

COMMISSION MEETING
October 30, 2024 – 3:00-5:00pm
3375 Sonoma Blvd, Suite 30, Vallejo, CA 94590

Public Comments:

Public Comment may be provided: During the meeting via the phone/computer audio when the Chair calls for Public Comment on an item; or submitting written public comments to First 5 Solano via email at cfcsolano@solanocounty.com by 2:00pm on the day of the meeting.

CALL TO ORDER / SALUTE TO THE FLAG

- | | |
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| I. Public Comment
<i>This is the opportunity for members of the public to address the Commission on matters not listed on the Agenda that are otherwise within the subject matter jurisdiction of the Commission. Please submit a Speaker Card and limit your comments to 3 minutes.</i> | Information |
| II. Consent Calendar (5 min)
A. Approve the October 30, 2024 Commission Meeting Agenda
B. Approve the August 21, 2024 Commission Meeting Minutes | Action |
| III. Election of 2025 First 5 Solano Commission Officers (5 min)
Consider approval of the appointment of Neely McElroy as 2025 Chair and Lisette Estrella-Henderson as 2025 Vice-Chair of the First 5 Solano Children and Families Commission
<i>Michele Harris, Executive Director</i> | Action |
| IV. Public Hearing: First 5 Solano FY2023/24 Annual Report (45 min)
Consider approval of the First 5 Solano submission to the First 5 California Children and Families Commission for its FY2023/24 Annual Report , pursuant to Health and Safety Code Section 130150
<i>Gene Ibe, Program Manager, Lisa Nicolai, Applied Survey Research</i> | Action |
| V. Public Hearing: FY2023/24 Annual Audit (25 min)
Receive the FY2023/24 First 5 Solano Audit
<i>Denise Winters, Deputy Director; James Ramsey, Eide Bailly</i> | Action |
| VI. Policy and Oversight Committee - Committee Chair: Lisette Estrella-Henderson (5 min)
(no meeting) | Information |
| VII. Executive Director's Report (15 min)
<i>Michele Harris, Executive Director</i> | Information |
| VIII. Commissioner Remarks (5 min) | Information |
| IX. Future Agenda Items, Meeting Time/Date/Location
The next regularly scheduled Commission Meeting is December 18, 2024 at 3:00PM at 3375 Sonoma Boulevard, Suite 30, Vallejo. Future agenda items include: 2025 Legislative Platform; Universal Pre-Kindergarten Impact Study | Information |

ADJOURN

Neely McElroy, Chair
Lisette Estrella-Henderson, Vice Chair
Nimat Shakoor-Grantham
Roger Robinson
Lisa Donahue



IT'S ALL ABOUT THE KIDS

Tyffany Wanberg
Tiffanee Jones
Erin Hannigan
Nikila Walker-Gibson
Michele Harris, ED

Vision: All Solano County children are healthy, eager to learn, and nurtured by strong families in safe and inclusive communities.

Mission: First 5 Solano is a catalyst that strategically advances innovative, prevention-focused approaches across systems that improve the lives of young children and their families.

The First 5 Solano Children and Families Commission does not discriminate against persons with disabilities. If you require a disability-related modification or accommodation in order to participate in the meeting, please call (707) 784-1332 at least 24 hours in advance of the meeting to make arrangements. Non-confidential materials related to an item on this Agenda submitted to the Commission are available for public inspection at the First 5 Solano business office, 3375 Sonoma Blvd Ste 30, Vallejo CA during normal business hours.

**First 5 Solano Children and Families Commission
Commission Meeting**

August 21, 2024, 3:00 PM – 5:00 PM
3375 Sonoma Blvd, Suite 30, Vallejo, CA

Minutes

Commissioners present: Chair Neely McElroy, Vice Chair Lisette Estrella-Henderson, Erin Hannigan, Tiffanee Jones, Roger Robinson, Nikila Walker-Gibson

Chair McElroy called the meeting to order at 3:06 PM

I. Public Comment

First 5 Solano (F5S) Executive Director (ED) Michele Harris disseminated an information brief from PhD student Trevor Auldridge-Reveles regarding students in Dixon and requested Commissioners schedule an interview time with Mr. Auldridge-Reveles, in order to collect further data and information on a project to understand the Dixon community.

II. Consent Calendar

Motion:

- A. Approve the August 21, 2024 Commission Meeting Agenda***
- B. Approve the April 17, 2024 Commission Meeting Minutes***

Consent Calendar moved by Commissioner Hannigan; Seconded by Commissioner Estrella-Henderson

Approved 6-0-0

Yea: Commissioners

Nay: None

Abstain: None

III. Policy and Oversight Committee – Continuing Annual Grants

Motion: Consider a recommendation from the Policy and Oversight Committee to approve allocations of funding of up to \$60,000 for FY2023/24 Annual Grant Extension in response to Request for Application #2023-04 as follows:

- 1. Bay Area Community Resources in the amount of \$20,000 to provide diapers to families through a Diaper Bank Program at the First 5 Center, Vallejo**
- 2. Gifted Minds in the amount of \$20,000 to provide transportation to childcare for under resourced children ages 0-5 and their parents/caregivers**
- 3. Vacaville Solano Services Corp in the amount of \$20,000 to provide family supports and parent education in a safe and nurturing environment**

First 5 Solano Contract Manager Kwiana Algere presented a brief overview of what annual grants are, the criteria they encompass, and an update on current annual grants. In order to enable project continuation and use remaining funds FY2024/25 funds, F5S is proposing extending FY2023/24 grants of up to \$60,000 to grantees Bay Area Community Resources, Gifted Minds Home Learning and Daycare, and Vacaville Solano Services Corporation. Commissioner Hannigan asked a clarifying question about Vacaville Solano Services Corporation's parent education, inquiring if it was Triple P based which was received with a negative response. In addition, Commissioner Estrella-Henderson inquired about where funding is coming from with Ms. Algere noting that these funds are unspent from FY2023/24 funding cycle.

Policy and Oversight Committee – Continuing Annual Grants moved by Commissioner Estrella-Henderson; Seconded by Commissioner Hannigan

Approved 6-0-0

Yea: Commissioners

Nay: None

Abstain: None

In addition, Ms. Algere offered some policy level changes that she recommends the commission consider. The recommendations were developed by interviewing those agencies that considered applying for a grant, but subsequently decided not to apply. These recommendations include offering a grant writing workshop for applicants, allowing applicants to reapply every three years instead of five years, and increasing grant amount by \$5k. Upon discussion, the Commission agreed to offer a grant writing workshop, allow agencies to reapply after three years, but decided not to increase the available grant amount.

IV. Executive Director's Report

Motion: Consider an allocation to the Solano County Resource Family Association in the amount of \$20,000 to continue an annual grant to provide a trauma informed care training for caregivers of children ages 0-5

F5S ED Harris presented this motion, proposing an allocation of \$20k to Solano County Resource Family Association as this item was tabled at the July 22nd, 2024 Policy and Oversight Commission meeting due to lack of quorum.

Executive Director's Report moved by Commissioner McElroy; Seconded by Commissioner Robinson

Approved 6-0-0

Yea: Commissioners

Nay: None

Abstain: None

Ms. Harris provided an update on Community Responsive Mini Grants, indicating that 6 mini grants were awarded totaling nearly \$30k with another application period occurring in October. In addition, Ms. Harris touched on F5S partnership with Pati Navalta to present DEI workshops to affiliates and plans to offer future trainings to five interested agencies. Ms. Harris also noted that due to dwindling numbers several years in a row, F5S will no longer be participating in Solano County's Fair, instead focusing efforts on County wide Juneteenth events.

V. State Budget Update on Impact for Families

Commissioner Robinson of Solano County's Health and Social Services department gave an update on the state budget impact for families. Commissioner Robinson explained that while MHSA (Mental Health Services Act) funding is secured for this year, funding for F5S will potentially decline beginning next year with the focus being homelessness prevention and mental health. Mr. Robinson also raised the possibility of partnering in order to offer health clinic services at the Early Learning Center. Commissioners agreed this would be a wonderful addition to have, with Commissioner Jones touting several benefits of having a school-based health clinic.

VI. Help Me Grow Solano Presentation

F5S Policy and Fund Development Manager Toya Adams introduced Help Me Grow Solano's (HMG) Cinda-Rae Clemente and Carli Cardwell. Ms. Clemente and Ms. Cardwell presented on the services offered by HMG Solano, with a brief data overview of services during FY2023/24 (data presented is as of May 31st, 2024). HMG is designed to help provide families with community resources and services, with follow up calls being placed until services are received. Ms. Clemente indicated that each family navigator holds about 227 cases/families on average, with numbers climbing especially in reference to Spanish speaking families. Another resource offered by HMG includes developmental screenings, ranging from low risk to high risk. Low risk (offered electronically) screenings hold at 306 completed, medium risk (in person) at 266, and high risk at 151. For those families that need more intensive needs or have multiple agencies involved, a family needs assessment is performed and a strength-based plan is developed. This plan maps out current services and supports, sets realistic goals, recognizing the family's strengths, and finds solutions based on these strengths. HMG Solano also offers enhanced childcare referrals, with family navigators making calls to providers to narrow the childcare provider list given to parents.

VII. Commissioner Remarks

F5S ED Harris introduced recently hired Contract and Program Specialist Yuliana Moreno, who hails from Napa County Office of Education and will primarily be overseeing the Board of Supervisor's Community Investment Fund (CIF). Commissioner Hannigan noted that Chuck Wagner, of Caymus-Suisun Winery, visited the First 5 Center recently and held a brief meeting with F5S's Toya Adams and Commissioner Hannigan, focusing on the Early Learning Center. Commissioner Jones provided Commissioners and attendees with information about CalKids, a program from the State of California giving free money for college, and urged them to disseminate information about the program.

VIII. Future Agenda Items, Meeting Time/Date/Location

The next regularly scheduled Commission Meeting is October 16, 2024 at 3:00PM at 3375 Sonoma Boulevard, Suite 30, Vallejo. Future agenda items: ELC Update, FY2023/24 Annual Audit, FY2023/24 Annual Report

Adjourn

Chair McElroy adjourned the meeting at 5:02 PM.

Caitlin Brakefield, Office Assistant III

Approved:

DRAFT

DATE: October 7, 2024

TO: First 5 Solano Children and Families Commission

FROM: Michele Harris, Executive Director

SUBJ: Election of 2025 First 5 Solano Commission Officers

Motion: Consider approval of the appointment of Neely McElroy as 2025 Chair and Lisette Estrella-Henderson as 2025 Vice-Chair of the First 5 Solano Children and Families Commission

Each year, the First 5 Solano Commission elects its officers (Chair and Vice-Chair) for the next year as per its Bylaws. The Commission has a past practice of offering the chair and vice-chair officer positions to those commissioners that have joined the commission and have not yet served as an officer, and can participate for 3 years on the Policy and Oversight Committee (past chair, chair, vice chair).

In 2024, former Commissioner Amy Fabi resigned as Chair of the First 5 Solano Commission to accept a role on the First 5 California Commission. This initiated a shift for Vice Chair Neely McElroy to move into the Chair position and Commissioner Lisette Estrella-Henderson to the Vice Chair position.

Staff recommends that Commissioner McElroy and Commissioner Estrella-Henderson remain in their respective positions to operate in their role for a full year. This item brings forward a motion to approve this slate as 2025 Chair and 2025 Vice-Chair of the First 5 Solano Children and Families Commission. Officers serve a term of one calendar year in the position, beginning with the January Commission meeting.



IT'S ALL ABOUT THE KIDS

DATE: October 10, 2024

TO: First 5 Solano Children and Families Commission

FROM: Gene Ibe, Program Manager

SUBJ: **Public Hearing: FY2023/24 Annual Report**

Motion: **Consider approval of the First 5 Solano submission to the First 5 California Children and Families Commission for its FY2023/24 Annual Report, pursuant to Health and Safety Code Section 130150**

Each year, the First 5 California Children and Families Commission is required by law to submit to the Legislature and the Governor a report outlining the activities and accomplishments of both the state First 5 Commission and the 58 local First 5 county commissions.

The First 5 Solano submission to First 5 California for its FY2023/24 Annual Report has been prepared in accordance with state requirements for submission by the deadline of October 31, 2024. The report includes a fiscal report, "aggregate data" by program category (service counts and demographics), as well as a snapshot of evaluation activities and system level activities.

As the First 5 California Annual Report submission requirements are relatively narrow and prescriptive following the required elements for state Commission, the report also includes FY2023/24 Initiative Snapshots outlining the Commission's programs and includes performance information and qualitative data to give a fuller picture of the Commission's investments; and, a Systems Change Evaluation Report which provides an in depth picture of the continued implementation of the Commission's Systems Change Action Plan.

[Attachment A:](#) First 5 Solano FY2023/24 Annual Report

[Attachment B:](#) FY2023/24 Annual Report Presentation

[Attachment C:](#) FY2023/24 Systems Change Report

October 16, 2024
Jackie Thu-Huong Wong
First 5 California
2389 Gateway Oaks Dr, Ste 260
Sacramento, CA 95833

COMMISSIONERS

- Neely McElroy
- Chair
- Lisette Estrella-Henderson
- Amy Fabi
- Erin Hannigan
- Tiffanee Jones
- Roger Robinson
- Nimat Shakoor-Grantham
- Nikila Walker-Gibson
- Tyffany Wanberg

STAFF

- Michele Harris
Executive Director
- Denise Winters
Deputy Director
- Kwiana Algeré
Program Manager
- Gene Ibe
Program Manager
- Toya Adams
Program Manager
- Yuliana Moreno
Program Manager
- Alicia Gutierrez
Health Education Specialist
- Caitlin Brakefield
Office Assistant III



Dear Ms. Wong,

First 5 Solano is pleased to provide its submission to First 5 CA for its FY2023/24 Annual Report. During FY2023/24, First 5 Solano and its partner grantees:

- * Served over 11,575 Solano County residents.
- * The purchase of the shuttered elementary school known as the Early Learning Center in Vallejo, has been completed. As the lead convener of this initiative and a key member of the Leadership team, the Early Learning Center has now moved into the construction and development phase. This project aims to create up to 300 new childcare and early learning slots in one of Solano County's historically underserved communities. The site will also feature various social services amenities, including a Family Resource Center, food pantry, childcare coaches, and newly upgraded, age-appropriate playground equipment. The facility is on track for its planned grand opening in August 2026.
- * Continued countywide implementation of the *Triple P Positive Parenting Program* through four agencies serving 1,368 families. 99% of Level 4 participants rated the program as "excellent" or "good".
- * Provided 4,238 referrals and connection to services to 2,078 families and 617 developmental screenings through *Help Me Grow Solano*.
- * In its first year, the Solano HEALs 'Centering the Doula' Program exceeded expectations by training and certifying 14 community members as doulas to focus on work with black moms, surpassing the initial goal of 10. This success has led to the program's expansion into a two-year Doula training initiative, which will include Sonoma County starting in FY2024-25
- * Participation in classes, activities, and events at the First 5 Center Vallejo remained consistent during FY2023/24, serving almost 1,355 individuals. 100% of families who completed a class series and a post series survey demonstrated increased knowledge and awareness of healthy behaviors and activities. 99% of the participants who received referral services from the Community Resource Specialist on-site at the First 5 Center Vallejo, had their needs met.

If you have any questions, feel free to contact me at 707-784-1332. Thank you.

Sincerely,



Michele Harris
Executive Director, First 5 Solano

FIRST 5 SOLANO

FY23/24 Annual Performance Report

INTRODUCTION

The First 5 Solano FY2023/24 Annual Performance Report provides a snapshot of the performance of the Commission's investments across initiatives and programs in the Strategic Plan Priority areas:

Health & Well-Being Promotes all children being born healthy and maintaining optimal health	Early Childhood Learning & Development Supports high quality early care and education and school readiness	Family Support & Parent Education Strengthens families, provides safe and stable environments for children and support children's development	Systems Change Strategic effort to ensure early childhood systems are strong, integrated, sufficiently resourced and equitable
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First 5 Solano grantees report progress on a quarterly basis for Performance Measures. The First 5 Solano Commission utilizes a Results Based Accountability (RBA) framework, describing the results of the efforts using the following:



How much did we do?



How well did we do it?

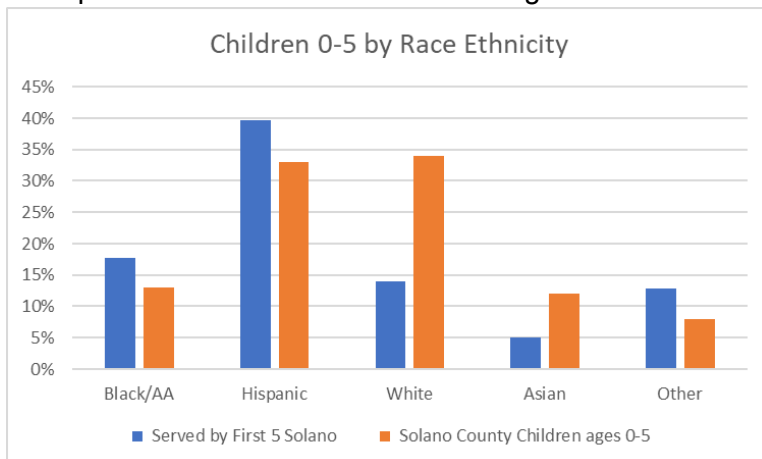


Is anyone **Better off**?

Overall, grantees achieved 99% of 87 Performance Measures across all contracts.

Demographics

During FY2023/24, 11,575 residents received services from First 5 Solano. Of the total served, 47% (5,457) were children ages 0-5, 52% (6,030) were parents, caregivers and other primary family members, and 1% (88) were providers of services for children ages 0-5.



When compared to the overall Solano County 0-5 population, children who received services from First 5 Solano were more likely to be Black or Hispanic.

Slightly more than one-fourth (28%) of children served identified as Spanish-speaking, and 70% of children served identified as English-speaking. Other languages reported were French, Japanese, Portuguese, and Tagalog.

TRIPLE P SOLANO

FY2023/24 Outcomes



Triple P is an evidence-based parenting program that has been shown to strengthen families and improve children's developmental outcomes. The program offers varying levels of support, depending on families' needs. First 5 Solano funds classes and consultations throughout the county at three different levels: Level 2 seminars for large groups; Level 3 consultations with families who have children with mild/moderate behavioral challenges; and more intensive Level 4 group and individual positive parenting training sessions for families with greater needs. Triple P services are co-funded by Solano County Mental Health Services Act.



HOW MUCH DID WE DO?

- **101 Level 2** seminars with **909** attendees
- **168** parents attended **Level 3 Primary Care**
- **45 Level 4 Groups** with **263** attendees
- **28** parents attended **Level 4 Individual**

Solano County Triple P Providers

- Bay Area Community Resources
- Child Start Inc.
- Fairfield-Suisun Unified School District
- Parents by Choice



HOW WELL DID WE DO IT?

Staffing

- 19 new facilitators were trained across multiple levels of interventions and accredited by Triple P America.

Program Achievements

- Recognition of Positive Parenting Awareness Month in January 2024 by California State Assembly, Solano County Board of Supervisors and First 5 Solano Commission.
- Triple P providers implemented outreach strategies to engage parents and increase awareness in Vallejo by establishing new relationships with community partners.



IS ANYONE BETTER OFF?

Pre and post-participant surveys showed that nearly all parents improved in their parenting knowledge and skills.

"No matter what issue I was having, the program helped me figure out solutions and taught me different ways to look at things. I really enjoyed the program!"

