



April 25, 2019

<p>SUBJECT</p> <p>FISCAL YEARS 2018–19 AND 2019–20 ANNUAL REPORT GUIDELINES</p> <p>Strategic Priority Area 3. Public Will and Investment: Build public engagement in, investment in, and support of the optimal wellbeing and development of children prenatal through age 5, their families, and communities.</p> <p>Goal 3.1. Communications: Build public will in investing in early childhood by communicating the potential for positive outcomes for children and families, and the importance of prevention and early intervention.</p>	<p><input checked="" type="checkbox"/> Action</p> <p><input type="checkbox"/> Information</p>
--	---

SUMMARY OF THE ISSUE

Annual Report Guidelines provide data collection categories and definitions required by statute and support messaging about the statewide contributions of First 5 commissions. Staff have updated the Annual Report Guidelines for FY 2019–20 in preparation for the upcoming fiscal year. Additionally, Annual Report Guidelines for FY 2018–19 have been amended based on lessons learned during the FY 2017–18 data submission process.

RECOMMENDATION

First 5 California (F5CA) staff recommends the Commission approve the proposed Annual Report Guidelines for FY 2019–20 and technical amendments to the Annual Report Guidelines for FY 2018–19.

BACKGROUND OF KEY ISSUES

The California Children and Families Act of 1998 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 (Health and Safety Code, Section 13050[a]).

The purpose of the Annual Report Guidelines is to assist First 5 county commissions with fiscal and program data entered into the Annual Report Web-Based Reporting System. Consolidated data are then used to write First 5 California's annual report shared with the Governor, Legislature, and each county commission in January of each year (Health and Safety Code, Section 13050(b)2). The California Children and Families Act defines three service-related Result Areas: Improved Family Functioning, Improved Child Functioning, and Improved Child Health. A fourth Result Area, Improved Systems of Care, was adopted to capture system-related efforts. The Act does not explicitly define detail reported within each Result Area such as services. Therefore, the Annual Report Guidelines provide additional categories and definitions to support the annual reporting process.

Three forms in the Annual Report System collect relevant fiscal and program information to provide the Commission and the public an understanding of the spectrum of health and education resources provided to California's youngest children and their families: AR-1 County Revenue and Expenditure Summary; AR-2 Demographic Worksheet; and AR-3 County Evaluation Summary. Form structure for AR-1, AR-2, and AR-3 is unchanged from the two prior fiscal years. A text response section is included for counties to provide County Highlights narrative to be published in the final Annual Report.

SUMMARY OF PREVIOUS COMMISSION DISCUSSION AND ACTION

The proposed Annual Report Guidelines reflect several rounds of collaboration between F5CA and the First 5 Association to provide more useful and detailed information in support of messaging the statewide contributions of First 5 county commissions:

- **Round 1:** Starting in 2013, F5CA and the First 5 Association drafted guidelines piloted by the First 5 Association with the 58 First 5 county commissions. In April 2014, the Commission approved Annual Report Guidelines for FY 2013–14 and FY 2014–15 based on revised service definitions within each Result Area. The Annual Report Guidelines for FY 2015–16 and FY 2016–17 continued use of the service definitions first approved in April 2014.
- **Round 2:** First 5 Association and F5CA staff proposed additional revisions for annual reporting data beginning FY 2017–18. Commissioners approved these revisions in April 2017. The FY 2018–19 reporting categories were the same as reporting categories for FY 2017–18. The 2017 revisions include the addition of Grantee Type and Program Model for each Result Area in the AR-1 form, and the corresponding counts of population served (children, parents, and providers). In the AR–2 form, Demographic information (age group, race/ethnicity, language) were collected at the county level instead of Service Category level. Reported

revenue sources include First 5 IMPACT Funds, Dual Language Learner Pilot Funds, and expenditure details for Small Population County Funding Augmentation.

- **Round 3:** In February and March 2019, F5CA and the First 5 Association reviewed the FY 2017–18 annual reporting experience, based on Round 2 revisions, including frequent questions received from county commissions about Annual Report Guideline definitions and user interfaces in the Annual Report Web-Based Reporting System. Accordingly, staff propose technical amendments to the Annual Report Guidelines for FY 2018–19 by updating revenue streams, clarifying service category definitions, and providing an updated list of Program Models. (These technical amendments do not change the overall structure and process of annual reporting by county commissions.) Annual Report Guidelines for FY 2019–20 follow these same technical amendments.

ATTACHMENTS

- A. Annual Report Guidelines, Fiscal Year 2018–19 (Amended)
- B. Annual Report Guidelines, Fiscal Year 2019–20



Annual Report Guidelines

Fiscal Year 2018–19

(Amended April 2019)

Table of Contents

Annual Report Preparation.....	3
County Revenue and Expenditure Summary (AR-1) Overview.....	5
County Revenue and Expenditure Summary (AR-1) Instructions	6
County Service Demographic Worksheet (AR-2) Overview	20
County Service Demographic Worksheet (AR-2) Instructions.....	21
County Evaluation Summary and Highlights (AR-3) Overview.....	26
County Evaluation Summary and Highlights (AR-3) Instructions	27
Appendix A: Result Area, Service, Grantee, and Program Model Definitions	
Improved Family Functioning.....	29
Improved Child Development.....	29
Improved Child Health.....	30
Improved Systems of Care.....	31
Grantee Type Definitions.....	32
Program Models or Initiatives Definitions.....	33
Appendix B: Population Reporting by Result Area and Service Category.....	34
Appendix C: Population Definitions.....	35
Appendix D: General Definitions.....	36
Appendix E: Small Population County Funding Augmentation Definitions.....	38
Appendix F: Reporting Requirements by Expenditure Detail.....	39

Annual Report Preparation

The purpose of the Annual Report is to provide a statewide summary of county commission revenues, expenditures, and population served as required by the California Children and Families Act (Health and Safety Code, Sections 130100–130155).

This Guidelines document provides information on the categories and definitions of data required for the Annual Reporting process for Fiscal Year 2018–19. State commissioners approved this amended version in April 2019 following a prior version approved April 2018.

Deadline

All completed forms are due to First 5 California by 11:59 p.m. on October 31, 2019.

Technical Assistance Contacts

Please note: To ensure consistency in reporting across county commissions, First 5 California and the First 5 Association will collaborate on technical assistance for the annual report process. As the first step, please direct your questions to First 5 California. For particular topics, First 5 California may refer questions to the First 5 Association.

Please contact the e-mail address annualreport@ccfc.ca.gov for the following assistance or questions:

- Assistance with accessing the online annual report data system
- County contact e-mail addresses for annual reporting purposes
- Fiscal reporting requirements under the California Children and Families Act
- Request for extension beyond the deadline
- General questions about definitions for Result Area, Service Category, Grantee Type, and Program Model
- Specific questions about reporting county commission programs and initiatives may be referred to the First 5 Association

Annual reporting resources are available on the First 5 California website:

<http://www.ccfc.ca.gov/partners/datasystems.html#ar>

Form Auto-Generated Information

All forms populate the county name, date, and some totals automatically. The date is updated each time the form is accessed before final submission. Once the form is submitted, it may be edited and resubmitted up to the deadline submission date.

Document Your Methodology

First 5 California highly recommends county commissions document the methodology used for distributing expenditures and program persons served for Annual Report data.

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 counties keep the following documentation:

- List of programs mapped to each Result Area/Service Category/Grantee Type
- Criteria and resources used to determine how each program is mapped
- Ratio of allocations across multiple Result Areas/Service Categories/Grantee Types

Note: DO NOT send documentation to First 5 California.

County Revenue and Expenditure Summary (AR-1) Overview

Purpose

The County Revenue and Expenditure Summary form (AR-1) captures First 5 county commission fiscal data showing the relationship between financial resources and services. The fiscal data must be consistent with Generally Accepted Accounting Principles (GAAP) and each commission's audited financial statements.

The following outlines the requirements for completing the AR-1:

- All Fiscal Year (FY) 2018–19 funds received by the commission and recognized as revenue in the audited financial statements
- All FY 2018–19 expenditures or encumbrances, regardless of funding source, for a commission-run program or an externally-run program
- The population served (children, primary caregivers, providers), regardless of funding source, for a commission-run program or an externally-run program. To the extent possible, counts of children, primary caregivers, and providers should be unduplicated at the level of the Grantee Type.

Standards

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

Resources

The following resources should be used to complete the AR-1:

- First 5 Financial Management Guide
- The State Controller's Office Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act
- Prior year county commission audited financial statements
- GASB Codification of Governmental Accounting and Financial Reporting Standards

County Revenue and Expenditure Summary (AR-1) Instructions

Information Reported

This section provides a list of the auto-generated information and instructions on how to complete the following sections of the AR-1:

- Revenue Detail
- Results and Services – Expenditure Detail
- Other Expenditure Details
- Other Financing Sources
- Net Change in Fund Balance
- FY 2018–19 Fund Balance Status

Revenue Detail

The Revenue Detail section must include total revenue from tobacco tax, First 5 California funds, other public funds (federal, state, local), and additional revenue from sources such as services, grants, and donations. Any county that identifies Small Population County Funding Augmentation (SPCFA) revenue is required to include additional SPCFA detail when reporting expenditures. Table 1 specifies revenue to be inserted into each cell to complete the Revenue Detail.

