

Annual Report Guidelines Fiscal Year 2026–27

APRIL 2026

Table of Contents

Annual Report Preparation 4
Deadline 4
Technical Assistance Contacts 4
Auto-Generated Information 5
Document Your Methodology 5
County Commission Audit Requirement 6
Annual Report and Annual Audit Deadline Extensions 6
Statutory Documents 7
County Revenue and Expenditure Summary (AR-1) Overview 8
Purpose 8
Standards 8
Resources 8
County Revenue and Expenditure Summary (AR-1) Instructions 9
Information Reported 9
Revenue Detail 9
Results and Services – Expenditure Details 12
How to Enter an Expenditure 12
Number of Persons Served 12
Program Model or Initiative 12
Small Population County Funding Augmentation (SPCFA) funding – SPCFA Counties only 13
Expenditure Detail 18
Other Financing Sources 19
FY 2026–27 Fund Balance Status 20
Expenditure Notes 21
Expenditures to Include 21
Expenditures Not to Include 21
County Service Demographic Worksheet (AR-2) Overview 22
Purpose 22

County Service Demographic Worksheet (AR-2) Instructions 23
Population Served 24
Race/Ethnicity of Population Served 24
Primary Language Spoken at Home 27
Duplication Assessment 28
County Evaluation Summary and Highlights (AR-3) Overview 29
Purpose 29
County Commission Annual Reports or Evaluation Reports 29
County Evaluation Summary and Highlights (AR-3) Instructions 30
Evaluation Activities Completed, Findings, and Policy Impact 30
County Highlights 31
SPCFA APR 32
Appendix A: Result Area, Service, Grantee, and Program Model Definitions 33
Result Area: Improved Child Development 34
Result Area: Improved Child Health 35
Result Area: Improved Systems of Care 36
Grantee Type Definitions 37
Program Model or Initiative Definitions 38
Appendix B: Population Reporting by Result Area and Service Category 39
Appendix C: Population Definitions 40
Appendix D: General Definitions 41
Appendix E: Annual Reporting Overview 42

Annual Report Preparation

The purpose of the First 5 California (F5CA) Annual Report is to provide a statewide summary of county commission revenues, expenditures, and populations served, as required by the California Children and Families Act (Health and Safety Code, Sections 130100–130155).

The Annual Report Guidelines (Guidelines) provide information on the categories and definitions of county commission data required for the Annual Reporting process for Fiscal Year (FY) 2026–27. The First 5 California State Commission approved the Guidelines during their April 16, 2026, Commission Meeting.

Deadline

All completed data submission forms are due to First 5 California by 11:59 p.m. on October 31, 2027 (Health and Safety Code § 130150(a)).

Technical Assistance Contacts

Please note: To ensure consistency in reporting across county commissions, First 5 California and the First 5 Association of California 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 of California.

Please contact the e-mail address annualreport@first5.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 of California

Annual reporting resources are available on the First 5 California website at https://www.ccfc.ca.gov/partners/datasystems.html#ar

Auto-Generated Information

All data system 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.

The 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 Commission Audit Requirement

County commissions are required to prepare and submit an annual audit and report pursuant to Section 130150 of the California Children and Families Act and in accordance with Senate Bill 35 (Chapter 243, Statutes of 2005). Information about audit requirements and submission procedures is available from the California State Controller's Office (SCO) online. Please refer to the SCO webpage:

Guides, Manuals & References for First 5 California Program: https://sco.ca.gov/aud_counties_audit_guides_first5.html.

Results of county commission annual audits should be used to complete the Annual Report, and a copy of the annual audit should be provided to both SCO and First 5 California (see Statutory Documents section).

Annual Report and Annual Audit Deadline Extensions

Counties should strive to meet annual reporting deadlines as approved by the state commission in these Annual Report Guidelines and as required by the California Children and Families Act. However, in some circumstances extensions may be necessary. SCO and F5CA have previously granted extensions due to natural disasters such as fires, changes to accounting rules, and loss of key personnel. Requests for future extensions should be made for similar reasons.