-Triple P participant

PERCENT OF PARENTS WITH IMPROVED PARENTING SKILLS



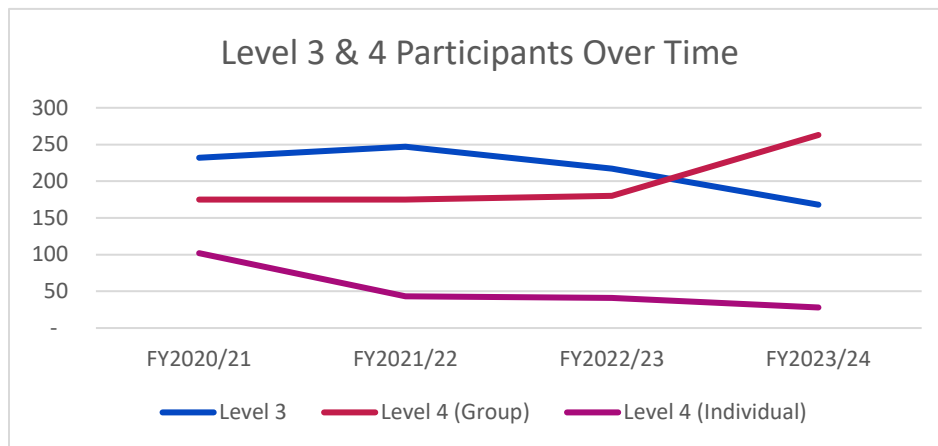
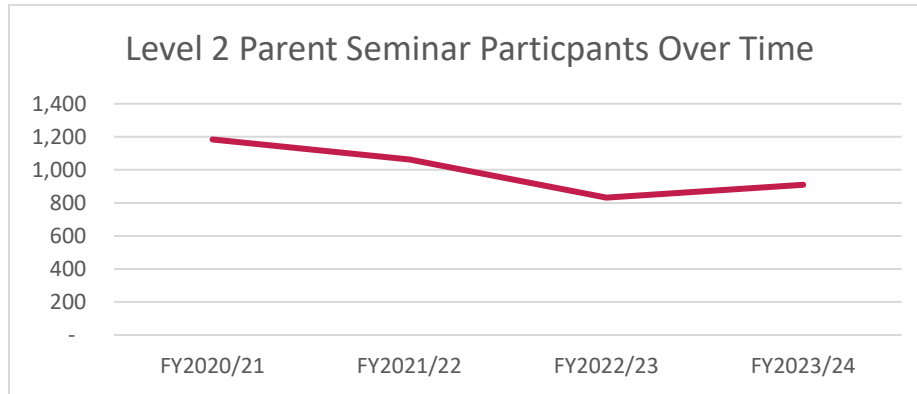
N = 909 (Level 2); 168 (Level 3); 263 (Level 4 Group); 28 (Level 4 Ind)

TRIPLE P SOLANO

FY2023/24 Outcomes

SERVICES OVER TIME

Number of Parent Participants in Triple P Interventions



SUCCESS STORY

Alberto, a single father of 4-year-old Dylan, was struggling with the challenges of raising a child with a disability. Dylan, unable to communicate verbally, would often express his frustration through tantrums and crying. This created a highly stressful environment at home, and Alberto felt overwhelmed and unsure of how to help his son.

Recognizing the need for support, Dylan's teacher connected Alberto with a Triple P practitioner. The practitioner provided Alberto with tip sheets and worked closely with him to implement strategies tailored to Dylan's needs. As Alberto applied these strategies, a remarkable change occurred—Dylan began to verbally express his needs, reducing the frequency of his tantrums and outbursts.

This transformation brought a sense of calm and relief to both Alberto and Dylan. The stress that once weighed heavily on their household dramatically decreased, allowing Alberto to enjoy a more peaceful and rewarding parenting experience.



SOLANO HEALS CENTERING THE DOULA PROGRAM

FY2023/24 Outcomes



The Solano HEALS “Centering the Doula” program is dedicated to promoting equity and supporting healthy births for Black babies and their families in Solano County. This initiative expands the Solano HEALS (Health Equity for African American/Black Lives) collaborative by providing community-based training and certification for doulas and Black Prenatal Group Facilitators, with a focus on addressing the unique needs of African American/Black birthing families.



HOW MUCH DID WE DO?

- 14 Solano County African American community members were trained and certified as doulas.
- 6 newly trained doulas were also trained to facilitate exclusively black pregnancy groups.
- 9 newly trained doulas also enrolled with Department of Health Care Services as a Medi-Cal provider.



HOW WELL DID WE DO IT?

- 100% of participating community members who attended the doula training successfully completed the training and were certified.
- 6 doulas completed the prenatal group facilitation training.
- 9 of 14 trained Doulas are enrolled as Medi-Cal provider to provide services to Medi-Cal prenatal and postpartum clients.



IS ANYONE BETTER OFF?

- African American birthing and postpartum mothers and families in Solano County can receive comprehensive support, including emotional and physical care throughout pregnancy, labor, birth, and the postpartum period, through Medi-Cal enrolled Doula providers.
- Solano County has increased the workforce of Black doulas in the community to improve birth outcomes and reduce traumatic birthing experiences among African American women.

SOLANO HEALS CENTERING THE DOULA PROGRAM

FY2023/24 Outcomes

SOLANO HEALS “CENTERING THE DOULA” UPDATE

Solano County Doula Program Progress: Training, Community Engagement, and New Opportunities

The Solano HEALS “Centering the Doula” Program began when the First 5 Solano Children and Families Commission approved three years of funding for Solano County Health and Social Services, in partnership with Aliados Health, to support prenatal and early parenting activities for African American mothers. Together, First 5 Solano, Health and Social Services, and Aliados Health collaborated with Solano HEALS and certified full-spectrum doula Davon Crawford of Doula Doula to develop a doula training program aimed at supporting African American mothers in Solano County.

In its first year, the program exceeded expectations, training and certifying 14 community members—surpassing the initial goal of 10. In Year 2, another cohort of African American doulas will be trained to serve the county. Community meetings played a key role in raising awareness about the services available to Medi-Cal prenatal and postpartum mothers. “Meet the Doula” nights allowed trained doulas to connect with expectant mothers, hospital staff (including Kaiser and connections via Partnership Health Plan), and other community partners across Solano County, helping to increase program awareness and referrals for doula services.

Throughout the year, the program leveraged several opportunities for newly trained doulas, mothers, and families. Notably, Innovative Health Solutions offered five doulas and mentors a paid opportunity to deliver Trauma-Informed Nutrition Education virtual sessions to 30 mothers under the *Melanated Momma Meals* program. Additionally, nine doulas and mentors were selected to participate in a Lactation Educator Course, a collaboration between Doula Doula, UC Berkeley, and a grant from UC San Diego.



The first year of the Centering the Doula Program has been a success, leading to its expansion into a two-year training program including services offered in Sonoma County starting in FY2024/25. This expansion will enable Solano African American doulas to expand services into Sonoma County, providing essential support to mothers and families and promoting healthier birth outcomes across the region.

UNIVERSAL PRE-KINDERGARTEN

FY2023/2024 Outcomes

Solano County Universal Pre-Kindergarten (UPK) Impact: Research, Inquiry & Analysis



Preschool for ALL!

The expansion of Universal Pre-Kindergarten (UPK) began with a planning year in the 2021-2022 school year. 2022-2023 was the first year of implementation for UPK, and the expansion will continue into 2025-2026, increasing children's access by two-month increments based on their birthdates. This expansion has an impact on multiple sectors of Solano County's Early Learning and Care (ELC) mixed-delivery system, including family childcare, private childcare centers, and state preschool programs such as those operated by Local Education Agencies, community-based organizations, and Head Start. Families will also experience impacts of UPK implementation. As we completed the second school year of UPK, 2023-2024, the Solano County Office of Education (SCOE) conducted countywide research, Inquiry & Analysis to determine existing and potential impacts of UPK expansion. The study aimed to gather input from providers on the impact of UPK expansion, identify potential challenges and opportunities, and make recommendations on pathways forward.



HOW MUCH DID WE DO?

- The research involved:
 - Childcare provider surveys
 - Focus groups and interviews
- The target audience included childcare centers, family childcare homes, and other ELC providers. The outreach yielded a combined response rate of 34.5%

2024 UPK Survey – Focus Group

- English/Spanish Survey's 123 received
- 12 one-on-one Interviews

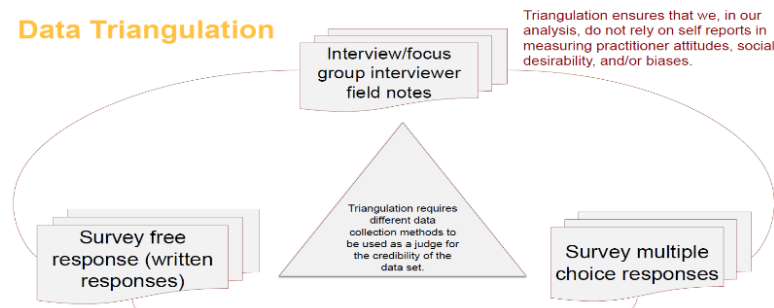


HOW WELL DID WE DO IT?

The analysis identified four major themes:

1. Family and Child Needs: Providers highlighted the importance of aligning services with diverse family and child needs.
2. Teacher Support: Challenges in finding, hiring, and retaining qualified staff were a major concern.
3. Information: Providers expressed a need for clearer information on UPK and TK programs to effectively communicate with families.
4. Staffing: The expansion's impact on staffing levels and potential enrollment changes was a significant concern.

Data Triangulation



UNIVERSAL PRE-KINDERGARTEN

FY2023/2024 Outcomes



IS ANYONE BETTER OFF?

Based on the findings, the SCOE proposed the following strategies:

- **Professional Learning:** Continued training and professional development opportunities for ELC staff.
- **Outreach and Information Sharing:** Educational campaigns for providers, families, and the community regarding UPK.
- **Planning and Partnerships:** Collaboration with stakeholders to develop a comprehensive UPK mixed-delivery implementation plan.
- **Business Support:** Continued support programs for family childcare homes and centers.

FUTURE DIRECTIONS FOR UPK EXPANSION IN SOLANO COUNTY

The UPK Expansion Impact Study provides valuable insights into the challenges and opportunities associated with UPK expansion in Solano County. Based on the data and outcomes of SCOE's FY2023/24 UPK Impact Study, the SCOE Early Learning Division will develop and offer a range of activities to support Solano County early learning and care programs, specifically family childcare and private childcare centers, through business development, capacity building, sustainability, connection to community resources, and exploring strategies for outreach and marketing. These activities support childcare businesses with successful integration into the Universal Pre-Kindergarten (UPK) system.

SCOE Early Learning Division will:

1. Form a staff workgroup: To plan and organize activities.
2. Offer information sessions: To provide guidance on UPK integration.
3. Provide professional learning: To support business development and growth.
4. Offer mini-grants: To fund business development activities.
5. Host quarterly roundtables: To connect businesses with community resources.



HELP ME GROW SOLANO

FY2023/24 Outcomes



Help Me Grow (HMG) Solano, an evidence-based program operated by Solano Family & Children's Services, provides a centralized access point to connect young children and families to community-based services. Family navigators provide education and support to families, referrals to resources, and follow up to ensure linkages are successful. HMG Solano also provides developmental screenings, and community outreach. One call, that's all! Call 844-501-KIDS.



HOW MUCH DID WE DO?

- 2,836 calls from families were received through the HMG Solano call line; 4,238 referrals to services were provided to families.
- 176 families with more than one high risk factor were provided family navigation.
- 337 developmental screenings were administered electronically, and 269 screenings were completed in person for a total of 606 screenings completed.
- There were 53 new resources added to the Help Me Grow database.
- HMG Solano staff engaged with 72 new healthcare providers to inform them of services provided by HMG Solano.



HOW WELL DID WE DO IT?

- 87% of callers were provided with at least one referral to a program or service.
- HMG Solano provided over 606 developmental screenings which resulted in 144 high risk referrals for significant concerns.
-



IS ANYONE BETTER OFF?

- 82% of screenings that identified a significant concern/high risk were referred to an appropriate community agency.

HMG received a referral from a Solano County Social Worker, stating that a parent of a young infant with 3 older children was facing housing insecurity and needed diapers, formula, and clothing. Fortunately, thanks to a recent donation from a SFCS staff member, our Giving Closet had a variety of sizes, including those we don't usually carry for older children, as well as a limited selection of women's clothing.

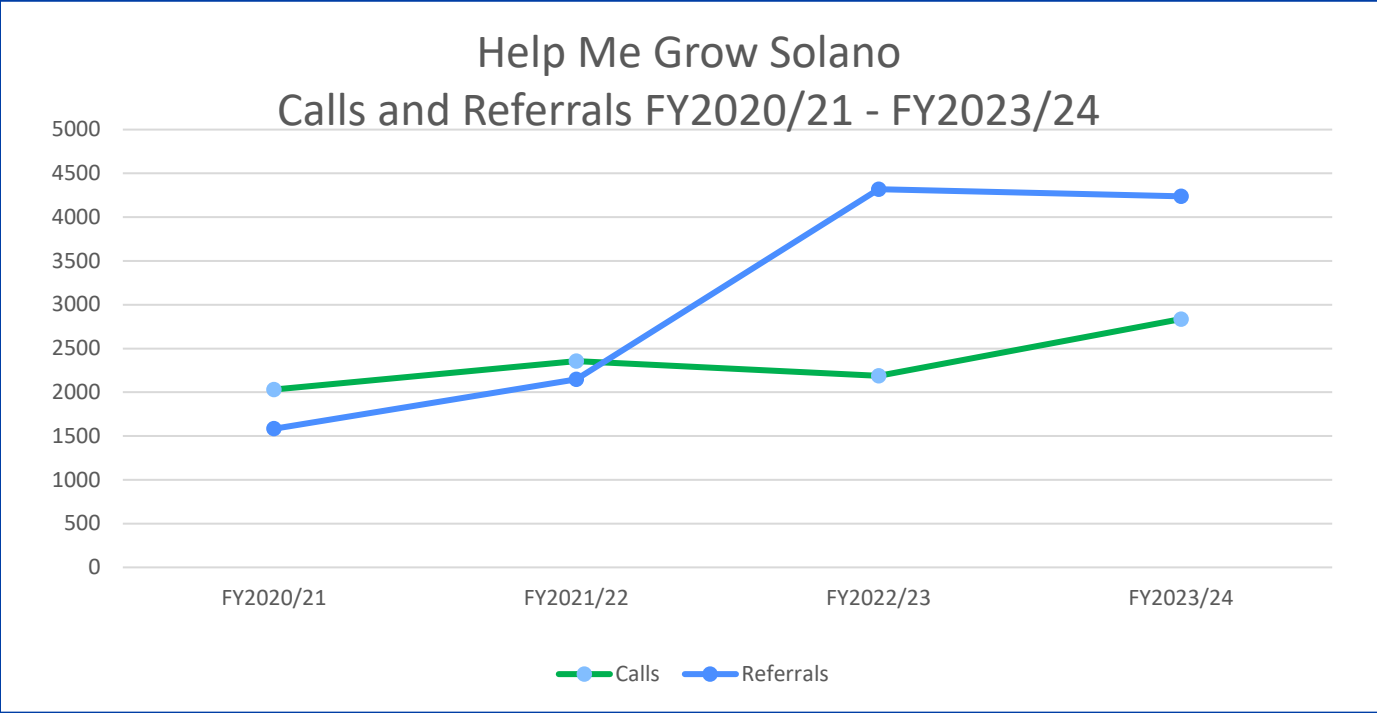
We were able to provide the parent with a large box of clothing for all four of her children and herself, along with a pack of diapers and two cans of formula. The parent was very appreciative and expressed her gratitude for the assistance we provided to her family.

HELP ME GROW SOLANO

FY2023/24 Outcomes

CONNECTIONS OVER TIME

Help Me Grow (HMG) Solano continues to support families through their call line by providing resources and referrals to appropriate agencies, and follow-up to ensure that linkages are successful. In FY2023/24 HMG Solano continued to see a consistent number of calls handled by their resource line and a steady number of referrals made on behalf of the clients. The Family Navigators have reported an increase in Spanish calls which require more intake time than average calls to identify the appropriate referral sources.



HELP ME GROW SOLANO

FY2023/24 Outcomes

Success Story

A mother reached out Help Me Grow staff through their website, expressing concern about her 14-month-old son, who was not verbally communicating. She mentioned that her husband was in the military, and the family was scheduled to be deployed to South Carolina within the next two months. During her conversation, it became clear that her son was not meeting his developmental milestones. The mother was eager to have her son evaluated before their move so that they could begin therapy as soon as possible upon arrival in South Carolina.

It was explained to her that the North Bay Regional Center (NBRC) typically does not accept referrals for speech evaluations before 18 months. However, given the concerns she shared about her son's development, the urgency of her referral was emphasized the importance of trying to expedite the referral process. I also informed her that the evaluation process can be slow due to the high volume of children awaiting assessment, but I assured her that I would include all the necessary details in the referral and stress the urgency of her case.

The mother agreed to move forward with the referral and placed her trust in HMG. After followed up with the family, it was reported that the evaluation had already been completed. The infant was scheduled to begin occupational therapy (OT) as soon as possible, and arrangements were made to ensure a smooth transition for their move to South Carolina.

The mother was extremely grateful for the support and help I provided for her son. ❤️

VALLEJO FIRST 5 CENTER

FY2023/24 Outcomes



The Vallejo First 5 Center is an innovative place-based hub that promotes and supports healthy behavior, social and emotional development, and school readiness of children, as well as providing parents with the tools they need to develop positive parent-child relationships and be connected to other families for peer-to-peer support. The Center opened in February 2020, and services are generously co-funded by the Yocha Dehe Wintun Nation, Solano County Mental Health Services Act, and Kaiser Permanente.

HOW MUCH DID WE DO?

- 1,355 individuals, made up of 642 children and 713 parents/caregivers, participated in at least one class, activity or event
- The Community Resource Specialist provided consultations to 333 parents and caregivers, connecting them with community resources to meet their families' needs.
- Developmental screenings were completed for 175 children and 33 children who screened at-risk were connected with appropriate resources.
- Hosted 12 community events/socials, including appointments with the Solano Car Seat Connection, a Winter Coat Drive and Distribution, story time hosted by the public libraries, and a Mother's Day tea party.



HOW WELL DID WE DO IT?

- Families continue to attend drop-in hours on Tuesdays and Saturdays at the First 5 Center.
- 100% of 333 parents who received a referral from the Community Resource Specialist reported that they had their needs met.



IS ANYONE BETTER OFF?

- 100% of 792 families who completed a class series and completed a post series survey demonstrated increased knowledge and awareness of healthy behaviors and activities such as 1) Increased awareness of healthy eating for kids; 2) Increased ability to implement age-appropriate activities; and, 3) Increased understanding of the importance of preschool and kindergarten readiness activities.

Fighting Food Insecurity at the First 5 Center

In FY2023/24, the staff at the First 5 Center noted that there was an increase in the number of families who were experiencing food insecurity. The First 5 Center Family Food Pantry continued to provide a respite for families to access food items anytime during the Center's business hours. Families expressed gratitude for the easily accessible, healthy options provided monthly by the pantry.

VALLEJO FIRST 5 CENTER

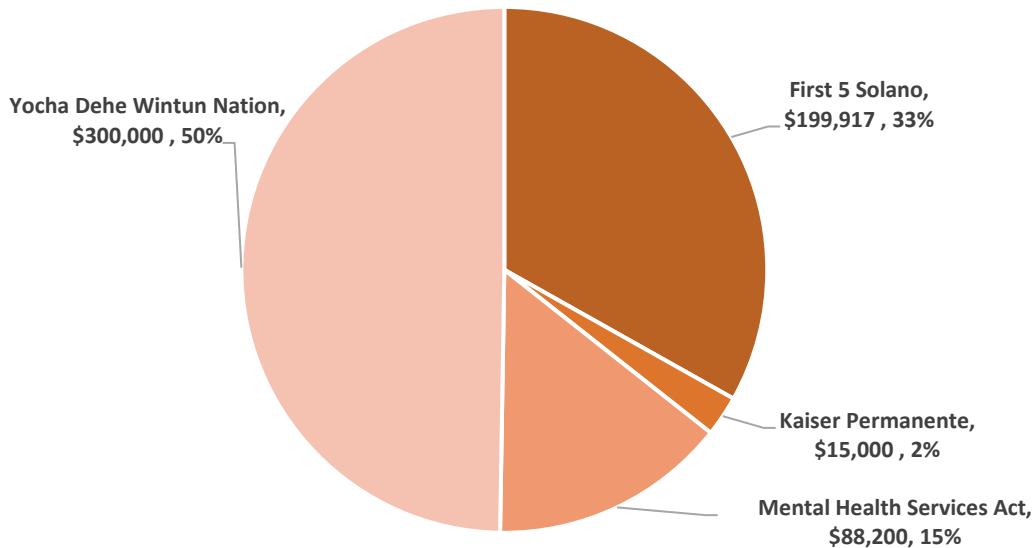
FY2023/24 Outcomes

UTILIZING A BLENDED FUNDING MODEL

In 2017, when the Commission pursued development of a First 5 Center, the Commission envisioned a center which would take a multi-disciplinary, whole child, whole family approach. The Commission was also facing a significant decrease in annual revenues, so the Commission acknowledged that it could not fully fund the tenant improvements or programmatic implementation. First 5 Solano Commissioners and staff have prioritized creating a blending funding model for the Center and made it a reality.

