county's audit. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the FY 12/13 Fund Balance section:

Line	Title	Insert
<del>6061</del>	Non Spendable	Inherently non spendable portion of net resources that cannot be spent because of their form. Portion of net resources that cannot be spent because they must be maintained intact
<del>6462</del>	Restricted	Externally enforceable limitations on use. Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments. Limitations imposed by law through constitutional provisions of enabling legislation
<del>6263</del>	Committed	Self-Imposed limitations set in place prior to the end of the period. Limitation imposed at the highest level of decision making that requires formal action at the same level to remove
<del>6364</del>	Assigned	Limitation resulting from intended use. Intended use established by highest level of decision making. Intended use established by body designated for that purpose Intended use established by official designated for that purpose
<del>6465</del>	Unassigned	Residual net resources. Total fund balance in general fund in excess of non-spendable, restricted, committed, and assigned fund balance (i.e., surplus). Excess of non-spendable, restricted, and committed fund balance over total fund balance (i.e., deficit).
<del>6566</del>	Total Fund Balance	Automatically generated

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## County Revenue and Expenditure Summary (AR-1) Instructions, Continued

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**Expenditure Notes** The Expenditure Notes sections provides 1,000 characters of text space for county commissions to document issues pertinent to expenditure data reported in AR-1.

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**Supplemental Schedule of First 5 California Funding** County Commissions shall report audited financial information for any First 5 California funds received for programs or projects. The audited financial information shall include the following:

1. Program or Project Name
2. First 5 California Revenue for each Program/Project
3. Expenditure of First 5 California funds for each Program/Project
4. Expenditure of county/local funds (cash match) for each program or project
5. Change in Net Assets of First 5 California funds for each program/project
6. Net Assets at the beginning of the fiscal year
7. Net Assets at the end of the fiscal year

Attachment 1 provides an example format for the reporting of Supplemental Schedule of First 5 California Funding. The electronic submission of program and/or project data in the AR-1 may be modified in the example Schedule to reflect any changes in approved program or project funding by First 5 California.

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## Primary Provider/Contractor Breakdown and Data Entry Instructions

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**Purpose** This section provides instructions on how to breakdown funding by primary provider or contractor in Annual Report Form 1 (AR-1), Results and Services – Expenditure Detail Section.

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**Expenditures to Include** Include a breakdown the following service expenditures by primary provider or contractor:

- All expenditures or accruals, regardless of funding source, for FY 12/13.
- All expenditures or accruals regardless of whether it is a commission-run program or an externally-run program
- County costs for each service should include total expenditures specifically related to that service for FY 12/13
- All expenditures regardless of the funding source and regardless of whether it is a commission-run program or an externally-run program

If your county contracts with a collaborative of multiple agencies and cannot breakdown funding by provider, then allocate total funding to the primary contractor under the agreement.

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**Expenditures Not to Include** The following expenditures should not be included:

- In-kind funds
- Any funds that do not flow directly through county accounts
- Non-cash matches

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## Primary Provider/Contractor Breakdown and Data Entry Instructions, Continued

### Inputting Funding by Primary Provider

Complete a Breakdown of Funding by Primary Provider/Contractor for the following Result areas: Improved Family Functioning, Improved Child Development and Improved Health. This procedure is not required for Improved Systems of Care. The total of the individual program expenditure entries for all Result/Services must total to the program expenditures in your county audit. (See instructions for Line 52.) The following table specifies each step of the data entry process to complete a Breakdown of Funding by Primary Provider/Contractor in the Results and Services – Expenditure Detail section of the AR-1:

Step	Action
1	Click the "Enter Here" text box for the specific Result/Service for which funds were expended
2	A new window will appear displaying the choices for Primary Provider/Contractor <ol style="list-style-type: none"> <li>1. Elementary Schools (P-6, K-6/K-8) Elementary School Districts</li> <li>2. County or State Educational Institutions</li> <li>3. Community Based Agency</li> <li>4. County Government Agency</li> <li>5. Other Government Agency</li> <li>6. Private Entities/Institutions</li> <li>7. First 5 County Commission</li> </ol>
3	Enter expenditures next to each choice as appropriate (at least one choice must be selected) <b>Note:</b> The columns will automatically pre-fill with zero until a dollar amount is entered and the total line will calculate automatically
4	When data entry is complete, click the "Save" and then "Close" buttons
5	The window displaying the choices will close
6	The calculated total will appear in the text box for the specific Result/Service selected in Step 1
7	Continue on to the next Result/Service for which funds were expended, and repeat the process

## County Demographic Worksheet (AR-2) Overview

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**Purpose** The purpose of the County Demographic Worksheet (AR-2) is to capture service, outcome and demographic data about the population county commission programs serve. The AR-2 is an important element in the statewide Annual Report because it provides demographic information within the common structure of Results and Services and it enables stakeholders to clearly see how resources are allocated and spent.

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**Accurate Demographic Data** To ensure submission of accurate demographic data in AR-2:

- Provide demographic information on individuals who received services for Improved Family Functioning, Improved Child Development and Improved Health only
- Prepare one Demographic Worksheet for each Service shown on AR-1, Results and Services – Expenditure Detail section
- Provide unduplicated counts of populations served, including breakdowns by ethnicity and primary language spoken in the home (See How to Report Unduplicated Counts of Individual Served)
- Document in the Expenditure Notes of AR-1 if county reports expenditures, but has no service data.

Note: Zero is an allowed entry for service data during the implementation phase of a program

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## County Demographic Worksheet (AR-2) Overview, Continued

**How to Report Demographic Data** The following table provides guidance on reporting demographic data under the proper Result and Service areas:

Program	Report	Examples/Notes
Mini-Grant	Either by Service or in Improved Systems of Care, depending on the type of program and level of participant data available	<b>Note:</b> If county reports expenditures, but has no service data, enter zero for service data and document in the Expenditure Notes of AR-1
Provider Training	Under: <ul style="list-style-type: none"> <li>Result - Improved Family Functioning, Result - Improved Child Development or Result - Improved Health when training is linked to the provision of another direct service under these Result areas</li> <li>Result - Improved Systems of Care if general purpose training, general education training to multiple types of providers or presenting in a large venue where participant data is difficult to obtain</li> </ul>	<b>Example:</b> Report public health nurse training on oral screening under Result - Improved Health, Service - Oral Health <b>Note:</b> See Result Area and Service Definition Appendix – Improved Systems of Care, for more examples of Provider Capacity Building, Training, and Support
CARES Training for Providers	Under Result - Improved Child Development, Service - Early Education Provider Programs	

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## County Demographic Worksheet (AR-2) Overview, Continued

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### How to Report Demographic Data (continued)

Program	Report	Examples/Notes
County has two health programs, one for breastfeeding assistance, and one for oral health services	Two Demographic Worksheets and report these services separately, both under Result - Improved Health, one under Service - Breastfeeding Assistance and one under Service - Oral Health	
Children's playgroups	Under Result – Improved Child Development, Service – Early Education Programs for Children	
"Other" category	Only if the service cannot fit into any specific service category defined in Result Area and Service Definition Appendix	<b>Note:</b> Use the text box to describe the service

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**Technical Assistance Contact** The Institute for Social Research (ISR) at the California State University, Sacramento is the point of contact for all technical assistance questions. ISR can be reached at:

- Telephone: 800-311-4905
- E-mail: msmall@csus.edu

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**Deadline** All forms are due to First 5 California by 11:59 pm, October 31, 2013.

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## County Demographic Worksheet (AR-2) Instructions

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**Purpose** All counties must complete one County Demographic Worksheet (AR-2) for each service reported in AR-1, Results and Services – Expenditure Detail Section. This section provides a list of the auto-generated information and instructions on how to fill out the following sections of the County Demographic Worksheet (AR-2):

- Result/services
- Most compelling service outcome
- Benchmark/baseline data
- Outcome measurement tool
- Population served
- Ethnic breakdown of population served
- Primary language spoken in the home
- Improved systems of care

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**Form Auto-Generated Information** All forms populate the county name, date and some totals automatically. The forms update the date each time the form is accessed, until submitted. When form is submitted, it may be edited and resubmitted, up to the deadline submission date.

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**Result/Service Choices** When creating a new AR-2 form, county commissions must use the drop-down menu to select one of the four Result Areas and the appropriate Service for the selected result. See Result Area and Service Definition Appendix for Service definitions. After you select the Result Area and Service, the rest of the form will open. Counties may only submit one AR-2 for each Result/Service.

Complete demographic information for Result Areas Improved Family Functioning, Improved Child Development and Improved Health only. Answer the three narrative questions at the end of AR-2 for Result Area Improved Systems of Care.