To request extensions for annual data submission and/or annual audits, county commissions should submit an email request to the SCO at First5Audits@sco.ca.gov with a carbon copy (cc) to the First 5 California Fiscal Services Office at annualreport@first5.ca.gov. Requests should be made prior to the submission deadline for each fiscal year. First 5 California will collaborate with SCO to approve extensions to the extent it is feasible.

Annual report data that is submitted late, including after an approved extension date, may not be included in the Annual Report. First 5 California must publish the Report by January 31 of each year, as required by the California Children and Families Act.

Statutory Documents

County commissions are required to provide statutorily required documents to SCO and F5CA by the following dates:

Document Type	Where to Submit	Due Date
Annual Financial Audit	California State Controller's Office Data Exchange Portal https://dep.sco.ca.gov/	Before Nov 1
	F5CA mailto:annualreport@first5.ca.gov	
Online Annual Report Data Submission	https://www.ccfc.ca.gov/partners/datasystems.html#ar	Before Nov 1
Strategic Plans	statutorydocuments@ccfc.ca.gov	When published by the county commission
Annual Reports	statutorydocuments@ccfc.ca.gov	When published by the county commission
Evaluation Reports	statutorydocuments@ccfc.ca.gov	When published by the county commission

For more information about statutory requirements, please see Health and Safety Code, Section 130140 (strategic plans), and Section 130150 (audit, annual reports, evaluation reports).

County commissions must submit their statutory documents to the email address identified above with the document type and county name in the subject line. The preferred electronic document format is PDF.

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 are requirements for completing the AR-1:

- All FY 2026–27 funds received by the commission and recognized as revenue in the audited financial statements
- All FY 2026–27 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 (http://first5association.org)
- The State Controller's Office Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (https://www.sco.ca.gov)
- Prior year county commission audited financial statements
- GASB Codification of Governmental Accounting and Financial Reporting Standards (https://www.gasb.org)

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 2026–27 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. Table 1 specifies revenue to be inserted into each cell to complete the Revenue Detail.

For FY 2026–27, county commissions receiving Small Population County Funding Augmentation (SPCFA) must report these funds as revenue but are no longer required to include additional SPCFA detail when reporting expenditures. An optional indicator of whether each program was funded fully, partially, or not at all with SPCFA grant funds is provided this FY; this indicator may be mandatory in future FYs.

Table 1. Revenue Detail

Revenue Source	Description
Tobacco Tax Funds	Total Proposition 10, Proposition 56 tobacco and California Electronic Cigarette Excise Tax (CECET) 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; CECET enacted as Healthy Outcomes and Prevention Education (HOPE) Act of 2021
First 5 IMPACT Legacy Funds	Improve and Maximize Programs so All Children Thrive (IMPACT) Legacy. County commissions participating in consortia or regional hubs with funds received from First 5 California.
Small Population County Funding Augmentation Funds	Small Population County Funding Augmentation funds received from First 5 California
Other First 5 California Funds	Other funds received from First 5 California. Examples: 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.)

Revenue Source	Description
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 2026–27, 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 support: Improved Family Support, 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 the 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 caregivers include parents, guardians, and other family members aged six and over. 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 of California. 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 recommended if a First 5 county commission expends funds to implement the 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 First 5 Association of California'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 duplicate counts of persons served 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.

Small Population County Funding Augmentation (SPCFA) funding – SPCFA Counties only

Counties that received funding through an SPCFA grant will also have the ability to indicate whether all programs are funded fully, partially, or not at all with SPCFA grant funds. A dropdown box will be visible on Expenditure Detail pages for SPCFA counties.

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 Support**		
Family Literacy and Book Programs	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 Family Resource Center	Expenditures, Number of Persons Served	Bookmobile Dolly Parton's Imagination Library Habla Conmigo Kit for New Parents Little by Little Potter the Otter Raising a Reader Reach Out and Read Story Cycles Talk. Read. Sing. Local Model
General Family Support			*Abriendo Puertas* *Avance* Core Operating Support Playgroups Triple P Levels 2-3 Five Protective Factors
Intensive Family Support			Incredible Years Nurturing Parenting Program Triple P Levels 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)