Table 1. Revenue Detail

Revenue Source	Description
Tobacco Tax Funds	Total Proposition 10 and Proposition 56 tobacco tax revenue. (Proposition 10 enacted as California Children and Families Act of 1998; Proposition 56 enacted as California Healthcare, Research and Prevention Tobacco Tax Act of 2016.)
First 5 IMPACT Funds	Improve and Maximize Programs so All Children Thrive (First 5 IMPACT) consortia and regional hub funds received from First 5 California and other sources
Small Population County Funding Augmentation Funds	Small Population County Funding Augmentation funds received from First 5 California
Dual Language Learner Pilot Funds	Dual Language Learner Pilot funds received from First 5 California
Other First 5 California Funds	Other funds received from First 5 California. Examples: Town Hall Tool Kit, First 5 State Advocacy Fund, or other Local Assistance Agreements with First 5 California. (Describe source, purpose, and amount in text boxes.)
Other Public Funds	Provide a brief description of other public funds, not from First 5 California or First 5 commissions, received (e.g., additional federal, state, or local public funds). Examples: Federal funds from Maternal, Infant, and Early Childhood Home Visiting (MIECHV), Temporary Assistance for Needy Families (TANF); California funds from Medi-Cal, Mental Health Services Act, CalWORKS, California Home Visiting Program, Dental Transformation Initiative. (Describe source, purpose, and amount in text boxes.)
Grants	Provide grant title and a brief description of grant revenue received. (Describe source, purpose, and amount in text boxes.)
Donations	Total donations received by county commission

Other Funds or Revenues	Provide a brief description of other funds or revenues received (e.g., from rental, services provided). (Describe source, purpose, and amount in text boxes.)
Revenue from Interest Earned	Amount of county interest earned in all Children and Families Trust Fund revenue accounts during FY 18–19, including Surplus Money Investment Funds (SMIF)
Total Revenue	Automatically generated Note: Must match audited financial statements

Results and Services – Expenditure Details

The California Children and Families Act statutorily defines three Result Areas that counties must strive to achieve: Improved Family Functioning, Improved Child Development, and Improved Child Health. A fourth result area, Improved Systems of Care, was subsequently added to recognize the importance of these activities. This AR-1 section requires county commissions to specify the total expenditures and people served (children, primary caregivers, providers) by Result Area with additional breakout by Service Category and Grantee Type. Program Model(s) should be indicated by selecting the appropriate checkbox.

Please note: The listing of Service Categories under Result Areas is meant to allow for the greatest possible aggregation of county data at the state level, and *not* to suggest that a particular service or program is narrowly focused towards specific outcomes. Please report expenditures under the Service Category that most closely reflects the intent of the program, using the guidance in the Service Area definitions below.

Tables 2 and 3 specify information required for each cell to complete the Results and Services–Expenditure Details. The directions below are intended to assist counties in reporting data that can be aggregated to show county investments at the statewide level.

How to Enter an Expenditure

The goal of this section is to provide as much detail as possible about county commission investments by Result Area, Service Category, and Grantee Type. Data to enter include expenditures, population served, and program model or initiative.

Number of Persons Served

The number of persons served (children, primary caregivers, providers) in each Result Area/Service Category/Grantee Type should be entered into the AR-1 form. Primary care givers includes parents, guardians, and other family members. Table 2 indicates which category of persons served will be aggregated at the statewide level in reports and other communications issued by First 5 California and the First 5 Association. County commissions should make their best estimate using local program data to provide data in the category requested.

Program Model or Initiative

Selection of one or more Program Model or Initiative is optional, but is recommended if a First 5 county commission expends funds to implement models listed.

County commissions may select more than one Program Model within a Service Category. However, selecting more than one program eliminates the possibility of aggregating at the program level. Therefore, if county commissions fund a service with more than one of the identified programs, two choices may be considered for annual reporting:

- Select the program that is the most important and report just one Program Model.
- Divide the investment into two rows, with each row having the same Service and Grantee Type, but with different counts for persons served and Program Model. Please consult the Association’s sample Annual Report submission document for further information

Program Models/Initiatives Description: County commissions may describe local programs and innovations in the text field provided. This field is optional.

Note: Reporting duplicates across Grantee Type in this section is acceptable. The total number of persons served across all Result Areas may be larger than the total number of persons reported in the AR-2 Demographic Worksheet.

Table 2. Result Areas, Service Categories, Grantee Types, and Program Models/Initiatives

Service Category*	Grantee Type*	Data to Insert*	Program Model or Initiative (Selection is Optional)**
Result Area 1: Improved Family Functioning			
General Family Support	County Health & Human Services County Office of Education/School District Family Child Care Child Care Centers Higher Education Hospital/Health Plan Resource & Referral Agency (COE or Non-Profit)	Expenditures, Number of Persons Served	Abriendo Puertas Avance FRCs Core Support Triple P 2-3
Intensive Family Support	Other Public Community Based Organization Research/Consulting Firm First 5 County Commission		Incredible Years Nurturing Parenting Program Triple P 4-5
Total		Automatically generated	

*Expenditures and number of persons served are reported at the level of Grantee Type after selecting a Service Category.

**Selection of Program Model or Initiative is optional. Program Models listed are intended to be evidence-based. One or more Program Models may be identified by selecting from the list provided. A county program model narrative may be provided but is not required.

Table 2. Result Areas, Service Categories, Grantee Types, and Program Models/Initiatives (continued)

Result Area 2: Improved Child Development			
Quality Early Learning Support	County Health & Human Services County Office of Education/School District Family Child Care Child Care Centers Higher Education Hospital/Health Plan Resource & Referral Agency (COE or Non-Profit) Other Public Community Based Organization	Expenditures, Number of Persons Served	Quality Counts California
Early Learning Programs	Research/Consulting Firm First 5 County Commission		Facility Grants Playgroups Preschool/Childcare Reimbursements Summer Programs
Total		Automatically generated	

Table 2. Result Areas, Service Categories, Grantee Types, and Program Models/Initiatives (continued)

Result Area 3: Improved Child Health			
General Health Education and Promotion	County Health & Human Services County Office of Education/School District Family Child Care Child Care Centers Higher Education Hospital/Health Plan Resource & Referral Agency (COE or Non-Profit) Other Public Community Based Organization Research/Consulting Firm First 5 County Commission	Expenditures, Number of Persons Served	Nutrition/Breastfeeding Safe Sleep Safety Education Smoking or Tobacco Cessation
Perinatal and Early Childhood Home Visiting			Early Head Start Healthy Families America Healthy Steps HIPPY Nurse Family Partnership Parents as Teachers Other MIECHV-Approved Local Model
Prenatal and Infant/Toddler Pediatric Support			DULCE Healthy Steps Local Model
Oral Health Education and Treatment			County commissions may describe local efforts
Early Intervention			Care Coordination Mild-to-Moderate Supports
Total			Automatically generated

Table 2. Result Areas, Service Categories, Grantee Types, and Program Models/Initiatives (continued)

Result Area 4: Improved Systems of Care			
Policy and Public Advocacy	County Health & Human Services County Office of Education/School District Family Child Care Child Care Centers Higher Education	Expenditures, Number of Persons Served	Resilient Families and Communities Child Health Early Learning Revenue
Systems Building	Hospital/Health Plan Resource & Referral Agency (COE or Non-Profit) Other Public Community Based Organization Research/Consulting Firm First 5 County Commission		Early Identification and Intervention Health Systems Family Strengthening Place-Based Talk.Read.Sing. Trauma Informed Care/ACEs
Total		Automatically generated	

Expenditure Detail

The Expenditure Detail section provides a summary of program, administrative, and evaluation expenditures. Refer to the First 5 Financial Management Guide for detailed expenditure specifications. Recipients of SPCFA funds are required to submit additional expenditure details. Table 3 on the next page specifies information required for each cell to complete the Expenditure Detail section.

Appendix F provides a description of reporting requirements by expenditure detail.

Table 3. Expenditure Detail

Detail	Description	SPCFA Detail
FY 2018–19 Program Expenditures	Automatically generated after Results and Services – Expenditure Detail section is completed. Use Expenditure Notes section at end of the AR-1 to explain significant differences from FY 2017–18 (e.g., capital expenditures)	Include expenditure detail for SPCFA funds by: <ul style="list-style-type: none"> • Evidence-Based Programs • Evidence-Informed Programs • Other Funded Programs, may include Result Area: Improved Systems of Care (Appendix A) • Professional Development, Training and Technical Assistance
FY 2018–19 Administrative Expenditures	<p>Total Administrative Expenditures for FY 2018–19 which may include:</p> <ul style="list-style-type: none"> • Salaries and Wages • Overhead costs (rent, utilities, etc.) <p>do not include :</p> <ul style="list-style-type: none"> • Direct program costs (outreach, education, or technical assistance) • Direct evaluation costs (education or technical assistance) • Other grantee capacity building 	Include total expenditures for administrative costs using SPCFA funds
FY 2018–19 Evaluation Expenditures	<p>Total Evaluation Expenditures for FY 2018–19 do not include :</p> <ul style="list-style-type: none"> • Administrative costs • Direct program costs (outreach, education, or technical assistance) • Other grantee capacity building 	Include total expenditures for evaluation costs using SPCFA funds
Total Expenditures	Automatically generated Note: Must match audited financial statements	Automatically generated
Excess (Deficiency) of Revenues over (Under) Expenses	Automatically Generated	Automatically generated If unspent funds occurred during the FY, please list the amount and provide explanation in Expenditure Notes. Please provide breakdown of unspent funds (dollar amount and explanation), as well as dollar amount for any variance of populated figure due to county commission accounting practices (accrual of revenue, etc.)