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**Most Compelling Service Outcome** Choosing from your county commission annual evaluation findings, provide the most recent compelling service outcome available (1,000 characters maximum) for at least two services from any of the four Result Areas. This data should be easily transferrable from your county annual evaluation data. Concisely describe the outcome in the text box and include the time period in which these data were collected (may include previous fiscal year data, if analyzed during current fiscal year). For outcomes that cover more than one service, choose the service most closely associated with the outcome. See General Definitions Appendix for definition of “compelling outcome.”

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## County Demographic Worksheet (AR-2) Instructions, Continued

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**Benchmark  
/ Baseline  
Data**

In the Benchmark/Baseline Data text box, provide the comparison data used (1,000 characters maximum) to determine whether the service outcome was an improvement and specify the origin of the data (see Outcome examples A and B). These data could include already observed data, such as data in the California Health Interview Survey, or it could be baseline data observed in the first year of the program.

If you are using baseline data to measure improvement and it is the first year of the program, then enter N/A and use these data for benchmark/baseline data for comparison in future reports (see Outcome example C).

If the outcome data are not based on a comparison, then enter N/A (see Outcome example D).

See General Definitions Appendix for definition of "Benchmark/baseline data."

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**Outcome  
Measurement  
Tool**

In the text box, describe the measurement tool (300 characters maximum) used in the evaluation to measure the outcome. Tools may include surveys, assessment tool scores, case management data, etc.

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## County Demographic Worksheet (AR-2) Instructions, Continued

**Outcome Examples** This table provides examples of outcomes, benchmark/baseline data and outcome measurement tools:

Compelling Outcome	Benchmark/Baseline Data	Outcome Measurement Tool
<b>Example A</b>		
In March 2008, 40% of preschoolers in the ABC Program received a fluoride treatment within six months of entry into preschool.	In March 2007, 20% of preschoolers in the ABC Program received a fluoride treatment within six months of entry into preschool.	Parent Survey
<b>Example B</b>		
As a result of the Home Visitation Program for Newborns, 90% of newborns were still being breastfed 6 months after birth (data from FY 09/10).	A county-wide survey administered in September 2007 reported that only 50% of newborns were still being breastfed 6 months after birth.	A survey of 27 Program participants administered on the 6-month anniversary of their first home visit.
<b>Example C</b>		
75% of children assessed improved on 50% or more of DRDP-R domains. Assessments were given in Sept. 2008 and May 2009.	N/A	Modified Desired Results Developmental Profile (DRDP-R)
<b>Example D</b>		
A FY 09/10 community event survey found 85% of persons answered "yes I made new and strong connection to a neighbor."	N/A	Community Event Exit Survey

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## County Demographic Worksheet (AR-2) Instructions, Continued

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**Population Served** The Population Served section captures unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers. (See How to Report Unduplicated Counts of Individuals Served. (page 36)) For guidance on reporting children and/or adults, see Population Reporting by Result Area Appendix. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Population Served section of AR-2:

Line	Title	Insert
1	Children less than 3 years old	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for each category
2	Children from 3 <sup>rd</sup> to 6 <sup>th</sup> birthday	
3	Children Ages Unknown (birth to 6 <sup>th</sup> birthday)	
4	Parents/Guardians/Primary Caregivers	
5	Other Family Members	
6	Providers	
7	Total Population Served	Automatically Generated

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## County Demographic Worksheet (AR-2) Instructions, Continued

**Ethnic Breakdown of Population Served** The Ethnic Breakdown of Population Served section captures unduplicated counts of persons by ethnic or racial category that best describes the program participant. (See How to Report Unduplicated Counts of Individuals Served.) These categories are consistent with U.S. Census definitions, with the addition of “Hispanic/Latino” category. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Ethnic Breakdown of Population Served section of AR-2:

Line	Title	Insert
8	Alaska Native/American Indian	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for each category
9	Asian	
10	Black/African-American	
11	Hispanic/Latino	
12	Pacific Islander	
13	White	
14	Multiracial	
15	Other – Specify	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for the most prevalent other ethnic/racial group for which there is no category; specify the category in the text box
16	Unknown	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers if the data was not collected or if the participant does not identify with the other ethnic categories and is not included in the count for “other” on line 15
17	Subtotals	Automatically generated <b>Note:</b> The subtotal of the column for Children must match the total children reported in Lines 1, 2 and 3. The subtotal of the column for Parents/Guardians/ Primary Caregivers must match Line 4. The subtotal of the column for Providers must match Line 6.
18	Total Ethnic Breakdown of Population Served	Automatically generated

*Continued on next page*

## County Demographic Worksheet (AR-2) Instructions, Continued

### Primary Language Spoken in the Home

The Primary Language Spoken in the Home section captures the primary language predominantly or exclusively spoken at home for the population served. If the participant is considered bilingual, counties must enter the “best choice” of one language that is most likely the dominant language in the home (See Population Definitions Appendix for definition of bilingual.) The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Primary Language Spoken in the Home section of AR-2:

Line	Title	Insert
19	English	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for each category
20	Spanish	
21	Cantonese	
22	Mandarin	
23	Vietnamese	
24	Korean	
25	Other – Specify	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for up to three of the most prevalent other languages for which there is no category; specify the category in the text box
26	Other – Specify	
27	Other – Specify	
28	Unknown	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers if the data was not collected or if the participant does not identify with the other language categories and is not included in the counts for “other” on lines 25, 26 or 27.
29	Subtotals	Automatically generated <b>Note:</b> The subtotal of the column for Children must match the total children reported in Lines 1, 2 and 3. The subtotal of the column for Parents/Guardians/ Primary Caregivers must match Line 4.
30	Total Population Served	Automatically generated

Continued on next page

## County Demographic Worksheet (AR-2) Instructions, Continued

### Improved Systems of Care

For each Service reported, answer the following **additional** questions to complete the Improved Systems of Care narrative:

Question	Examples
Who was the primary audience for the service? (500 characters maximum)	<ul style="list-style-type: none"> <li>• Dental Technicians</li> <li>• Preschool Teachers, Assistants, and Parents of Preschool Children</li> <li>• Faith-based Community Leaders</li> </ul>
What were the types of services provided? (500 characters maximum)	<ul style="list-style-type: none"> <li>• Instructions on preparing young children for a dental examination</li> <li>• Discussions on the best way for teachers and parents to communicate about a child's progress</li> <li>• Speech about the importance of early-childhood education and the importance of community support for parents and young children</li> </ul>
What was is the intended result of the service? What was the community impact of the service? (1,000 characters maximum)	<ul style="list-style-type: none"> <li>• Parents have a user-friendly resource directory at hand for community services</li> <li>• Spanish speaking families have improved access to ECE services and supports</li> <li>• Parents and caregivers spend more time interacting with young children and less time watching TV</li> </ul>

## County Evaluation Summary (AR-3) Overview

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**Purpose** This section provides a standardized format for county commissions to submit information about their evaluation activities and their final Local Evaluation Reports.

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**Submitting Local Evaluation Report** County Commissions must submit their Local Evaluation Report in Adobe Acrobat format to [evaluation@ccfc.ca.gov](mailto:evaluation@ccfc.ca.gov), subject line: <county name> Local Evaluation Report. Counties must submit all Local Evaluation Reports completed or updated in the prior fiscal year.

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**Technical Assistance Contact** The Institute for Social Research (ISR) at the California State University, Sacramento is the point of contact for all technical assistance questions. ISR can be reached at:

- Telephone: 800-311-4905
- E-mail: msmall@csus.edu

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**Deadline** All forms are due to First 5 California by 11:59 pm, October 31, 2013.