This innovative Center would not be possible without the generous support from our co-funders, Yocha Dehe Wintun Nation, Solano County Mental Health Services Act (MHSA), and Kaiser Permanente. The FY2023/24 expenditure by funding source is below:

Vallejo First 5 Center Blended Funding Model
FY2023/24 Total Spent: \$603,117



Community Partner Events at the First 5 Center

Community partners continue to serve families onsite and provide connection to community resources. In FY2023/24, partners showcased their services to Center families and in some instances provided on-the-spot enrollment in programs. Participating county agencies and community-based organizations included: Black Infant Health, Car Seat Connection, Catholic Charities, CalFresh, PATH, Solano Connex, Child Support, WIC, Solano County Employment and Eligibility, La Clinica, Public Health Nursing, Adult School, and the Library.

ANNUAL GRANTS

FY2023/24 Outcomes

The Annual Grants program is designed for one-time projects to address the needs of children ages 0-5, their parents/caregivers, and/or providers of services in Solano County. Annual Grants are intended to support a wide-variety of activities that meet one or more of the following criteria: fills a community gap, pilots a new or innovative idea, and/or addresses a time-sensitive community need. All projects proposed for the Annual Grants program must support First 5 Solano's vision that *all Solano County children are healthy, eager to learn, and nurtured by strong families in safe and inclusive communities.*



How MUCH DID WE DO?

- Engaged 7 new organizations
- Provided services to 900 children and 610 parents/caregivers.



How WELL DID WE DO IT?

- Over 100 children aged 0-5 received weekend food backpacks, and through the Learning Community Garden, over 100 children learned about nutrition and gardening.
- Over 125 children ages 0-5 were provided respite childcare and 37 parents/caregivers received transportation services for personal needs.
- 20 parents and over 10 children participated in Trauma-Informed, Brain-Based Learning workshops.
- Over 600 families received diapers and wipes sets.
- Over 45 resource parents participated in a Trauma-Informed Care workshop to understand the impact of trauma on children's development and coaching for the purpose of developing daily routines and schedules through creating visual schedules.
- A Supervised visitation area was created at the family Justice Center.
- Over 30 homeless parents participated in case management, parenting and life skills workshops increasing education, awareness and confidence.



IS ANYONE BETTER OFF?

- *Faith Food Fridays* has successfully implemented a Community Learning Garden, offering children valuable learning opportunities about gardening to practice healthy nutrition.
- *Solano Family Justice Center "Safe 4 Us: Centering Our Children"* purchase of children furniture, play equipment and family activities have allowed a warm and welcoming space to operate a Supervised Visitation program for families.



Faith Food Fridays Community Learning Garden



Solano County Family Justice Center
"Safe 4 Us: Centering Our Children"

OTHER FIRST 5 SOLANO INITIATIVES

FY2023/24 OUTCOMES

Early Childhood Mental Health Treatment

Solano County Health & Social Services contracts with community providers to provide mental health services and treatment to Medi-Cal eligible children ages 0-5 with identified social-emotional and behavioral needs through the Early Periodic Screening, Diagnosis, and Treatment (EPSDT) Program.

FY2023/24 Key Performance Measures

- ✓ 104 children received EPSDT mental health services
- ✓ 92% of 73 children in on-going treatment evaluated for their 6-month review demonstrated improvement in at least one stated treatment goal

Success

A 5-year old foster child was referred for mental health treatment services for aggressive behavior and poor social skills. With on-going treatment over a several months, the child learned self-soothing techniques and was able to communicate his needs more effectively. He also became better at sharing, taking turns, and playing with other children. He is now able to follow directions better with occasional reminders.



Family Support

In addition to the First 5 Center, the Commission provided funding for family support to Rio Vista CARE due to the high number of risk factors in the small, inland community. Services include case management, basic needs, financial literacy, and early childhood education activities.



FY2023/24 Key Performance Measures

- ✓ 39 families were provided case management with over 92% showing improvement in the multiple domains of the Family Development Matrix and the Protective Factors Survey
- ✓ 96% of families receiving basic needs/homeless resources remained in stable housing
- ✓ 20 families received guidance with financial budgeting tools and 100% developed/maintained a household budget
- ✓ 28 children participated in pre-kindergarten readiness activities with 80% of the children demonstrating increased school readiness

Success

A mother of three came to Rio Vista CARE asking for assistance with her water bill because her water was turned off the day prior. Her husband had been laid off and they were having a difficult time keeping up with household expenses. While meeting with Rio Vista CARE staff, the mom also shared that there were hardly any groceries at home, especially because all her children were home during summer break. With basic needs funds, Rio Vista CARE staff was able to provide the family with the assistance to turn on their water service and purchase groceries.



EARLY CHILDHOOD SYSTEMS CHANGE IN SOLANO COUNTY

FY2023/24



CHANGING EARLY CHILDHOOD SYSTEMS IN SOLANO COUNTY

In 2015, First 5 Solano added a systems change goal to its strategic plan. This addition reflected the Commission's position that the path toward sustained services and outcomes for children and families would be through strengthening the county's early childhood system, and decreasing reliance on direct service investments.

In First 5 Solano's 2023-2028 Strategic Plan, the systems change component was updated to better reflect the Commission's commitment to making early childhood systems more equitable. Equity is at the core of our work; through data and evidence-informed strategies, we identify and work toward eliminating opportunity gaps that prevent young children from reaching their potential.

The box at right summarizes First 5 Solano's system change goal and the four supporting results. This report summarizes the progress First 5 Solano has made toward early childhood systems change in FY2023/24.

GOAL 7
Early childhood systems are strong, integrated, sufficiently resourced, and equitable

R12: Systems are strengthened with the increased capacity of providers

R13: Systems are integrated with cross-sector partnerships and aligned goals, services, and outcomes

R14: Systems are expanded and sustained with financial resources and legislative or policy changes

R15: Systems are transformed so access, experiences, and outcomes are equitable for all young children and families

HIGHLIGHTS BY RESULTS AREA



Systems Are Strengthened With Increased Capacity Of Providers

Why this matters: A functioning early childhood system requires an adequate supply of high quality service providers. However, provider capacity has long been cited as an issue in Solano County, including a shortage of service providers, as well as the need to enhance the competencies of existing providers. The COVID-19 pandemic further exacerbated these capacity issues. In **Result 12**, First 5 Solano seeks to strengthen systems of care by 1) increasing the organizational capacity of local providers serving young children and families, and 2) increasing the knowledge and skills of direct service providers to improve their capacity to offer high-quality services. The following includes our accomplishments in FY2023/24:

- First 5 Solano continued its **Annual Grants Program** in FY2023/24. Annual Grants are one-time projects to fill community gaps, pilot new or innovative projects, and address community disparities and time-sensitive community needs. In FY2023/24, 12 applications were received, and ultimately, nine were recommended for funding. However, two organizations withdrew their applications, leading to an adjusted grant amount of \$130,000. Additionally, First 5 Solano continues to provide grant development sessions to applicants in an effort to build the capacity of local organizations to secure funding.

- First 5 Solano’s second application period for **mini-grants** resulted in the award of six grants, totaling \$17,750 for community engagement events, professional development opportunities, materials, equipment, and time-limited programs.
- First 5 Solano continued to increase provider capacity by **hosting/co-hosting trainings** and conferences on parenting and early care and education (ECE). In collaboration with the Solano County Office of Education, First 5 Solano sponsored their annual ECE conference for over 100 participants, offering bilingual workshops on a variety of topics. In addition, First 5 Solano provided training for caregivers and social workers involved in the foster care system. Additionally, First 5 Solano has sponsored 19 providers to be trained in the evidence-based Triple P-Positive Parenting Program.
- First 5 Solano continued its engagement in the community by participating in and **co-sponsoring conferences** aimed at providing information and resources for the community. For instance, First 5 Solano co-sponsored the **2024 Developmental Disabilities and Neurodiversity Conference**, which served as a platform for providers to connect with experts, forge partnerships, and provide resources and information to the community.
- At the **2024 Family Fun Fest**, First 5 Solano participated in valuable community outreach, with Health Education Specialist Alicia Gutierrez hosting a partner table that allowed the organization to connect with military families and other agencies, offering resources, support, books, and materials.

Spotlight on Increased Capacity: First 5 California Summit

The First 5 California 2024 Summit was held at the Oakland Marriot City Center from March 25-27, 2024. The purpose of the Summit was to share best practices amongst First 5 counties.

In partnership with Applied Survey Research and two other First 5 county agencies, Michele Harris presented a workshop titled “Results-Based Accountability in Action: How Three First 5s are Driving Program and Systems Change.” This workshop highlighted how three counties are using RBA to prioritize key community results and successfully track performance accountability in service of those results.

Additionally, in partnership with Commissioner Erin Hannigan, Michele Harris presented a tool kit to help county First 5s learn how to cultivate legislative relationships and secure legislative funding.



Systems are Integrated with Cross-Sector Partnerships, and Aligned Goals, Services, And Outcomes

Why this matters: A functioning early childhood system requires coordinated service delivery so families and children can get their needs met across a variety of agencies. However, like so many counties, Solano stakeholders note that local systems are fragmented and are not always operating in alignment. In **Result 13**, First 5 Solano seeks to 1) utilize our unique position as a multi-sector convener to increase systems integration, and 2) address system fragmentation with service integration and centralization. The following includes our accomplishments in 2023-24:

- The former school campus was purchased with the intention of creating the **Vallejo Early Learning Center**. Ownership of the facility was transferred to Child Start, the local Head Start provider, to operate the site's programs. A Project Management Firm and General Contractor have been secured to oversee the site renovations. Additionally, a launch event was held in February 2024. The site has been named the **Rise Vallejo Early Education & Community Resource Center ("Rise Vallejo")**, and a graphic designer created a logo and style guide for future marketing and communication purposes.



- The **First 5 Center in Vallejo**, a model of family engagement and systems integration, celebrated its 4th birthday in February 2024. This center provides a wide range of services and activities to children and families in Solano County, including parenting classes using the Triple P model, developmental screenings, family support services with a food pantry, and various community activities. In FY2023/24, the center met all its performance measures, including the engagement of nearly 1,500 individuals, connections for 304 families to community resources, and developmental screenings for more than 200 children to identify developmental or social-emotional challenges.
- In partnership with the City of Fairfield, First 5 Solano is replicating its Vallejo First 5 Center to create a **First 5 Center in Fairfield**. Slated to open by the end of 2026, construction has not yet begun due to pending permits, but the project remains on track for its planned opening.
- First 5 Solano convened or played a key role (as a funder and/or part of the planning team) in three **countywide collaboratives** to ensure the coordination of services for young children and families. Examples of these collaboratives include **Solano Kids Thrive** and the **Quality Counts Early Learning**

Consortium. In partnership with the Solano County Office of Education (SCOE), First 5 Solano also funded the **Universal Pre-K (UPK) Collaborative** to determine the impacts of Universal Pre-Kindergarten on Solano County’s early learning and care mixed-delivery system. Focus groups were conducted to gather insights into impacts of UPK, and a comprehensive report summary of the findings has been completed. First 5 Solano also participated in 14 other cross-system collaboratives to increase cross-system referrals, decrease duplication of services, and address barriers to services.



- In October 2019, the First 5 California State Commission allocated up to \$24 million over five years to develop unified systems of **home visiting services**. In partnership with Solano County Public Health and Applied Survey Research (ASR), First 5 Solano created a local implementation plan to better integrate the programs within the home visiting service system in the county. In FY2023/24, grant activities focused on better utilization of home visiting data across home visiting partners in order to improve client engagement and retention.
- First 5 Solano continued to fund the **Help Me Grow (HMG)** Solano program, a vital resource and referral service for children and families in Solano County. The program stands out for its comprehensive support, including referrals for basic needs and assistance from Family Navigators who help families navigate complex systems to access essential services. In FY2023/24, the HMG Solano call line had an increase of 650 clients from the previous year, serving a total of 2,836 clients.
- On June 11, 2024, First 5 staff hosted a site visit with the **Partnership Healthplan of California’s (PHC)** Quality Improvement and Community Outreach Team to discuss ways to enhance well-child visit outcomes and increase completion rates of developmental screenings (ASQs). The team was taken on a tour of the First 5 Center and got to experience the vibrant atmosphere of open play for children and families. The visit concluded with an introduction to First 5 Solano’s Systems Change priorities, highlighting the Rise Vallejo Center as a key legacy project and a place where children and families will be better connected to screenings and other preventive health care services.

Spotlight on Integrated Systems: First 5 Santa Clara Site Tour of First 5 Center

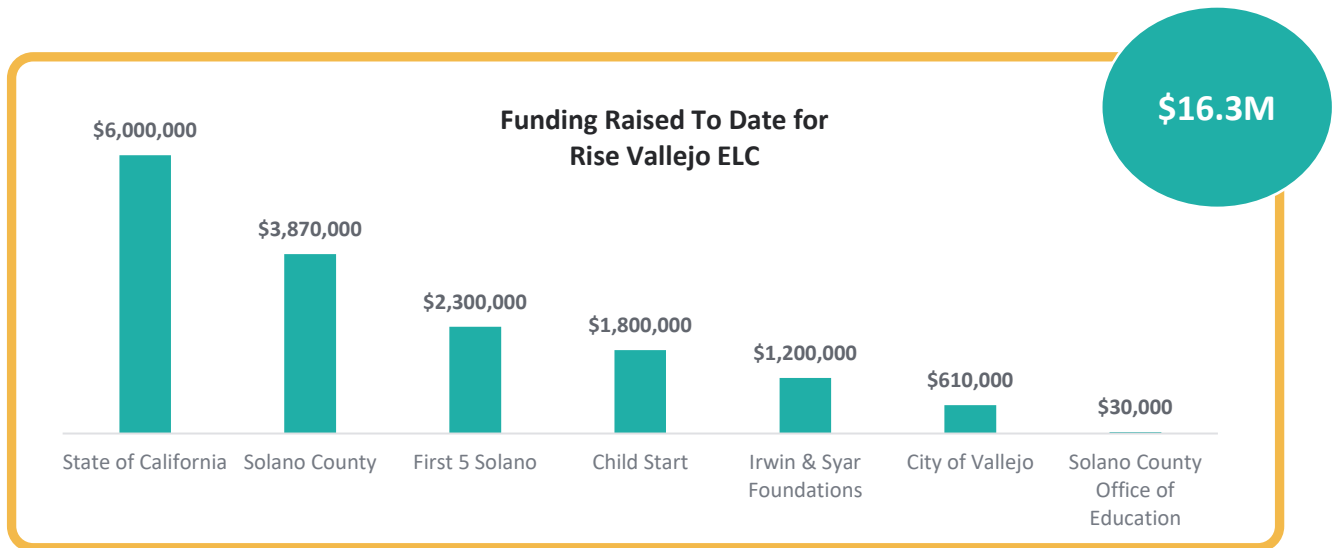
In October 2023, staff from First 5 Santa Clara visited the Vallejo First 5 Center as part of their efforts to reimagine their place-based community investment strategy. Seeking inspiration from successful Bay Area First 5 partners, they aimed to explore how services, including programming and family engagement, are effectively integrated into program design. Following the tour, they met with First 5 Solano staff to gain insight into how the Vallejo First 5 Center was developed and the upcoming plans to establish a new First 5 Center in Fairfield. As a result of this site visit, Santa Clara reworked its Request for Proposals to integrate some of First 5 Solano’s Center design into its requested programming.



Systems are expanded and sustained with financial resources and legislative or policy changes

Why this matters: A functioning early childhood system needs to be adequately and stably resourced. However, revenue from Proposition 10 tobacco tax continues to decline and there are few alternative sources of funding that are stable. In **Result 14**, First 5 Solano aims to 1) increase funders’ and policymakers’ awareness of issues facing young children and families in Solano County and pursue funding and policy or legislative changes that achieve positive outcomes for this population, and 2) maximize resources to fund services for children and families through strategies such as alternative funding, leveraged funding, and greater efficiency/ cost savings. The following includes our accomplishments in FY2023/24:

- In FY2023/24, a total of **\$4,625,000** amount was granted, including funds applied in the current FY as well as funds carried over from past FYs.
- First 5 Solano connected with the **United Way of California Capitol Region** to explore partnerships and discuss how they leverage CalAIM funding for housing navigation services.
- First 5 Solano’s total development budget for the **Rise Vallejo Early Learning Center** is \$19,800,000, of which \$16,310,000 was funded by the end of FY2023/24. The fundraising gap is currently \$3,490,000. Fundraising efforts included:
 - On April 2, 2024, Senator Dodd allocated \$3.75 million for various projects in Solano County, including **\$1 million** for the Rise Vallejo ELC.
 - On May 20, 2024, Congressman Garamendi visited the First 5 Center in Vallejo to deliver **\$500,000** in funding allocated for the Rise Vallejo Project. This funding was secured through a FY2023/24 federal budget earmark, with support from the Paragon Government Relations and the Solano County Board of Supervisors.



- First 5 Solano commissioners and staff continued to build relationships with **state and local policymakers** through various activities, including:
 - Participating in the **First 5 Annual Association Conferences** and **Advocacy Day** on February 5th and 6th, celebrating the Association’s 25th anniversary. The event hosted several keynote speakers and facilitators who covered topics such as the importance of legislative influence of the First 5 Association Network. The conference concluded with the Advocacy Day, which provided an opportunity for First 5 leadership staff from all 58 California counties to meet with policymakers elected to their specific districts.
 - Authoring the **First 5 California Impact Brief**, which highlighted the significant strides First 5 counties across the state have made in improving the lives of children and families across the state. Drawing on the Heckman Equation, the Brief is intended to show legislators the profound benefits of First 5’s investments early childhood systems and why this system must be sustained.
 - Working with the Solano Economic Development Corporation (SEDC) to create an **assessment of Vallejo**. Using secondary data and interviews with local leaders, the report highlighted the priority human service needs in the City, as well as the ways in which a community investment fund could help address those needs.
 - Helping plan and fund the **Syar Summit** in November 2023, an event for nonprofit organizations, foundations, business leaders, and public officials. The focus was on enhancing nonprofit capacity and increasing local philanthropic support. The Rise Vallejo Center was prominently featured by Supervisor Hannigan as a spotlight project for funders’ consideration. Among the notable funders in attendance were representatives from the James Irvine Foundation, Bank of America Charitable Foundation, Wells Fargo, Kaiser Permanente, Sutter Medical Foundation, San Francisco Foundation, United Way, Umpqua, and Gerbode Foundation.
- First 5 Solano also hosted several legislative visits, including:
 - A visit by **Congressman Garamendi** and his legislative staff to the First 5 Center in Vallejo, during which a check for \$500,000 was presented for the Rise Vallejo Center.
 - A visit by **Senator Dodd**, during which a check for \$1 million was presented to go toward the Rise Vallejo Center.
 - A visit by **Supervisor-Elect Cassandra James** at the First 5 Center in Vallejo, where she observed a Creative Minds activity for two- and three-year-olds and received an overview to the Rise Vallejo Center.



Systems are transformed so access, experiences, and outcomes are equitable for all young children and families

Why this matters: A functioning early childhood system needs to facilitate equitable access to opportunity. However, trends in human services measures such as preschool enrollment and child maltreatment reveal long-standing, persistent inequities for children and families in Solano County. These disparities are especially apparent along racial and geographic lines. In **Result 15**, First 5 Solano aims to 1) prioritize equity in the policies, practices, and investments of First 5 Solano, and 2) increase the capacity of policymakers, providers, and system leaders to achieve equitable access, experiences, and outcomes for children and families in Solano County. The following includes our accomplishments in FY2023/24:

- First 5 Solano completed its **Equity Implementation Plan**, which included 1) communications plan, 2) training staff to use Diversity, Equity and Inclusion (DEI)-appropriate language, and 3) working with a media consultant to help the County update their website with culturally sensitive language.
- First 5 Solano recently held its first series of **DEI workshops**. Led by DEI expert Pati Navalta, the sessions provided 26 participants from various agencies with communication tools to create more inclusive workplaces.
- The First 5 Commission approved a \$300,000 allocation over three years to Solano County Health and Social Services and Aliados Health to support prenatal and early parenting activities for Black mothers. In partnership with Solano HEALS and “Doula Doula,” the team created the “**Centering the Doula**” program, aimed at training up to 10 Black women as doulas to support prenatal and postpartum mothers. However, due to high community interest, the number of doulas trained increased from 10 to 14, and ongoing mentorship and training has been provided to help doulas bill Medi-Cal for their services, obtain business licenses, and acquire their National Provider Identifier (NPI) numbers.