Service Category*	Grantee Type*	Data to Insert*	Program Model or Initiative (Selection is Optional)**
Result Area 2:	**Improved Child Development**		
Early Learning Program Direct Costs	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 Family Resource Center	Expenditures, Number of Persons Served	Facility Grants Preschool/Childcare Summer Bridge Programs
Quality Early Learning Support			Quality Counts California
Total	Automatically generated		

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

Service Category*	Grantee Type*	Data to Insert*	Program Model or Initiative (Selection is Optional)**
Result Area 3:	**Improved Child Health**		
Early Intervention	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 Family Resource Center	Expenditures, Number of Persons Served Unique Families Served*	Care Coordination and Linkage Developmental Playgroups Mild-to-Moderate Supports ACEs
General Health Education and Promotion			Nutrition/Breastfeeding Safety Education Smoking or Tobacco Cessation ACEs
Oral Health Education and Treatment			County commissions may describe local efforts
Perinatal and Early Childhood Home Visiting*			Early Head Start Healthy Families America Nurse Family Partnership Parents as Teachers Other HomVEE-Approved Welcome Baby Local Model
Prenatal and Infant/Toddler Pediatric Support*			DULCE Healthy Steps Local Model
Total	Automatically generated		

*Unique Families Served: Unique family means one household. Data field applies to two service categories: Perinatal and Early Childhood Home Visiting, Prenatal and Infant/Toddler Pediatric Support.

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

Service Category*	Grantee Type*	Data to Insert*	Program Model or Initiative (Selection is Optional)**
Result Area 4: Improved Systems of Care			
Emergency and Disaster Relief	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 Family Resource Center	Expenditures	Direct Material Support Coalition Building
Policy and Public Advocacy			Resilient Families and Communities Child Health Early Learning Revenue Sustainability
Systems Building			Early Identification and Intervention Health Systems Family Resiliency Place-Based Trauma Informed Care/ACEs
Total	Automatically generated		

Expenditure Detail

The Expenditure Detail summarizes program, administrative, and evaluation expenditures. Refer to the First 5 Financial Management Guide for detailed expenditure specifications. Table 3 on the next page specifies the information required for each cell to complete the Expenditure Detail section.

Table 3. Expenditure Detail

Detail	Description
FY 2026–27 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 2025–26 (e.g., capital expenditures)
FY 2026–27 Administrative Expenditures	Total Administrative Expenditures for FY 2026–27 which may include: Salaries and Wages Overhead costs (rent, utilities, etc.) Do not include: Direct program costs (outreach, education, or technical assistance) Direct evaluation costs (education or technical assistance) Other grantee capacity building
FY 2026–27 Evaluation Expenditures	Total Evaluation Expenditures for FY 2026–27 Do not include: Administrative costs Direct program costs (outreach, education, or technical assistance) Other grantee capacity building
Total Expenditures	Automatically generated. Note: must match audited financial statements.
Excess (Deficiency) of Revenues over (Under) Expenses	Automatically Generated

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 2026–27 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, 2026	Enter end of year fund balance from FY 2026–27 financial statements, with adjustments if applicable
Fund Balance – Ending June 30, 2027	Automatically generated
Net Change in Fund Balance	Automatically generated

FY 2026–27 Fund Balance Status

This section collects data related to FY 2026–27 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
Non-spendable	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 2026–27
- 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.

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 at Home
- Duplication Assessment

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 the 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 3rd to 6th Birthday	
Children – Ages Unknown (birth to 6th Birthday)	
Primary Caregivers*	
Providers	
Total Population Served	Automatically Generated

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

Race/Ethnicity of Population Served

This section documents the unduplicated counts of program participants by race and/or ethnicity, following classification standards established by the California Department of Finance and U.S. Census Bureau.

Participants should self-identify, ensuring accuracy and inclusivity in data collection. The racial and/or ethnic categories are not mutually exclusive, allowing individuals to select multiple categories as applicable.

