



# FIRST 5 LASSEN

## 2023-2028 Strategic & Long-Range Financial Plan



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First 5 Lassen County Children and Families Commission would like to thank the community members, staff and commissioners who participated in reviewing and creating the 2023 – 2028 Strategic Plan.

The Commission meets monthly on the fourth Monday at 9:00 a.m. at the Lassen County Office of Education 472-013 Johnstonville Road, Susanville, California.

Meetings are open to the public.

First 5 Commission Members

Ronda Hall, Chairperson

Jessica Stading, Vice Chairperson

Theresa Woodbury, Secretary/Treasurer

Chris Gallagher

Gary Bridges

Melissa Rakestraw

Brie Buckler

Commission Staff

Tim Clark, Executive Director

Tory Fischer

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# ABOUT FIRST 5

The California Children and Families Commission was established after voters passed Proposition 10 in November 1998. Proposition 10 added a 50 cent-per-pack tax on cigarettes to fund **education, health, childcare, and other programs to promote early childhood development** for expectant parents and children up to age 5.

First 5 Commissions must develop and annually review their strategic plan covering four result areas.



Picture1.1 Children Writing

## We are dedicated to,

1. Improved Child Development: Children Learning and Ready for School
2. Improved Family Functioning: Strong Families
3. Improved Child Health: Healthy Children
4. Improved Systems of Care: Integrated, Consumer-Oriented, Accessible Services

First 5 Lassen adopted its initial strategic plan in 2000. Each year since, the Commission has reviewed and revised its strategic plan in partnership with community members. The updates are based on the changing needs and challenges of children 0 to 5 and their families. We have conducted a collaborative community needs assessment (2006), online community surveys (2007), and the Maternal Child and Adolescent Health need assessment (2010), and included data from other sources, such as the Children NOW report, [www.kidsdata.org](http://www.kidsdata.org), California Department of Finance demographic data, and the 2022 Needs Assessment conducted for the Home Visiting Project in our planning processes. We review and discuss progress, achievements, and lessons learned as we make decisions about goals, objectives, indicators, and strategies. Combined with information about the current economic conditions and Department of Finance forecasts, to set the direction for the next year and beyond.

# SECTION 1: FIRST 5 LASSEN STRATEGIC PLAN

## About Our Plan

The First 5 Lassen Commission developed this strategic plan during the winter of 2022-23. The process included a review of data and information, a pre-planning survey, multiple meetings to prepare facilitation tools and questions, and a full day planning session with the Commission in January 2023. Following that, the strategic and long-range financial plan was drafted, reviewed, and approved. What follows is the plan First 5 will use as it navigates the needs of Lassen’s children prenatal through five, and their families amidst the changing environments.

### OUR VISION

All Lassen County children will thrive in supportive, nurturing, and loving environments; enter school healthy and ready to learn; and become productive, well-adjusted members of society.

### OUR MISSION

The Lassen County Children and Families Commission supports and encourages a comprehensive, integrated, coordinated system of early childhood development services countywide.

The Commission focuses on quality health care, family strengthening, and early childhood education through prevention and intervention programs for children, prenatal through five years of age, and their families.



# Result Areas, Goals and Objectives

The Commission invests funds and supports programs within Lassen County to achieve the following goals and achieve its vision and mission.

## IMPROVED CHILD DEVELOPMENT

**Goal 1:** Every child served by First 5 funded programs, prenatal through five, will reach his or her developmental potential and be ready for school.

## IMPROVED FAMILY FUNCTIONING

**Goal 2:** Families and other caregivers of children prenatal through five served by First 5 funded programs will provide optimal parenting and a healthy environment.

## IMPROVED CHILD HEALTH

**Goal 3:** Every child prenatal through age five served through First 5 funded programs will improve their optimal health potential.

## IMPROVED SYSTEMS OF CARE

**Goal 4:** First 5 funded programs participate in comprehensive, coordinated, and efficient systems of care for children prenatal through five.