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## County Evaluation Summary (AR-3) Instructions

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<b>Purpose</b>	<p>This section provides instructions on how to fill out the following sections of the County Evaluation Summary (AR-3):</p> <ul style="list-style-type: none"><li>• Evaluation activities completed</li><li>• Evaluation findings reported</li><li>• Policy impact of evaluation results</li></ul>
<b>Evaluation Activities Completed</b>	<p>Describe an overview of the county commission directed evaluation activities during the fiscal year (4,000 characters maximum). Include evaluations of prior year programs conducted during current fiscal year, examples include:</p> <ul style="list-style-type: none"><li>• Evaluation of specific programs or initiatives</li><li>• Collection of participant and outcome data for populations served</li><li>• Comparison of results from similar programs/initiatives</li><li>• Design of future evaluation studies</li></ul>
<b>Evaluation Findings Reported</b>	<p>Describe evaluation findings related to programs during or prior to the fiscal year (4,000 characters maximum), examples include:</p> <ul style="list-style-type: none"><li>• Evaluation findings or conclusions</li><li>• Intervention outcomes</li><li>• Differences between actual and expected results</li><li>• Child and family outcomes</li><li>• Process outcomes</li><li>• Other compelling outcomes not already reported in AR-2</li></ul>
<b>Policy Impact of Evaluation Results</b>	<p>Describe how the county commission used the activities and findings described in Evaluation Activities Completed and Evaluation Findings Reported (3,000 characters maximum), examples include:</p> <ul style="list-style-type: none"><li>• How the results were communicated to the County Commission</li><li>• What decisions were made based on the evaluation results</li><li>• What funding strategy changes were made or are anticipated to be made</li><li>• Lessons learned</li><li>• How the information will be used to update the county strategic plan</li></ul>

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*Continued on next page*

## Mapping Programs to Services

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### **Purpose**

The Annual Report provides a summary of statewide expenditures and services. Counties must submit expenditure information and assign persons served to a Service within a Result. This provides financial and demographic information within the common structure of Results and Services, and allows stakeholders to clearly see how resources are allocated and spent. Some programs provide multiple Services supporting one or more Result. This document provides two options to help counties determine the best method for reporting expenditures and persons served:

1. Allocate to the Service that represents the primary Result of the program
  2. Allocate to multiple Services that represent the array of program Results
- 

### **Option 1 Primary Result Criteria**

Use the following criteria to determine whether to use the primary Result option to capture persons served and expenditure data:

- The assignment of funds or individuals does not significantly change the picture of funded services statewide
  - The program is a proportionately small percentage of county expenditures and/or relatively small in comparison to other programs
  - The effort associated with allocating expenditures across multiple services is not reasonable considering the size of the program in relation to other county programs
  - The program's reporting capacity or the data collection system does not reasonably allow for allocation of expenditures or persons served between result areas or services for that specific program
  - Accounting or contract systems do not allow for effective distribution of program costs
- 

*Continued on next page*

## Mapping Programs to Services, Continued

**Option 1  
Primary  
Result  
Examples** The following table provides examples of programs that fit the criteria for distributing persons served and expenditures based on the primary Result option and specifies how you would report the data:

Program	Report
<b>Example 1</b> County commission expends funds for one program that provides oral health screening and fluoride treatments; it expends funds for a separate program that provides medical referrals to uninsured children	Report Service data for both programs under Result - Improved Health and Service - Oral Health
<b>Example 2</b> County commission expends funds for a home visiting program that provides intensive support to families at risk of child abuse; the families receive instruction in parenting, preventative health care, prevention of intentional/unintentional injury, and provision of basic family needs; program analysis shows that all families receive the intensive parenting component and the other components are not the main focus of the program	Report all Service data under Result - Improved Health and Service - Targeted Intensive Parent Support Services Programs

**Option 2  
Multiple  
Results  
Criteria** Use the following criteria to determine whether to use the multiple Results option to capture persons served and expenditure data:

- The contract breaks out total expenditures by specific services
- The contract assigns a level of effort through percentages for work on various services
- Sufficient expenditure and service detail are part of a financial report
- Providers can provide estimates of percentages of time and resources dedicated to different services

*Continued on next page*

## Mapping Programs to Services, Continued

### Option 2 Multiple Results Examples

The following table provides examples of programs that fit the criteria for distributing persons served and expenditures based on the multiple Results options and specifies how you would report the data:

Program	Report
<b>Example 1</b>	
County commission expends funds for a collaborative partnership (a family resource center and multiple service providers) for family support services; the contract indicates the dollar amount provided to each service provider; the service providers report the individuals served by their agency	Each provider's cost and persons served to the appropriate Service under the appropriate Result
<b>Example 2</b>	
County commission expends funds for a family resource center that provides a variety of programs; three programs collect service-level data on parenting classes, substance abuse services, and health insurance enrollment	Proportionally allocate expenditures and persons served based on number of services under: <ul style="list-style-type: none"> <li>• Result-Improved Family Functioning and Service -General Parenting Education Programs.</li> <li>• Result-Improved Family Functioning and Service-Behavioral, Substance Abuse, and Mental Health Services.</li> <li>• Result-Improved Health and Service- Health Access</li> </ul>

### Document Your Methodology

First 5 California highly recommends documenting your methodology for distributing program persons served and expenditures. Documentation provides the following benefits to county commissions and First 5 California:

- Ensures reporting consistency allowing counties to use the same approach in future years
- Improves accuracy of data
- Provides an audit trail

First 5 California recommends you keep, on file, the following documentation elements:

- List of programs mapped to each Result and Service
- Criteria used to determine how you mapped each program
- Ratio of allocations across multiple Results and Services
- Resources used for allocation

**Note:** DO NOT send documentation to First 5 California.

## How to Report Unduplicated Counts of Individuals Served

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### **Purpose**

First 5 California requests that counties report unduplicated counts of individuals who may participate in multiple programs providing more than one Service. Counties may encounter difficulty in reporting unduplicated counts due to:

- County data systems which are unable to capture individual level data
- Program data systems that are not integrated

First 5 California requests that counties make every reasonable effort to report unduplicated counts of individuals, by Service, for the Annual Report. This section provides examples of how you might report data for the following, or similar, situations:

- Family resource centers with multiple tracks
- Primary care services in multiple locations
- Trainings for education specialists and teacher under multiple programs

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### **Family Resource Centers**

If your county is funding a family resource center that offers and tracks three services, strive to collect and report unduplicated participant counts for each service. First 5 California understands that some participants may be reported under more than one Service.

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### **Primary Care in Two Locations**

If your county is funding primary care services in two different locations, each location should make every effort to collect and report unduplicated participant counts for each location. A family may move or seek a different medical provider and thus receive services in each of the two locations. First 5 California understands that some participants may be reported under more than one Service.

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### **Training From Multiple Programs**

If your county is funding multiple programs that each provide a variety of trainings for education specialists and teachers, each program should make every effort to collect and report unduplicated participant counts for all trainings. First 5 California understands that some participants may attend more than one training session and thus be reported more than one time.

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**EXAMPLE SCHEDULE**

ATTACHMENT 1

First 5 California  
**Supplemental Schedule of First 5 California (F5CA) Funding**  
 Fiscal Year 2012/13

Program or Project Title		REVENUE F5CA FUNDS	EXPENDITURES <sup>1</sup>	CHANGE IN NET ASSETS	NET ASSETS BEGINNING OF FY	NET ASSETS END OF FY
<b>Child Signature Program RFA 1</b>	<b>F5CA Program Funds</b>	\$300,000	\$250,000	\$50,000	\$20,000	\$70,000
	<b>County, Local Funds</b>		\$250,000			
<b>Child Signature Program RFA 2</b>	<b>F5CA Funds</b>	\$100,000	\$100,000	\$0	\$0	\$0
<b>CARES Plus Phase II</b>	<b>F5CA Program Funds</b>	\$25,000	\$25,000	\$0	\$0	\$0
	<b>County, Local Funds</b>		\$100,000			
<b>Small Population Augmentation</b>	<b>F5CA Funds</b>	\$200,000	\$200,000	\$0	\$0	\$0
<b>Other (list)</b>	<b>F5CA Funds</b>	\$0	\$0	\$0	\$0	\$0
<b>Other (list)</b>	<b>F5CA Funds</b>	\$0	\$0	\$0	\$0	\$0
<b>Other (list)</b>	<b>F5CA Funds</b>	\$0	\$0	\$0	\$0	\$0
<b>TOTAL F5CA FUNDS</b>		\$850,000	\$1,533,000	\$67,000	\$22,000	\$89,000

<sup>1</sup> Expenditures reported must meet or exceed state match requirements, if applicable



**Annual Report**

**Guidelines**

**Fiscal Year**

**~~12/13~~13/14**

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# County Revenue and Expenditure Summary (AR-1) Overview

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## Purpose

The County Revenue and Expenditure Summary form (AR-1) captures county commission monetary data that accurately and clearly shows the relationship between financial resources and services. The monetary data must be consistent with the Generally Accepted Accounting Principles (GAAP) and with each commission's audited financial statement. The following outlines the monetary requirements for completing AR-1:

- All FY ~~12/13~~13/14 funds received by the commission and recognized as revenues in the county Annual Financial Statement Audit
  - All FY ~~12/13~~ 13/14 expenditures (all dollars expended or encumbered) regardless of funding source
  - All FY ~~12/13~~13/14 expenditures or encumbrances regardless of whether it is a commission-run program or an externally-run program
- 

## Standards

The Annual Report format is consistent with the Governmental Accounting Standards Board's (GASB) national standards for governmental financial reporting (GAAP) and the First 5 Financial Management Guide.