Table 8 outlines the specific data requirements for each cell necessary to complete this section of the AR-2:

Table 8. Race/Ethnicity of Population Served

Race and/or Ethnicity*	Data to Insert
Non-Hispanic Asian	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers.
Non-Hispanic Black or African American	

Non-Hispanic Native Hawaiian or Pacific Islander	
Non-Hispanic American Indian or Alaska Native	
Non-Hispanic White	
Hispanic or Latino	
Middle Eastern or North African (MENA)	
Other – Specify	This category should be used only when an individual identifies with a racial or ethnic group that is not included in the predefined categories. Additional Guidance for Reporting "Other – Specify" Race/Ethnic Categories: To ensure accurate representation, the "Other - Specify" category should not aggregate multiple racial or ethnic groups into a single entry. Instead, when individuals identify with a race or ethnicity not listed in standard categories, their specific background should be recorded separately using a descriptive text field. For example: Instead of reporting "Other – Specify" as a single, combined total, report each identified group individually. This approach ensures that smaller populations are acknowledged and visible and improves data clarity, supports equity efforts, and provides a more accurate reflection of the diverse communities served.
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 declines to state or does not identify with the other racial/ethnic categories and is not included in the count for “other”
Subtotals	Automatically generated
Total Population Served	Automatically generated

* Based on U.S. Office of Management and Budget guidelines: “Revisions to OMB's Statistical Policy Directive No. 15: Standards for Maintaining, Collecting, and Presenting Federal Data on Race and Ethnicity,” *Federal Register*, Vol. 89, No. 62, 2024. See reference for more information, including expanded definitions and examples for each category).

Primary Language Spoken at 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	
Tagalog	
Vietnamese	
Hmong	
Arabic	
Hindi	
Farsi	
Armenian	
Korean	
Other – Specify	Unduplicated counts of persons who participated in activities or received services directly from program staff or volunteers.; specify the category in the text box Additional Guidance for Reporting "Other – Specify" Language Categories: To ensure accurate representation, the "Other - Specify" category should not aggregate multiple language groups into a single entry. Instead, when individuals spoken language not listed in standard categories, their specific language should be recorded separately using a descriptive text field. For example: Instead of reporting "Other – Specify" as a single, combined total,

	report each identified language group individually. This approach ensures that smaller populations are acknowledged and visible and improves data clarity, supports equity efforts, and provides a more accurate reflection of the diverse communities served.
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 declines to state or 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. Use the rating scale to 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: Improved Family Support, 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.

County Commission Annual Reports or Evaluation Reports

In support of the AR-3 evaluation summary and highlights, county commissions must provide annual reports or evaluation reports in PDF format to statutorydocuments@ccfc.ca.gov.

For additional information, see guidelines provided in the **Statutory Documents** section (page 7).

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
- SPCFA Annual Performance Report (APR)

Evaluation Activities Completed, Findings, and Policy Impact

To maintain consistency, clarity, and rigor across county evaluation reports, the following guidelines are recommended for all counties submitting their annual evaluations. These guidelines are designed to help counties provide clear and standardized information. For each key program or initiative evaluated, please provide a report based on the following prompt questions. This section focuses on evaluation findings, analytical reflection, and evidence-informed learning.

Prompt 1.

Program Overview and Objectives: Please share one to two key programs or initiatives you provided to the community for the fiscal year. For each one, tell us about its purpose, core service elements, and target population. (2,000 characters maximum)

Prompt 2.

Methodology and Evaluation Approach: For the program or initiative you mentioned above, please outline the evaluation methodology, including how data was collected and analyzed (e.g., surveys, interviews, data analysis), the type of data used (quantitative or qualitative), and any sampling techniques applied. Additionally, identify any limitations, such as data gaps, sample size constraints, or external factors that may have influenced data collection and analysis. (1,000 characters maximum)

Prompt 3.

Key Findings and Outcomes: For the program or initiative you mentioned above, please summarize key findings in a clear, data-driven manner, highlighting whether the program met its intended objectives. Please use specific data points gathered throughout the year to support your analysis. If possible, compare pre- and post-program data or provide longitudinal trends to highlight progress over time. (1,000 characters maximum)

Prompt 4.

Equity and Access: For the program or initiative you mentioned above, use evaluation findings to assess whether it successfully reached the intended populations, particularly marginalized communities. If there were challenges in reaching these groups, describe the obstacles faced and any evidence-informed strategies being implemented to address them. (1,000 characters maximum)

Prompt 5.