Other Financing Sources

The Other Financing Sources section captures transactions that do not fall into one of the pre-defined categories. The following table specifies information required for each cell to complete the Other Financing Sources section:

Table 4. Other Financing Sources

Source	Description
Sale(s) of Capital Assets	Enter the amount received in FY 2018–19 from any sale of capital assets
Other: Specify Source	Enter other financing activities, such as general issuance of debt, underwriter’s fees, debt-financed capital grants, etc. and describe source of funds in text box
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 agree with the governmental fund financial statements. The following table specifies information required for each cell to complete the Net Change in Fund Balance section:

Table 5. Net Change in Fund Balance

Balance Change	Description
Fund Balance – Beginning July 1, 2018	Enter end of year fund balance from FY 2017–18 financial statements, with adjustments if applicable
Fund Balance – Ending June 30, 2019	Automatically generated
Net Change in Fund Balance	Automatically generated

FY 2018–19 Fund Balance Status

This section collects data related to FY 2018–19 county commission fund balances and must match the audited financial statements. Refer to the First 5 Financial Management Guide for detailed fund balance specifications. The following table specifies information required for each cell to complete the Fund Balance section:

Table 6. Fund Balance

Designation	Description
Nonspendable	Amounts not in spendable form (inventory, prepaid items, etc.) or legally or contractually required to be maintained intact
Restricted	Amounts subject to externally enforceable legal restrictions on use. Restrictions can be further defined as either: 1) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments; or 2) imposed by law through constitutional provisions or enabling legislation
Committed	Limitation imposed at the highest level of decision making, requiring formal action at the same level to modify or remove
Assigned	Portion of fund balance reflecting the commission's intended use of resources, which is established by the highest level of decision making, or body or an official designated for that purpose
Unassigned	Spendable amounts not contained in other fund balance classifications
Total Fund Balance	Automatically generated

Expenditure Notes

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

Expenditures to Include

The AR-1 should reflect the following:

- Total expenditures related to each service category for FY 2018–19
- All expenditures, regardless of funding source, for a commission-run or an externally-run program

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

County Service Demographic Worksheet (AR-2) Overview

Purpose

The purpose of the County Demographic Worksheet (AR-2) is to capture demographic information about the populations served by each First 5 commission at the county level.

Demographic Worksheet

To ensure submission of accurate demographic data in the AR-2, provide unduplicated counts of populations served within the county including breakdowns by population category, race/ethnicity, and primary language spoken in the home.

County Service Demographic Worksheet (AR-2) Instructions

Information Reported

This section provides instructions on how to complete the AR-2:

- Population Served
- Race/Ethnicity of Population Served
- Primary Language Spoken in the Home
- Duplication Assessment

Demographic Worksheet

The Demographic Worksheet captures unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers at the county level.

To the extent possible, counts of persons served should be unduplicated for AR-2. County commissions should aggregate number of persons served across Results/Services/Grantee Types reported in AR-1 to complete the Demographic Worksheet. Because duplicated counts are allowed in the AR-1, the total number of persons for demographic data reported in the AR-2 should be the same or less than the number of persons reported in the AR-1.

Population Served

Table 7 specifies data required for each cell to complete the Demographic worksheet of the AR-2:

Table 7. Population Served

Category	Data to Insert
Children Less than 3 Years Old	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers across all categories
Children from 3 rd to 6 th Birthday	
Children – Ages Unknown (birth to 6 th Birthday)	
Primary Caregivers*	
Providers	
Total Population Served	Automatically Generated

*Includes parents, guardians, and other family members (see Appendix C).

Race/Ethnicity of Population Served

The Race/Ethnicity of Population Served section captures unduplicated counts of program participants by racial and ethnic category. These categories follow conventions of the California Department of Finance and U.S. Census Bureau. Table 8 specifies data required for each cell to complete this section of the AR-2:

Table 8. Race/Ethnicity of Population Served

Race or Ethnicity*	Data to Insert
Alaska Native/American Indian	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers
Asian	
Black/African-American	
Hispanic/Latino	
Native Hawaiian or Other Pacific Islander	
White	
Two or more races	
Other – Specify	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for the most prevalent other racial/ethnic group for which there is no category; specify the category in the text box
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 racial/ethnic categories and is not included in the count for “other”
Subtotals	Automatically generated Note: The subtotal of the Children, Primary Caregivers, and Providers columns must match the corresponding totals in the Population Served section.
Total Population Served	Automatically generated

*Based on U.S. Office of Management and Budget guidelines (Revisions to the Standards for the Classification of Federal Data on Race and Ethnicity, *Federal Register*, Vol. 62, No. 210, 1997).

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 bilingual, county commissions should enter the language that is likely the dominant language in the home. Refer to Appendix C for the definition of “Bilingual.” Table 9 specifies data required for each cell to complete the Primary Language Spoken in the Home section of the AR-2:

Table 9. Primary Languages Spoken in the Home

Language	Data to Insert
English	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers
Spanish	
Cantonese	
Mandarin	
Vietnamese	
Korean	
Other – Specify	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers. Identification of up to three additional language groups not listed above can be included; specify the category in the text box
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”
Subtotals	Automatically generated Note: The subtotal of the Children, Primary Caregivers, and Provider columns must match the corresponding totals in the Population Served section.
Total Population Served	Automatically generated

Duplication Assessment

The Duplication Assessment provides context for the counts of persons served in the Demographic Worksheet. Using the rating scale, identify the level of certainty that numbers reported in the Demographic Worksheet are unduplicated. Also, provide an estimate of the degree of duplication of services across all result areas.

County Evaluation Summary and Highlights (AR-3) Overview

Purpose

This section provides a standardized format for each county commission to submit information about evaluation activities completed and findings reported in its Annual Evaluation Report or other evaluations conducted during the fiscal year focusing on all four Result Areas: Family Functioning, Improved Child Development, Improved Child Health, and Improved Systems of Care. County highlights describing accomplishments during the fiscal year also are reported and will be published in F5CA's Annual Report.

Submitting County Commission Annual Evaluation Reports

County commissions must submit their Annual Evaluation Report in Adobe Acrobat format to statutorydocuments@ccfc.ca.gov, subject line: "<county name> Annual Evaluation Report." F5CA prefers to receive one Annual Evaluation Report from each county commission. However, multiple evaluation reports may be submitted if a single Annual Evaluation Report is not available for the fiscal year.

County Evaluation Summary and Highlights (AR-3) Instructions

Information Reported

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

- Evaluation Activities Completed, Findings, and Policy Impact
- County Highlights

Evaluation Activities Completed, Findings, and Policy Impact

Provide a description of evaluation activities completed, evaluation findings, and their policy impact during the fiscal year. If findings are published, provide the citation and web link (if available online). These activities should focus on all four Result Areas: Family Functioning, Improved Child Development, Improved Child Health, and Improved Systems of Care. Include evaluations of prior year programs conducted during the current fiscal year. (4,000 characters maximum)

County Highlights

(Note: Your narrative will be published in the First 5 California Annual Report. Please use a professional writing style within the length limit). Describe two or three highlights or accomplishments during the fiscal year. Examples may include efforts to address family resilience, health and development, quality early learning, sustainability and scale, or handling a community crisis. (2,000 characters maximum)

Table 10. Evaluation Questions and Examples.

Information Requested	Examples
<p>Provide a description of the evaluation activities completed, evaluation findings, and their policy impact during the fiscal year. (4,000 characters maximum)</p>	<ul style="list-style-type: none"> • Evaluation of specific programs or initiatives • Collection of participant and outcome data for populations served • Evaluation findings or conclusions • Intervention outcomes (e.g., impact to children or family) • Process outcomes (e.g., program fidelity information) • Differences between actual and expected results • Decisions made based on the results • Funding strategy changes were made or anticipated to be made • Design of future evaluation studies • How evaluation information will be used to update the county strategic plan
<p>Describe two or three highlights or accomplishments during the fiscal year. (2,000 characters maximum)</p>	<ul style="list-style-type: none"> • Child and family outcomes • Program/process outcomes • Efforts to address family resilience • Health and development • Quality early learning • Sustainability and scale • Handling a community crisis (e.g., natural disaster)

Appendix A

Result Area, Service, Grantee, and Program Model Definitions

Result Area and Service Definitions

Result Area: Improved Family Functioning

General Family Support

Programs providing short-term, non-intensive instruction on general parenting topics, and/or support for basic family needs and related case management (e.g., meals, groceries, clothing, emergency funding or household goods acquisition assistance, and temporary or permanent housing acquisition assistance). General family support may also include referrals to family services such as Family Resource Centers (FRCs) and other community resources. Adult and family literacy and fatherhood programs also should be included here. In general, these programs are designed to provide less intense and shorter term (“lighter touch”) support services and classes for families by paraprofessional staff (e.g., FRCs). Operational and support for family support agencies and/or networks should be reported here.

Program Models/Initiatives: Abriendo Puertas, Avance, Family Resource (FRC) Core Support, Triple P 2-3

Targeted Intensive Family Support Services

Programs providing intensive and/or clinical services by a paraprofessional and/or professional, as well as one-to-one services in family support settings. Programs are generally evidence-based and designed to support at risk parents and families prenatally or with young children to increase knowledge and skills related to parenting and improved family functioning (e.g., counseling, family therapy, parent-child interaction approaches, and long-term classes or groups). This also is the category for reporting comprehensive and/or intensive services to special populations (i.e., homeless, teen parents, foster children, special needs).