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## Auditor Instructions

To ensure the audit matches your Annual Report data, at the audit entrance conference provide the auditors with the following:

- The AR-1
  - The First 5 Financial Management Guide (available at <http://www.cfc.ca.gov/commission/fiscal.asp>)
  - The State Controller's Office Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5). A link is available at <http://www.cfc.ca.gov/commission/fiscal.asp> under the Audit Guidelines heading.
- 

## Resources

The county commissions can use the following resources to complete the AR-1:

- First 5 Financial Management Guide, Chapter 5 Financial Reporting.
- County Commission Financial Statement Audit
- GASB Codification of Governmental Accounting and Financial Reporting Standards as of June 30, 2011

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# County Revenue and Expenditure Summary (AR-1) Overview,

Continued

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**Technical  
Assistance  
Contact**

The Institute for Social Research (ISR) at the California State University, Sacramento is the point of contact for all technical assistance questions. ISR can be reached at:

- Telephone: 800-311-4905
- E-mail: [msmall@csus.edu](mailto:msmall@csus.edu)

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**Deadline**  
~~2013~~2014

All forms are due to First 5 California by 11:59 p.m. on October 31,

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# County Revenue and Expenditure Summary (AR-1) Instructions

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**Purpose** This section provides a list of the auto-generated information and instructions on how to fill out the following sections of the County Revenue and Expenditure Summary (AR-1):

- Revenue Detail
- Results and Services Expenditure Details
- Expenditure Detail
- Other Financing Sources
- Net Change in Fund Balance
- FY ~~13/14~~ ~~12/13~~ Fund Balance

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**Form Auto-Generated Information** All forms populate the county name, date and some totals automatically. The forms update the date each time the form is accessed, until submitted.

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**Revenue Detail** The Revenue Detail section must include total revenues from county commission funds, First 5 California funds, other state and federal funds, and other revenues. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Revenue Detail:

Line	Title	Insert
1	Tobacco Tax Funds	Total Proposition 10 tobacco tax revenues
2	CARES Plus Funds, <u>Round 1</u>	Total Comprehensive Approaches to Raising Educational Standards (CARES) Plus Program <u>Round 1</u> Funds received from First 5 California and other sources (Note: Match your auditable financial statements)
<u>3</u>	<u>CARES Plus Funds, Round 2</u>	<u>Total Comprehensive Approaches to Raising Educational Standards (CARES) Plus Program Round 2 Funds received from First 5 California and other sources (Note: Match your auditable financial statements)</u>
<u>3</u> <u>4</u>	Child Signature Program, RFA 1	Total Child Signature coordination and Program RFA 1 Funds received from First 5 California and other sources

4 <u>5</u>	Child Signature Program, RFA 2	Total Child Signature coordination and Program RFA 2 Funds received from First 5 California and other sources.
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*Continued on next page*

# County Revenue and Expenditure Summary (AR-1)

## Instructions, Continued

### Revenue Detail (continued)

Line	Title	Insert
<del>6</del>	<u>Child Signature Program, RFA 3</u>	<u>Total Child Signature coordination and Program RFA 3 Funds received from First 5 California</u>
<del>7</del> <del>5</del>	Augmentation Funds	First 5 California Small Population County Augmentation Funds
<del>6</del> <del>8</del>	Other Funds	Total Other Funds. Provide a brief description of the fund (source and/or use) in the available text boxes. <b>Example:</b> Regional Technical Assistance funds <b>Note:</b> Three text boxes available
<del>7</del> <del>9</del>	Grants	Total Grants received from other state and federal sources or other revenue sources. Provide the grant title with a brief description of the fund (source and/or use) in the available text boxes <b>Note:</b> Three text boxes available
<del>8</del>	Donations	Total Donations received by county commission
<del>9</del> <del>1</del> <del>1</del>	Revenue from Interest Earned	Total amount of county interest earned in all Children and Families Trust Fund revenue accounts during FY <del>12/13</del> 13/14, include Surplus Money Investment Funds (SMIF)
<del>10</del> <del>12</del>	Total Revenue	Automatically generated <b>Note:</b> Must match county audit

### Results and Services - Expenditure Detail

First 5 California defines four results that counties must strive to achieve: improved family functioning, improved child development, improved health and improved systems of care. This section requires county commissions to specify total expenditures related to services under each Result Area. Consult Result Area and Service Definition Appendix for Service definitions.

In addition, county commissions must breakdown expenditures by provider or contractor for three result areas: improved family functioning, improved child development and improved health. Each service on the expenditure detail includes a box labeled, "Enter Details." When you click on "Enter Details," a pop-up window opens for data entry. In this pop-up window, counties will enter the breakdown of funds by provider/contractor.

Continued on next page

# County Revenue and Expenditure Summary (AR-1)

## Instructions, Continued

**Results and Services - Expenditure Detail**  
(continued)

For instructions on how to enter these data, consult the following instructions: Primary Provider/Contractor Breakdown and Data Entry Instructions (page 12), and Mapping Programs to Services (page 33). The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Results and Services Expenditure Detail:

Line	Title	Insert
<b>Result 1: Improved Family Functioning</b>		
<del>4113</del>	Behavioral, Substance Abuse and Other Mental Health Services	Total expenditures for each Service under Improved Family Functioning by category of provider or contractor, into the pop-up window that opens when you click on "Enter Details"
<del>4214</del>	Adult Education and Literacy for Parents	
<del>4315</del>	Community Resource and Referral	
<del>4416</del>	Distribution of Kit for New Parents	
<del>4517</del>	Family Literacy Programs	
<del>4618</del>	Provision of Basic Family Needs (Food, Clothing, Housing)	
<del>4719</del>	Targeted Intensive Parent Support Services	
<del>4820</del>	General Parenting Education Programs	
<del>4921</del>	Other Family Functioning Support Services (please describe below)	Use the text box following Line 21 to enter a description of Other Service provided
<del>2022</del>	Total	Automatically generated
<b>Result 2: Improved Child Development</b>		
<del>2423</del>	Preschool for 3 and 4 Year Olds	Total expenditures for each service under Improved Child Development by primary provider or contractor into the pop-up window that opens when you click on "Enter Details".
<del>2224</del>	State School Readiness	
<del>2325</del>	Comprehensive Screening and Assessments	
<del>2426</del>	Targeted Intensive Intervention for Children Identified with Special Needs	
<del>2527</del>	Early Education Programs for Children (other than SR and Preschool for 3 & 4 Year Olds)	
<del>2628</del>	Early Education Provider Programs	
<del>2729</del>	Kindergarten Transition Services	

Continued on next page

# County Revenue and Expenditure Summary (AR-1)

## Instructions, Continued

### Results and Services - Expenditure Detail

(continued)

Line	Title	Insert
<b>Result 2: Improved Child Development</b>		
<u>2830</u>	Other Child Development Services (please describe below)	Use the text box following Line 31 to enter a description of the Other Service provided
<u>2931</u>	Total	Automatically generated
<b>Result 3: Improved Child Health</b>		
<u>3032</u>	Breastfeeding Assistance	Total expenditures for each Service under Improved Health by provider or contractor into the pop-up window that opens when you click on "Enter Details".
<u>3133</u>	Nutrition and Fitness	
<u>3234</u>	Other Health Education	
<u>3335</u>	Health Access	
<u>3436</u>	Home Visitation for Newborns	
<u>3537</u>	Oral Health	
<u>3638</u>	Prenatal Care	
<u>3739</u>	Primary Care Services (immunizations, Well Child Checkups)	
<u>3840</u>	Comprehensive Screening and Assessments	
<u>3941</u>	Targeted Intensive Intervention for Children Identified with Special Needs	
<u>4042</u>	Safety Education and Intentional and Unintentional Injury Prevention	
<u>4143</u>	Specialty Medical Services	
<u>4244</u>	Tobacco Cessation Education and Treatment	
<u>4345</u>	Other Health Services (please describe below)	Use the text box following Line 46 to enter a description of Other Health Service provided
<u>4446</u>	Total	Automatically generated
<b>Result 4: Improved Systems of Care</b>		
<u>4547</u>	Service Outreach, Planning, Support, and Management	Total expenditures for each Service under Improved Systems of Care
<u>4648</u>	Provider Capacity Building, Training and Support	
<u>4749</u>	Community Strengthening Efforts	
<u>4850</u>	Total	Automatically generated

# County Revenue and Expenditure Summary (AR-1)

## Instructions, Continued

**Expenditure Detail** The Expenditure Detail section provides a summary of program expenditures, and specifies administrative and evaluation expenditures. Refer to the First 5 Financial Management Guide for detailed expenditure specifications. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Expenditure Detail:

Line	Title	Insert
<u>4951</u>	FY <u>12/1313/14</u> Program Expenditures	Automatically generated after Results and Services Expenditure Detail is completed. Use Expenditure Notes at end of the form to explain significant differences from FY 11/12 (e.g., capital expenditures) <b>Note:</b> Must match county audit.
<u>5052</u>	FY <u>12/1313/14</u> Administrative Expenditures	Total Administrative Expenditures for FY <u>12/1313/14</u> ; <u>do not include</u> expenditures on: <ul style="list-style-type: none"> <li>• Evaluations and evaluation technical assistance</li> <li>• Program outreach and education</li> </ul>
<u>5153</u>	FY <u>12/1313/14</u> Evaluation Expenditures	Total Evaluation Expenditures for FY <u>12/1313/14</u> ; <u>do not include</u> expenditures on: <ul style="list-style-type: none"> <li>• Administration</li> <li>• Program outreach and education</li> <li>• Technical assistance</li> </ul>
<u>5254</u>	Total Expenditures	Automatically generated <b>Note:</b> Must match county audit
<u>5355</u>	Excess (Deficiency) of Revenues over (Under) Expenses	Automatically generated

*Continued on next page*

# County Revenue and Expenditure Summary (AR-1)

## Instructions, Continued

### Other Financing Sources

The Other Financing Sources section captures expenditures that do not fall into one of the pre-defined categories. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Other Financing Sources section:

Line	Title	Insert
<del>54</del> <u>56</u>	Sales(s) of Capital Assets	Enter the amount received in FY <del>42/43</del> <u>13/14</u> from any sale of capital assets
<del>55</del> <u>57</u>	Other: Specify Source	Enter any long-term debt issuance activities, such as general issuance of debt, underwriter's fees, debt-financed capital grants; describe source of funds in text box
<del>56</del> <u>58</u>	Total Other Financing Sources	Automatically generated

### Net Change in Fund Balance

The Net Change in Fund Balance section captures year-to-year changes in county commission fund balances and must match the county commission audit. Refer to the First 5 Financial Management Guide for detailed fund balance specifications. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Net Change in Fund Balance section:

Line	Title	Insert
<del>5759</del>	Fund Balance – Beginning July 1, 2010	Enter the Fund Balance from FY 11/12 audit with adjustments, if applicable
<del>5860</del>	Fund Balance – Ending June 30, 2012	Automatically generated
<del>5961</del>	Net Change in Fund Balance	Automatically generated

*Continued on next page*

# County Revenue and Expenditure Summary (AR-1)

## Instructions, Continued

**FY** This section collects data related to FY 12/13/14 county commission  
**12/13/14** Fund Balances which must match the county's audit. The following  
**Fund** table lists the form line item number and title, and specifies what must  
**Balance** be inserted into each cell to complete the FY 12/13/14 Fund Balance  
 section:

Line	Title	Insert
<u>6062</u>	Non Spendable	Inherently non spendable portion of net resources that cannot be spent because of their form. Portion of net resources that cannot be spent because they must be maintained intact
<u>6463</u>	Restricted	Externally enforceable limitations on use. Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments. Limitations imposed by law through constitutional provisions of enabling legislation
<u>6264</u>	Committed	Self-Imposed limitations set in place prior to the end of the period. Limitation imposed at the highest level of decision making that requires formal action at the same level to remove
<u>6365</u>	Assigned	Limitation resulting from intended use. Intended use established by highest level of decision making. Intended use established by body designated for that purpose Intended use established by official designated for that purpose
<u>6466</u>	Unassigned	Residual net resources. Total fund balance in general fund in excess of non-spendable, restricted, committed, and assigned fund balance (i.e., surplus). Excess of non-spendable, restricted, and committed fund balance over total fund balance (i.e., deficit).
<u>6567</u>	Total Fund Balance	Automatically generated

*Continued on next page*

# County Revenue and Expenditure Summary (AR-1)

## Instructions, Continued

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**Expenditure Notes** The Expenditure Notes sections provides 1,000 characters of text space for county commissions to document issues pertinent to expenditure data reported in AR-1.

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**Supplemental Schedule of First 5 California Funding** County Commissions shall report audited financial information for any First 5 California funds received for programs or projects. The audited financial information shall include the following:

1. Program or Project Name
2. First 5 California Revenue for each Program/Project
3. Expenditure of First 5 California funds for each Program/Project
4. Expenditure of county/local funds (cash match) for each program or project
5. Change in Net Assets of First 5 California funds for each program/project
6. Net Assets at the beginning of the fiscal year
7. Net Assets at the end of the fiscal year

Attachment 1 provides an example format for the reporting of Supplemental Schedule of First 5 California Funding. The electronic submission of program and/or project data in the AR-1 may be modified in the example Schedule to reflect any changes in approved program or project funding by First 5 California.

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*Continued on next page*

# Primary Provider/Contractor Breakdown and Data Entry Instructions

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**Purpose** This section provides instructions on how to breakdown funding by primary provider or contractor in Annual Report Form 1 (AR-1), Results and Services – Expenditure Detail Section.

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**Expenditures to Include** Include a breakdown the following service expenditures by primary provider or contractor:

- All expenditures or accruals, regardless of funding source, for FY ~~12/13~~13/14.
- All expenditures or accruals regardless of whether it is a commission-run program or an externally-run program
- County costs for each service should include total expenditures specifically related to that service for FY ~~12/13~~13/14
- All expenditures regardless of the funding source and regardless of whether it is a commission-run program or an externally-run program

If your county contracts with a collaborative of multiple agencies and cannot breakdown funding by provider, then allocate total funding to the primary contractor under the agreement.

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**Expenditures Not to Include** The following expenditures should not be included:

- In-kind funds
- Any funds that do not flow directly through county accounts
- Non-cash matches

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*Continued on next page*

# Primary Provider/Contractor Breakdown and Data Entry Instructions, Continued

## Inputting Funding by Primary Provider

Complete a Breakdown of Funding by Primary Provider/Contractor for the following Result areas: Improved Family Functioning, Improved Child Development and Improved Health. This procedure is not required for Improved Systems of Care. The total of the individual program expenditure entries for all Result/Services must total to the program expenditures in your county audit. (See instructions for Line 52.) The following table specifies each step of the data entry process to complete a Breakdown of Funding by Primary Provider/Contractor in the Results and Services – Expenditure Detail section of the AR-1:

Step	Action
1	Click the “Enter Here” text box for the specific Result/Service for which funds were expended
2	A new window will appear displaying the choices for Primary Provider/Contractor <ol style="list-style-type: none"> <li>1. Elementary Schools (P-6, K-6/K-8) Elementary School Districts</li> <li>2. County or State Educational Institutions</li> <li>3. Community Based Agency</li> <li>4. County Government Agency</li> <li>5. Other Government Agency</li> <li>6. Private Entities/Institutions</li> <li>7. First 5 County Commission</li> </ol>
3	Enter expenditures next to each choice as appropriate (at least one choice must be selected) <b>Note:</b> The columns will automatically pre-fill with zero until a dollar amount is entered and the total line will calculate automatically
4	When data entry is complete, click the “Save” and then “Close” buttons
5	The window displaying the choices will close
6	The calculated total will appear in the text box for the specific Result/Service selected in Step 1
7	Continue on to the next Result/Service for which funds were expended, and repeat the process

## County Demographic Worksheet (AR-2) Overview

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**Purpose** The purpose of the County Demographic Worksheet (AR-2) is to capture service, outcome and demographic data about the population county commission programs serve. The AR-2 is an important element in the statewide Annual Report because it provides demographic information within the common structure of Results and Services and it enables stakeholders to clearly see how resources are allocated and spent.

---

**Accurate Demographic Data** To ensure submission of accurate demographic data in AR-2:

- Provide demographic information on individuals who received services for Improved Family Functioning, Improved Child Development and Improved Health only
- Prepare one Demographic Worksheet for each Service shown on AR-1, Results and Services – Expenditure Detail section
- Provide unduplicated counts of populations served, including breakdowns by ethnicity and primary language spoken in the home (See How to Report Unduplicated Counts of Individual Served)
- Document in the Expenditure Notes of AR-1 if county reports expenditures, but has no service data.