Lessons Learned and Recommendations: Based on the evaluation findings, please identify key lessons learned and provide recommendations to improve or refine the program or initiative mentioned above. (1,000 characters maximum)

County Highlights

Note: A county narrative will be published in the First 5 California Annual Report. Please ensure it is professionally written and within the 1,000-character limit per prompt.

This section is intended to highlight impactful work through a concise, public-facing narrative suitable for the First 5 California Annual Report. Please identify ONE key highlight or accomplishment during the fiscal year and provide responses to the prompts for each highlight. Consider efforts related to:

- Strengthening family resilience
- Advancing child health and development
- Enhancing quality early learning
- Promoting sustainability and scaling successful initiatives
- Responding to a community crisis

Your narrative should clearly convey the impact of your work and align with First 5 California's mission. **Additionally, please be mindful of the character limit when copying and pasting content from an external document into the Annual Report Portal.**

Prompt 1.

Purpose and Activities: Please identify one highlight from the programs or initiatives that your county currently focuses on. Briefly describe the purpose of the work highlighted and specific activities undertaken and mention significant contextual information such as funding shifts or emerging community needs. (1,000 characters maximum)

Prompt 2.

Key Achievements and Outcomes: For the highlights mentioned above, please include one or two key data points that demonstrate measurable impact, e.g. number of children served, training conducted, percentage increase in participation, or improvement in skills/capacity/quality. (1,000 characters maximum)

Prompt 3.

Community Engagement, Partnerships and Equity-Focused Efforts: For the highlight mentioned above, please describe how the selected program or initiative supports equity and engages diverse community partners, such as reaching underserved populations, elevating parent voice, or establishing collaborations with new partners that extend community reach. (1,000 characters maximum)

Prompt 4.

Qualitative Impact: For the highlight mentioned above, please include a brief quote or story that reflects the voices of those impacted this fiscal year by your county's programming. (1,000 characters maximum)

Prompt 5.

Looking Forward: Please close with a brief statement about what's next, highlighting your county's commitment to continued progress, innovation, and collaboration in the year ahead. (1,000 characters maximum)

SPCFA APR

County commissions will submit an APR by October 31 of each year, to provide SPCFA-specific program accomplishments from the prior fiscal year (e.g., October 31, 2027, for FY 2026–2027). Responses to the APR will be submitted using the Annual Report data system portal, under the AR-3 section.

1. Refer to the fiscal year 2026–2028 SPCFA Request for Application for APR guidelines and question prompts.

Appendix A: Result Area, Service, Grantee, and Program Model Definitions

Result Area: Improved Family Support

Providing parents, families, and communities with relevant, timely, and culturally appropriate information, education, services, and support.

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, including meals, groceries, clothing, and temporary or permanent housing acquisition assistance. (Unplanned expenditures made in response to a community disruption such as a natural disaster should be reported under Emergency and Disaster Relief). General family support may include general playgroup programs that provide parents/caregivers with opportunities to engage, learn and play with their children. Playgroups are structured, intentional opportunities for parents and/or caregivers and their young children to engage, learn, and play to support the optimal development of the child, the social- emotional needs of the family, and increase social connectedness. General family support may also include referrals to family services such as Family Resource Centers (FRCs) and other community resources. Core Operating Support includes staff, facilities, materials and other general operating costs associated with an organization's day-to-day functioning. 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, Core Operating Support, Playgroups, Triple P Levels 2-3, Five Protective Factors

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 levels 4-5

Family Literacy and Book Programs

Programs promoting family literacy, parent-child book sharing, or book ownership for families with children ages birth to 5. The *Kit for New Parents* and Talk. Read. Sing.® may be included if these statewide efforts are locally modified to promote literacy, for example, by adding a children's book to the *Kit* or using Talk. Read. Sing.® as a message for distributing books.

Program Models/Initiatives: Bookmobile, Dolly Parton's Imagination Library, Habla Conmigo, Kit for New Parents, Little by Little, Potter the Otter, Raising a Reader, Reach Out and Read, Story Cycles, Talk. Read. Sing.,® Local Model.

Result Area: Improved Child Development

Increasing the quality of and access to early learning and education for young children.