First 5 Solano Equity Statement

First 5 Solano serves one of the most diverse counties in the United States. Our mission and values are deeply rooted in Equity, Accessibility, Sustainability, Advocacy, Collaboration and Respect. We aim to create an equitable and inclusive culture that fosters acceptance and respect for diverse. In doing so, we seek to deepen understanding and knowledge among children, families, staff, and community partners of diverse backgrounds, cultivate empathy and collaboration, and promote the well-being among our staff, partners and the communities we serve. First 5 Solano celebrates and is enriched by the diversity of our whole community.

CONCLUSION

This report reflects the Commission's nine years of dedicated support for strengthening Solano County's early childhood system. Each year, due to the diligent tracking of efforts in each result, First 5 Solano is able to tell the story of incremental changes made to this system. As this report has shown, First 5 Solano was highly successful in its systems change efforts in FY2023/24. Highlights include:

- **CAPACITY:** Presenting at the **First 5 California Summit** to showcase First 5 Solano's capacity-building efforts, including the use of results-based accountability, and ways to create partnerships with state and federal legislators.
- **INTEGRATION:** Securing over \$16 million for the purchase and transformation of a shuttered school campus to become the **Rise Vallejo Early Education and Community Resource Center**, a multi-agency hub for key child and family services.
- **SUSTAINABILITY:** Authoring the **First 5 California Impact Brief**, a communications product intended to show legislators the indispensable systems and outcomes created by First 5 counties across the state.
- **EQUITY:** Launching **Centering the Doula**, a new effort to train, certify and fund a cohort of Black women as doulas so they can support prenatal and postpartum mothers and reduce disparities in perinatal and birth outcomes.

First 5 Solano remains dedicated to advancing initiatives that will not only improve the lives of young children today, but will transform early childhood systems in our county so access, experiences, and outcomes are equitable for all young children and families for years to come.



Annual Report AR-1
Solano Revenue and Expenditure Summary
 July 1, 2023 - June 30, 2024

Revenue Detail

Category	Amount
Tobacco Tax Funds	\$2,504,996
IMPACT Legacy	\$38,185
Small Population County Augmentation Funds	\$0
Home Visiting Coordination Funds	\$37,261
Refugee Family Support Funds	\$0
Other First 5 California Funds	\$952,817
Other First 5 California Funds Description SSA Roll-over dollars spent, SMIF, C-CET, Prop 56	
Other Public Funds	\$657,336
Other Public Funds Description MHSA (H&SS Solano County), Interfund Services Provided - CIF	
Donations	\$300,293
Revenue From Interest Earned	\$676,142
Grants	\$16,769
Grants Description Kaiser Foundation - First 5 Center annual grant	
Other Funds	\$1,079,167
Other Funds \$5M - Senator DODD Earmark, \$1M, Senator Dodd Earmark for Early Learning Center, Vallejo	
Total Revenue	\$6,262,966

Improved Family Functioning

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Core Operating Support Playgroups Triple P 2-3 	286	431	0	\$603,117
General Family Support	Family Resource Center	<ul style="list-style-type: none"> Not Applicable (Rio Vista Care, Family Support Services) 	55	72	0	\$40,384
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable (Diaper Assistance at First 5 Center and 2 additional sites) 	356	278	4	\$17,494
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Triple P 2-3 	640	864	35	\$259,136
General Family Support	County Office of Education/School District	<ul style="list-style-type: none"> Triple P 2-3 	126	126	9	\$17,265
Reason for no population served: FSUSD						
General Family Support	Other Private/For Profit	<ul style="list-style-type: none"> Triple P 2-3 	0	0	0	\$70,626
Reason for no population served: Triple P Materials						
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable (Family Justice Center Site for Children) 	39	112	10	\$20,000
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable (Faith Food Fridays - Support for Children 0-5 food services) 	2460	213	0	\$20,000
Intensive Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Triple P 4-5 	0	391	0	\$44,119
Reason for no population served: Child Start						
Total						\$1,092,141

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning and Care Supports	County Office of Education/School District	<ul style="list-style-type: none"> Not Applicable (Universal PreKindergarten Providers Impact) 	0	0	0	\$95,165
Reason for no population served: Grant to support research/evaluation/guidance for TK/PK						
Quality Early Learning and Care Supports	County Office of Education/School District	<ul style="list-style-type: none"> Not Applicable (SSAN - Local Childcare Planning Council Meetings) 	0	0	0	\$89,447
Reason for no population served: Shared Services Alliance Network						
Quality Early Learning and Care Supports	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable () 	127	37	0	\$20,000
Early Learning and Care Program Direct Costs	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable () 	14	20	0	\$10,000
Early Learning and Care Program Direct Costs	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable (Gifted Minds - development for Children) 	30	54	0	\$20,000
Total						\$234,612

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	Amount
Early Intervention	County Health & Human Services	<ul style="list-style-type: none"> Mild-to-Moderate Supports 	104	0	0	0	\$26,250
Early Intervention	CBO/Non-Profit	<ul style="list-style-type: none"> Care Coordination and Linkage 	1259	821	4	0	\$377,170
Total							\$403,420

Improved Systems Of Care

Service	Grantee	Program(s)	Amount
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Equity Initiative) 	\$69,100
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Solano County Systems Building) 	\$25,000
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Purchase Early Learning Center Site) 	\$800,000
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Place-Based 	\$65,285
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Renovation of Early Learning Center Site) 	\$5,028,833
Systems Building	First 5 County Commission	<ul style="list-style-type: none"> Not Applicable (Field expert - development of Early Learning Center) 	\$9,760
Systems Building	County Health & Human Services	<ul style="list-style-type: none"> Family Resiliency 	\$37,261
Total			\$6,035,239

Expenditure Details

Category	Amount
Program Expenditures	\$7,765,412
Administrative Expenditures	\$592,835
Evaluation Expenditures	\$217,958
Total Expenditures	\$8,576,205
Excess (Deficiency) Of Revenues Over (Under) Expenses	(\$2,313,239)

Other Financing Details

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

Net Change in Fund Balance

Category	Amount
Fund Balance - Beginning	\$14,689,198
Fund Balance - Ending	\$12,375,959
Net Change In Fund Balance	(\$2,313,239)

Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$0
Restricted	\$2,500,000
Committed	\$5,167,204
Assigned	\$744,546
Unassigned	\$3,964,209
Total Fund Balance	\$12,375,959



Annual Report AR-2
Solano Demographic Worksheet
July 1, 2023 - June 30, 2024

Population Served

Category	Number
Children Less than 3 Years Old	3,060
Children from 3rd to 6th Birthday	2,345
Children – Ages Unknown (birth to 6th Birthday)	52
Primary Caregivers	6,030
Providers	88
Total Population Served	11,575

Primary Languages Spoken in the Home

Category	Number of Children	Number of Primary Caregivers
Spanish	1,528	1,536
Cantonese	1	1
Mandarin	3	2
Vietnamese	4	1
Other - Specify with text box Tagalog	85	69
Unknown	33	772
English	3,803	3,649
Totals	5,457	6,030

Race/Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Alaska Native/American Indian	74	90
Asian	274	256
Black/African-American	965	1,178
Hispanic/Latino	2,168	2,178
Native Hawaiian or Other Pacific Islander	38	61
Two or more races	478	279
Other – Specify with text box American Indian, Afgan, Japanese, Turkish, Portugu	115	127
Unknown	581	1,088
White	764	773
Totals	5,457	6,030

Duplication Assessment

Category	Data
Degree of Duplication	0%
Confidence in Data	Moderately confident
Additional Details (Optional)	



Annual Report AR-3

Solano County Evaluation Summary and Highlights

July 1, 2023 - June 30, 2024

County Evaluation Summary

Evaluation Activities Completed, Findings, and Policy Impact

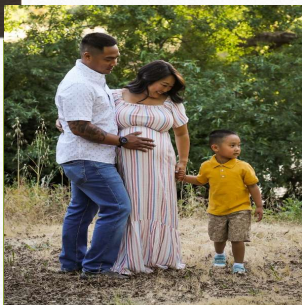
The First 5 Solano Children and Families Commission assesses its impact on Early Childhood Systems Change in Solano County each year. The results of this assessment can be found in the FY2023/24 Early Childhood Systems Change in Solano County Report, which can be found on the First5Solano.org website. Additionally, First 5 Solano authored the First 5 California Impact Brief, which highlighted the significant strides First 5 counties across the state have made in improving the lives of children and families across the state. Drawing on the Heckman Equation, the Brief is intended to show legislators the profound benefits of First 5's investments in early childhood systems and why this system must be sustained.

County Highlights

County Highlight

First 5 Solano authored the First 5 California Impact Brief, which highlighted the significant strides First 5 counties across have made in improving the lives of children and families across the state. Drawing on the Heckman Equation, the Brief is intended to show legislators the profound benefits of First 5's investments in early childhood systems and why this system must be sustained. A former school campus was purchased with the intention of creating a Vallejo Early Learning Center. The County's the local Head Start provider will operate the site's programs. A Project Management Firm and General Contractor has been secured to oversee the site renovations. Additionally, a launch event was held in January 2024. The site has been named Rise Vallejo Early Education & Community Resource Center ("Rise Vallejo"), and a graphic designer created a logo and style guide for future marketing and communication purposes. This Center will operate multiple childcare sites developing up to 300 new childcare slots for children under 5 years old. The First 5 Center in Vallejo, a model of family engagement and systems integration, celebrated its 4th birthday in February 2024. This center provides a wide range of services and activities to children and families in Solano County, including parenting classes using the Triple P model, developmental screenings, family support services with a food pantry, and various community activities. In FY2023/24, the center met all its performance measures, including the engagement of nearly 1,500 individuals, connections for 304 families to community resources, and developmental screenings for more than 200 children to identify developmental or social-emotional challenges. In partnership with the City of Fairfield, First 5 Solano is replicating its Vallejo First 5 Center to create a First 5 Center in Fairfield. Slated to open by the end of 2026, construction has not yet begun due to pending permits, but the project remains on track.

FY2023/24 Annual Report



Annual Report Components



Performance Measures & Impact



Systems Change Update



Fiscal



Demographics

Reporting Performance Results Based Accountability



How Much Did We Do?



How Well Did We Do It?



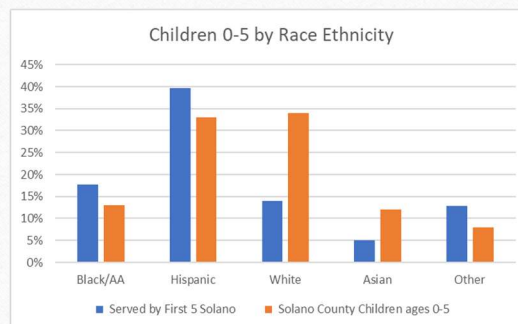
Is Anyone Better Off?

3

3

Demographics


- **11,575** residents received services
- **5,457** Children 0-5
 - **6,030** Parents/Caregivers & other family members
 - **88** Providers
- When compared to Solano overall – the majority of children 0-5 who received services identified as Hispanic



4

4

TRIPLE P
SOLANO



- A total of 1,368 parents attended a Triple P service
- 19 new facilitators were trained across multiple levels of interventions and accredited by Triple P America
- Recognition of Positive Parenting Awareness Month in January 2024 by California State Assembly, Solano County Board of Supervisors, and First 5 Solano Commission
- 98% of Level 4 Group participants rated the program overall as “excellent” or “good”

Pre and post-participant surveys showed that nearly all parents improved in their parenting knowledge and skills

Level	Percent
Level 2	100%
Level 3	92%
Level 4 (Group)	98%
Level 4 (Individual)	100%

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Triple P Participants Over Time


Level 2 Parent Seminar Participants Over Time

Fiscal Year	Participants
FY2020/21	1,200
FY2021/22	1,050
FY2022/23	800
FY2023/24	900

Level 3 & 4 Participants Over Time

Fiscal Year	Level 3	Level 4 (Group)	Level 4 (Individual)
FY2020/21	220	170	100
FY2021/22	240	170	40
FY2022/23	200	170	40
FY2023/24	160	260	30

6



CENTERING THE DOULA PROGRAM


- 14 Solano County African American community members were certified as doulas
- 6 newly trained doulas were also trained to facilitate exclusively black pregnancy groups

- 100% participating community members who attended doula training successfully completed and were certified
- 6 doulas completed prenatal group facilitation training
- 9 of 14 trained doulas are enrolled as Medi-Cal providers to provide services to Medi-Cal prenatal and postpartum clients

- African American birthing and postpartum mothers and families in Solano County can receive comprehensive support, including emotional and physical care throughout pregnancy, labor, birth, and the postpartum period, through Medi-Cal enrolled doula providers

7

7



UNIVERSAL PRE-KINDERGARTEN

UPK Survey – Focus Group

- 123 English/Spanish surveys received
- 12 on-on-one interviews
- Target audience included childcare centers, family childcare homes, and other ELC providers

Analysis identified four major themes:


- Family and Child Needs – Aligning services with diverse family and child needs
- Teacher Support – Hiring and retaining qualified staff were major concern
- Information – Need for clearer info on UPK and TK programs to effectively communicate with families
- Staffing – Impact of expansion on staffing levels and potential enrollment changes was a significant concern

- Proposed strategies included professional learning, outreach and information sharing, planning and partnerships, and business support

8

8

HELP ME GROW SOLANO

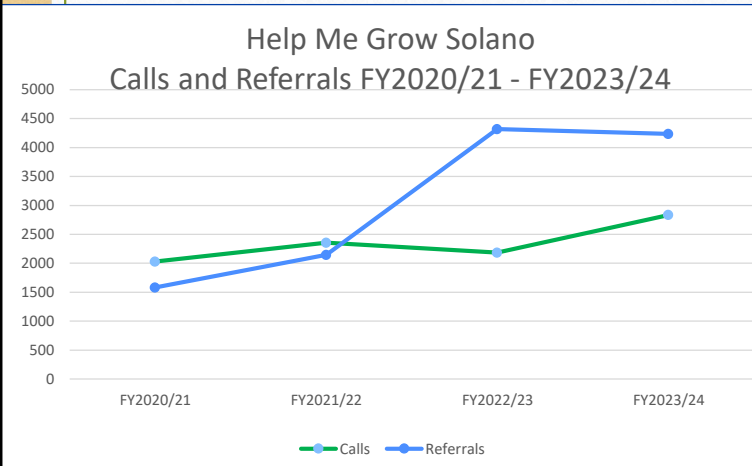


- 2,836 calls from families were assisted through the HMG call line, and 4,238 referrals to services were provided to families
- 606 developmental screenings were administered either electronically or in person

- 87% of callers were provided at least one referral to a program or service
- Of the 606 developmental screenings, 144 resulted in a high-risk referral for significant concerns

- 82% of screenings that identified a significant concern/high risk were referred to an appropriate community agency for additional support

Help Me Grow Solano Calls and Referrals FY2020/21 - FY2023/24




Fiscal Year	Calls	Referrals
FY2020/21	~2000	~1500
FY2021/22	~2300	~2100
FY2022/23	~2100	~4300
FY2023/24	~2800	~4200

Help Me Grow Solano has been in operation since 2014.

In FY2023/24, the number of referrals remained stable.

HMG Solano also experienced an increase in number of calls received.

VALLEJO FIRST 5 CENTER



- 1,355 new individuals, consisting of 642 children & 713 parents/caregivers participated in at least one class, activity or event.
- 333 parents and caregivers received a consultation and were connected to resources to meet families' needs

- Families continue to attend drop-in hours on Tuesdays and Saturdays at the First 5 Center
- 100% of 333 parents seen by the Community Resource Specialist had their needs met

- 100% of 792 families who completed a class series and completed a post series survey demonstrated increased knowledge and awareness of healthy behaviors and activities

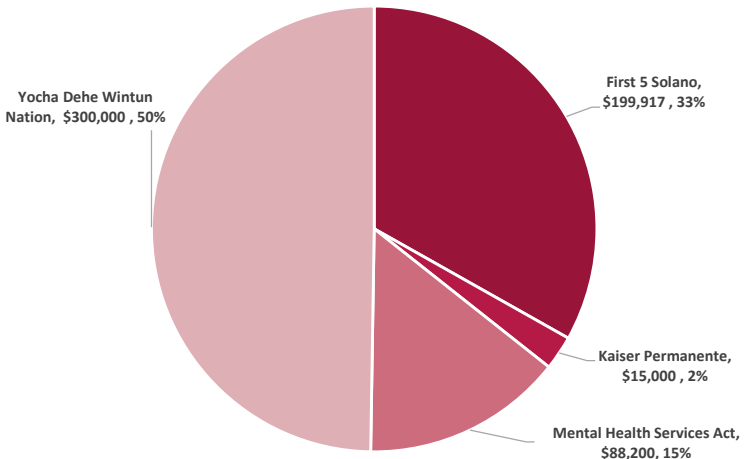
11

11

Utilizing a Blended Funding Model

First 5 Solano
Commissioners and
staff have prioritized
creating a blending
funding model for the
Center and made it a
reality.


Vallejo First 5 Center Blended Funding Model FY2023/24 Total Spent: \$603,117



Funding Source	Amount	Percentage
Yocha Dehe Wintun Nation	\$300,000	50%
First 5 Solano	\$199,917	33%
Mental Health Services Act	\$88,200	15%
Kaiser Permanente	\$15,000	2%

12

ANNUAL GRANTS



- Engaged 7 new early care providers and organizations.
- Provided services to 900 children and 610 parents/caregivers


- Over 100 children received weekend food backpacks through the Learning Community Garden program
- Over 125 children ages 0-5 received were provided respite childcare and 37 parents/caregivers received transportation for personal needs
- 20 parents and over 10 children participated in Trauma-Informed, Brain-Based learning workshops
- Over 600 families received diaper and wipes

- *Faith Food Fridays* implemented a new Community Garden for children to learn about gardening to practice healthy nutrition
- *Solano Family Justice Center* created a warm and welcoming space to operate a Supervised Visitation program for families

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Other First 5 Solano Initiatives




Early Childhood Mental Health Treatment

- ✓ 104 children received EPSDT mental health services
- ✓ 92% of 73 children in on-going treatment evaluated for their 6-month review demonstrated improvement in at least one stated treatment goal

Family Support – Rio Vista CARE

- ✓ 39 families were provided case management with over 83% showing improvement in multiple domains of the Family Development Matrix and the Protective Factors Survey
- ✓ 96% of families receiving basic needs/homeless resources remained in stable housing
- ✓ 28 children participated in pre-school readiness activities with 80% of the children demonstrating increased school readiness



14



Questions?