Note: Zero is an allowed entry for service data during the implementation phase of a program

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*Continued on next page*

## County Demographic Worksheet (AR-2) Overview, Continued

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### How to Report Demographic Data

The following table provides guidance on reporting demographic data under the proper Result and Service areas:

Program	Report	Examples/Notes
Mini-Grant	Either by Service or in Improved Systems of Care, depending on the type of program and level of participant data available	<b>Note:</b> If county reports expenditures, but has no service data, enter zero for service data and document in the Expenditure Notes of AR-1
Provider Training	Under: <ul style="list-style-type: none"> <li>Result - Improved Family Functioning, Result - Improved Child Development or Result - Improved Health when training is linked to the provision of another direct service under these Result areas</li> <li>Result - Improved Systems of Care if general purpose training, general education training to multiple types of providers or presenting in a large venue where participant data is difficult to obtain</li> </ul>	<b>Example:</b> Report public health nurse training on oral screening under Result - Improved Health, Service - Oral Health <b>Note:</b> See Result Area and Service Definition Appendix – Improved Systems of Care, for more examples of Provider Capacity Building, Training, and Support
CARES Training for Providers	Under Result - Improved Child Development, Service - Early Education Provider Programs	

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*Continued on next page*

## County Demographic Worksheet (AR-2) Overview, Continued

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### How to Report Demographic Data (continued)

Program	Report	Examples/Notes
County has two health programs, one for breastfeeding assistance, and one for oral health services	Two Demographic Worksheets and report these services separately, both under Result - Improved Health, one under Service - Breastfeeding Assistance and one under Service - Oral Health	
Children's playgroups	Under Result – Improved Child Development, Service – Early Education Programs for Children	
“Other” category	Only if the service cannot fit into any specific service category defined in Result Area and Service Definition Appendix	<b>Note:</b> Use the text box to describe the service

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#### Technical Assistance Contact

The Institute for Social Research (ISR) at the California State University, Sacramento is the point of contact for all technical assistance questions. ISR can be reached at:

- Telephone: 800-311-4905
  - E-mail: msmall@csus.edu
- 

#### Deadline

All forms are due to First 5 California by 11:59 pm, October 31, ~~2014~~2013.

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## County Demographic Worksheet (AR-2) Instructions

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**Purpose** All counties must complete one County Demographic Worksheet (AR-2) for each service reported in AR-1, Results and Services – Expenditure Detail Section. This section provides a list of the auto-generated information and instructions on how to fill out the following sections of the County Demographic Worksheet (AR-2):

- Result/services
  - Most compelling service outcome
  - Benchmark/baseline data
  - Outcome measurement tool
  - Population served
  - Ethnic breakdown of population served
  - Primary language spoken in the home
  - Improved systems of care
- 

**Form Auto-Generated Information** All forms populate the county name, date and some totals automatically. The forms update the date each time the form is accessed, until submitted. When form is submitted, it may be edited and resubmitted, up to the deadline submission date.

---

**Result/Service Choices** When creating a new AR-2 form, county commissions must use the drop-down menu to select one of the four Result Areas and the appropriate Service for the selected result. See Result Area and Service Definition Appendix for Service definitions. After you select the Result Area and Service, the rest of the form will open. Counties may only submit one AR-2 for each Result/Service.

Complete demographic information for Result Areas Improved Family Functioning, Improved Child Development and Improved Health only. Answer the three narrative questions at the end of AR-2 for Result Area Improved Systems of Care.

---

**Most Compelling Service Outcome** Choosing from your county commission annual evaluation findings, provide the most recent compelling service outcome available (1,000 characters maximum) for at least two services from any of the four Result Areas. This data should be easily transferrable from your county annual evaluation data. Concisely describe the outcome in the text box and include the time period in which these data were collected (may include previous fiscal year data, if analyzed during current fiscal year). For outcomes that cover more than one service, choose the service most closely associated with the outcome. See General Definitions Appendix for definition of “compelling outcome.”

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*Continued on next page*

## County Demographic Worksheet (AR-2) Instructions, Continued

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### **Benchmark / Baseline Data**

In the Benchmark/Baseline Data text box, provide the comparison data used (1,000 characters maximum) to determine whether the service outcome was an improvement and specify the origin of the data (see Outcome examples A and B). These data could include already observed data, such as data in the California Health Interview Survey, or it could be baseline data observed in the first year of the program.

If you are using baseline data to measure improvement and it is the first year of the program, then enter N/A and use these data for benchmark/baseline data for comparison in future reports (see Outcome example C).

If the outcome data are not based on a comparison, then enter N/A (see Outcome example D).

See General Definitions Appendix for definition of "Benchmark/baseline data."

---

### **Outcome Measurement Tool**

In the text box, describe the measurement tool (300 characters maximum) used in the evaluation to measure the outcome. Tools may include surveys, assessment tool scores, case management data, etc.

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*Continued on next page*

## County Demographic Worksheet (AR-2) Instructions, Continued

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**Outcome Examples** This table provides examples of outcomes, benchmark/baseline data and outcome measurement tools:

Compelling Outcome	Benchmark/Baseline Data	Outcome Measurement Tool
<b>Example A</b>		
In March 2008, 40% of preschoolers in the ABC Program received a fluoride treatment within six months of entry into preschool.	In March 2007, 20% of preschoolers in the ABC Program received a fluoride treatment within six months of entry into preschool.	Parent Survey
<b>Example B</b>		
As a result of the Home Visitation Program for Newborns, 90% of newborns were still being breastfed 6 months after birth (data from FY 09/10).	A county-wide survey administered in September 2007 reported that only 50% of newborns were still being breastfed 6 months after birth.	A survey of 27 Program participants administered on the 6-month anniversary of their first home visit.
<b>Example C</b>		
75% of children assessed improved on 50% or more of DRDP-R domains. Assessments were given in Sept. 2008 and May 2009.	N/A	Modified Desired Results Developmental Profile (DRDP-R)
<b>Example D</b>		
A FY 09/10 community event survey found 85% of persons answered "yes I made new and strong connection to a neighbor."	N/A	Community Event Exit Survey

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## County Demographic Worksheet (AR-2) Instructions, Continued

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### Population Served

The Population Served section captures unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers. (See How to Report Unduplicated Counts of Individuals Served. (page 36)) For guidance on reporting children and/or adults, see Population Reporting by Result Area Appendix. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Population Served section of AR-2:

Line	Title	Insert
1	Children less than 3 years old	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for each category
2	Children from 3 <sup>rd</sup> to 6 <sup>th</sup> birthday	
3	Children Ages Unknown (birth to 6 <sup>th</sup> birthday)	
4	Parents/Guardians/Primary Caregivers	
5	Other Family Members	
6	Providers	
7	Total Population Served	Automatically Generated

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*Continued on next page*

## County Demographic Worksheet (AR-2) Instructions, Continued

**Ethnic Breakdown of Population Served** The Ethnic Breakdown of Population Served section captures unduplicated counts of persons by ethnic or racial category that best describes the program participant. (See How to Report Unduplicated Counts of Individuals Served.) These categories are consistent with U.S. Census definitions, with the addition of “Hispanic/Latino” category. The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Ethnic Breakdown of Population Served section of AR-2:

Line	Title	Insert
8	Alaska Native/American Indian	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for each category
9	Asian	
10	Black/African-American	
11	Hispanic/Latino	
12	Pacific Islander	
13	White	
14	Multiracial	
15	Other – Specify	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for the most prevalent other ethnic/racial group for which there is no category; specify the category in the text box
16	Unknown	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers if the data was not collected or if the participant does not identify with the other ethnic categories and is not included in the count for “other” on line 15
17	Subtotals	Automatically generated <b>Note:</b> The subtotal of the column for Children must match the total children reported in Lines 1, 2 and 3. The subtotal of the column for Parents/Guardians/ Primary Caregivers must match Line 4. The subtotal of the column for Providers must match Line 6.
18	Total Ethnic Breakdown of Population Served	Automatically generated

*Continued on next page*

## County Demographic Worksheet (AR-2) Instructions, Continued

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### Primary Language Spoken in the Home

The Primary Language Spoken in the Home section captures the primary language predominantly or exclusively spoken at home for the population served. If the participant is considered bilingual, counties must enter the “best choice” of one language that is most likely the dominant language in the home (See Population Definitions Appendix for definition of bilingual.) The following table lists the form line item number and title, and specifies what must be inserted into each cell to complete the Primary Language Spoken in the Home section of AR-2:

Line	Title	Insert
19	English	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for each category
20	Spanish	
21	Cantonese	
22	Mandarin	
23	Vietnamese	
24	Korean	
25	Other – Specify	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for up to three of the most prevalent other languages for which there is no category; specify the category in the text box
26	Other – Specify	
27	Other – Specify	
28	Unknown	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers if the data was not collected or if the participant does not identify with the other language categories and is not included in the counts for “other” on lines 25, 26 or 27.
29	Subtotals	Automatically generated <b>Note:</b> The subtotal of the column for Children must match the total children reported in Lines 1, 2 and 3. The subtotal of the column for Parents/Guardians/ Primary Caregivers must match Line 4.
30	Total Population Served	Automatically generated