Program Models/Initiatives: Incredible Years, Nurturing Parenting Program, Triple P 4-5

Result Area: Improved Child Development

Quality Early Learning Supports

Programs designed to enhance early learning programs such as professional development for early educators, or implementation and integration of services. This

service category may include quality rating and improvement system (QRIS) investments as part of First 5 IMPACT and Quality Counts California.

This service category covers ECE settings work, most commonly by licensed care providers. Non-ECE settings work should be reported under General Family Support.

This service category may include interagency collaboration, facility grants and supply grants to providers, support services to diverse populations, and database management and development.

Program Models or Initiatives: Quality Counts California

Early Learning Programs

Early learning programs for children 0–5 years old, with direct costs for First 5 county commissions, which may include preschool programs, kindergarten transition services, and early learning programs for all ages. Early learning programs for primary caregiver and their children together, such as playgroups, primarily focusing on 0–3 year-olds are also included here. Programs may include are child related early literacy and Science, Technology, Engineering, and Math (STEM) programs; programs for homeless children; migrant programs; and similar investments.

Extra supports in early learning settings for homeless children, Federal Migrant or Tribal Child Care programs and children receiving Alternative Payment (AP) vouchers for childcare should be included here.

Program Models/Initiatives: Facility Grants, Playgroups, Preschool/Childcare Reimbursement, Summer Programs

Result Area: Improved Child Health

General Health Education and Promotion

Programs promoting children’s healthy development, including nutrition, fitness, access to health/dental/vision insurance and health services. Programs also may focus on increased awareness of information about child safety seats, fire, safe sleep, and drug/alcohol/tobacco education.

Program Models/Initiatives: Nutrition/Breastfeeding, Safe Sleep, Safety Education, Smoking or Tobacco Cessation

Perinatal and Early Childhood Home Visiting

Home visiting is a primary service delivery strategy for inter-generational family-centered supports. Home visiting services are provided in the home by qualified professionals with parents, prenatally and/or with children birth to age three. These voluntary programs tailor services to meet the needs of individual families and offer information, guidance, and support directly in the home environment. While home

visiting programs vary in goals and content of services, in general, they combine parenting and health care education, early intervention, and early learning supports for young children and their families. Their visits focus on linking pregnant women with prenatal care, promoting strong parent-child attachment, and coaching parents on learning activities that foster their child's development and supporting families during the pivotal window of pregnancy through early childhood.

Program Models/Initiatives: Early Head Start, Healthy Families America, Healthy Steps, Nurse Family Partnership, Parents as Teachers, HIPPY, Other MIECHV-Approved, Local Model

Prenatal and Infant/Toddler Pediatric Support

Out-of-home programs that may include prenatal care and follow-up for healthy development-related services during the first three years of a child's life. These programs are designed to improve the health and well-being of women during and after pregnancy, and the infant or young child by a paraprofessional and/or professional outside of the family home, including, but not limited, to pediatric or clinical environments. Programs may provide comprehensive support, including parenting education, health information, developmental assessments, providing referrals, and promoting early learning.

Program Models/Initiatives: DULCE, Healthy Steps, Local Model

Oral Health Education and Treatment

Programs providing an array of services that can include dental screening, assessment, cleaning and preventive care, treatment, fluoride varnish, and parent education on the importance of oral health care. This may include provider training and care coordination of services.

Program Models/Initiatives: County commissions may describe local efforts.

Early Intervention

Programs providing screening, assessment, and diagnostic services, including referrals or follow-up to needed services. Programs including early intervention or intensive services to children with disabilities and other special needs, or at-risk for special needs, should be included here. May include strategies targeting language and communication skills, social and emotional development, developmental delays, and related parent education. Mental Health Consultations in ECE settings should be included here. "Special Needs" refers to those children who are between birth and five years of age and meet the definition provided in Appendix D.

Program Models/Initiatives: Care Coordination, Mild-to-Moderate Supports

Result Area: Improved Systems of Care

Policy and Public Advocacy

Policy and Public Advocacy includes community awareness, public outreach and education on issues related to children 0–5 and their families. This also should include work focused on policy change, work with local and statewide stakeholders, policy development, and related efforts. Town Halls should be reported here.

Program Models/Initiatives: Resilient Families and Communities, Child Health, Early Learning, Revenue

Program and Systems Improvement Efforts

Efforts to improve service quality, connections between programs, infrastructure support, and professional development. This also may include activities such as strategic planning, business planning, grant writing workshops, sustainability workshops, and assistance in planning and promoting large community conferences or forums. These improvement efforts should result in improved outcomes for children ages 0–5 years of age. Improvements could be geared toward creating a well-trained workforce with shared professional standards and competencies, creating strong and effective linkages across particular system components, or leveraging funding to sustain the system of care. Database management and other cross-agency systems evaluation support should be reported here.

Program Models/Initiatives: Early Identification and Intervention, Health Systems, Family Strengthening, Place-Based, Talk.Read.Sing., Trauma Informed Care/ACEs

Grantee Type Definitions

County Health and Human Services. County government agencies such as departments of public health or social services.

County Office of Education/School District. County offices of education supporting local school districts. For county offices, see <https://www.cde.ca.gov/re/sd/co/index.asp>. For school districts, see <https://www.cde.ca.gov/schooldirectory/>

Family Child Care. In family child care homes providers are licensed and care for small groups of children in a residential building. Often this type of care has one or two caregivers and may offer non-traditional hours.

Child Care Centers. Child care centers are licensed facilities and often group children by age and are typically operated out of non-residential, commercial buildings. Centers are larger and enroll more children with a dedicated director and numerous staff members.

Higher Education. Public or private institutions such as community colleges, four-year colleges, and universities providing education beyond the K-12 level.

Hospital/Health Plan. Healthcare provider or special insurance plan.

Resource and Referral Agency (COE or Non-Profit). Agencies providing information to the public on the availability and quality of childcare as part of a county office of education or as a non-profit organization.

Other Public. Public agencies not listed above.

Community-Based Organization/Non-Profit. A public or private nonprofit organization representative of a community or a significant segment of a community that works to meet community needs.

Research/Consulting Firm. A for-profit or non-profit organization providing research, evaluation, or marketing services.

First 5 County Commission. A county commission established under the California Children and Families Act. (Note: This grantee type was previously labeled as “Internal” in FY 2017–18 Annual Report Guidelines.)

Program Model or Initiative Definitions

For definitions of Program Model or Initiative, please refer to the Glossary within the annual report data system.

Appendix B
Population Reporting by Result Area and Service Category

	Children Ages 0 5	Primary Caregivers*	Providers
Improved Family Functioning			
General Family Support	X	X	X
Intensive Family Support	X	X	X
Improved Child Development			
Quality Early Learning Support	X		X
Early Learning Programs	X	X	X
Improved Child Health			
General Health Education and Promotion	X	X	
Perinatal and Early Childhood Home Visiting	X	X	
Prenatal and Infant/Toddler Pediatric Support	X	X	
Oral Health Education and Treatment	X	X	X
Early Intervention	X	X	

*Includes parents, guardians, and other family members (see Appendix C).

Appendix C Population Definitions

Bilingual

A person who speaks two languages equally well and uses one or both languages in any number of settings. **Note:** To report the primary language spoken in the home in the AR-2, select language predominantly spoken in the home. If the primary language spoken in the home is unknown, enter the most likely choice.

Children Less than Three Years Old

Children ages birth up to their third birthday.

Children from Third to Sixth Birthday

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

Children – Ages Unknown

Any child whose age is unknown but likely has not yet reached their sixth birthday.

Other Family Members

Family members who are not children age birth to sixth birthday may be aggregated under Primary Caregivers.

Primary Caregivers

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

Providers

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

Race/Ethnicity

Racial categories used by the United States Census Bureau reflect a social definition of race by which people self-identify with one or more social groups. Ethnicity determines whether a person is of Hispanic origin or not. These categories follow conventions of the Office of Management and Budget 1997 guidelines for race and ethnicity. **Note:** For the AR-2 Demographic Worksheet, select the race or ethnicity that best describes the program participant. Report Filipinos under the Asian category.

Appendix D General Definitions

Grantee Type

Category of contractor, agency, or organization receiving First 5 county commission funds for purposes of carrying out county commission work.

Program

A specific service with a common objective funded and/or provided by a commission and/or public or private agency, or California Children and Families Act (Proposition 10) dollars. Programs are mapped to one or more of the results and services.

Program Expenditures

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

Program Model or Initiative

Name of the evidence-based or evidence-informed strategy providing services or education to populations served by First 5 county commissions.

Special Needs

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

Special needs children include those:

- Who are protected by the Americans with Disabilities Act (ADA)
- Who have, or are at-risk for, a developmental disability as defined by the Individuals with Disabilities Education Act (IDEA) Part C (Early Start 0 to 3 years old), or have a specific diagnosis as defined by IDEA Part B (3 years and above).

- Without identified conditions, but requiring specialized services, supports, or monitoring. These children may not have a specific diagnosis, but are children whose behavior, development, and/or health affect their family's ability to find and maintain services.

Appendix E

Small Population County Funding Augmentation Definitions

Administrative Costs

Funds that support personnel and operating costs necessary to accomplish the work set forth in the Local Assistance Agreement.

Evaluation

Costs can include the expense to hire an outside consultant or may include salary of an employee to complete the program evaluation and report.

Evidence-Based

Programs, strategies, or approaches shown through scientific research and evaluation to be effective and have evidence that supports generalizable conclusions.