In recent years, the Pathways Home Visiting program served as the primary investment through which the First 5 Lassen Commission achieved its goals and supported children aged zero through five and their families. With the closure of that program in fall 2024, the Commission identified the need to redefine where they plan to focus their investments for the remainder of the period covered by this Strategic Plan (i.e., through June 2028).

In spring 2025, the Commission reviewed the strategies included in their Plan and identified which they may action in the remaining three years of the *2023-2028 Strategic and Long-Range Financial Plan*. A high-level summary of these strategies is included on the following page. The Commission will review these strategies in the spring of 2025, 2026, and 2027 to identify and prioritize which strategies they will focus on for the upcoming fiscal year, develop a high-level annual action plan to guide implementation of those strategies, and approve an annual evaluation plan to assess the impact of their investments.

# Strategies

The following represent strategies that the Commission may elect to implement to support the achievement of their four goal areas. Not all will be actioned in each fiscal year covered by this plan, and the Commission will meet in spring of each year to select the strategies and related activities they will support and in which they will invest for the upcoming fiscal year.

Prioritized strategies represent those that the Commission is particularly interested in supporting throughout the remainder of the *2023-2028 Strategic Plan*. Secondary strategies are those that the Commission will consider supporting if opportunities arise, and/or that they may integrate into other supported programming (e.g., by requiring that funded programs such as home visiting include elements related to supporting father/male engagement).

Prioritized Strategies	Goal Areas Addressed			
	1	2	3	4
<b>Center-Based Preschool:</b> Financially support the expansion of preschool options in Lassen County.	X			
<b>Lassen Links Network:</b> To Connect Children, Families, and Adults to services they need.				X
- <b>Lassen Links Staffing:</b> To increase referral capacity and expand the network.	X	X		X
- <b>Diaper &amp; Wipes Program:</b> Fund the management and direct expenses associated with providing diapers and wipes at no cost to families within Lassen County with the goal of helping them to get connected to additional services.	X	X	X	
- <b>Oral Health:</b> Fund the program with fluoride varnish to help with the oral health screening and referral services with the goal of helping the recipients to get connected to additional services.	X	X	X	
- <b>New Parent Kits:</b> Coordinate distribution of New Parent Kits in Spanish and English through Public Health and other local resources and funded programs.	X	X	X	
- <b>Lassenlinks.org &amp; Lassen Links Referrals:</b> Fund and improve to ensure that community members and agencies are interacting with Lassen Links.				X
- <b>Family Connection Conference:</b> Support the annual family conference.		X	X	X
- <b>Tobacco Cessation:</b> Continue to promote the reduction of the use of tobacco products throughout the			X	

<p>county through community awareness activities such as <a href="http://lassenlinks.org">lassenlinks.org</a> and other publications.</p>				
<p><b>UPK Mixed Delivery Grant activities:</b> Support TK programs with professional development opportunities, stipends to increase access, and connect their schools to Lassen Links for further referral support.</p>	<ul style="list-style-type: none"> <li>•</li> </ul>			

## Evaluation

Evaluation is critically important to the long-term success of First 5 Lassen County Children and Families Commission. The Commission continues to evaluate the impact of their investments annually using results-based accountability evaluation plans developed in conjunction with funded grantees as well as other approaches aligned to the strategies being implemented (e.g., process evaluations). The results of evaluation activities are shared in the community and beyond to support system improvements and leverage lessons learned. This evaluation process supports the Commission in achieving its vision that all Lassen County children will thrive in supportive, nurturing and loving environments; enter school healthy and ready to learn; and become productive, well-adjusted members of society.

The ongoing evaluation of progress toward achieving goals and objectives in the four major result areas is the joint responsibility of funded programs and organizations, First 5 Lassen County Children and Families Commission staff and Commission members, and a contract evaluator. As such, in spring of each year following the Commission’s confirmation of the strategies they intend to implement in the upcoming fiscal year and the investments they intend to make, their contract evaluator will work with grantees (as appropriate) and First 5 Lassen staff to develop an evaluation framework for tracking and reporting on the impact of those investments. By collecting relevant data, the Commission, and the community at large, will better understand 1) what the Commission invested in; 2) how well the Commission and its funded programs achieved their stated outcomes; and 3) what differences the programs and other investments made in child development, family functioning, child health, and systems integration.