15



EARLY CHILDHOOD SYSTEMS CHANGE IN SOLANO COUNTY

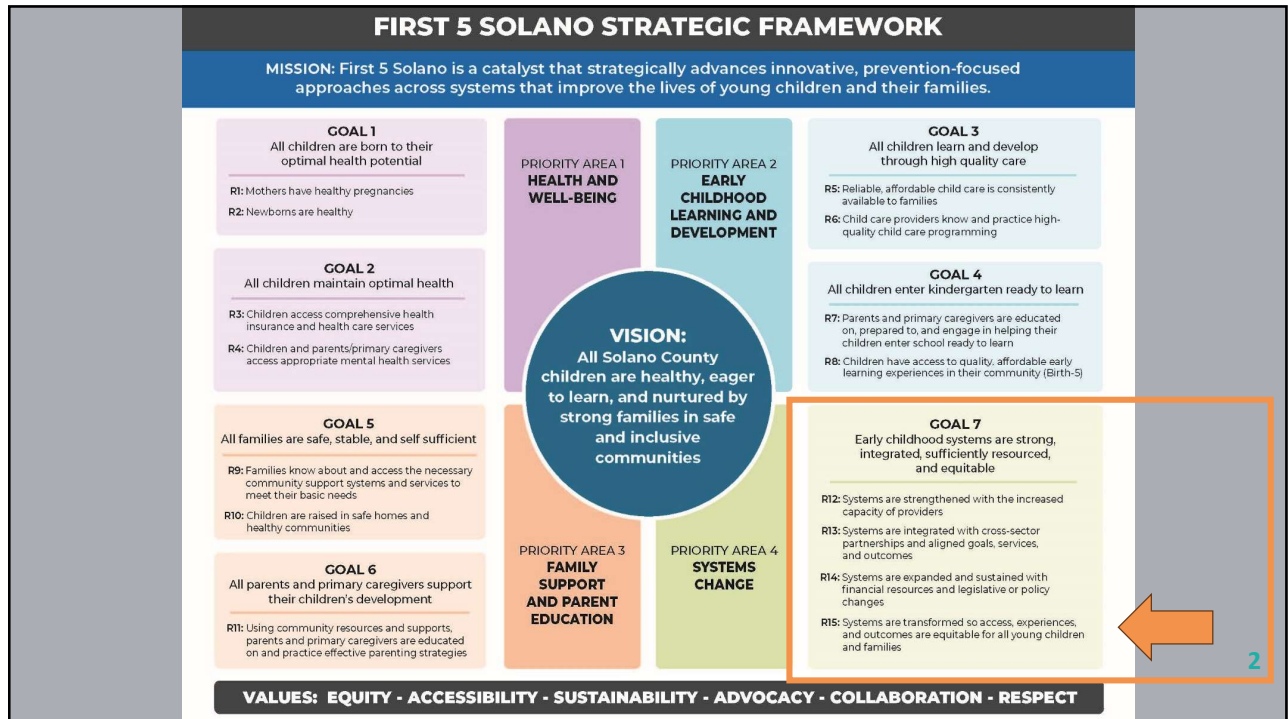
FY2023/24



October 16, 2024



1



2

Systems Change Goal and Results

Goal 7:
Early childhood systems are strong, integrated,
sufficiently resourced, and equitable



Result 12:
Systems are strengthened with the increased capacity of providers

Result 13:
Systems are integrated with cross-sector partnerships and aligned goals, services, and outcomes

Result 14:
Systems are expanded and sustained with financial resources and legislative or policy changes

Result 15:
Systems are transformed so access, experiences, and outcomes are equitable for all young children and families

3

Systems are STRENGTHENED

R12

- **\$130,000** in Annual Grants given
- **100+** participants attended annual Early Care and Education conference
- **19** providers trained in Triple P Program
- Co-sponsored the 2024 **Developmental Disabilities and Neurodiversity Conference**
- Participated in 2024 **Family Fun Fest**

Spotlight on Increased Capacity: First 5 California Summit

The First 5 California 2024 Summit was held at the Oakland Marriot City Center from March 25-27, 2024.

In partnership with Applied Survey Research and two other First 5 county agencies, Michele Harris presented a workshop titled "**Results-Based Accountability in Action: How Three First 5s are Driving Program and Systems Change.**" This workshop highlighted how three counties are using RBA to prioritize key community results and successfully track performance accountability in service of those results.

Additionally, in partnership with Commissioner Erin Hannigan, Michele Harris presented a tool kit to help county First 5s learn how to **cultivate legislative relationships and secure legislative funding.**

4

Systems are INTEGRATED

R13

- **Vallejo Early Learning Center (ELC):**
 - Former school building purchased; will offer child care and early learning opportunities for nearly 300 young children, and on-site Family Resource Center
- **First 5 Center in Vallejo** celebrated 4th birthday
- **First 5 Center in Fairfield** to open in 2026
- Continued **support of collaboratives** throughout county (Solano Kids Thrive, Quality Counts Early Learning Consortium, Universal Pre-K (UPK) Collaborative, Home Visiting Systems Collaborative)



5

Systems are EXPANDED AND SUSTAINED

R14

- **\$4.6m** in grants awarded
- **\$16.3m** raised to-date for Rise Vallejo
- Connected with the **United Way of California Capitol Region** regarding partnerships to leverage CalAIM funding for housing navigation services.
- Created an **Impact Brief** for First 5 California
- Continued to build relationships with state and local policymakers and funders

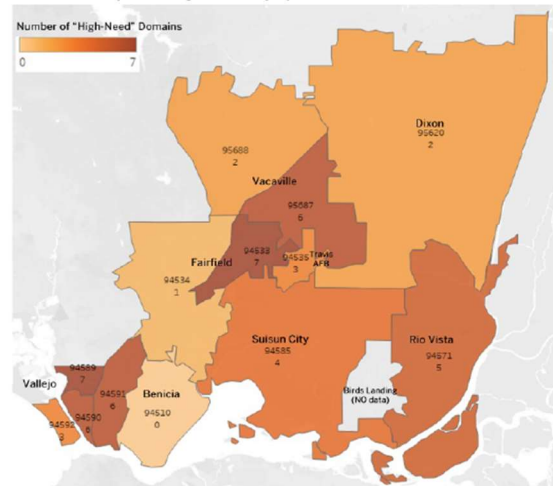


6

Systems are TRANSFORMED

R15

- Continued to analyze disparities; map updated in 2024 revealed increasing needs in Fairfield
- Created equity implementation plan
- Held first series of DEI workshops
- Created the “Centering the Doula” program to train Black women as doulas to support prenatal and postpartum mothers and reduce disparities in birth outcomes



7

Conclusion

- Systems change efforts amplify small investments so they can have much greater reach and long-lasting effects.

They plant a seed.

Through efforts such as these, First 5 Solano’s venture into systems change approach has been successful and a model for other First 5s.



8



IT'S ALL ABOUT THE KIDS

DATE: October 25, 2024
TO: First 5 Solano Children and Families Commission
FROM: Denise Winters, Deputy Director
SUBJ: **First 5 Solano FY2023/24 Annual Audit**
Motion: ***Receive the First 5 Solano FY2023/24 Annual Audit***

Enclosed is the FY2023/24 statutorily required independent audit of the First 5 Solano Children and Families Commission. The report will be presented to the Solano County Board of Supervisors on November 5, 2024.

The fiscal year 2023/24 Financial and Compliance Audit was conducted in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States and state requirements contained in the *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*. Once received, the audit is submitted to First 5 California and the State Controller's Office.

Eide Bailly, the Commission's auditor, reviewed the Commission's overall financial condition, including financial statements, transactions, contracting procedures, record-keeping, and adherence to policies.

The Audit consists of 3 separate reports:

1. The Independent Auditor's Report and Financial Statements
2. Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
3. The Independent Auditor's Report on State Compliance

As a result of the audit, the auditors identified 1 finding.

1. 2024-001 Procurement (Material Weakness) – The audit identified a Solano County procurement policy related to maintaining documentation related to sole source justifications. The audit noted that (4) out of 4 contracts tested during the year, there was no sole source justification form included within the file. Management will strengthen its understanding of procurement and review policies and procedures to ensure that documentation and steps are followed through each contract.

These findings will be reviewed and discussed at the Commission meeting, October 30, 2024.

The FY2023/24 Audit is submitted for Commission's consideration.

[Attachment A](#): FY2023/24 Financial Statements of the First 5 Solano Children and Families Commission



October 24, 2024

To the Board of Commissioners
First 5 Solano Children and Families Commission
Vallejo, California

We have audited the financial statements of First 5 Solano Children and Families Commission, a component unit of the County of Solano, California (the Commission), as of and for the year ended June 30, 2024, and have issued our report thereon dated October 24, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards*

As communicated in our letter dated April 8, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Commission solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated October 24, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

As stated in our auditor’s report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as “significant risks.” We have identified the following as significant risks:

- Management override of internal controls - Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the Commission may have the ability to override controls that the organization has implemented. Management may override the organization's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the Commission's financial performance or with the intent of concealing fraudulent transactions.
- Revenue Recognition - Professional standards require auditors to assess the possibility of revenue recognition as a significant risk. Accordingly, we identified revenue recognition as a significant risk that revenues may be misstated based on the volume of transactions and the significance of revenues to the Commission.

Qualitative Aspects of the Entity’s Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Commission is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Management’s estimate of the net pension liability, deferred inflows of resources and deferred outflows of resources are based on actuarial valuations and a proportionate share of the collective net pension liability of the County of Solano’s miscellaneous agent multiple-employer plan. The valuations are sensitive to the underlying actuarial assumptions used, including, but not limited to the investment rate of return and discount rate and the Commission’s proportionate share of the plan’s collective net pension liability. The right-to-use assets and liabilities are based on estimated useful life of the right-to-use asset, term and discount rate. We evaluated the key factors and assumptions used by management and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Commission’s financial statements relate to the disclosure of the Commission’s defined benefit pension plan in Note 6, disclosing what the impact of a 1% increase or decrease in the discount rate is on the Commission’s net pension liability.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit

The attached Schedule of Corrected Misstatements summarizes misstatements that were brought to the attention of and corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Commission's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated October 24, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Commission, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Commission's auditors.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Board of Commissioners, and management of the Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Bailly LLP

Sacramento, California

First 5 Solano Children and Families Commission

Schedule of Corrected Misstatements

Year Ended June 30, 2024

Number	Opinion Unit(s)	Account/Description	Debit	Credit
--------	-----------------	---------------------	-------	--------

1	General Fund / Governmental Activities	Interest Income Cash	\$ 41,975 -	\$ - 41,975
---	-------------------------------------------	-------------------------	----------------	----------------

(To correct Cash for fair value adjustment for the fiscal year 2024.)

2	General Fund / Governmental Activities	Intergovernmental revenues Due from State Commission Unavailable Revenue	\$ 40,938 - -	\$ - 29,404 11,534
---	-------------------------------------------	--------------------------------------------------------------------------------	---------------------	--------------------------

(To correct for the difference between estimated and actual revenues received for the fiscal year ended June 30, 2024.)



Financial Statements
June 30, 2024

**First 5 Solano Children and
Families Commission**
(a Component Unit of the County of
Solano, California)

First 5 Solano Children and Families Commission

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**First 5 Solano Commission
Membership**

(as of June 30, 2024)

Neely McElroy, Chair
Deputy Director of Child Welfare Services, Solano County Health & Social Services

Lisette Estrella-Henderson, Vice Chair
Solano County Superintendent of Schools, Member-at-large

Nimat Shakoor-Grantham
District 2 Representative

Roger Robinson
Assistant Director, Solano County Health & Social Services

Tyffany Wanberg
District 4 Representative

Tiffanee Jones
District 1 Representative

Erin Hanigan
Solano County Board of Supervisors District 1

Nikila Walker-Gibson
District 3 Representative



Independent Auditor's Report

To the Board of Commissioners
First 5 Solano Children and Families Commission
Vallejo, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the general fund of the First 5 Solano Children and Families Commission (Commission), a component unit of the County of Solano, California, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Commission as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, the schedule of proportionate share of the net pension liability, the schedule of pension contributions, the schedule of proportionate share of the net other post-employment benefit (OPEB) liability, and the schedule of OPEB contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to

be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The schedule of expenses by fund source and net position of the Solano County Children and Families Commission (SCCFC) funds for First 5 programs and activities is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenses by fund source and net position of SCCFC funds for First 5 programs is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the First 5 Commission Membership but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2024 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Sacramento, California
October 24, 2024

First 5 Solano Children and Families Commission
Statement of Net Position
June 30, 2024

	Governmental Activities
Assets	
Current Assets	
Cash and investments in County Treasury	\$ 13,305,275
Due from County	347,210
Due from State Commission	378,843
Total current assets	14,031,328
Noncurrent Assets	
Capital assets, net	756,640
Right-to-use assets, net	665,022
Total noncurrent assets	1,421,662
Total assets	15,452,990
Deferred Outflows of Resources	
Deferred outflows related to pensions	570,698
Deferred outflows related to OPEB	28,931
Total deferred outflows of resources	599,629
Liabilities	
Current Liabilities	
Outstanding warrants	62,226
Accounts payable	525,741
Due to County	35,661
Due to other agencies	20,207
Compensated absences	32,528
Lease liabilities, current	107,078
SBITA liabilities, current	51,981
Total current liabilities	835,422
Noncurrent Liabilities	
Compensated absences, net	94,601
Lease liabilities, net	528,795
Net pension liability	1,981,501
Net OPEB liability	9,706
Total noncurrent liabilities	2,614,603
Total liabilities	3,450,025

(Continued)

First 5 Solano Children and Families Commission
Statement of Net Position
June 30, 2024

	<u>Governmental Activities</u>
Deferred Inflows of Resources	
Deferred inflows related to pensions	\$ 19,103
Deferred inflows related to OPEB	<u>33,959</u>
Total deferred inflows of resources	<u>53,062</u>
Net Position	
Net investment in capital assets	733,808
Restricted	2,500,000
Unrestricted	<u>9,315,724</u>
Total net position	<u><u>\$ 12,549,532</u></u>

First 5 Solano Children and Families Commission

Statement of Activities

For the Year Ended June 30, 2024

Governmental Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Early childhood	\$ 10,319,995	\$ 657,336	\$ 4,287,874	\$ (5,374,785)
Interest expense	23,211	-	-	(23,211)
Total Governmental Activities	\$ 10,343,206	\$ 657,336	\$ 4,287,874	(5,397,996)
General Revenues				
Investment income				848,214
Total General Revenues				848,214
Change in Net Position				(4,549,782)
Net Position - Beginning of Year				17,099,314
Net Position - End of Year				\$ 12,549,532

First 5 Solano Children and Families Commission

Balance Sheet

June 30, 2024

	<u>General Fund</u>
Assets	
Cash and investments in County Treasury	\$ 13,305,275
Due from County	347,210
Due from State Commission	<u>378,843</u>
Total assets	<u><u>\$ 14,031,328</u></u>
Liabilities and Fund Balance	
Liabilities	
Outstanding warrants	\$ 62,226
Accounts payable	525,741
Due to County	35,661
Due to other agencies	<u>20,207</u>
Total liabilities	<u>643,835</u>
Deferred Inflows of Resources	
Unavailable revenue	<u>183,687</u>
Total Deferred Inflow of Resources	<u>183,687</u>
Fund Balance	
Restricted	2,500,000
Committed	3,457,204
Assigned	744,546
Unassigned	<u>6,502,056</u>
Total fund balance	<u>13,203,806</u>
Total liabilities and fund balance	<u><u>\$ 14,031,328</u></u>

First 5 Solano Children and Families Commission
Reconciliation of the Balance Sheet of the
Governmental Fund to the Statement of Net Position
June 30, 2024

Governmental Fund Balance	\$ 13,203,806
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>Capital assets, net of accumulated depreciation used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.</p>	756,640
<p>Right-to-use assets, net of accumulated amortization used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.</p>	665,022
<p>Deferred inflows and outflows of resources related to the net pension liability are not due and payable in the current period and therefore, are not reported in governmental funds:</p>	
Deferred outflows of resources related to pensions	570,698
Deferred inflows of resources related to pensions	(19,103)
<p>Deferred inflows and outflows of resources related to the net OPEB liability are not due and payable in the current period and therefore, are not reported in governmental funds:</p>	
Deferred outflows of resources related to OPEB	28,931
Deferred inflows of resources related to OPEB	(33,959)
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:</p>	
Compensated absences	(127,129)
Net pension liability	(1,981,501)
Net OPEB liability	(9,706)
SBITA liability	(51,981)
Lease liability	(635,873)
<p>Deferred inflows recorded in governmental fund financial statements resulting from activities in which revenues were earned but funds were not available, were recognized as revenues in the Government-Wide Financial Statement.</p>	183,687
Net position of governmental activities	\$ 12,549,532

First 5 Solano Children and Families Commission
 Statement of Revenues, Expenditures and Changes in Fund Balance of the
 Governmental Fund to the Statement of Activities
 For the Year Ended June 30, 2024

	General Fund
Revenues	
Intergovernmental revenues	\$ 3,787,125
Charges for services	657,336
Investment income	848,214
Donations/grants	317,062
	5,609,737
Expenditures	
Current	
Strategic plan implementation	
Employee services	1,257,315
Contributions to other agencies	800,000
Program evaluation costs	164,302
Interfund services	46,230
Professional & specialized services	75,187
Rents & leases	15,006
Memberships	7,167
Transportation & travel	11,280
Communication	7,787
Insurance	37,851
Special departmental expense	6,644
Supplies	2,916
Meals/Refreshments	794
Non capitalized equipment	7,348
Miscellaneous	73,711
	2,513,538
Grants	
Family support	882,259
Early mental health	5,311,254
Child care and development	198,460
Annual grants	152,578
Pre-K academy	70,000
Systems change	259,059
Community engagement	75,860
Community responsive minigrants	41,750
Help me grow solano	377,170
	7,368,390
	(Continued)

First 5 Solano Children and Families Commission
 Statement of Revenues, Expenditures and Changes in Fund Balance of the
 Governmental Fund to the Statement of Activities
 For the Year Ended June 30, 2024

	General Fund
Debt service	
Principal	\$ 153,659
Interest	23,211
Total debt service expenditures	176,870
Total expenditures	10,058,798
Net Change in Fund Balance	(4,449,061)
Fund Balance - Beginning	17,652,867
Fund Balance - Ending	\$ 13,203,806

First 5 Solano Children and Families Commission
 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the
 Governmental Fund to the Statement of Activities
 For the Year Ended June 30, 2024

Changes in fund balance - governmental funds	\$ (4,449,061)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of capital assets or value of the right-to-use asset is allocated over their estimated useful lives and reported as depreciation or amortization expense.</p>	
Depreciation/amortization expense	(291,721)
<p>Repayment of principal on the lease and SBITA are expenditures in the governmental funds, but is a reduction to the lease liability on the Statement of Net Position.</p>	
Lease liability principal repayment	105,350
SBITA liability principal repayment	48,309
<p>Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This amount represents the net change in the compensated absences liability.</p>	
	(10,434)
<p>Governmental funds report OPEB plan contributions as expenditures. However, in the statement of activities, OPEB expense is measured as the change in net OPEB liability and the amortization of deferred outflows and inflows related to OPEB. The following amount reflect changes in the OPEB related balances.</p>	
	(8,027)
<p>Governmental funds report pension contributions as expenditures. However, in the statement of activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows related to pensions. The following amount reflect changes in the pension related balances.</p>	
	(127,885)
<p>In the Governmental Funds, some prior year receivables were recorded as unavailable revenue due to income not being available. In the Government-Wide Statements, these amounts were recognized as income on the full accrual basis of accounting in the prior year.</p>	
	<u>183,687</u>
Change in net position of governmental activities	<u><u>\$ (4,549,782)</u></u>

Note 1 - Summary of Significant Accounting Policies**Reporting Entity**

First 5 Solano Children and Families Commission (Commission), a component unit of the County of Solano, California (County), was organized on July 8, 1999, by the Solano County Board of Supervisors through the adoption of Ordinance No. 1579 in accordance with the California Children and Families Act of 1998. The Commission currently operates under the State of California Health and Safety Code§ 130100-130155 and Solano County Code§ 7.3. The purpose of the Commission is to promote, support, and improve the early development of children from the prenatal stage through five years of age. The First 5 Solano Commission is primarily funded by a surtax imposed statewide on the sale and distribution of cigarettes and other tobacco related products.

Solano County is a political subdivision of the State of California. An elected, five-member Board of Supervisors governs the County.

The Commission consists of nine members encompassing a myriad of professional and personal experience. The Board of Supervisors of Solano County approves the appointment of each Commission member's four-year term.

Basis of Accounting Measurement Focus

The basic financial statements of the Commission are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

Government-wide Financial Statements

Government-wide financial statements consist of the statement of net position and the statement of activities. These statements are presented on an economic resources measurement focus. All economic resources and obligations of the reporting government are reported in the financial statements.

The government-wide financial statements have been prepared on the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33.

Fund Financial Statements

The fund financial statements consist of the balance sheet and the statement of revenues, expenditures and changes in fund balance of the Commission's general fund. These statements are presented on a current financial resources measurement focus. Generally, only current assets, current liabilities and deferred inflows of resources are included on the balance sheet. The statement of revenues, expenditures and changes in fund balance for the governmental fund generally presents inflows (revenues) and outflows (expenditures) in net current assets. All operations of the Commission are accounted for in the general fund.

The fund financial statements have been prepared on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are considered available if they are received within 90 days after year-end. Revenues susceptible to accrual include tax revenues, grant revenues and investment income. Expenditures are recognized in the accounting period in which the fund liability is incurred except for compensated absences, which are recognized when due and payable at year-end.

Adjustments Between Fund Financial Statements and Government-Wide Financial Statements

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net asset that applies to a future period(s) and so will *not* be recognized as an outflow of resources expense/expenditure until then. The Commission reports deferred outflows related to pensions and other post-employment benefits (OPEB). Refer to additional details in note 6 and note 7, respectively.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net asset that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. In the fund financial statements, the Commission has one item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. The governmental fund sometimes reports unavailable revenues from intergovernmental revenues that have not been received within the period of availability. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The Commission also reports deferred inflows related to pensions and OPEB. Refer to additional details in note 6 and note 7, respectively.