Evidence-Informed

Program design and implementation based on the best available research evidence. This incorporates flexibility that can include families' cultural backgrounds, community values, and individual preferences into the program. Use of an evidence-based model with minor modifications for local implementation.

Other Funded Programs

Programs receiving SPCFA that are not evidence-based or evidence-informed and have a completed, current High-Quality Plan. May also include activities in Result Area, Improved Systems of Care (see Appendix A).

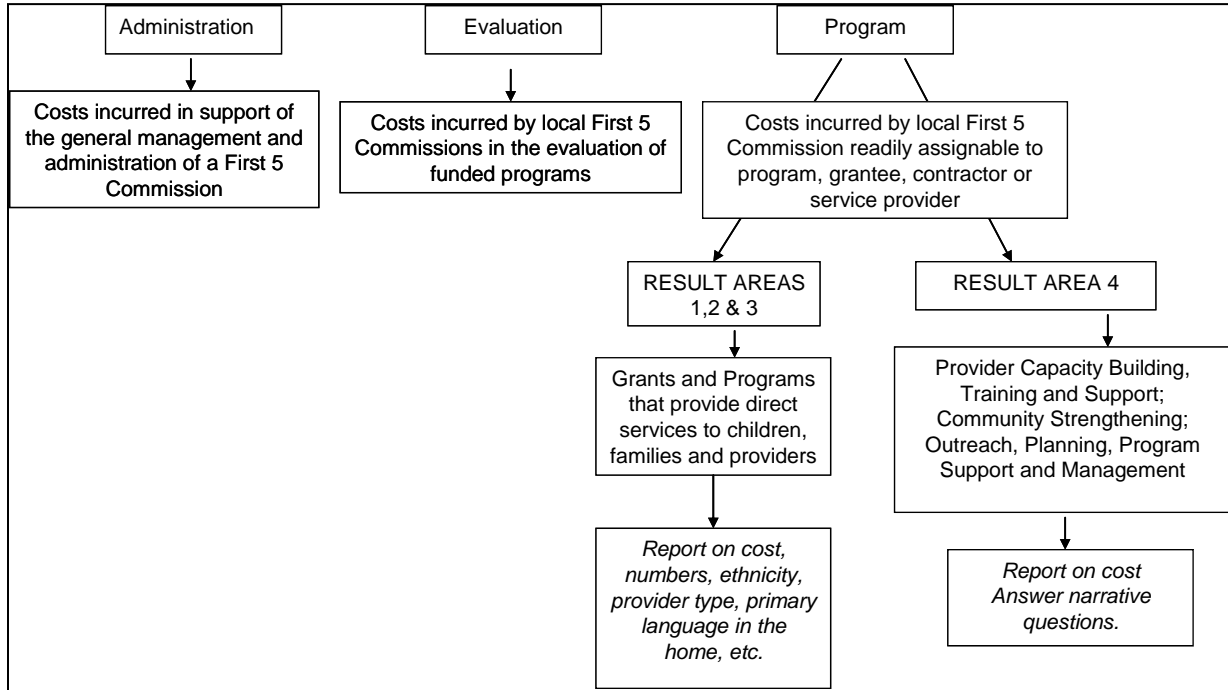
Professional Development, Training and Technical Assistance Costs

Funds that support opportunities as initial preparation (pre-service) and learning experiences (in-service) designed to improve the knowledge, skills/behaviors, and attitudes/values of the early childhood workforce. Professional development experiences must be evidence based; structured to promote linkages between research and practice; and responsive to each learner's background, experiences, and the current context of his/her role (National Association for the Education of Young Children).

Unspent Funds

Annual SPCFA funds not used in any of the above categories. Funds in this field may be due to a variance in accounting practices between state and county commissions.

Appendix F Reporting Requirements by Expenditure Detail





Annual Report Guidelines

Fiscal Year 2019–20

(Approved April 2019)

Table of Contents

Annual Report Preparation.....	3
County Revenue and Expenditure Summary (AR-1) Overview.....	5
County Revenue and Expenditure Summary (AR-1) Instructions	6
County Service Demographic Worksheet (AR-2) Overview	20
County Service Demographic Worksheet (AR-2) Instructions.....	21
County Evaluation Summary and Highlights (AR-3) Overview.....	26
County Evaluation Summary and Highlights (AR-3) Instructions	27
Appendix A: Result Area, Service, Grantee, and Program Model Definitions	
Improved Family Functioning.....	29
Improved Child Development.....	29
Improved Child Health.....	30
Improved Systems of Care.....	31
Grantee Type Definitions.....	32
Program Models or Initiatives Definitions.....	33
Appendix B: Population Reporting by Result Area and Service Category.....	34
Appendix C: Population Definitions.....	35
Appendix D: General Definitions.....	36
Appendix E: Small Population County Funding Augmentation Definitions.....	38
Appendix F: Reporting Requirements by Expenditure Detail.....	39

Annual Report Preparation

The purpose of the Annual Report is to provide a statewide summary of county commission revenues, expenditures, and population served as required by the California Children and Families Act (Health and Safety Code, Sections 130100–130155).

This Guidelines document provides information on the categories and definitions of data required for the Annual Reporting process for Fiscal Year 2019–20. State commissioners approved these guidelines in April 2019.

Deadline

All completed forms are due to First 5 California by 11:59 p.m. on October 30, 2020.

Technical Assistance Contacts

Please note: To ensure consistency in reporting across county commissions, First 5 California and the First 5 Association will collaborate on technical assistance for the annual report process. As the first step, please direct your questions to First 5 California. For particular topics, First 5 California may refer questions to the First 5 Association.

Please contact the e-mail address annualreport@ccfc.ca.gov for the following assistance or questions:

- Assistance with accessing the online annual report data system
- County contact e-mail addresses for annual reporting purposes
- Fiscal reporting requirements under the California Children and Families Act
- Request for extension beyond the deadline
- General questions about definitions for Result Area, Service Category, Grantee Type, and Program Model
- Specific questions about reporting county commission programs and initiatives may be referred to the First 5 Association

Annual reporting resources are available on the First 5 California website:

<http://www.ccfc.ca.gov/partners/datasystems.html#ar>

Form Auto-Generated Information

All forms populate the county name, date, and some totals automatically. The date is updated each time the form is accessed before final submission. Once the form is submitted, it may be edited and resubmitted up to the deadline submission date.

Document Your Methodology

First 5 California highly recommends county commissions document the methodology used for distributing expenditures and program persons served for Annual Report data.

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 counties keep the following documentation:

- List of programs mapped to each Result Area/Service Category/Grantee Type
- Criteria and resources used to determine how each program is mapped
- Ratio of allocations across multiple Result Areas/Service Categories/Grantee Types

Note: DO NOT send documentation to First 5 California.

County Revenue and Expenditure Summary (AR-1) Overview

Purpose

The County Revenue and Expenditure Summary form (AR-1) captures First 5 county commission fiscal data showing the relationship between financial resources and services. The fiscal data must be consistent with Generally Accepted Accounting Principles (GAAP) and each commission's audited financial statements.

The following outlines the requirements for completing the AR-1:

- All Fiscal Year (FY) 2019–20 funds received by the commission and recognized as revenue in the audited financial statements
- All FY 2019–20 expenditures or encumbrances, regardless of funding source, for a commission-run program or an externally-run program
- The population served (children, primary caregivers, providers), regardless of funding source, for a commission-run program or an externally-run program. To the extent possible, counts of children, primary caregivers, and providers should be unduplicated at the level of the Grantee Type.

Standards

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

Resources

The following resources should be used to complete the AR-1:

- First 5 Financial Management Guide
- The State Controller's Office Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act
- Prior year county commission audited financial statements
- GASB Codification of Governmental Accounting and Financial Reporting Standards

County Revenue and Expenditure Summary (AR-1) Instructions

Information Reported

This section provides a list of the auto-generated information and instructions on how to complete the following sections of the AR-1:

- Revenue Detail
- Results and Services – Expenditure Detail
- Other Expenditure Details
- Other Financing Sources
- Net Change in Fund Balance
- FY 2019–20 Fund Balance Status

Revenue Detail

The Revenue Detail section must include total revenue from tobacco tax, First 5 California funds, other public funds (federal, state, local), and additional revenue from sources such as services, grants, and donations. Any county that identifies Small Population County Funding Augmentation (SPCFA) revenue is required to include additional SPCFA detail when reporting expenditures. Table 1 specifies revenue to be inserted into each cell to complete the Revenue Detail.