# Commission Funding Approach

This section of the strategic plan describes First 5 Lassen County Children and Families Commission funding priorities and the methods and processes for fund allocation. It is aligned with Fiscal Strategies and Long-Range Financial Plan section.

## HOW WE FUND

First 5 Lassen County Children and Families Commission will continue to issue RFP's for major programs, initiatives, and projects (those in excess of \$10,000) as needed and commit funding in three-year cycles. The Commission continues to retain the right to extend funding for an additional three years or change funding commitments based on performance and outcomes achieved, as demonstrated through ongoing evaluation.

Commission funds will not be used to supplant current expenditures, but rather to supplement, enhance or to fund new programs, services and infrastructure needed to create a consumer friendly, comprehensive, and coordinated system of early childhood development programs. To the maximum extent possible Proposition 10 funds will be used as leverage to obtain other resources needed to meet the goals and objectives of the strategic plan.

Funding will be consistent with the needs identified for children ages prenatal through age five and their parents, and with the goals and objectives outlined in this strategic plan. Furthermore, First 5 Lassen will continue to comply with applicable state laws governing contracting and procurement.

## GUIDING PRINCIPLES FOR FUNDING

Funding decisions for all requests shall be based on the following guiding principles set by the Commission, which take into account the Commission's desire to address the needs of the children in all of Lassen County's Communities in an efficient and effective manner. The Principles on Equity served as the foundation for developing the 14 Guiding Principles described here.

- Comply with new state fiscal management guidelines and adopted Commission policies.
- Support the principles on equity.

### Guiding Principles

The mutually held values that serve to guide decision-making and actions, in this case related to the Commission's funding priorities.

- Comply with administrative and in-direct cost rate established by the Commission.
- Allow for distributing funding equitably across the program components and priorities.
- Create a level playing field amongst applicants for funding.
- Support the goals and objectives of the strategic plan.
- Show evidence of effectiveness in addressing the goals and objectives of the strategic plan.
- Demonstrate a need for funding from the Commission.
- Move toward service coordination, accessibility, collaboration, and comprehensive services.
- Be responsive to the diverse needs of the children and families in this County.
- Be supported by community input.
- Build on community strengths in order to build capacity to reap long-term benefits to the children and families in each of Lassen County's communities, including meeting the special needs population in our County. Additionally, the last two principles will be applied for decision-making related to large grant requests (over \$10,000).
- Include a quality evaluation component, based on the Commission's evaluation framework and plans.
- Include an organized outreach component.

## **FUNDING PRIORITIES**

Funding will be consistent with the needs identified through the community assessment update processes, and with the goals and objectives outlined in current update of strategic plan. Funding priority will be given to programs and projects whose plans address the following:

- Further at least one of the strategies and the related objectives and goals outlined in this plan.
- The degree to which the Guiding Principles for Funding in this plan are reflected in the proposed project, program or activity.
- Apply effective methods for ensuring collaboration and overall coordination and integration of services with existing agencies and programs, and efficient use of available resources.
- Incorporate specific plans for addressing the assessment process as outlined in the evaluation plan(s), and the degree to which the program has effectively participated in and contributed to previous evaluation efforts
- Have the ability to leverage funds from other sources.

- Demonstrates the ability to meet best practice standards set for major grants, whereby funded programs provide research-based strategies and activities (i.e., parent education-classes, workshops and playgroups designed to increase knowledge and practice of effective parenting skills, improved health practices, and link participants with child development and other community resources

## **FUNDING OPTIONS, MECHANISMS AND ALLOCATION PROCESS**

There are two funding mechanisms used to fund the Commission's programs and projects: major program grants and Commission-driven programs or initiatives. The allocation processes and funding cycles for each are described below.