Compensated Absences

As of June 30, 2024, the Commission estimated its liability for vested compensated absences to be \$127,129. Compensated absence obligations are considered long-term in nature and are reported in the fund financial statements as expenditures in the period paid or when due and payable at year-end under the modified accrual basis of accounting. The compensated absences have been accrued in the government wide financial statements and are included in liabilities. The compensated absences are liquidated by the general fund.

Net Position

Net position can be displayed in three components:

- Net investment in capital assets - Consists of capital assets including capital assets, leased assets, and subscription assets, net of accumulated depreciation and amortization. At June 30, 2024, \$725,757 was classified as net investment in capital assets.
- Restricted net position – Consists of resources in the net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. At June 30, 2024, \$1,000,000 and \$5,000,000 is reported as restricted related to funds received from the State of California, passed through the California First 5, to fund the establishment of a Fairfield First 5 Center and development of the Vallejo Early Learning Center, respectively.
- Unrestricted net position – Consists of all other resources making up net position that do not meet the definition of “restricted” or “net investment in capital assets.” At June 30, 2024, \$9,309,615 was unrestricted.

The Commission applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Classification

Fund balance can be displayed under the following components:

- *Nonspendable Fund Balance* – includes elements of fund balance that cannot be spent because of their form, or because they must be (a) assets that will never convert to cash, such as prepaid items, or (b) resources that must be held intact pursuant to legal or contractual requirements.
- *Restricted Fund Balance* – includes resources that are subject to constraints that are externally enforceable legal restrictions.
- *Committed Fund Balance* – includes amounts that meet one of the following two criteria; (a) use of funds is constrained by limits imposed by formal action of the Commission and removal or (b) modification of use of funds can be accomplished only by the same formal action of the Commission. The Board of Commissioners is the government's highest level of decision-making authority; and the formal action required to be taken to establish, modify, or rescind a fund balance restriction is a majority vote by the Commission.
- *Assigned Fund Balance* – The assigned portion of the fund balance policy reflects the Commission’s intended use of resources, which is established either by the Commission, a body created by the Commission, such as the commission finance committee, or an official designated by the commission (e.g., an Executive Director).
- *Unassigned Fund Balance* – includes resources in fund balance that cannot be classified into any of the other categories.

The Commission has evaluated the composition of its fund balance and has reported the following categories:

- *Restricted* – At June 30, 2024, the Commission reported \$2,500,000 as restricted funds held that are restricted for specific purposes. \$1,000,000 is reported as restricted related to funds received from the State of California, passed through the California First 5, to fund the establishment of a Fairfield First 5 Center and development of the Vallejo Early Learning Center, respectively. \$1,500,000 is reported as restricted related to funds received from the Yocha Dehe Tribe to fund First 5 Vallejo Center operations.
- *Committed* – At June 30, 2024, the Commission reported \$3,457,204 as committed for contractual obligations for First 5 program activities approved by the Board of Commissioners.
- *Assigned* – At June 30, 2024, the Commission reported \$744,546 as assigned for contractual obligations for leased office space and equipment and software subscriptions.
- *Unassigned* – At June 30, 2024, the Commission reported \$5,515,436 as unassigned.

The Commission follows the County's Spending Priority Policy which states that when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is presumed that restricted funds are spent first; and when an expenditure is incurred for purposes for which amounts in any unrestricted fund balances could be used, it is presumed that the committed amounts are spent first, then the assigned amounts, then the unassigned amounts.

Pensions

In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

The Commission participates in the County of Solano Pension Plan. In general, the Commission recognizes a net pension liability, which represents the Commission's proportionate share of the excess of the total pension liability over the fiduciary net position reflected in the actuarial report provided by the California Public Employee Retirement System (CalPERS). The net pension liability is measured as of CalPERS prior fiscal year end June 30, 2023. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change.

The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources are amortized as pension expense beginning with the period in which they occurred. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB)

In government-wide financial statements, other post-employment benefits (OPEB) are required to be recognized and disclosed using the accrual basis of accounting regardless of the amount recognized as OPEB expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

The Commission participates in the County of Solano Retiree Healthcare Plan. In general, the Commission recognizes a net OPEB liability, which represents the Commission's proportionate share of the excess of the total OPEB liability over the fiduciary net position reflected in the actuarial report provided by the County's actuary. The net OPEB liability is measured as of the year end June 30, 2023. Changes in the net OPEB liability are recorded, in the period incurred, as OPEB expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net OPEB liability that are recorded as deferred inflows of resources or deferred outflows of resources are amortized as OPEB expense beginning with the period in which they occurred. Investments are reported at fair value.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Cash and Investments in County Treasury

The Commission's cash and investments is maintained in the County Treasury and is pooled with the County of Solano and various other depositors. The Commission's ability to withdraw large sums of cash from the County Treasury may be subject to certain restrictions set by the County Treasurer. On a quarterly basis, the Treasurer allocates interest to participants based upon their average daily balances. The Solano County Treasury Oversight Committee oversees the Treasurer's investments and policies. The balance of the Commission's investment in the Solano County Treasury pool at June 30, 2024 is \$13,305,275. The County investment pool is not registered with the Securities and Exchange Commission as an investment company and is not rated.

The County's pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the County Board of Supervisors. The objectives of the policy (in order of priority) are: legality, preservation of capital, liquidity, and yield. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code, and the percentage of the portfolio which may be invested in certain instruments with longer terms of maturity.

Fair Value Measurements

The Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2024, the Commission held no individual investments. All funds are invested in the County Treasurer's Investment Pool.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Commission's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. Deposits and withdrawals in the Pools are made on the basis of \$1 and not fair value. Accordingly, the Commission's share of investments in the County Treasurer's Investment Pool at June 30, 2024 is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

Due from County

Due from county represents amounts due to the Commission for early childhood mental health services provided per terms of the County of Solano Memorandum of Understanding 2014-101.

Due from State Commission

Due from other agencies represents amounts due to the Commission from the State (First 5 California Children & Families Commission) as of June 30, 2024 for amounts allocated but not received.

Outstanding Warrants

Outstanding warrants represent the amount of warrants issued but not yet presented to the County for payment. When warrants are mailed, expenditures are recorded in the Commission's fund and an outstanding warrant liability is created, pending payment of the warrant.

Accounts Payable

Accounts payable represents the balance owed for goods received and/or services rendered.

Due to County

Due to County represents amounts owed to the County of Solano for grantee services provided by the Department of Health and Social Services.

Due to Other Agencies

Due to other agencies represents amounts owed to grantees outside the reporting entity.

Capital Assets

Capital assets and right-to-use assets (leased assets and subscription assets) are reported in the governmental activities. Capital assets are defined by the Commission as assets with an initial cost of \$7,500 and an estimated useful life in excess of one year. Such capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Tenant improvements are depreciated using the straight-line method over the shorter of the lease term or the estimated useful life of 10-40 years. Equipment is depreciated using the

straight-line method over an estimated useful life of 3-7 years. The right-to-use lease assets are recorded at the present value of the lease payments at the inception of the lease. The right-to-use lease asset is recorded as a right-to-use asset and is amortized over the shorter of the assets useful life or the lease term. Right-to-use subscription IT assets are recognized at the subscription commencement date and represent the Commission's right to use the underlying IT asset for the subscription term. Right-to-use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. The right-to-use subscription IT assets are amortized over the shorter of the subscription term or useful life of the underlying asset using the straight-line method.

Lease Liabilities

Lease liabilities represent the Commission's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments is discounted based on a borrowing rate determined by the Commission.

Subscription Liabilities

Subscription liabilities represent the Commission's obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of subscription payments is discounted based on a borrowing rate determined by the Commission.

Effect of New Governmental Accounting Standards Board (GASB) Pronouncements Effective in Current Fiscal Year

GASB Statement No. 99 – In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in account and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement 53 are effective for fiscal years beginning after June 15, 2023. The Commission has determined that there was no material impact on the Commission's financial statements.

GASB Statement No. 100 – In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as

their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. The Commission has determined that there was no material impact on the Commission's financial statements.

Note 2 - Compensated Absences

Changes in compensated absences for the fiscal year ended June 30, 2024, was as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Amounts Due Within One Year
Compensated absences	\$ 116,695	\$ 42,962	\$ 32,528	\$ 127,129	\$ 32,528
Total compensated absences	<u>\$ 116,695</u>	<u>\$ 42,962</u>	<u>\$ 32,528</u>	<u>\$ 127,129</u>	<u>\$ 32,528</u>

Note 3 - Leases

Office Space - In March 2019, the Commission entered into a five-year lease for the rental of office space in Vallejo. The lease included one five-year option, extending the lease term to ten years. The lease commencement date was based on the later of July 1, 2019 or on the notice of occupancy, which occurred in February 2020. Under the terms of the lease, the Commission pays a base amount of \$10,299 per month, plus an annual inflation adjustment. The lease was valued using a discount rate of 3% based on the Commission's incremental borrowing rate.

Equipment - In December 2019, the Commission entered into a five-year lease for the rental of copy machines. Under the terms of the lease, the Commission pays \$218 per month. The lease was valued using a discount rate of 3% based on the Commission's incremental borrowing rate.

A summary of the changes in lease liabilities during the year ended June 30, 2024 is as follows:

	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024	Due within One Year
Office space	\$ 737,391	\$ -	\$ (102,815)	\$ 634,576	\$ 105,996
Equipment	3,832	-	(2,535)	1,297	1,082
Total	<u>\$ 741,223</u>	<u>\$ -</u>	<u>\$ (105,350)</u>	<u>\$ 635,873</u>	<u>\$ 107,078</u>

First 5 Solano Children and Families Commission

Notes to Financial Statements

June 30, 2024

The remaining obligations associated with these leases are as follows:

Fiscal Year Ended June 30,	Principal	Interest
2025	\$ 107,078	\$ 17,602
2026	109,221	14,367
2027	112,543	11,045
2028	115,947	7,641
2029	119,493	4,095
2030	71,591	718
	\$ 635,873	\$ 55,468

Note 4 - Subscription-Based Information Technology Arrangements (SBITA) Liability

In the previous year, the Commission entered into contract for a subscription to a grant management software. As of June 30, 2024, the value of the subscription liability was \$51,981. The Commission is required to make annual payments ranging from \$44,675 to \$53,204 each July through July 2024. The subscription liability was valued using a discount rate of 2.35% based on the Commissions incremental borrowing rate.

A summary of the changes in SBITA liabilities during the year ended June 30, 2024 is as follows:

	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024	Due within One Year
Subscriptions	\$ 100,290	\$ -	\$ (48,309)	\$ 51,981	\$ 51,981
	\$ 100,290	\$ -	\$ (48,309)	\$ 51,981	\$ 51,981

The remaining principal and interest payments on the SBITA liability is as follows:

Fiscal Year Ended June 30,	Principal	Interest
2025	\$ 51,981	\$ 1,224
	\$ 51,981	\$ 1,224

Note 5 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2024 is as follows:

	Balance June 30, 2023	Additions	Deletions/ Adjustments	Balance June 30, 2024
Capital assets being depreciated				
Tenant improvements	\$ 1,620,918	\$ -	\$ -	\$ 1,620,918
Equipment	14,986	-	-	14,986
Total capital assets being depreciated	1,635,904	-	-	1,635,904
Less accumulated depreciation				
Tenant improvements	(729,938)	(135,339)	-	(865,277)
Equipment	(9,491)	(4,496)	-	(13,987)
Total accumulated depreciation	(739,429)	(139,835)	-	(879,264)
Total capital assets being depreciated, net	896,475	(139,835)	-	756,640
Right-to-use assets being amortized				
Office space	934,112	2,294	-	936,406
Equipment	8,681	-	(193)	8,874
Information technology subscription	144,965	18,359	-	163,324
Total right-to-use assets being amortized	1,087,758	20,653	(193)	1,108,604
Less accumulated amortization:				
Office space	(217,658)	(109,630)	-	(327,288)
Equipment	(4,960)	(2,452)	-	(7,412)
Information technology subscription	(48,232)	(60,650)	-	(108,882)
Total accumulated amortization	(270,850)	(172,732)	-	(443,582)
Total right-to-use assets being amortized, net	816,908	(152,079)	(193)	665,022
Governmental activities capital assets, net	<u>\$ 1,713,383</u>	<u>\$ (291,914)</u>	<u>\$ (193)</u>	<u>\$ 1,421,662</u>

Depreciation and amortization expense of \$312,567 was charged to the statement of activities in the early childhood function.

Note 6 - Defined Benefit Pension Plan

Plan Description – The Commission employees participate in the County of Solano’s Miscellaneous defined benefit pension plan administered by the State of California Public Employees' Retirement System (CalPERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for California cities and governmental jurisdictions, which participate in this retirement plan. For financial reporting purposes, the Commission reports a proportionate share of the County’s collective net pension liability, pension expense, and deferred inflows and outflows. Accordingly, the disclosures and required supplementary information have been reported for the Commission as a cost sharing participant.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

Contributions – Rates for the County's contributions are set by CalPERS based upon annual experience of County members and on periodic actuarial valuations. The contribution rate for the Commission is established by the County. The Commission contributes the full amount of the employees’ 7.61percent share of contributions after five years of CalPERS qualifying experience. The employer contribution rate for the fiscal year ended June 30, 2024, is 10.84 percent. For the fiscal year ended June 30, 2024, the Commission was required to contribute \$209,619 to the Plan.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the Commission reported a liability of \$1,981,501 for its proportionate share of the County’s net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The Commission’s proportion of the County’s net pension liability was based on the Commission’s actual contributions to the County’s pension plan relative to the total contributions of the County as a whole. At June 30, 2023, the Commission’s proportionate share was 0.3270 percent and at June 30, 2024 the Commission’s proportionate share was 0.3476 percent, an decrease of 0.0244 percent.

For the year ended June 30, 2024, the Commission recognized pension expense of \$343,613. At June 30, 2024, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 74,559	\$ -
Difference between expected and actual experience	52,563	19,103
Net difference between projected and actual earnings on pension plan investments	227,848	-
Employer contributions paid by the Commission subsequent to the measurement date	215,728	-
	<u>570,698</u>	<u>19,103</u>
Total	<u>\$ 570,698</u>	<u>\$ 19,103</u>

\$215,728 reported as deferred outflows of resources related to the Commission’s contributions to the County’s plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Commission’s proportion of the County’s pension plan will be recognized in pension expense as follows:

Year ended June 30,	
2025	\$ 107,064
2026	57,704
2027	164,935
2028	<u>6,164</u>
Total	<u>\$ 335,867</u>

Actuarial assumptions – The Commission’s proportion of the County’s total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost method	Entry-Age Normal Cost Method

Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary increases	Varies by Entry Age and Service
Investment Rate of Return	6.90%
Mortality	Derived using CalPERS' membership data for all funds

Changes of Assumptions: With the June 30, 2022 valuation date (June 30, 2023 measurement date), there were no changes in assumption.

The mortality table used was developed based on CalPERS's specific data. The table includes 15 years of mortality improvements using 90% Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the 2017 experience study report available on CalPERS website at www.calpers.ca.gov.

All other actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS’ website under Forms and Publications.

The long term expected rate of return on pension plan investments was determined using a building block method in which best estimates ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class net of administrative expenses:

Asset Class	Target Allocation	Real Return
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
	100.00%	

Discount rate – The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 6.90 percent discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 6.90 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained at CalPERS’ website under the GASB 68 section.

Sensitivity of the Commission’s proportionate share of the County’s net pension liability to changes in the discount rate – The following table presents the Commission’s proportionate share of the County’s net pension liability calculated using the discount rate of 6.9 percent, as well as what the Commission’s proportionate share of the County’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9%) or 1-percentage-point higher (7.9%) than the current rate:

	1.00% Decrease 5.9%	Current Discount Rate 6.9%	1.00% Increase 7.9%
Commission's proportionate share of the County's net pension liability	\$ 2,873,060	\$ 1,981,501	\$ 1,242,489

Pension plan fiduciary net position – Detailed information about the County’s collective net pension liability is available in the County’s separately issued Annual Comprehensive Financial Report (ACFR). The County’s financial statements may be obtained by contacting the County of Solano, Auditor-Controller’s Office at 675 Texas Street, Suite 2800, Fairfield, California 94533 or visiting the County’s website at https://www.solanocounty.com/depts/auditor/finance_reports.asp.

Detailed information about the CalPERS fiduciary net position is available in a separately issued CalPERS financial report. Copies of the CalPERS annual report may be obtained from CalPERS Headquarters, Lincoln Plaza North, 400 Q Street, Sacramento, California 95811, or visiting www.calpers.ca.gov.

Note 7 - Other Post-Employment Benefits (OPEB)

Plan Description

The Commission participates in County of Solano Multi-Employer Defined Benefit Healthcare Plan administered by CalPERS. The plan provides postemployment healthcare benefits to eligible retirees by contributing a minimum of \$157 per month towards medical insurance benefits. This benefit is provided based on the Board of Supervisor's election to participate under the Public Employees' Medical and Hospital Care Act (PEMHCA) [Government Code Section 22750]. The County's Board may elect to pay more than the minimum contribution; however, the County's Board has elected to pay the minimum contribution per eligible retiree. The County has not executed a formal plan document that provides for these benefits and the plan does not have a name.

In addition, the County established an irrevocable trust to pre-fund the other postemployment Annual Required Contribution benefits with the Public Agency Retirement Services (PARS). The PARS financial statements and additional reports can be obtained from the PARS website at <http://www.PARS.org>.

For financial reporting purposes, the Commission reports a proportionate share of the County’s collective net OPEB liability, OPEB expense, and deferred inflows and outflows of resources. Accordingly, the disclosures and required supplementary information have been reported for the Commission as a cost sharing participant.

Medical coverage is currently provided through CalPERS as permitted under the PEMHCA. This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if new to PERS after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement. The employee must begin his or her retirement (pension) benefit within 120 days of terminating employment with the Commission to be eligible to continue medical coverage through the Commission and be entitled to the benefits described below. In other words, it is the timing of initiating retirement benefits and not timing of enrollment in the medical program which determines whether or not the retiree qualifies for lifetime medical coverage and any benefits defined in the PEMHCA resolution. One exception to this requirement applies only to employees covered by the PEMHCA Vesting resolution who work at least 20 years for the Commission.

Contributions

The plan and its contribution requirements are established by memorandums of understanding with the applicable employee bargaining units and may be amended by agreements between the County and the bargaining units. The annual contribution is based on the actuarially determined contribution. Currently, plan members are required to pay the balance of the premiums. The Commission contributed \$17,260 for the fiscal year ended June 30, 2024.

OPEB Liabilities (Asset), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the Commission reported an liability of \$9,706 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023. The Commission's proportion of the net OPEB liability was based on a projection of the Commission's contributions to the OPEB plan relative to the projected contributions of all participating member agencies. At June 30, 2023, the Commission's proportionate share was 0.2462 percent and at June 30, 2024 the Commission's proportionate share was 0.2409 percent, an decrease of 0.0053 percent.

For the year ended June 30, 2024, the Commission recognized OPEB expense of \$25,287. At June 30, 2024, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
OPEB contributions subsequent to measurement date	\$ 17,260	\$ -
Changes in assumptions	-	10,220
Differences between actual and expected experience	6,193	23,739
Net difference between projected and actual earnings on plan investments	<u>5,478</u>	<u>-</u>
Total	<u>\$ 28,931</u>	<u>\$ 33,959</u>

First 5 Solano Children and Families Commission

Notes to Financial Statements

June 30, 2024

\$17,260 reported as deferred outflows of resources related to the Commission’s contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended June 30,</u>	
2025	\$ (3,739)
2026	(4,224)
2027	561
2028	(4,379)
Thereafter	<u>(10,507)</u>
Total	<u>\$ (22,288)</u>

Actuarial Assumptions – The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method Actuarial Assumptions:	Entry-Age Normal Cost Method
Valuation Date	January 1, 2023
Discount Rate	5.25%
Inflation	2.50%
Investment Rate of Return	5.25%
Medical Trend	Non-Medicare - 8.50% for 2024, decreasing to an ultimate rate of 3.45% in 2076 and later years
	Medicare (Non-Kaiser)- 7.5% for 2024, decreasing to an ultimate rate of 3.45% in 2076 and later years
	Medicare (Kaiser) - 6.25% for 2024, decreasing to an ultimate rate of 3.45% in 2076 and later years
Mortality Improvement	Mortality projected fully generational with Scale MP-2021
Salary Increase	2.75%
Healthcare Participation	50.00%

Discount Rate – The discount rate used to measure the total OPEB liability was 5.25 percent for the plan. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the Commission’s contributions will be made at rates equal to the difference between actuarially determined contributions rates and the employee rate. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	60%	4.56%
Fixed Income	35%	0.78%
Cash	5%	-0.50%
Total	<u>100%</u>	

Sensitivity of the Commission's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

– The following presents the Commission's proportionate share of the net OPEB liability, as well as what the Commission's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.25%) or 1-percentage-point higher (6.25%) than the current discount rate:

	<u>1% Decrease (4.25%)</u>	<u>Discount Rate (5.25%)</u>	<u>1% Increase (6.25%)</u>
Net OPEB Liability / (Asset)	\$ 10,935	\$ 9,706	\$ (26,869)

Sensitivity of the Commission's Proportionate Share of the Net OPEB liability to Changes in the Healthcare Cost Trend Rates

– The following presents the Commission's proportionate share of the net OPEB liability, as well as what the Commission's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Trend Rate*</u>	<u>1% Increase</u>
Net OPEB Liability / (Asset)	\$ (30,066)	\$ 9,706	\$ 15,527

* Non-Medicare trend rate of 8.50%, decreasing to an ultimate rate of 3.45% in 2076.