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*Continued on next page*

## County Demographic Worksheet (AR-2) Instructions, Continued

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### Improved Systems of Care

For each Service reported, answer the following **additional** questions to complete the Improved Systems of Care narrative:

Question	Examples
Who was the primary audience for the service? (500 characters maximum)	<ul style="list-style-type: none"> <li>• Dental Technicians</li> <li>• Preschool Teachers, Assistants, and Parents of Preschool Children</li> <li>• Faith-based Community Leaders</li> </ul>
What were the types of services provided? (500 characters maximum)	<ul style="list-style-type: none"> <li>• Instructions on preparing young children for a dental examination</li> <li>• Discussions on the best way for teachers and parents to communicate about a child's progress</li> <li>• Speech about the importance of early-childhood education and the importance of community support for parents and young children</li> </ul>
What was is the intended result of the service? What was the community impact of the service? (1,000 characters maximum)	<ul style="list-style-type: none"> <li>• Parents have a user-friendly resource directory at hand for community services</li> <li>• Spanish speaking families have improved access to ECE services and supports</li> <li>• Parents and caregivers spend more time interacting with young children and less time watching TV</li> </ul>

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## County Evaluation Summary (AR-3) Overview

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**Purpose** This section provides a standardized format for county commissions to submit information about their evaluation activities and their final Local Evaluation Reports.

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**Submitting Local Evaluation Report** County Commissions must submit their Local Evaluation Report in Adobe Acrobat format to [evaluation@ccfc.ca.gov](mailto:evaluation@ccfc.ca.gov), subject line: <county name> Local Evaluation Report. Counties must submit all Local Evaluation Reports completed or updated in the prior fiscal year.

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**Technical Assistance Contact** The Institute for Social Research (ISR) at the California State University, Sacramento is the point of contact for all technical assistance questions. ISR can be reached at:

- Telephone: 800-311-4905
- E-mail: [msmall@csus.edu](mailto:msmall@csus.edu)

---

**Deadline** All forms are due to First 5 California by 11:59 pm, October 31, ~~2013~~2014.

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## County Evaluation Summary (AR-3) Instructions

---

**Purpose** This section provides instructions on how to fill out the following sections of the County Evaluation Summary (AR-3):

- Evaluation activities completed
- Evaluation findings reported
- Policy impact of evaluation results

---

**Evaluation Activities Completed** Describe an overview of the county commission directed evaluation activities during the fiscal year (4,000 characters maximum). Include evaluations of prior year programs conducted during current fiscal year, examples include:

- Evaluation of specific programs or initiatives
- Collection of participant and outcome data for populations served
- Comparison of results from similar programs/initiatives
- Design of future evaluation studies

---

**Evaluation Findings Reported** Describe evaluation findings related to programs during or prior to the fiscal year (4,000 characters maximum), examples include:

- Evaluation findings or conclusions
- Intervention outcomes
- Differences between actual and expected results
- Child and family outcomes
- Process outcomes
- Other compelling outcomes not already reported in AR-2

---

**Policy Impact of Evaluation Results** Describe how the county commission used the activities and findings described in Evaluation Activities Completed and Evaluation Findings Reported (3,000 characters maximum), examples include:

- How the results were communicated to the County Commission
- What decisions were made based on the evaluation results
- What funding strategy changes were made or are anticipated to be made
- Lessons learned
- How the information will be used to update the county strategic plan

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## Mapping Programs to Services

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### **Purpose**

The Annual Report provides a summary of statewide expenditures and services. Counties must submit expenditure information and assign persons served to a Service within a Result. This provides financial and demographic information within the common structure of Results and Services, and allows stakeholders to clearly see how resources are allocated and spent. Some programs provide multiple Services supporting one or more Result. This document provides two options to help counties determine the best method for reporting expenditures and persons served:

1. Allocate to the Service that represents the primary Result of the program
  2. Allocate to multiple Services that represent the array of program Results
- 

### **Option 1 Primary Result Criteria**

Use the following criteria to determine whether to use the primary Result option to capture persons served and expenditure data:

- The assignment of funds or individuals does not significantly change the picture of funded services statewide
  - The program is a proportionately small percentage of county expenditures and/or relatively small in comparison to other programs
  - The effort associated with allocating expenditures across multiple services is not reasonable considering the size of the program in relation to other county programs
  - The program's reporting capacity or the data collection system does not reasonably allow for allocation of expenditures or persons served between result areas or services for that specific program
  - Accounting or contract systems do not allow for effective distribution of program costs
- 

*Continued on next page*

## Mapping Programs to Services, Continued

---

**Option 1  
Primary  
Result  
Examples**      The following table provides examples of programs that fit the criteria for distributing persons served and expenditures based on the primary Result option and specifies how you would report the data:

Program	Report
<b>Example 1</b>	
County commission expends funds for one program that provides oral health screening and fluoride treatments; it expends funds for a separate program that provides medical referrals to uninsured children	Report Service data for both programs under Result - Improved Health and Service - Oral Health
<b>Example 2</b>	
County commission expends funds for a home visiting program that provides intensive support to families at risk of child abuse; the families receive instruction in parenting, preventative health care, prevention of intentional/unintentional injury, and provision of basic family needs; program analysis shows that all families receive the intensive parenting component and the other components are not the main focus of the program	Report all Service data under Result - Improved Health and Service - Targeted Intensive Parent Support Services Programs

---

**Option 2  
Multiple  
Results  
Criteria**      Use the following criteria to determine whether to use the multiple Results option to capture persons served and expenditure data:

- The contract breaks out total expenditures by specific services
- The contract assigns a level of effort through percentages for work on various services
- Sufficient expenditure and service detail are part of a financial report
- Providers can provide estimates of percentages of time and resources dedicated to different services

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## Mapping Programs to Services, Continued

### Option 2 Multiple Results Examples

The following table provides examples of programs that fit the criteria for distributing persons served and expenditures based on the multiple Results options and specifies how you would report the data:

Program	Report
<b>Example 1</b>	
County commission expends funds for a collaborative partnership (a family resource center and multiple service providers) for family support services; the contract indicates the dollar amount provided to each service provider; the service providers report the individuals served by their agency	Each provider's cost and persons served to the appropriate Service under the appropriate Result
<b>Example 2</b>	
County commission expends funds for a family resource center that provides a variety of programs; three programs collect service-level data on parenting classes, substance abuse services, and health insurance enrollment	Proportionally allocate expenditures and persons served based on number of services under: <ul style="list-style-type: none"> <li>• Result-Improved Family Functioning and Service -General Parenting Education Programs.</li> <li>• Result-Improved Family Functioning and Service-Behavioral, Substance Abuse, and Mental Health Services.</li> <li>• Result-Improved Health and Service- Health Access</li> </ul>

### Document Your Methodology

First 5 California highly recommends documenting your methodology for distributing program persons served and expenditures.

Documentation provides the following benefits to county commissions and First 5 California:

- Ensures reporting consistency allowing counties to use the same approach in future years
- Improves accuracy of data
- Provides an audit trail

First 5 California recommends you keep, on file, the following documentation elements:

- List of programs mapped to each Result and Service
- Criteria used to determine how you mapped each program
- Ratio of allocations across multiple Results and Services
- Resources used for allocation

**Note:** DO NOT send documentation to First 5 California.

# How to Report Unduplicated Counts of Individuals Served

---

**Purpose** First 5 California requests that counties report unduplicated counts of individuals who may participate in multiple programs providing more than one Service. Counties may encounter difficulty in reporting unduplicated counts due to:

- County data systems which are unable to capture individual level data
- Program data systems that are not integrated

First 5 California requests that counties make every reasonable effort to report unduplicated counts of individuals, by Service, for the Annual Report. This section provides examples of how you might report data for the following, or similar, situations:

- Family resource centers with multiple tracks
- Primary care services in multiple locations
- Trainings for education specialists and teacher under multiple programs

---

## **Family Resource Centers**

If your county is funding a family resource center that offers and tracks three services, strive to collect and report unduplicated participant counts for each service. First 5 California understands that some participants may be reported under more than one Service.

---

## **Primary Care in Two Locations**

If your county is funding primary care services in two different locations, each location should make every effort to collect and report unduplicated participant counts for each location. A family may move or seek a different medical provider and thus receive services in each of the two locations. First 5 California understands that some participants may be reported under more than one Service.