**Emerging Initiatives.** The Commission may work directly with selected organizations and/or conduct projects with its own contracted staff to achieve the objectives described in this plan. Examples include the Home Visiting/School Readiness program, Oral Health Initiative, and a Child SART System. In some cases, the Commission may choose to issue a request for proposals (RFP) to identify additional partners.

**Major Grants.** Based on availability of funding, the Commission may decide to make larger grants available to organizations to conduct services and projects aimed at achieving the objectives described in this plan. The Commission will designate which objectives or strategies it is soliciting applications for, and qualified organizations (governmental agencies or 501(c)(3) nonprofits) may submit applications requesting funding for specific services and projects that are targeted to those objectives and strategies.

When the Commission decides to issue a RFP, currently funded programs, agencies and collaborative partners will be notified through established communication methods. At the same time, the RFP will be publicized to the broader community through First 5 Lassen website, newsletters, electronic and print media, public notices and other outreach methods. Prospective applicants will be asked to submit a Letter of Interest/Intent to Apply. Where duplicate applicants or projects have been proposed, the Commission may request that those agencies, organizations or groups work together to submit a collaborative and coordinated proposal, thereby ensuring services are linked, duplicated activities are streamlined, and administrative costs are reduced.

Proposals may be reviewed and rated by non-interested evaluators with expertise in specific areas. Proposal evaluators will recommend projects for funding to the

Commission, who will make the final funding decisions. The Commission will award funding for a three-year period, with the ability to renew funding for an additional three years, based on satisfactory contract compliance. Each year the Commission will review available funding and update funded projects’ contracts/scopes of work (SOW) as needed.

## FUNDING CYCLES

### *Emerging Initiatives*

Funding for emerging initiatives is considered by the Commission as needs become known through collaboration with community partners. At the direction of the Commission, staff will work with individual groups to compile the necessary information for a request for funding. If the Commission issues an RFP for a Commission-driven program or initiative, the funding cycle will be the same as that of major grants. Otherwise, the funding cycle for Commission-driven programs and initiatives will be flexible for the first year of funding; and then mirror that of major grants in subsequent years.

### *Major Grants*

The table below outlines the funding cycle for major grants. The cycle may be adjusted as necessary to take advantage of new opportunities or adjust for varying project lengths.

RFP Process Activity	Schedule	Month in Cycle
RFP Released	March 1	Month one
Letters of Interest/Intent to Apply – two weeks after RFP is released	March 15	Month one
RFP Due four weeks from date of issue	First week April	Month two
Screening and recommendations by external review committee within 20 days of final submission deadline	First week May	Month three
Decision – next regularly scheduled Commission meeting, with time for public notice/posting	May/June	Month three/four
Contract development	June/July	Month four/five

## **SECTION 2: LONG-RANGE FINANCIAL PLAN (LRFP)**

### **LRFP Introduction**

The Lassen Children and Families Commission developed this financial plan to help address the challenges of sustained financing for projects and services supported by First 5 Lassen.

The five-year financial plan supports the strategic plan detailed in the first part of this document. While the purpose of the strategic plan is to describe the mission, vision, and values of the Commission, and specify the long-term goals, objectives and strategies, the financial plan is the management tool for attracting and allocating financial resources within a specified time period in order to achieve long-term goals.

This plan covers a five-year period from July 1, 2023, through June 30, 2028.

In the past, the Commission has updated its long-range financial plan as part of the annual strategic plan review and update process. Since the 2014-15 planning cycle, the Commission combines strategic and financial planning processes. Both plans are informed by a local needs assessment updates, scans of environmental factors, and shared data from partners and agencies about trends affecting funding, systems, and ultimately services to the county's youngest children and their families.

Over the course of seven months (October through April), the Commissioners and executive staff reviewed data, participated in a preplanning survey and a full-day planning retreat, and discussed opportunities to leverage and expand resources within the county and across neighboring counties. Key questions continue to revolve around the Commission's current structure and funding priorities as compared with estimates of tax revenues and likelihood of continued small county augmentation.

Ongoing considerations such as moving to virtual service environments, effects of declining tobacco tax revenues on program and service delivery funding, and whether

or not small county augmentation will continue into the future and at what levels, were considered.