Medicare (Non-Kaiser) trend rate of 7.50%, decreasing to an ultimate rate of 3.45% in 2076.

Medicare (Kaiser) trend rate of 6.25%, decreasing to an ultimate rate of 3.45% in 2076.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Note 8 - Program Evaluation

In accordance with the *Standards and Procedures for Audits of California Counties Participating in the California Children and Families Program*, issued by the California State Controller, the Commission is required to disclose the amounts expended during the fiscal year on program evaluation. Program evaluation costs pertain to those activities undertaken to support the collection, production, analysis and presentation of evaluation information for Commission management, Commissioners and other interested parties. For the year ended June 30, 2024, the Commission spent \$217,958 on program evaluation.

Note 9 - Risk Management

The Commission through Solano County carries coverage administered through the Solano County Risk Management Division, for all risks under a multi-peril policy, including accident and property, workers' compensation, and general liability insurance programs.

Solano County also participates in the Public Risk Innovation, Solutions, and Management (PRISM), a joint powers authority created to provide self-insurance programs for California counties.

Note 10 - Related Party Transactions

The legally required composition of the Children and Families Commission includes a County Supervisor, two County Health & Social Services (HSS) staff members and representatives of agencies and constituencies concerned with children. Some the programs funded by the Commission are operated by organizations represented by Commissioners. Commissioners abstain from voting on and participating in discussions directly related to their respective organizations. Below is a list of Commissioner/organization relations and agreements:

<u>Related Party</u>	<u>Fiscal Year 2023/24 Expenditures</u>
County of Solano Health & Social Services	\$ 26,750
Solano County Office of Education	184,613
Parents By Choice	259,136
County of Solano	126,233

The Commission incurred expenditures of \$26,750 for Early Periodic Screening Diagnosis and Treatment, by the Solano County Department of Health and Social Services (H&SS) and \$126,233 for accounting and overhead services performed by the County in fiscal year 2023/24.

The Commission incurred expenditures of \$184,613 for services provided related to the Universal Pre-Kindergarten (\$95,165) efforts and for Share Services Alliance Network (\$89,447) program provided by the Solano County Office of Education in fiscal year 2023/24. At June 30, 2024, \$16,940 is included in accounts payable related to these related party transactions.

First 5 Solano Children and Families Commission

Notes to Financial Statements

June 30, 2024

The Commission incurred \$259,136 for services provided related to the Triple P program provided by Parents by Choice in fiscal year 2023/24.

<u>Related Party</u>	<u>Fiscal Year 2023/24 Revenues</u>
County of Solano Health & Social Services	\$ 557,218

The Commission earned revenues in the amount of \$557,218 for Mental Health Services (HMSA) provided to the County of Solano Department of Health and Social Services (H&SS).



Required Supplementary Information
June 30, 2024

First 5 Solano Children and Families Commission

First 5 Solano Children and Families Commission
Schedule of Revenues, Expenditures and Changes in the Fund Balance – General Fund
Budget and Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental revenues	\$ -	\$ 8,655,292	\$ 3,787,125	\$ (4,868,167)
Charges for services	671,555	671,555	657,336	(14,219)
Investment income	300,000	300,000	848,214	548,214
Donations/grants	-	5,000	317,062	312,062
Total revenues	<u>971,555</u>	<u>9,631,847</u>	<u>5,609,737</u>	<u>(4,022,110)</u>
Expenditures				
Current				
Strategic plan implementation				
Employee services	-	1,288,038	1,257,315	30,723
Contributions to other agencies	-	-	800,000	(800,000)
Program evaluation costs	-	120,000	164,302	(44,302)
Countywide admin overhead	23,623	23,623	(9,729)	33,352
Interfund services	-	19,520	55,959	(36,439)
Professional & specialized services	-	7,600,098	75,187	7,524,911
Rents & leases	1,182,897	1,182,897	15,006	1,167,891
Memberships	7,500	7,500	7,167	333
Transportation & travel	-	9,400	11,280	(1,880)
Communication	7,557	7,557	7,787	(230)
Insurance	37,851	37,851	37,851	-
Special departmental expense	-	2,225	6,644	(4,419)
Supplies	-	3,190	2,916	274
Meals/Refreshments	2,000	2,000	794	1,206
Non capitalized equipment	-	8,000	7,348	652
Miscellaneous	-	32,650	73,650	(41,000)
Total strategic plan implementation expenditures	<u>1,261,428</u>	<u>10,344,549</u>	<u>2,513,477</u>	<u>7,831,072</u>
Grants				
Family support	-	762,700	882,259	(119,559)
Early mental health	550,000	550,000	5,311,254	(4,761,254)
Child care and development	667,337	667,337	198,460	468,877
Annual grants	160,000	160,000	152,578	7,422
Pre-K academy	100,000	100,000	70,000	30,000
Systems change	298,000	298,000	259,059	38,941
Total grant expenditures	<u>2,225,337</u>	<u>2,988,037</u>	<u>7,368,390</u>	<u>(835,294)</u>
Total expenditures	<u>3,486,765</u>	<u>13,332,586</u>	<u>10,058,737</u>	<u>6,818,908</u>
Fund Balance - Beginning	<u>\$ (2,515,210)</u>	<u>\$ (3,700,739)</u>	(4,449,000)	<u>\$ 17,652,867</u>
Fund Balance - Beginning			<u>17,652,867</u>	
Fund Balance - Ending			<u>\$ 13,203,867</u>	

First 5 Solano Children and Families Commission
Schedule of the Commission's Proportionate Share of the Net Pension Liability
Last Ten Years
Years Ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Commission's proportion of the net pension liability	\$ 1,981,501	\$ 1,854,427	\$ 997,333	\$ 1,596,837	\$ 1,440,709	\$ 1,327,469	\$ 1,139,189	\$ 1,347,787	\$ 1,129,735	\$ 1,370,818
Commission's proportionate share of the County's net pension liability	0.3476%	0.3720%	0.3380%	0.3266%	0.3369%	0.3376%	0.3225%	0.3307%	0.4065%	0.4228%
Commission's covered payroll	\$ 665,595	\$ 638,290	\$ 599,237	\$ 583,314	\$ 549,380	\$ 570,009	\$ 517,198	\$ 586,638	\$ 568,283	\$ 560,411
Commission's proportionate share of the County's net pension liability as a percentage of covered payroll	297.70%	290.53%	166.43%	273.75%	262.24%	232.89%	220.26%	229.75%	198.80%	244.61%
Plan's fiduciary net position										
Plan fiduciary net position as a percentage of the total pension liability	71.66%	71.93%	83.77%	72.04%	72.61%	73.40%	72.12%	72.73%	77.48%	79.35%
Measurement date:	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note to Schedule:

Changes of Assumptions:

- (June 30, 2022 measurement date). The discount rate was changed to 6.90% from 7.15%.
- (June 30, 2021 measurement date). The discount rate was changed from 7.65% (June 30, 2016 measurement date) to 7.15% .
- (June 30, 2017 measurement date). In 2016, there were no changes. In 2015, amounts reflected an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% discount rate.

First 5 Solano Children and Families Commission
Schedule of Pension Contributions
Last Ten Years
Years Ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contributions	\$ 215,728	\$ 209,619	\$ 202,537	\$ 183,632	\$ 160,421	\$ 132,060	\$ 172,253	\$ 392,311	\$ 268,681	\$ 104,947
Contributions in relation to the actuarially determined contribution	<u>215,728</u>	<u>209,619</u>	<u>202,537</u>	<u>183,632</u>	<u>160,421</u>	<u>132,060</u>	<u>172,253</u>	<u>392,311</u>	<u>268,681</u>	<u>104,947</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Commission's covered payroll	\$ 819,548	\$ 665,595	\$ 638,290	\$ 599,237	\$ 583,314	\$ 549,380	\$ 570,009	\$ 517,198	\$ 586,638	\$ 568,283
Contributions as a percentage of covered payroll	26.32%	31.49%	31.73%	30.64%	27.50%	24.04%	30.22%	75.85%	45.80%	18.47%

First 5 Solano Children and Families Commission
Schedule of the Commission's Proportionate Share of the Net OPEB Liability
Last Ten Years*
Years Ended June 30

	2024	2023	2022	2021	2020	2019	2018
Commission's proportion of the net OPEB liability (Asset)	\$ 9,706	\$ 30,078	\$ 7,180	\$ 35,875	\$ 40,039	\$ 46,029	\$ 56,023
Commission's proportionate share of the net OPEB liability	0.2409%	0.2462%	0.2453%	0.2406%	0.2497%	0.2154%	0.2434%
Commission's covered payroll	\$ 665,595	\$ 638,290	\$ 599,237	\$ 583,314	\$ 549,380	\$ 570,009	\$ 517,198
Commission's proportionate share of the net OPEB liability as a percentage of its covered payroll	1.46%	4.71%	1.20%	6.15%	7.29%	8.08%	10.83%
Plan fiduciary net position as a percentage of the total OPEB liability	106.00%	83.53%	95.82%	77.46%	74.25%	65.40%	60.10%
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

* Fiscal year 2018 was the first year of implementation of GASB 75; therefore, only seven years are shown.

Change in assumptions: The discount rate was changed from 5.5% (June 30, 2022 measurement date) to 5.25% (June 30, 2023 measurement date). The inflation rate was changed from 2.75% (June 30, 2022 measurement date) to 2.5% (June 30, 2023 measurement date). The investment rate of return was changed from 5.5% (June 30, 2022 measurement date) to 5.25% (June 30, 2023 measurement date). The Medical Trends changed for Non-Medicare 7% for 2024, decrease to an ultimate rate of 4% in 2076 and later years (June 30, 2022 measurement date) to 8.5% for 2024, decrease to an ultimate rate of 3.45% in 2076 and later years (June 30, 2023 measurement date). The Medical Trends was changed for Medicare was 6.10% for 2024, decreasing to an ultimate rate of 4% in 2076 and later years (June 30, 2022 measurement date) to breaking out by Medicare (Non-Kaiser) 7.5% for 2024, decreasing to an ultimate rate of 3.45% in 2076 and later years and Medicare (Kaiser) 6.25% for 2024, decreasing to an ultimate rate of 3.45% in 2076 and later years (June 30, 2023 measurement date). The salary increase was changed from 3% (June 30, 2022 measurement date) to 2.75% (June 30, 2023 measurement date). The discount rate was changed from 6% (June 30, 2020 measurement date) to 5.5% (June 30, 2021 measurement date).

First 5 Solano Children and Families Commission
Schedule of OPEB Contributions
Last Ten Years*
Years Ended June 30

	2024	2023	2022	2021	2020	2019	2018
Contractually determined contributions	\$ 17,260	\$ 17,100	\$ 15,559	\$ 15,008	\$ 14,817	\$ 12,302	\$ 13,638
Contributions in relation to the contractually determined contributions	17,260	17,100	15,559	15,008	14,817	12,302	13,638
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 705,224	\$ 665,595	\$ 638,290	\$ 599,237	\$ 583,314	\$ 549,380	\$ 570,009
Contributions as a percentage of covered payroll	2.45%	2.57%	2.44%	2.50%	2.54%	2.24%	2.39%

* Fiscal year 2018 was the first year of implementation of GASB 75; therefore, only seven years are shown.

Budgetary Information

The Commission shall conform to Solano County Code § 7.3 for the First 5 Solano Children and Families Commission by approving a budget for the fiscal year in accordance with the Solano County annual budget calendar. The budget shall include anticipated revenues to the First 5 Solano Children & Families Trust Fund and shall provide for carrying out the adopted strategic plan. The budget shall be transmitted to the County Administrator for inclusion in the Final Budget of Solano County.

In accordance with provisions of Sections 29000-29144 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a final balanced budget each fiscal year.

An operating budget prepared on the modified accrual basis is adopted each fiscal year.

Expenditures are controlled at the object level for all departments within the County except for capital outlay expenditures, which are controlled at the sub object level. The legal level of budgetary control is at the department level, which is comprised of the Commission's general fund. This is the level at which expenditures may not legally exceed appropriations.

The Commission does not adopt a budget for debt service.



Supplementary Information
June 30, 2024

First 5 Solano Children and Families Commission

First 5 Solano Children and Families Commission
 Schedule of Expenses by Fund Source and Net Position of SCCFC Funds for First 5 Programs and Activities
 Year Ended June 30, 2024

<u>Program</u>	<u>Source</u>	<u>Revenue SCCFC Funds</u>	<u>Expenses</u>	<u>Change in Net Position</u>	<u>Net Position Beginning of Year</u>	<u>Net Position</u>
IMPACT	Solano County Children and Families Commission (SCCFC) Program Funds	\$ 83,624	\$ 83,624	\$ -	\$ -	\$ -



Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Commissioners
First 5 Solano Children and Families Commission
Vallejo, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of the Frist 5 Solano Children and Families Commission, a component unit of the County of Solano, California (the Commission), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission’s basic financial statements and have issued our report thereon dated October 24, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission’s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Responses as item 2024-001.

Commission's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Commission's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The Commission's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Sacramento, California
October 24, 2024



Independent Auditor's Report on State Compliance

To the Board of Commissioners
First 5 Solano Children and Families Commission
Vallejo, California

Report on Compliance

Opinion

We have audited the First 5 Solano Children and Families Commission's (Commission), a component unit of the County of Solano, California, compliance with the requirements specified in *the State of California's Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office, applicable to the Commission's statutory requirements identified below for the year ended June 30, 2024.

In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the California Children and Families Program for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the California Children and Families Program.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commission’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State of California’s *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission’s compliance with the requirements of the California Children and Families Program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Commission’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of California’s *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, but not for the purpose of expressing an opinion on the effectiveness of the Commission’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Commission’s compliance with the state laws and regulations applicable to the following items:

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001. Our opinion on the California Children and Families Program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the commission's response to the noncompliance findings identified in our audit and escribed in the accompanying schedule of findings and quested costs. The Commission's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and responses as item 2024-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Sacramento, California
October 24, 2024

2024-001

Procurement

Type of Finding: *Material Weakness, Material Instance of Noncompliance*

Criteria:

Management is responsible for following its procurement policies related to maintaining documentation related to sole source justifications.

Condition:

We noted that out of four (4) out of 4 contracts tested during the year, there was no sole source justification included within the file.

Cause:

The Commission did not follow its procurement policies.

Effect:

The Commission has instances of noncompliance.

Recommendation:

We recommend that management strengthen its policies and procedures to ensure that the Commission maintains its sole source justification.

Views of Responsible Officials and Planned Corrective Action:

Management agrees with the finding. Management will strengthen its understanding of procurement and review policies and procedures to ensure that documentation and steps are followed through each contract.

First 5 Solano Children and Families Commission
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2024

Financial Statement Findings

<u>Finding No.</u>	<u>Category</u>	<u>Status of Corrective Action</u>
2023-001	Financial Reporting	Implemented
2023-002	Contract Monitoring	Implemented

Date: October 25, 2024

TO: First 5 Solano Children and Families Commission

FROM: Michele Harris, Executive Director

SUBJ: **Executive Director's Report for October 30, 2024**

First 5 Solano Visits to the First 5 Center: Recently, Supervisor Hannigan and the First 5 staff hosted several tours of the First 5 Center, providing an introduction to the programs and services funded and supported by the First 5 Solano Commission.

On June 24th, Sheryl McKibben from the Mare Island Company, along with two colleagues, participated in a Center tour. Following this, on August 8, 2024, Jan Sramek, Founder and CEO of California Forever, and his wife, Naytri, visited the First 5 Center. Their visit was co-facilitated by Supervisor Hannigan, Nina Diaz, Center Director, and the First 5 staff. On August 15th, Chuck Caymus from Caymus Winery toured the Center to discuss funding opportunities. As a result of his visit, Mr. Caymus has committed \$50,000 to the Vallejo Early Learning Center. Finally, on September 17, 2024, Tara Lynn-Gray, Director of the Governor's Office of Business and Economic Development, toured the First 5 Center.

Supervisor Hannigan remains in talks with potential partners intended to identify program support and funding opportunities that will expand capacity as a part of the First 5 Solano's strategic plan. The First 5 Solano team extends heartfelt thanks to Supervisor Hannigan for facilitating these tours with potential funders. We greatly appreciate her advocacy and support for the Early Learning Center and other First 5 Solano programs and services.

Partnership Health Plan Grant Opportunity: Partnership Health Plan (PHP) provided a unique grant opportunity to First 5 agencies exclusively in the 22 counties where they are the primary Medi-Cal service provider. First 5 Solano submitted a grant application for \$140,000. The objective of the grant is assess the readiness of First 5 Solano and of our partners to contract with PHP, and then develop the necessary infrastructure assist our funded partners to successfully contract as an Enhanced Case Management (ECM) and/ or Community Health Worker (CHW) provider.

Applied Survey Research Letter of Support: First 5 Solano submitted a letter of support on behalf of Applied Survey Research (ASR) for the Cultural Broker Program to the Sacramento County Department of Children and Family Adult Services. This initiative is designed to collect data based on the premise that connecting African American parents involved in the system with a cultural broker will strengthen their support network, leading to improved family stability, functioning, and a reduction in interactions with child welfare services. (Attachment A)

Sign on to support Letter for MYCE Continuous coverage: Medi-Cal Multi-year Continuous Coverage has been under review and widely discussed during the release and review of the State's FY2024-25 budget specially during the May revise. On behalf of The Children's Partnership Coalition, First 5 Solano endorsed a letter submitted to the Governor's office. The letter emphasized the critical need for Federal administrative support to secure multi-year continuous health coverage for children ages 0-5. This petition supports the need to protect young Children's Med-Cal coverage.



Patwino Worrntla Kodoi Dihi (PWKD) Open Space Park Visit: On September 26th, Program Manager Yuliana Moreno and Health Education Specialist Alicia Gutierrez toured the Patwino Worrntla Kodoi Dihi (PWKD) Open Space Park in Fairfield by Solano Land Trust's Executive Director, Nicole Braddock. There they learned about the land's historical significance for its original inhabitants. The park includes ADA-compliant picnic tables, restrooms, water filling stations, a native garden and accessible paths. A First 5 Solano mini grant funded bilingual interpretive signs, creating a self-guided walk to help kids build resilience through mindfulness practices, nature connection, and empathy. The signs, developed in partnership with early childhood organizations, are expected to be installed by the end of 2024.

Solano HEALs (Doula Doula) Update: Dr. Shandi Fuller, who holds multiple roles within Solano County Health & Social Services, also serves as the Executive Director for Solano HEALs. She recently shared exciting news with First 5 Solano regarding the Solano HEALs Model, which includes both the Doula Program and Race Equity Trainings as key components.

On October 2, 2024, Dr. Fuller attended the County Health Executives Association of California (CHEAC) statewide conference, which brings together health officers and administrators from across California. CHEAC is committed to promoting, protecting, and improving the health of all Californians while addressing the unique needs of local communities. During the conference, Dr. Fuller presented the Solano HEALs Model, which was met with overwhelmingly positive feedback, sparking discussions about adopting it as a state-wide model and expanding it to other counties. Additionally, she delivered a Race Equity training and received several requests to offer the training to other agencies.

Help Me Grow Solano Funding Expansion: As a result of the Help Me Grow Solano presentation at the August 2024 Commission meeting, the Child Welfare Services team met with First 5 Solano and Help Me Grow Solano leadership to discuss expansion of prevention services. Through the discussion, Child Welfare Services agreed to \$50,000 in FY2024/25 and \$100,000 in FY2025/26 for additional services provided by Help Me Grow Solano.