Quality Early Learning and Care Supports

Programs designed to enhance early learning and care (ELC) settings such as professional development for early educators, or implementation and integration of services to programs, providers, families, and children. This service category may include quality improvement system (QIS) investments as part of IMPACT and Quality Counts California.

This service category covers ELC settings, including licensed ELC providers, Family Friend and Neighbor Care, and alternative settings such as Family Resource Centers, Boys and Girls Clubs, and libraries. Non-ELC settings work should be reported under General Family Support.

This service category may include interagency collaboration, quality improvement support, support services to diverse populations, and database management and development.

Program Models or Initiatives: Quality Counts California **Early Learning and Care Program Direct Costs**

ELC programs for children 0–5 years old, with direct costs for First 5 county commissions, which may include preschool programs, kindergarten-transition services, and ELC programs for these ages. Programs may include child-related early literacy and Science, Technology, Engineering, and Math (STEM) programs; programs for homeless children; migrant programs; and similar investments.

Extra support in ELC 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, First 5 funded Preschool/Childcare Reimbursement, Summer Bridge Programs

Result Area: Improved Child Health

Promoting optimal health through identification, treatment, and elimination of the risks that threaten children's health and lead to developmental delays and disabilities in young children.

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, 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 support. 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, Nurse Family Partnership, Parents as Teachers, Other HomVEE-Approved, Welcome Baby, Local Model

A list of evidence-based home visiting models reviewed by the federal Administration for Children and Families is available at: https://homvee.acf.hhs.gov/

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. Developmental playgroups are specifically intended for children who have been identified as at-risk for developmental delays. Additionally, the playgroup staff are trained to support each child's specific early intervention goals. 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 and Linkage, Developmental Playgroups, Mild-to-Moderate Supports

Result Area: Improved Systems of Care

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

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 Sustainability

Systems Building

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. For example, Help Me Grow system efforts should be reported here under Early Identification and Intervention. Improvements could be geared toward creating a well-trained workforce with shared professional standards and competencies, creating strong and effective linkages across 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, Family Resiliency, Health Systems, Place-Based, Trauma Informed Care/ACEs

Emergency and Disaster Relief

An unplanned expenditure that is made in response to a community disruption resulting from local, regional, or statewide events such as fires, earthquakes, floods, widespread illness (epidemic, pandemic), or riots. Direct materials or support may include addressing immediate needs of individuals or communities for items such as diapers, clothing, food, shelter, transportation, childcare, and lost wages. Coalition building means funding that is used in concert with other philanthropic, government, and business partners to support broader emergency response systems efforts.

Program Models/Initiatives: Direct Material Support, Coalition Building

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/SchoolDirectory/county-offices-of-education.

For school districts, see https://www.cde.ca.gov/schooldirectory.

Family Child Care: In family childcare 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: Childcare 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.

Family Resource Center: A community-based resource hub where families can access formal and informal supports to promote health and well-being.

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

Improved Family Support	Children Ages 0–5	Primary Caregivers*	Providers
General Family Support	X	X	X
Intensive Family Support	X	X	X
Family Literacy and Book Programs	X	X	X
Improved Child Development			
Quality Early Learning Supports	X	X	X
Early Learning Programs	X	X	X
Improved Child Health			
General Health Education and Promotion	X	X	X
Perinatal and Early Childhood Home Visiting	X	X	X
Prenatal and Infant/Toddler Pediatric Support	X	X	X
Oral Health Education and Treatment	X	X	X
Early Intervention	X	X	X
Improved Systems of Care			
Policy and Public Advocacy	NA	NA	NA
Systems Building	NA	NA	NA
Emergency and Disaster Relief	NA	NA	NA

*Includes parents, guardians, and other family members aged 6 and older (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 from birth 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 U.S. 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.

Unique Families Served: A distinct household, counting as one unit all children, parents, or primary caregivers within the household, even though one or more children, parents, or primary caregivers may have received services as an individual.

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, evidence-informed, or promising practice strategy providing services or education to populations served by First 5 county commissions. Evidence-informed/promising practice means programs and strategies that have some quantitative or qualitative data showing positive outcomes over a period of time, but do not have enough research or replication to support generalized outcomes.

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: Annual Reporting Overview