Table 1. Revenue Detail

Revenue Source	Description
Tobacco Tax Funds	Total Proposition 10 and Proposition 56 tobacco tax revenue. (Proposition 10 enacted as California Children and Families Act of 1998; Proposition 56 enacted as California Healthcare, Research and Prevention Tobacco Tax Act of 2016.)
First 5 IMPACT Funds	Improve and Maximize Programs so All Children Thrive (First 5 IMPACT) consortia and regional hub funds received from First 5 California and other sources
Small Population County Funding Augmentation Funds	Small Population County Funding Augmentation funds received from First 5 California
Dual Language Learner Pilot Funds	Dual Language Learner Pilot funds received from First 5 California
Other First 5 California Funds	Other funds received from First 5 California. Examples: Town Hall Tool Kit, First 5 State Advocacy Fund, or other Local Assistance Agreements with First 5 California. (Describe source, purpose, and amount in text boxes.)
Other Public Funds	Provide a brief description of other public funds, not from First 5 California or First 5 commissions, received (e.g., additional federal, state, or local public funds). Examples: Federal funds from Maternal, Infant, and Early Childhood Home Visiting (MIECHV), Temporary Assistance for Needy Families (TANF); California funds from Medi-Cal, Mental Health Services Act, CalWORKS, California Home Visiting Program, Dental Transformation Initiative. (Describe source, purpose, and amount in text boxes.)
Grants	Provide grant title and a brief description of grant revenue received. (Describe source, purpose, and amount in text boxes.)
Donations	Total donations received by county commission

Other Funds or Revenues	Provide a brief description of other funds or revenues received (e.g., from rental, services provided). (Describe source, purpose, and amount in text boxes.)
Revenue from Interest Earned	Amount of county interest earned in all Children and Families Trust Fund revenue accounts during FY 19–20, including Surplus Money Investment Funds (SMIF)
Total Revenue	Automatically generated Note: Must match audited financial statements

Results and Services – Expenditure Details

The California Children and Families Act statutorily defines three Result Areas that counties must strive to achieve: Improved Family Functioning, Improved Child Development, and Improved Child Health. A fourth result area, Improved Systems of Care, was subsequently added to recognize the importance of these activities. This AR-1 section requires county commissions to specify the total expenditures and people served (children, primary caregivers, providers) by Result Area with additional breakout by Service Category and Grantee Type. Program Model(s) should be indicated by selecting the appropriate checkbox.

Please note: The listing of Service Categories under Result Areas is meant to allow for the greatest possible aggregation of county data at the state level, and *not* to suggest that a particular service or program is narrowly focused towards specific outcomes. Please report expenditures under the Service Category that most closely reflects the intent of the program, using the guidance in the Service Area definitions below.

Tables 2 and 3 specify information required for each cell to complete the Results and Services–Expenditure Details. The directions below are intended to assist counties in reporting data that can be aggregated to show county investments at the statewide level.

How to Enter an Expenditure

The goal of this section is to provide as much detail as possible about county commission investments by Result Area, Service Category, and Grantee Type. Data to enter include expenditures, population served, and program model or initiative.

Number of Persons Served

The number of persons served (children, primary caregivers, providers) in each Result Area/Service Category/Grantee Type should be entered into the AR-1 form. Primary care givers includes parents, guardians, and other family members. Table 2 indicates which category of persons served will be aggregated at the statewide level in reports and other communications issued by First 5 California and the First 5 Association. County commissions should make their best estimate using local program data to provide data in the category requested.

Program Model or Initiative

Selection of one or more Program Model or Initiative is optional, but is recommended if a First 5 county commission expends funds to implement models listed.

County commissions may select more than one Program Model within a Service Category. However, selecting more than one program eliminates the possibility of aggregating at the program level. Therefore, if county commissions fund a service with more than one of the identified programs, two choices may be considered for annual reporting:

- Select the program that is the most important and report just one Program Model.
- Divide the investment into two rows, with each row having the same Service and Grantee Type, but with different counts for persons served and Program Model. Please consult the Association’s sample Annual Report submission document for further information

Program Models/Initiatives Description: County commissions may describe local programs and innovations in the text field provided. This field is optional.

Note: Reporting duplicates across Grantee Type in this section is acceptable. The total number of persons served across all Result Areas may be larger than the total number of persons reported in the AR-2 Demographic Worksheet.

Table 2. Result Areas, Service Categories, Grantee Types, and Program Models/Initiatives

Service Category*	Grantee Type*	Data to Insert*	Program Model or Initiative (Selection is Optional)**
Result Area 1: Improved Family Functioning			
General Family Support	County Health & Human Services County Office of Education/School District Family Child Care Child Care Centers Higher Education Hospital/Health Plan Resource & Referral Agency (COE or Non-Profit)	Expenditures, Number of Persons Served	Abriendo Puertas Avance FRCs Core Support Triple P 2-3
Intensive Family Support	Other Public Community Based Organization Research/Consulting Firm First 5 County Commission		Incredible Years Nurturing Parenting Program Triple P 4-5
Total		Automatically generated	

*Expenditures and number of persons served are reported at the level of Grantee Type after selecting a Service Category.

**Selection of Program Model or Initiative is optional. Program Models listed are intended to be evidence-based. One or more Program Models may be identified by selecting from the list provided. A county program model narrative may be provided but is not required.

Table 2. Result Areas, Service Categories, Grantee Types, and Program Models/Initiatives (continued)

Result Area 2: Improved Child Development			
Quality Early Learning Support	County Health & Human Services County Office of Education/School District Family Child Care Child Care Centers Higher Education Hospital/Health Plan Resource & Referral Agency (COE or Non-Profit) Other Public Community Based Organization	Expenditures, Number of Persons Served	Quality Counts California
Early Learning Programs	Research/Consulting Firm First 5 County Commission		Facility Grants Playgroups Preschool/Childcare Reimbursements Summer Programs
Total		Automatically generated	

Table 2. Result Areas, Service Categories, Grantee Types, and Program Models/Initiatives (continued)

Result Area 3: Improved Child Health			
General Health Education and Promotion	County Health & Human Services County Office of Education/School District Family Child Care Child Care Centers Higher Education Hospital/Health Plan Resource & Referral Agency (COE or Non-Profit) Other Public Community Based Organization Research/Consulting Firm First 5 County Commission	Expenditures, Number of Persons Served	Nutrition/Breastfeeding Safe Sleep Safety Education Smoking or Tobacco Cessation
Perinatal and Early Childhood Home Visiting			Early Head Start Healthy Families America Healthy Steps HIPPY Nurse Family Partnership Parents as Teachers Other MIECHV-Approved Local Model
Prenatal and Infant/Toddler Pediatric Support			DULCE Healthy Steps Local Model
Oral Health Education and Treatment			County commissions may describe local efforts
Early Intervention			Care Coordination Mild-to-Moderate Supports
Total			Automatically generated

Table 2. Result Areas, Service Categories, Grantee Types, and Program Models/Initiatives (continued)

Result Area 4: Improved Systems of Care			
Policy and Public Advocacy	County Health & Human Services County Office of Education/School District Family Child Care Child Care Centers Higher Education	Expenditures, Number of Persons Served	Resilient Families and Communities Child Health Early Learning Revenue
Systems Building	Hospital/Health Plan Resource & Referral Agency (COE or Non-Profit) Other Public Community Based Organization Research/Consulting Firm First 5 County Commission		Early Identification and Intervention Health Systems Family Strengthening Place-Based Talk.Read.Sing. Trauma Informed Care/ACEs
Total		Automatically generated	

Expenditure Detail

The Expenditure Detail section provides a summary of program, administrative, and evaluation expenditures. Refer to the First 5 Financial Management Guide for detailed expenditure specifications. Recipients of SPCFA funds are required to submit additional expenditure details. Table 3 on the next page specifies information required for each cell to complete the Expenditure Detail section.

Appendix F provides a description of reporting requirements by expenditure detail.

Table 3. Expenditure Detail

Detail	Description	SPCFA Detail
FY 2019–20 Program Expenditures	Automatically generated after Results and Services – Expenditure Detail section is completed. Use Expenditure Notes section at end of the AR-1 to explain significant differences from FY 2018–19 (e.g., capital expenditures)	Include expenditure detail for SPCFA funds by: <ul style="list-style-type: none"> • Evidence-Based Programs • Evidence-Informed Programs • Other Funded Programs, may include Result Area: Improved Systems of Care (Appendix A) • Professional Development, Training and Technical Assistance
FY 2019–20 Administrative Expenditures	<p>Total Administrative Expenditures for FY 2019–20 which may include:</p> <ul style="list-style-type: none"> • Salaries and Wages • Overhead costs (rent, utilities, etc.) <p>do not include :</p> <ul style="list-style-type: none"> • Direct program costs (outreach, education, or technical assistance) • Direct evaluation costs (education or technical assistance) • Other grantee capacity building 	Include total expenditures for administrative costs using SPCFA funds
FY 2019–20 Evaluation Expenditures	<p>Total Evaluation Expenditures for FY 2019–20 do not include :</p> <ul style="list-style-type: none"> • Administrative costs • Direct program costs (outreach, education, or technical assistance) • Other grantee capacity building 	Include total expenditures for evaluation costs using SPCFA funds
Total Expenditures	Automatically generated Note: Must match audited financial statements	Automatically generated
Excess (Deficiency) of Revenues over (Under) Expenses	Automatically Generated	Automatically generated If unspent funds occurred during the FY, please list the amount and provide explanation in Expenditure Notes. Please provide breakdown of unspent funds (dollar amount and explanation), as well as dollar amount for any variance of populated figure due to county commission accounting practices (accrual of revenue, etc.)