FY2023/24 Year End Contract Performance Report: Each year staff prepare a year end performance report to reflect to the Commission the status and effectiveness of its investments. Generally, this report is taken to the Policy and Oversight Committee Meeting. Since that meeting was cancelled during this past term, the report is provided here to the full Commission for review as Attachment C to this report.

- [Attachment A:](#) Letter of Support to Sacramento County for Applied Survey Research
- [Attachment B:](#) Medi-Cal Multi-year Continuous Coverage Letter of Support
- [Attachment C:](#) FY2023/24 Year End Contract Performance Report

August 23, 2024

COMMISSIONERS

Neely McElroy

Chair

Lisette Estrella-Henderson

Amy Fabi

Erin Hannigan

Tiffanee Jones

Roger Robinson

Nimat Shakoor-Grantham

Nikila Walker-Gibson

Tyffany Wanberg

Sacramento County Department of Children, Families and Adult Services

To whom it may concern,

As the Executive Director of First 5 Solano, I'm writing this letter to provide my enthusiastic support for Applied Survey Research to conduct an evaluability assessment of your Cultural Broker Program. As I understand it, the purpose of this assessment is to determine the current level of program and evaluation fidelity and to provide recommendations for potentially more rigorous evaluation of this innovative program. In my 12 years of working with Lisa Niclai and her team at Applied Survey Research, I have come to see the many ways that they help public agencies like ours implement the appropriate type of research and evaluation strategies, and even more importantly, help us derive meaning and concrete next steps so that we can better serve our communities. Some specific examples of ASR's support to my agency and community include:

STAFF

Michele Harris

Executive Director

Denise Winters

Deputy Director

Kwiana Algeré

Program Manager

Gene Ibe

Program Manager

Toya Adams

Program Manager

Yuliana Moreno

Program Manager

Alicia Gutierrez

Health Education Specialist

Caitlin Brakefield

Office Assistant III

- Meeting with all of the **Family Resource Center** directors to understand how the family development matrix was being implemented and analyzed and recommended ways to strengthen the use of this tool for more consistent case management and evaluation use across their sights.
- Helping our agency undergo and complete a **strategic plan** of how to better target our investments in an environment of declining funding.
- With an equity lens, using publicly available data to describe the status of children and families in each zip code and creating **disparity maps** to help us pinpoint the pockets where our investments are most needed, such as Vallejo.
- Conducting a **Foundation Funding study**, which highlighted the great disparities in philanthropic funding to Solano County. They then helped us agree on our greatest needs, and created four results briefs which we took to various funders to create funding partnerships. We began tracking fund development efforts, and since 2016, we have brought in \$4 million on average every year in new revenue to the county.
- Using a variety of qualitative and quantitative data to help the Solano County Board of Supervisors create an innovative **Community Investment Fund**, and outcomes frameworks so that the board's discretionary funding can be spent on priority outcomes and priority communities.
- Using an inclusive planning process to help us create the first **Collective Impact initiative** in our county called Solano Kids Thrive, and then helping to facilitate the goal work groups over time.
- Helping First 5 Solano define its **systems change** goals, including four specific result areas to improve systems for children and families in our community. Because systems change is often nuanced and slow moving, ASR provided an activity tracker for our team to use so that we could document incremental movements as they occurred. ASR then produces a system change report for each year that is presented to my Commission.
- Providing numerous trainings to staff, grantees and public agency leaders about **Results Based Accountability** and how to use this framework to demonstrate outcomes.
- Helping with community listening sessions and background research to help us develop our innovative **First 5 Center** in a marginalized neighborhood of Vallejo, and our new early learning campus called **Rise Vallejo**. They also developed practical evaluation plans that were appropriate to the 'age' of these new programs, meaning that they are more



First 5 Solano is a
Division of the Solano
County Administrator's
Office

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- developmental/ formative in nature at first and will become more outcomes oriented as our programs mature.
- Creating a statewide **Impact Brief** of First 5 results and helping us craft a roadmap with First 5 California of how we can advocate for federal legislation to support systems of care for children and their families.

These are just a few of the ways that ASR has helped First 5 Solano, our funded partners, families and communities, our public agency peers and our Solano County Board of Supervisors use inclusive, practical strategies to help us all do our best work. A creative thought partner and listener, ASR is a uniter, not a divider; their work style makes everyone in our projects feel heard, respected and ultimately, proud of the work accomplished together. They are a true partner in community improvement, and as such, will help you take a holistic, real look at your Cultural Broker program and determine its readiness for more rigorous evaluation of outcomes.

Please don't hesitate to contact me if you would further information about the qualifications of the ASR team for your needs.

STAFF

Michele Harris
Executive Director

Denise Winters
Deputy Director

Kwiana Algeré
Program Manager

Gene Ibe
Program Manager

Toya Adams
Program Manager

Yuliana Moreno
Program Manager

Alicia Gutierrez
Health Education Specialist

Caitlin Brakefield
Office Assistant III

Sincerely,



Michele Harris
Executive Director

First 5 Solano's Equity Statement

As Solano is one of the most diverse counties in the nation, First 5 Solano's mission and values are deeply rooted in: Equity, Accessibility, Sustainability, Advocacy, Collaboration, Respect, and Representation. We aim to create an equitable and inclusive culture that fosters acceptance and respect for diversity. In doing so, we seek to deepen understanding and knowledge among children, families, staff, and community partners of diverse backgrounds, cultivate empathy and collaboration, and promote well-being among our staff, partners and the communities we serve. First 5 Solano celebrates and is enriched by the diversity of our whole community



August 29, 2024

Honorable Governor Gavin Newsom
California Capitol
1021 O Street, Suite 9000
Sacramento, CA 95814

Dear Governor Newsom,

We greatly appreciate that the 2024-25 budget included funding to implement multi-year continuous Medi-Cal coverage for children ages 0 to 5. As a result, in 2026, an estimated 90,000 Medi-Cal children will be protected against unnecessarily losing their coverage, despite remaining eligible.

To meet the 2026 implementation date, the State must move forward now with important steps, such as submitting a request for federal approval, **as the window of opportunity to receive that approval may close at the end of this year**. The current federal administration supports and has approved multi-year continuous Medicaid coverage policies for children in other states. However, a possible change in administration next year could close that opportunity for California.

While the Department of Health Care Services (DHCS) has several requests pending federal review and approval, submitting this multi-year continuous coverage request now would not jeopardize the timeliness and approval of DHCS' other federal requests. Instead, it would merely put the request in the queue and allow time for the federal public comment period to begin upon submission. Because the multi-year continuous request has been approved in several other states previously, this request is not difficult or time-consuming to review. It will not impede negotiations with DHCS' existing requests. The federal agency could consider consolidating approval of California's continuous coverage with other states' similar policy requests.

Through the 2022-2023 budget, California was one of the first states in the country to adopt a multi-year continuous Medi-Cal enrollment (MYCE) protection for young children. This means that children under five can keep their Medi-Cal coverage without any annual redeterminations, which can cause loss of coverage often due to administrative hurdles. To preserve Medi-Cal coverage for young children beginning in January 2026, the intended start date, California funded this policy in the 2024-2025 final budget.

DHCS has already developed a draft federal request proposal and received public comment earlier this year. By submitting this federal request now under the current federal administration, California's multi-year continuous coverage policy could be implemented by the intended start date of January 2026. **DHCS should submit that federal request now for the current administration to review and approve it.**

We do not want California's children to be left behind as similar policies are [being implemented or developed in 12 other states](#), including Oregon, Washington, and New Mexico (federally approved); Minnesota, Colorado, Hawaii, New York, North Carolina, and Pennsylvania (pending federal approval); and Illinois, Ohio, and the District of Columbia (in development). We know California policymakers are committed to protecting children's Medi-Cal coverage and submitting a federal request as soon as possible allows this policy to remain viable for implementation.

Providing continuous Medi-Cal coverage is an important first step in achieving health equity for young children in California. Three-fourths of children covered by Medi-Cal are children of color. Medi-Cal is the primary source of coverage for children of color in California, and yet, Latine enrollees are more likely to lose their Medi-Cal coverage during the annual renewal process. By removing barriers to coverage and access, Medi-Cal can play a unique and critical role in addressing the structural racism that health disparities reveal.

Given your commitment to providing a healthy start for California's children, we **strongly urge you to direct DHCS to submit its federal request now—not next year when the opportunity for approval may be lost indefinitely**. Preserving and protecting children's Medi-Cal coverage is in your hands, please take advantage of this opportunity. Our organizations look forward to continued engagement with state partners on the timely implementation of this important protection.

Sincerely,

Abrazar, Inc.

Alliance for a Better Community

American Academy of Pediatrics, California

Asian Americans Advancing Justice Southern California

Asian Resources, Inc.

Brooke Frost & Associates

Buen Vecino

CA Alliance of Child and Family Services

California Black Health Network

California Children and Families Commission (F5CA)

California Immigrant Policy Center

California Latinas for Reproductive Justice

California Pan-Ethnic Health Network

California School-Based Health Alliance (CSHA)

California WIC Association

Centro Binacional para el Desarrollo Indígena Oaxaqueño (CBDIO)

Child Care Resource Center

Children Now

Children's Specialty Care Coalition

Coalition for Humane Immigrant Rights, CHIRLA

CocoKids
Courage California
Early Matters Fresno
East Bay Refugee and Immigrant Forum
Family Voices of California
First 5 Association of California
First 5 Fresno County
First 5 Humboldt
First 5 Lassen
First 5 Los Angeles
First 5 Marin
First 5 Mendocino
First 5 Modoc
First 5 Mono
First 5 Orange County
First 5 Sacramento
First 5 San Benito
First 5 San Diego
First 5 San Mateo County
First 5 Santa Cruz County
First 5 Siskiyou Children and Families Commission
First 5 Solano
First 5 Tehama
First 5 Yolo
Fresno American Indian Health Project
Having Our Say Coalition
Health Access California
Healthy & Active Before 5
Healthy Contra Costa
Heluna Health
Inland Empire Immigrant Youth Collective
Kidango
Latino Coalition for a Healthy California
Los Angeles Unified School District
Lutheran Office of Public Policy- California
March of Dimes
Maternal Child Health Access
Multi-faith ACTION Coalition
National Center for Youth Law
National Council of Jewish Women CA
Pacific Clinics
Public Counsel
Rising Communities
San Diego for Every Child
San Francisco Dept of Early Childhood/First 5 San Francisco
South Bay People Power

Southeast Asia Resource Action Center (SEARAC)
Sunset Youth Services
The Children's Partnership
The Latina Center
The Leukemia & Lymphoma Society
The Los Angeles Trust for Children's Health
The Primary School
United Latino Voices of Contra Costa county
Village Community Resource Center
Western Center on Law and Poverty
Westside Family Preservation Services Network

Cc: Secretary Mark Ghaly, California Health And Human Services Agency;
DHCS Director Michelle Baass;
Senate President Pro Tempore Mike McGuire;
Assembly Speaker Robert Rivas;
Assembly Budget Committee Chair Jesse Gabriel;
Assembly Budget Subcommittee #1 Chair Akilah Weber;
Senate Budget Committee Chair Scott Wiener;
Senate Budget Subcommittee #3 Chair Caroline Menjivar



IT'S ALL ABOUT THE KIDS

FY2023/24 Year End Contract Performance Report

Introduction

This report contains a summary of FY2023/24 contract performance for each of the First 5 Solano Commission’s major initiatives. Each contract contains a number of performance measures which were developed through the Request for Proposals and contracting process. Following a Results Based Accountability Framework, performance measures contain a mix of activities (how many?) and outcomes (how are people better off?).

Program Investments

Priority 1: Health & Well-Being - Early Childhood Mental Health								
Grantee	Program	Contract #	FY2023/24 Budget	FY2023/24 Expenditure	% Spent	# of Perf Measures	# Met/ Exceeded	# Unmet
Solano County Health & Social Services	EPSDT Mental Health Treatment	2023-106	\$50,000	\$26,250	53%	2	2	0
Solano Family & Children's Services	Help Me Grow	2023-104	\$380,000	\$377,170	99%	20	19	1
Aliados Health	Centering the Doula	2023-940	\$100,000	\$98,936	99%	5	5	0
Total			\$530,000	\$502,356	95%	27	26	1

In the Early Childhood Mental Health Initiative, the Commission funds the Early Periodic Screening Diagnosis and Treatment (EPSDT) Program, which provides mental health treatment services for qualifying Medi-Cal eligible children. A total of 104 children were provided EPSDT treatment services through multiple community-based subcontractors. 92% of 73 children who reached 6 months of services demonstrated improvement in at least one treatment goal. Underspending occurred in this contract due to the timing of submitting billing for client services at 6-months of treatment.

Help Me Grow (HMG) Solano includes both the evidence-based resources and referral call line (across priorities), as well as the addition of developmental screenings in FY2023/24 (early childhood mental health initiative). HMG is co-funded by Mental Health Services Act and operated by Solano Family & Children’s Services. HMG Solano met seventeen performance measures in FY2023/24, including fielding 2,836 calls and conducting 606 developmental screenings (a combination of electronic and in person screenings) and provided 4,238 referrals to services for families.

The Solano HEALs “Centering the Doula” Program began when the First 5 Solano Children and Families Commission approved three years of funding for Solano County Health and Social Services, in partnership with Aliados Health, to support prenatal and early parenting activities for African American mothers. A total of 14 community members were trained as doulas, and 6 of them received additional training to facilitate prenatal groups. The first year of the Centering the Doula Program has been a success exceeding the number of trained Doulas to provide services and facilitate prenatal groups.

Priority 2: Early Childhood Learning and Development – Quality Child Care & Pre-Kindergarten Academies								
Grantee	Program	Contract #	FY2023/24 Budget	FY2023/24 Expenditure	% spent	# of Perf Measures	# Met/ Exceeded	# Unmet
Solano County Office of Education	Universal Pre-Kindergarten	2023-505	\$100,000	\$95,165	95%	5	5	0
Solano County Office of Education	Shared Services Alliance Network	2022-504	\$100,512	\$89,447	89%	4	4	0
Total			\$200,512	\$184,612	92%	9	9	0

The expansion UPK began with a planning year in the 2021-2022 school year with full expansion by FY2025/26. This expansion has an impact on multiple sectors of Solano County’s Early Learning and Care (ELC) mixed-delivery system, including family childcare, private childcare centers, and state preschool programs such as those operated by Local Education Agencies, community-based organizations, and Head Start. Families will also experience impacts of UPK implementation.

The First 5 Solano Children and Families Commission recognized that establishing a new grade was likely going to impact childcare and early learning providers with this sweeping change, as soon all 4 year olds would be eligible for free UPK through the public school system. The Commission has partnered with the Solano County Office of Education (SCOE) to conduct countywide research, inquiry, and analysis to determine existing and potential impacts of UPK expansion. The research involved childcare provider surveys in additional focus groups and interviews with the target audience including childcare centers, family childcare homes, and other early learning center providers. The findings included the proposed following strategies:

- Continued training and professional development opportunities for early learning center staff
- Educational campaigns for providers, families, and the community regarding UPK
- Collaboration with stakeholders to develop comprehensive UPK mixed-delivery implementation plan
- Continued support programs for family childcare centers

First 5 California awarded an Early Learning and Care grant, which led to the creation of the Pilot program under the Solano Shared Services Alliance Network (SSAN) to help early learning and care providers implement a Business Management System. The SSAN met all five performance measures, including maintaining 18 out of 20 providers actively using the system. Overall, FY2023/24 was a

successful year for the Solano County Office of Education, as it implemented SSAN and operationalized the Business Management System for early learning and care providers.

Priority 3: Family Support and Parent Education – Family Strengthening								
Grantee	Program	Contract #	FY2023/24 Budget	FY2023/24 Expenditure	% spent	# of Perf Measures	# Met/ Exceeded	# Unmet
Rio Vista CARE	Family Strengthening	2023-705	\$42,000	\$40,384	96%	9	9	0
Bay Area Community Resources	Vallejo First 5 Center	2019-701	\$620,700	\$603,117	97%	24	23	1
			\$662,700	\$643,501	97%	33	32	1

Rio Vista CARE provides neighborhood-based family resource center services in Rio Vista and surrounding rural areas. Rio Vista CARE met all performance measures serving 39 families, with 92% of families remaining stable/improving in parent/child relationships. In Rio Vista we also have 20 families that received guidance with financial budgeting tools and 100% developed and maintained a household budget.

Bay Area Community Resources (BACR) met 23 of the performance measures at the First 5 Center, including the number of healthy eating/active living classes, community resource consultations, completing developmental screenings, and meeting the measures around the knowledge gains by participating parents. The one performance measure that was unmet was due to a staffing shortage to provide developmental screenings. Overall, FY2023/24 proved to be a successful year for the First 5 Center Vallejo, as the Center also met all of their performance measures related to the Triple P initiative.

Priorities 1 & 3: Health & Well-Being/Family Support & Parent Education – Triple P Positive Parenting Program

Grantee	Contract #	FY2023/24 Budget	FY2023/24 Expenditure	% spent	# of Perf Measures	# Met/ Exceeded	# Unmet
Parents by Choice	2023-401	\$307,306	\$259,136	84%	8	8	0
Child Start, Inc.	2023-402	\$48,499	\$44,119	91%	5	5	0
Fairfield Suisun Unified School District	2023-403	\$19,195	\$15,885	83%	5	5	0
		\$375,000	\$319,140	85%	18	18	0

The total amount of services provided included:

Triple P Intervention	Number Completed	Families Served
Level 2 Seminar	101	909
Level 3 Individual Brief Intervention	168	168
Level 4 Group	45	263
Level 4 Individual	28	28

The Triple P Parenting Education Program has been offered as an evidence-based parenting education strategy throughout the county for the last six years. In the FY2023/24 program year, 19 new practitioners representing four community partners including BACR were trained and received accreditation across multiple levels of Triple P interventions. Community partners have continued to provide services both virtually and in-person, and this has allowed parents to be more consistently engaged as they have the option to participate in Triple P sessions on-line. Additional successes in FY2023/24 included recognition of Positive Parenting Awareness Month in January 2024 by the California State Assembly, and at convenings of the Solano County Board of Supervisors, and at the First 5 Solano Commission. As well as Triple P providers implemented outreach strategies to engage parents and increase awareness in Vallejo by establishing new relationships with community partners. Parent satisfaction upon completion was measured, with at least 98% of participants nearly all parents improved in their parenting knowledge and skills. All of the Triple P partners fully met their deliverables in FY2023/24.

Priority 4: Systems Change – Collaboration

Grantee	Program	Contract #	FY2023/24 Budget	FY2023/24 Expenditure	% spent	# of Perf Measures	# Met/ Exceeded	# Unmet
Navalta Media	Equity Work Phase II	2022-920	\$73,000	\$73,000	100%	5	5	0

In the Priority Area of Systems Change, First 5 Solano partnered with Navalta Media to conduct a three-day Diversity, Equity, and Inclusion (DEI) workshop. These workshops were developed in response to the findings and recommendations of an equity audit presented to the Commission by Navalta Media. The initiative aligns with First 5 Solano’s Priority Area 4, Goal 7, which aims to strengthen early childhood systems by making them more integrated, well-resourced, and equitable. The collaboration with Navalta Media was designed to enhance DEI practices in communication and daily operations within the communities we serve. A total of 26 grantees and partners, participated in the workshops, which received positive feedback and led to First 5 Solano sponsoring five additional site- or agency-specific DEI workshops. This ongoing effort aims to improve internal systems and communication while also providing external trainings for Commissioners, grantees, and staff to further develop their equity expertise.

The support for First 5 Solano’s Communication Guiding Principles has been completed. Of importance to note, First 5 Solano’s Equity Statement is as follows:

As Solano is one of the most diverse counties in the nation, First 5 Solano’s mission and values are deeply rooted in: Equity, Accessibility, Sustainability, Advocacy, Collaboration, Respect, and Representation. We aim to create an equitable and inclusive culture that fosters acceptance and respect for diversity. In doing so, we seek to deepen understanding and knowledge among children, families, staff, and community partners of diverse backgrounds, cultivate empathy and collaboration, and promote well-being among our staff, partners and the communities we serve. First 5 Solano celebrates and is enriched by the diversity of our whole community.

This equity statement is being included on First 5 Solano materials as appropriate.

Conclusion

Overall, First 5 Solano grantees met the majority of contracted performance measures in FY2023/24. When performance measures are unmet, First 5 Solano meets with grantees to understand the circumstances around the unmet measures and closely monitors the progress to ensure performance measures are met by the end of the fiscal year.