Additionally, discussions about emerging opportunities and risks, changes in transition pre-kindergarten, the growing partnerships, and collaborations as part of Lassen Links, were woven into Commission discussions and decision-making processes.

As with previous plans, Section 2 complements the strategic plan and shows how the necessary financial resources will be acquired and managed. It also identifies the potential shortfalls the commission will face in the future and the actions to respond to these issues. In other words, the purpose of this plan is to help provide the Commission with the capacity (through dollars and fiscal strategies) to invest in projects and services each year while also fulfilling the many legal mandates imposed upon the Commission.

## THE FUNDING & INVESTMENT ENVIRONMENT

### CIGARETTE AND TOBACCO REVENUE (TABLE 30A)

Statewide revenues from cigarette and tobacco taxes have continued to decline each of the past five years.

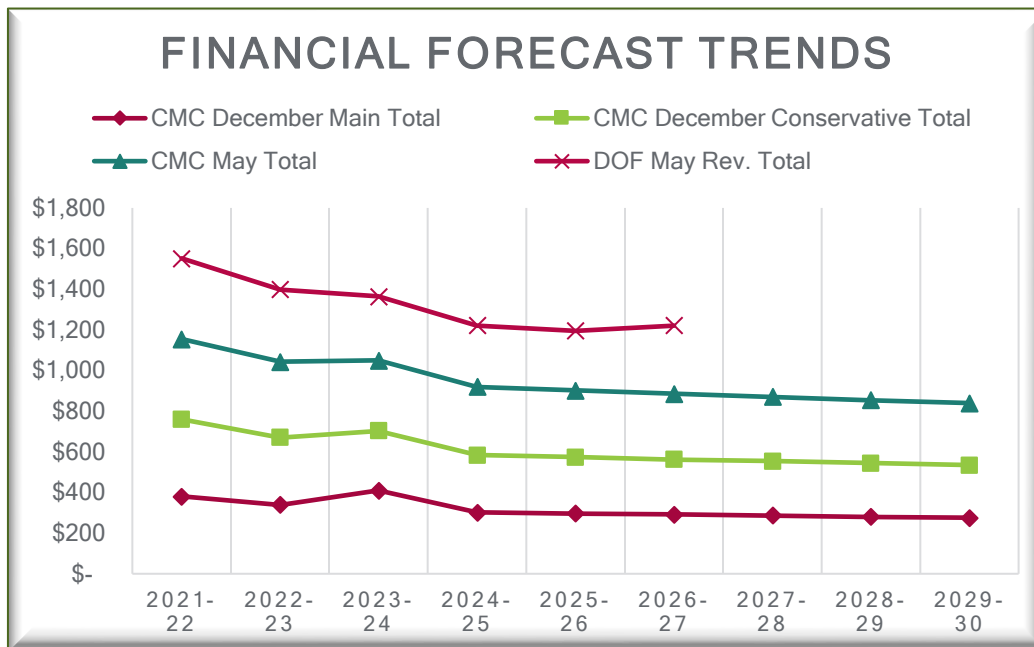
Fiscal Year	Fiscal Year	Cigarette tax revenue	Percent Change
2021	2022	\$ 1,552,563,789.00	-8.72%
2020	2021	\$ 1,700,943,000.00	-0.45%
2019	2020	\$ 1,708,597,000.00	-4.34%
2018	2019	\$ 1,786,074,000.00	-5.10%
2017	2018	\$ 1,882,025,000.00	

Source: <https://www.cdtfa.ca.gov/DataPortal/charts.htm?url=CigTaxSurTaxRev>

### PROPOSITION 10 AND PROPOSITION 56 BACKFILL DETERMINATIONS

In a December 6, 2022, memo from Capitol Matrix Consulting (CMC) to the First 5 Association of California, Brad Williams, Senior Partner outlined four forecasts of revenues to the California Children and Families First Trust Fund Account: December Main Forecast; December Conservative Forecast; May Forecast; and the Department of Finance (DOF) May Revision Forecast.