Other Financing Sources

The Other Financing Sources section captures transactions that do not fall into one of the pre-defined categories. The following table specifies information required for each cell to complete the Other Financing Sources section:

Table 4. Other Financing Sources

Source	Description
Sale(s) of Capital Assets	Enter the amount received in FY 2019–20 from any sale of capital assets
Other: Specify Source	Enter other financing activities, such as general issuance of debt, underwriter’s fees, debt-financed capital grants, etc. and describe source of funds in text box
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 agree with the governmental fund financial statements. The following table specifies information required for each cell to complete the Net Change in Fund Balance section:

Table 5. Net Change in Fund Balance

Balance Change	Description
Fund Balance – Beginning July 1, 2019	Enter end of year fund balance from FY 2018–19 financial statements, with adjustments if applicable
Fund Balance – Ending June 30, 2020	Automatically generated
Net Change in Fund Balance	Automatically generated

FY 2019–20 Fund Balance Status

This section collects data related to FY 2019–20 county commission fund balances and must match the audited financial statements. Refer to the First 5 Financial Management Guide for detailed fund balance specifications. The following table specifies information required for each cell to complete the Fund Balance section:

Table 6. Fund Balance

Designation	Description
Nonspendable	Amounts not in spendable form (inventory, prepaid items, etc.) or legally or contractually required to be maintained intact
Restricted	Amounts subject to externally enforceable legal restrictions on use. Restrictions can be further defined as either: 1) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments; or 2) imposed by law through constitutional provisions or enabling legislation
Committed	Limitation imposed at the highest level of decision making, requiring formal action at the same level to modify or remove
Assigned	Portion of fund balance reflecting the commission's intended use of resources, which is established by the highest level of decision making, or body or an official designated for that purpose
Unassigned	Spendable amounts not contained in other fund balance classifications
Total Fund Balance	Automatically generated

Expenditure Notes

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

Expenditures to Include

The AR-1 should reflect the following:

- Total expenditures related to each service category for FY 2019–20
- All expenditures, regardless of funding source, for a commission-run or an externally-run program

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

County Service Demographic Worksheet (AR-2) Overview

Purpose

The purpose of the County Demographic Worksheet (AR-2) is to capture demographic information about the populations served by each First 5 commission at the county level.

Demographic Worksheet

To ensure submission of accurate demographic data in the AR-2, provide unduplicated counts of populations served within the county including breakdowns by population category, race/ethnicity, and primary language spoken in the home.

County Service Demographic Worksheet (AR-2) Instructions

Information Reported

This section provides instructions on how to complete the AR-2:

- Population Served
- Race/Ethnicity of Population Served
- Primary Language Spoken in the Home
- Duplication Assessment

Demographic Worksheet

The Demographic Worksheet captures unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers at the county level.

To the extent possible, counts of persons served should be unduplicated for AR-2. County commissions should aggregate number of persons served across Results/Services/Grantee Types reported in AR-1 to complete the Demographic Worksheet. Because duplicated counts are allowed in the AR-1, the total number of persons for demographic data reported in the AR-2 should be the same or less than the number of persons reported in the AR-1.

Population Served

Table 7 specifies data required for each cell to complete the Demographic worksheet of the AR-2:

Table 7. Population Served

Category	Data to Insert
Children Less than 3 Years Old	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers across all categories
Children from 3 rd to 6 th Birthday	
Children – Ages Unknown (birth to 6 th Birthday)	
Primary Caregivers*	
Providers	
Total Population Served	Automatically Generated

*Includes parents, guardians, and other family members (see Appendix C).

Race/Ethnicity of Population Served

The Race/Ethnicity of Population Served section captures unduplicated counts of program participants by racial and ethnic category. These categories follow conventions of the California Department of Finance and U.S. Census Bureau. Table 8 specifies data required for each cell to complete this section of the AR-2:

Table 8. Race/Ethnicity of Population Served

Race or Ethnicity*	Data to Insert
Alaska Native/American Indian	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers
Asian	
Black/African-American	
Hispanic/Latino	
Native Hawaiian or Other Pacific Islander	
White	
Two or more races	
Other – Specify	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers for the most prevalent other racial/ethnic group for which there is no category; specify the category in the text box
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 racial/ethnic categories and is not included in the count for “other”
Subtotals	Automatically generated Note: The subtotal of the Children, Primary Caregivers, and Providers columns must match the corresponding totals in the Population Served section.
Total Population Served	Automatically generated

*Based on U.S. Office of Management and Budget guidelines (Revisions to the Standards for the Classification of Federal Data on Race and Ethnicity, *Federal Register*, Vol. 62, No. 210, 1997).

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 bilingual, county commissions should enter the language that is likely the dominant language in the home. Refer to Appendix C for the definition of “Bilingual.” Table 9 specifies data required for each cell to complete the Primary Language Spoken in the Home section of the AR-2:

Table 9. Primary Languages Spoken in the Home

Language	Data to Insert
English	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers
Spanish	
Cantonese	
Mandarin	
Vietnamese	
Korean	
Other – Specify	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers. Identification of up to three additional language groups not listed above can be included; specify the category in the text box
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”
Subtotals	Automatically generated Note: The subtotal of the Children, Primary Caregivers, and Provider columns must match the corresponding totals in the Population Served section.
Total Population Served	Automatically generated

Duplication Assessment

The Duplication Assessment provides context for the counts of persons served in the Demographic Worksheet. Using the rating scale, identify the level of certainty that numbers reported in the Demographic Worksheet are unduplicated. Also, provide an estimate of the degree of duplication of services across all result areas.

County Evaluation Summary and Highlights (AR-3) Overview

Purpose

This section provides a standardized format for each county commission to submit information about evaluation activities completed and findings reported in its Annual Evaluation Report or other evaluations conducted during the fiscal year focusing on all four Result Areas: Family Functioning, Improved Child Development, Improved Child Health, and Improved Systems of Care. County highlights describing accomplishments during the fiscal year also are reported and will be published in F5CA's Annual Report.

Submitting County Commission Annual Evaluation Reports

County commissions must submit their Annual Evaluation Report in Adobe Acrobat format to statutorydocuments@ccfc.ca.gov, subject line: "<county name> Annual Evaluation Report." F5CA prefers to receive one Annual Evaluation Report from each county commission. However, multiple evaluation reports may be submitted if a single Annual Evaluation Report is not available for the fiscal year.

County Evaluation Summary and Highlights (AR-3) Instructions

Information Reported

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

- Evaluation Activities Completed, Findings, and Policy Impact
- County Highlights

Evaluation Activities Completed, Findings, and Policy Impact

Provide a description of evaluation activities completed, evaluation findings, and their policy impact during the fiscal year. If findings are published, provide the citation and web link (if available online). These activities should focus on all four Result Areas: Family Functioning, Improved Child Development, Improved Child Health, and Improved Systems of Care. Include evaluations of prior year programs conducted during the current fiscal year. (4,000 characters maximum)

County Highlights

(Note: Your narrative will be published in the First 5 California Annual Report. Please use a professional writing style within the length limit). Describe two or three highlights or accomplishments during the fiscal year. Examples may include efforts to address family resilience, health and development, quality early learning, sustainability and scale, or handling a community crisis. (2,000 characters maximum)

Table 10. Evaluation Questions and Examples.

Information Requested	Examples
<p>Provide a description of the evaluation activities completed, evaluation findings, and their policy impact during the fiscal year. (4,000 characters maximum)</p>	<ul style="list-style-type: none"> • Evaluation of specific programs or initiatives • Collection of participant and outcome data for populations served • Evaluation findings or conclusions • Intervention outcomes (e.g., impact to children or family) • Process outcomes (e.g., program fidelity information) • Differences between actual and expected results • Decisions made based on the results • Funding strategy changes were made or anticipated to be made • Design of future evaluation studies • How evaluation information will be used to update the county strategic plan
<p>Describe two or three highlights or accomplishments during the fiscal year. (2,000 characters maximum)</p>	<ul style="list-style-type: none"> • Child and family outcomes • Program/process outcomes • Efforts to address family resilience • Health and development • Quality early learning • Sustainability and scale • Handling a community crisis (e.g., natural disaster)

Appendix A

Result Area, Service, Grantee, and Program Model Definitions

Result Area and Service Definitions

Result Area: Improved Family Functioning

General Family Support

Programs providing short-term, non-intensive instruction on general parenting topics, and/or support for basic family needs and related case management (e.g., meals, groceries, clothing, emergency funding or household goods acquisition assistance, and temporary or permanent housing acquisition assistance). General family support may also include referrals to family services such as Family Resource Centers (FRCs) and other community resources. Adult and family literacy and fatherhood programs also should be included here. In general, these programs are designed to provide less intense and shorter term (“lighter touch”) support services and classes for families by paraprofessional staff (e.g., FRCs). Operational and support for family support agencies and/or networks should be reported here.

Program Models/Initiatives: Abriendo Puertas, Avance, Family Resource (FRC) Core Support, Triple P 2-3

Targeted Intensive Family Support Services

Programs providing intensive and/or clinical services by a paraprofessional and/or professional, as well as one-to-one services in family support settings. Programs are generally evidence-based and designed to support at risk parents and families prenatally or with young children to increase knowledge and skills related to parenting and improved family functioning (e.g., counseling, family therapy, parent-child interaction approaches, and long-term classes or groups). This also is the category for reporting comprehensive and/or intensive services to special populations (i.e., homeless, teen parents, foster children, special needs).

Program Models/Initiatives: Incredible Years, Nurturing Parenting Program, Triple P 4-5

Result Area: Improved Child Development

Quality Early Learning Supports

Programs designed to enhance early learning programs such as professional development for early educators, or implementation and integration of services. This

service category may include quality rating and improvement system (QRIS) investments as part of First 5 IMPACT and Quality Counts California.

This service category covers ECE settings work, most commonly by licensed care providers. Non-ECE settings work should be reported under General Family Support.

This service category may include interagency collaboration, facility grants and supply grants to providers, support services to diverse populations, and database management and development.

Program Models or Initiatives: Quality Counts California

Early Learning Programs

Early learning programs for children 0–5 years old, with direct costs for First 5 county commissions, which may include preschool programs, kindergarten transition services, and early learning programs for all ages. Early learning programs for primary caregiver and their children together, such as playgroups, primarily focusing on 0–3 year-olds are also included here. Programs may include are child related early literacy and Science, Technology, Engineering, and Math (STEM) programs; programs for homeless children; migrant programs; and similar investments.