---

## **Training From Multiple Programs**

If your county is funding multiple programs that each provide a variety of trainings for education specialists and teachers, each program should make every effort to collect and report unduplicated participant counts for all trainings. First 5 California understands that some participants may attend more than one training session and thus be reported more than one time.

---

**EXAMPLE SCHEDULE**

ATTACHMENT 1

First 5 California

**Supplemental Schedule of First 5 California (F5CA) Funding**

Fiscal Year ~~2012/13~~ 2013/14

Program or Project Title		REVENUE F5CA FUNDS	EXPENDITURES <sup>1</sup>	CHANGE IN NET ASSETS	NET ASSETS BEGINNING OF FY	NET ASSETS END OF FY
Child Signature Program RFA 1	F5CA Program Funds	\$300,000	\$250,000	\$50,000	\$20,000	\$70,000
	County, Local Funds		\$250,000			
Child Signature Program RFA 2	F5CA Funds	\$100,000	\$100,000	\$0	\$0	\$0
CARES Plus Phase II	F5CA Program Funds	\$25,000	\$25,000	\$0	\$0	\$0
	County, Local Funds		\$100,000			
Small Population Augmentation	F5CA Funds	\$200,000	\$200,000	\$0	\$0	\$0
Other (list)	F5CA Funds	\$0	\$0	\$0	\$0	\$0
Other (list)	F5CA Funds	\$0	\$0	\$0	\$0	\$0
Other (list)	F5CA Funds	\$0	\$0	\$0	\$0	\$0
<b>TOTAL F5CA FUNDS</b>		\$850,000	\$1,533,000	\$67,000	\$22,000	\$89,000

<sup>1</sup> Expenditures reported must meet or exceed state match requirements, if applicable



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**Annual Report Form 1 (AR-1) (Page 1 of 5)**  
**County Revenue and Expenditure Summary**  
**for Fiscal Year 2012-2013(July 1, 2012 - June 30, 2013)**

County: Alameda

Friday, April 12, 2013

Revenue Detail

- 1. Tobacco Tax Funds \$
- 2. CARES Plus Program Funds \$
- 3. CSP, RFA 1 \$
- 4. CSP, RFA 2 \$
- 5. School Readiness Program Funds \$
- 6. Small County Funds \$
- 7. Other Funds (Specify Source Below) \$
- 8. Grants (Specify Source Below) \$
- 9. Donations \$
- 10. Revenue from Interest Earned \$
- 11. **Total Revenue** **\$ 55**



**Annual Report Form 1 (AR-1) (Page 2 of 5)**  
**County Revenue and Expenditure Summary**  
**for Fiscal Year 2012-2013(July 1, 2012 - June 30, 2013)**

County: Alameda

Friday, April 12, 2013

**Results and Services - Expenditure Details**

Result 1: Improved Family Functioning (Family Support, Education and Services)

12. Behavioral, Substance Abuse and Other Mental Health Services	\$ 0	<a href="#">Enter Details</a>
13. Adult Education and Literacy for Parents	\$ 0	<a href="#">Enter Details</a>
14. Community Resource and Referral	\$ 0	<a href="#">Enter Details</a>
15. Distribution of Kit for New Parents	\$ 0	<a href="#">Enter Details</a>
16. Family Literacy Programs	\$ 0	<a href="#">Enter Details</a>
17. Provision of Basic Family Needs (Food, Clothing, Housing)	\$ 0	<a href="#">Enter Details</a>
18. Targeted Intensive Parent Support Services	\$ 0	<a href="#">Enter Details</a>
19. General Parenting Education Programs	\$ 0	<a href="#">Enter Details</a>
20. Other Family Functioning Support Services (please describe below)	\$ 0	<a href="#">Enter Details</a>
<input type="text"/>		
<b>21. Total</b>	<b>\$ 0</b>	

Result 2: Improved Child Development (Child Development Services)

22. Preschool for 3 and 4 Year Olds	\$ 0	<a href="#">Enter Details</a>
23. State School Readiness	\$ 0	<a href="#">Enter Details</a>
24. Comprehensive Screening and Assessments	\$ 0	<a href="#">Enter Details</a>
25. Targeted Intensive Intervention for Children Identified with Special Needs	\$ 0	<a href="#">Enter Details</a>
26. Early Education Programs for Children (Other than SR and Preschool for 3 & 4 Year Olds)	\$ 0	<a href="#">Enter Details</a>
27. Early Education Provider Programs	\$ 0	<a href="#">Enter Details</a>
28. Kindergarten Transition Services	\$ 0	<a href="#">Enter Details</a>
29. Other Child Development Services (please describe below)	\$ 0	<a href="#">Enter Details</a>
<input type="text"/>		
<b>30. Total</b>	<b>\$ 0</b>	

[Save & Back](#) [Save](#) [Save & Next](#)



**Annual Report Form 1 (AR-1) (Page 3 of 5)**  
**County Revenue and Expenditure Summary**  
**for Fiscal Year 2012-2013(July 1, 2012 - June 30, 2013)**

**County** Alameda  
:

**Friday, April 12, 2013**

Result 3: Improved Health (Health Education and Services)

31 Breastfeeding Assistance	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
32. Nutrition and Fitness	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
33. Other Health Education	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
34. Health Access	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
35. Home Visitation for Newborns	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
36. Oral Health	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
37. Prenatal Care	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
38. Primary Care Services (Immunizations, Well Child Checkups)	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
39. Comprehensive Screening and Assessments	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
40. Targeted Intensive Intervention for Children Identified with Special Needs	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
41. Safety Education and Intentional and Unintentional Injury Prevention	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
42. Specialty Medical Services	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
43. Tobacco Cessation Education and Treatment	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
44. Other Health Services (please describe below)	\$ <input type="text"/>	<input type="button" value="Enter Details"/>
<input type="text"/>		
<b>45. Total</b>	<b>\$ 0</b>	

Result 4: Improved Systems of Care

46. Service Outreach, Planning, Support and Management	\$ <input type="text"/>
47 Provider Capacity Building, Training and Support	\$ <input type="text"/>
48. Community Strengthening Efforts	\$ <input type="text"/>
<b>49. Total</b>	<b>\$ 0</b>



**Annual Report Form 1 (AR-1) (Page 4 of 5)**  
**County Revenue and Expenditure Summary**  
**for Fiscal Year 2012-2013(July 1, 2012 - June 30, 2013)**

County: Alameda

Friday, April 12, 2013

Expenditure Detail

50. FY2012-2013 Program Expenditures	\$ 2
51. FY2012-2013 Administrative Expenditures	\$ <input type="text" value="0"/>
52. FY2012-2013 Evaluation Expenditures	\$ <input type="text" value="0"/>
<b>53. Total Expenditures</b>	<b>\$ 2</b>
<b>54. Excess (Deficiency) Of Revenues Over (Under) Expenses</b>	<b>\$ 53</b>

Other Financing Sources

55. Sale(s) of Capital Assets	\$ <input type="text" value="0"/>
56. Other: Specify Source Below	\$ <input type="text" value="0"/>
<input type="text"/>	
<b>57. Total Other Financing Sources</b>	<b>\$ 0</b>

Net Change in Fund Balance

58. Fund Balance - Beginning, July 1, 2012	\$ <input type="text" value="0"/>
59. Fund Balance - Ending, June 30, 2013	\$ 53
<b>60. Net Change In Fund Balance</b>	<b>\$ 53</b>

FY2012-2013 Fund Balance

61. Non Spendable	\$ <input type="text" value="0"/>
62. Restricted	\$ <input type="text" value="0"/>
63. Committed	\$ <input type="text" value="0"/>
64. Assigned	\$ <input type="text" value="0"/>
65. Unassigned	\$ <input type="text" value="0"/>
<b>66. Total Fund Balance</b>	<b>\$ 0</b>



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**Annual Report Form 1 (AR-1) (Page 5 of 5)**  
**County Revenue and Expenditure Summary**  
**for Fiscal Year 2012-2013(July 1, 2012 - June 30, 2013)**

County: Alameda

Friday, April 12, 2013

**Expenditure Notes: Please use this space to document any issues with the information provided on this spreadsheet and to explain any significant variances from prior year's expenses that is not related to revenue growth. Please identify if any line includes significant capital expenditures. If yes, identify the line and the capital amount included. (1000 character max)**

I hereby certify the information submitted herein is accurate and complete to the best of my knowledge. I further certify that I have the authority to submit this information. I make these certifications via my name, phone number and e-mail address entered below. I acknowledge that the data in this submission may be subject to verification at a later date.

Name

Phone

E-Mail