All scenarios show a decline in total revenues to First 5 Commissions through FY 2029-30, with the CMC December Main and the CMC December Conservative lower than either the CMC May 2022 or DOF May Revised forecasts.



Source: Capitol Matrix Consulting Memo - Tobacco Tax Revenue Projections – California Children and Families First Trust Fund

*Explanations and Descriptions of Effects of Previous Tobacco Tax Legislation and Increases*

**SMOKING AGE INCREASE TO AGE 21.** Raised legal age to purchase tobacco products, including e-cigarettes, from 18 to 21, effective June 9, 2016. All projections were estimates, a projected loss to First 5 of \$24.5 million overall, and \$19.6 million loss to counties. At the time of the increase, estimates showed that young adults ages 18-20 had been funding approximately 10% of Prop 10 tax revenues.

**E-CIGARETTE REGULATION AS TOBACCO.** Classified e-cigarettes as tobacco products subject to the same restrictions as existing tobacco products, effective June 9, 2016. There was no anticipated change in tobacco tax revenue to First 5.

**PROPOSITION 56.** In November 2016, voters passed Proposition 56, which increased excise taxes on distribution of cigarettes and other tobacco products, including e-cigarettes, by \$2 per pack. It included a backfill provision for Proposition 10.

Prop 56 funds are used to support access to health care for low-income Californians covered by the Medi-Cal program. Known as the California Healthcare Research and Prevention Tobacco Tax Act, Prop. 56 raised the tax rate on cigarettes and other tobacco products to fund specific DHCS health care programs, including the Family Planning, Access, Care and Treatment program, women's health services, dental and physician services, developmental and trauma screenings, non-emergency medical transportation, and more.

The Legislative Analyst's Office originally estimated e-cigarette tax could generate revenue from \$10-\$40 M for Prop 10 in 2017-18. Tax revenues increased significantly from \$677,227 in FY 2017-18 to nearly \$10 million two years later (2019-20). Since that time, the funds available have declined each year, with FY 2021-22 total of \$5,881,289.

As shown in the table that follows, the total amount received and available for expenditures in the Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund, almost reached the \$10 million level but has declined since FY 2019-20.

Reporting Period	Total Revenues CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	Total Amount Transferred to Fund 3319	Total Amount Received Available for Expenditure <sup>[1]</sup>	Total Expenditures <sup>[2]</sup>	Expenditures CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Account Fund 3304	Expenditures Tobacco Law Enforcement Account Fund 3308	Expenditures Subaccount of Tobacco Law Enforcement Account Fund 3319
FY 2021-22	\$1,248,575,000	\$5,379,000	\$5,881,289	\$3,447,463	\$502,289	n/a	\$2,945,175
FY 2020-21	\$1,344,297,000	\$5,472,000	\$6,403,316	\$4,540,346	\$931,316	n/a	\$3,609,030
FY 2019-20	\$1,342,533,000	\$8,948,000	\$9,818,015	\$7,231,271	\$870,015	n/a	\$6,361,256
FY 2018-19	\$1,402,831,000	\$6,000,000	\$6,521,404	\$3,638,637	\$521,404	n/a	\$3,117,233
FY 2017-18	\$1,475,740,000	n/a	\$677,227	\$4,932,471	\$677,227	\$4,255,244	n/a

1. As recommended by the California State Auditor's (CSA) Audit Report titled, *Proposition 56 Tobacco Tax*, Report Number 2021-046 (released November 29, 2022).

2. The expenditures represent the actual amount the Department utilized from Proposition 56 funding in the support of the Cigarette and Tobacco Products Surtax program.