Extra supports in early learning settings for homeless children, Federal Migrant or Tribal Child Care programs and children receiving Alternative Payment (AP) vouchers for childcare should be included here.

Program Models/Initiatives: Facility Grants, Playgroups, Preschool/Childcare Reimbursement, Summer Programs

Result Area: Improved Child Health

General Health Education and Promotion

Programs promoting children’s healthy development, including nutrition, fitness, access to health/dental/vision insurance and health services. Programs also may focus on increased awareness of information about child safety seats, fire, safe sleep, and drug/alcohol/tobacco education.

Program Models/Initiatives: Nutrition/Breastfeeding, Safe Sleep, Safety Education, Smoking or Tobacco Cessation

Perinatal and Early Childhood Home Visiting

Home visiting is a primary service delivery strategy for inter-generational family-centered supports. Home visiting services are provided in the home by qualified professionals with parents, prenatally and/or with children birth to age three. These voluntary programs tailor services to meet the needs of individual families and offer information, guidance, and support directly in the home environment. While home

visiting programs vary in goals and content of services, in general, they combine parenting and health care education, early intervention, and early learning supports for young children and their families. Their visits focus on linking pregnant women with prenatal care, promoting strong parent-child attachment, and coaching parents on learning activities that foster their child's development and supporting families during the pivotal window of pregnancy through early childhood.

Program Models/Initiatives: Early Head Start, Healthy Families America, Healthy Steps, Nurse Family Partnership, Parents as Teachers, HIPPY, Other MIECHV-Approved, Local Model

Prenatal and Infant/Toddler Pediatric Support

Out-of-home programs that may include prenatal care and follow-up for healthy development-related services during the first three years of a child's life. These programs are designed to improve the health and well-being of women during and after pregnancy, and the infant or young child by a paraprofessional and/or professional outside of the family home, including, but not limited, to pediatric or clinical environments. Programs may provide comprehensive support, including parenting education, health information, developmental assessments, providing referrals, and promoting early learning.

Program Models/Initiatives: DULCE, Healthy Steps, Local Model

Oral Health Education and Treatment

Programs providing an array of services that can include dental screening, assessment, cleaning and preventive care, treatment, fluoride varnish, and parent education on the importance of oral health care. This may include provider training and care coordination of services.

Program Models/Initiatives: County commissions may describe local efforts.

Early Intervention

Programs providing screening, assessment, and diagnostic services, including referrals or follow-up to needed services. Programs including early intervention or intensive services to children with disabilities and other special needs, or at-risk for special needs, should be included here. May include strategies targeting language and communication skills, social and emotional development, developmental delays, and related parent education. Mental Health Consultations in ECE settings should be included here. "Special Needs" refers to those children who are between birth and five years of age and meet the definition provided in Appendix D.

Program Models/Initiatives: Care Coordination, Mild-to-Moderate Supports

Result Area: Improved Systems of Care

Policy and Public Advocacy

Policy and Public Advocacy includes community awareness, public outreach and education on issues related to children 0–5 and their families. This also should include work focused on policy change, work with local and statewide stakeholders, policy development, and related efforts. Town Halls should be reported here.

Program Models/Initiatives: Resilient Families and Communities, Child Health, Early Learning, Revenue

Program and Systems Improvement Efforts

Efforts to improve service quality, connections between programs, infrastructure support, and professional development. This also may include activities such as strategic planning, business planning, grant writing workshops, sustainability workshops, and assistance in planning and promoting large community conferences or forums. These improvement efforts should result in improved outcomes for children ages 0–5 years of age. Improvements could be geared toward creating a well-trained workforce with shared professional standards and competencies, creating strong and effective linkages across particular system components, or leveraging funding to sustain the system of care. Database management and other cross-agency systems evaluation support should be reported here.

Program Models/Initiatives: Early Identification and Intervention, Health Systems, Family Strengthening, Place-Based, Talk.Read.Sing., Trauma Informed Care/ACEs

Grantee Type Definitions

County Health and Human Services. County government agencies such as departments of public health or social services.

County Office of Education/School District. County offices of education supporting local school districts. For county offices, see <https://www.cde.ca.gov/re/sd/co/index.asp>. For school districts, see <https://www.cde.ca.gov/schooldirectory>

Family Child Care. In family child care homes providers are licensed and care for small groups of children in a residential building. Often this type of care has one or two caregivers and may offer non-traditional hours.

Child Care Centers. Child care centers are licensed facilities and often group children by age and are typically operated out of non-residential, commercial buildings. Centers are larger and enroll more children with a dedicated director and numerous staff members.

Higher Education. Public or private institutions such as community colleges, four-year colleges, and universities providing education beyond the K-12 level.

Hospital/Health Plan. Healthcare provider or special insurance plan.

Resource and Referral Agency (COE or Non-Profit). Agencies providing information to the public on the availability and quality of childcare as part of a county office of education or as a non-profit organization.

Other Public. Public agencies not listed above.

Community-Based Organization/Non-Profit. A public or private nonprofit organization representative of a community or a significant segment of a community that works to meet community needs.

Research/Consulting Firm. A for-profit or non-profit organization providing research, evaluation, or marketing services.

First 5 County Commission. A county commission established under the California Children and Families Act.

Program Model or Initiative Definitions

For definitions of Program Model or Initiatives, please refer to the Glossary within the annual report data system.

Appendix B
Population Reporting by Result Area and Service Category

	Children Ages 0 5	Primary Caregivers*	Providers
Improved Family Functioning			
General Family Support	X	X	X
Intensive Family Support	X	X	X
Improved Child Development			
Quality Early Learning Supports	X		X
Early Learning Programs	X	X	X
Improved Child Health			
General Health Education and Promotion	X	X	
Perinatal and Early Childhood Home Visiting	X	X	
Prenatal and Infant/Toddler Pediatric Support	X	X	
Oral Health Education and Treatment	X	X	X
Early Intervention	X	X	

*Includes parents, guardians, and other family members (see Appendix C).

Appendix C Population Definitions

Bilingual

A person who speaks two languages equally well and uses one or both languages in any number of settings. **Note:** To report the primary language spoken in the home in the AR-2, select language predominantly spoken in the home. If the primary language spoken in the home is unknown, enter the most likely choice.

Children Less than Three Years Old

Children ages birth up to their third birthday.

Children from Third to Sixth Birthday

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

Children – Ages Unknown

Any child whose age is unknown but likely has not yet reached their sixth birthday.

Other Family Members

Family members who are not children age birth to sixth birthday may be aggregated under Primary Caregivers.

Primary Caregivers

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

Providers

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

Race/Ethnicity

Racial categories used by the United States Census Bureau reflect a social definition of race by which people self-identify with one or more social groups. Ethnicity determines whether a person is of Hispanic origin or not. These categories follow conventions of the Office of Management and Budget 1997 guidelines for race and ethnicity. **Note:** For the AR-2 Demographic Worksheet, select the race or ethnicity that best describes the program participant. Report Filipinos under the Asian category.

Appendix D General Definitions

Grantee Type

Category of contractor, agency, or organization receiving First 5 county commission funds for purposes of carrying out county commission work.

Program

A specific service with a common objective funded and/or provided by a commission and/or public or private agency, or California Children and Families Act (Proposition 10) dollars. Programs are mapped to one or more of the results and services.

Program Expenditures

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

Program Model or Initiative

Name of the evidence-based or evidence-informed strategy providing services or education to populations served by First 5 county commissions.

Special Needs

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

Special needs children include those:

- Who are protected by the Americans with Disabilities Act (ADA)
- Who have, or are at-risk for, a developmental disability as defined by the Individuals with Disabilities Education Act (IDEA) Part C (Early Start 0 to 3 years old), or have a specific diagnosis as defined by IDEA Part B (3 years and above).

- Without identified conditions, but requiring specialized services, supports, or monitoring. These children may not have a specific diagnosis, but are children whose behavior, development, and/or health affect their family's ability to find and maintain services.

Appendix E

Small Population County Funding Augmentation Definitions

Administrative Costs

Funds that support personnel and operating costs necessary to accomplish the work set forth in the Local Assistance Agreement.

Evaluation

Costs can include the expense to hire an outside consultant or may include salary of an employee to complete the program evaluation and report.

Evidence-Based

Programs, strategies, or approaches shown through scientific research and evaluation to be effective and have evidence that supports generalizable conclusions.

Evidence-Informed

Program design and implementation based on the best available research evidence. This incorporates flexibility that can include families' cultural backgrounds, community values, and individual preferences into the program. Use of an evidence-based model with minor modifications for local implementation.

Other Funded Programs

Programs receiving SPCFA that are not evidence-based or evidence-informed and have a completed, current High-Quality Plan. May also include activities in Result Area, Improved Systems of Care (see Appendix A).

Professional Development, Training and Technical Assistance Costs

Funds that support opportunities as initial preparation (pre-service) and learning experiences (in-service) designed to improve the knowledge, skills/behaviors, and attitudes/values of the early childhood workforce. Professional development experiences must be evidence based; structured to promote linkages between research and practice; and responsive to each learner's background, experiences, and the current context of his/her role (National Association for the Education of Young Children).

Unspent Funds

Annual SPCFA funds not used in any of the above categories. Funds in this field may be due to a variance in accounting practices between state and county commissions.

Appendix F Reporting Requirements by Expenditure Detail