(Source: Memo from Research and Statistics Section Manager. October 4, 2022)

**FLAVOR BAN.** On November 8, 2022, California voters upheld the state law, [Senate Bill \(SB\) 793 \(Chapter 34, Statutes of 2020\)](#). The state law prohibits the sale of *most* flavored tobacco products, including flavored e-cigarettes and menthol cigarettes, as well as tobacco product flavor enhancers in retail locations, including stores and

vending machines, in California. Banning flavors, is expected to help reduce the number of young people trying tobacco products and cause a substantial portion of adult smokers and vapers to quit nicotine for good. The law was challenged, and in December 2022 The U.S. Supreme Court ruled California's flavored tobacco ban can take effect. Implications for tax revenues are uncertain at this time.

### **SHORTFALLS, OPPORTUNITIES AND STRATEGY**

Commission discussed opportunities or trends that may emerge to affect the fiscal picture. There may be increases in the need for certain supportive services to connect young children and families to health services and supports as Congress reviews and acts on the new Administration's budget and policy directions. Federal funding implications from California declaring itself a sanctuary state are as yet unknown, and the current political environment around the topic is turbulent. Additionally, First 5 Commissions in proximity to First 5 Lassen continue to share interests in collaborative purchasing of professional services (auditing, evaluation, etc.). Should these opportunities come about, they may either result in additional program/initiative funding or reduce operating costs, or both. One continued opportunity for increased revenue to support to First 5 Lassen's strategic priority areas comes from Medi-Cal Administrative Activities (MAA), which are unrestricted. Lassen County Public Health has taken on and expanded First 5 Lassen's oral health work, which is being supported in part through a 5-year grant from Inter-Governmental Transfer (IGT) funds. The Commission will continue to track and pursue appropriate opportunities as they become available.

**Managing Risks.** The Commission carefully considered various options for managing financial risks and declining revenues. As currently projected under the "best case scenario," the Commission can continue funding at basic levels throughout the next five years and beyond. However, should augmentation cease, shortfalls will occur sooner (FY 2020-21), resulting in insufficient funds to maintain operations into FY 2022-23.

First 5 Lassen takes seriously the risks of declining revenues and the discontinuation of SPCFA. Their strategy is to continue to explore ways to support the strategic plan Prioritized Strategies and be on the look out for the Secondary Strategies with the assumption of continued augmentation. This allows the Commission to make meaningful investments at a level that allows the programs to provide consistent, quality services and supports. The Commission and/or its funded initiatives, expect to have revenues from MAA reimbursements continue into the future to offset some of the cuts to services funding should augmentation cease or be suspended. However, if those options are not available the Commission will utilize a "cliff approach." They will cut

funding to Emerging Initiatives as soon as they know when augmentation will end, with or without MAA offsets. As noted, this scenario may occur as early as FY 2020-21, and is therefore being actively monitored and managed.

Due to these economic considerations and the Commission's effort to build community and program capacity, the Commission will monitor and reevaluate funding levels for all program investment areas throughout the year. They will adjust the 5-year forecast in 2018-19 as needed to reflect changing needs and priorities.

## FINANCIAL OBJECTIVES AND PRINCIPLES

Financial objectives describe what the financial plan should accomplish, consistent with the overall strategic plan for First 5 Lassen. The financial objectives established by the Commission for the five-year period covered,

1. **Limit the administrative cost percentage of the actual costs** incurred in the fiscal year to 15% in years where small county augmentation is provided, and to 20% in years where there is no administrative or operations augmentation awarded from the First 5 California Children and Families Commission.
2. **Sustain the activities described in the strategic plan** throughout the five-year period covered by the plan, and if possible, beyond. Financial sustainability should occur at two levels:
  - The funded strategies level, consisting of the home visiting, oral health education, enhanced systems of care, and other Commission initiated projects for children; and
  - The system impact level, consisting of the First 5 Lassen infrastructure (Commission, staff and operations) needed to support and evaluate program service delivery, build partnerships and improve service delivery systems, including non-funded strategies, and carry out the work of the Commission.

The financial principles are guidelines for how the financial plan will be used to support short- and long-term funding and policy decisions. The following principles were reaffirmed and adopted by the Commission for this plan:

1. This plan is meant to be used as a framework for managing resources – it in no manner obligates the Commission to specific funding for programs or projects.

The approval of specific grants, contracts, and budgets can only occur through special action of the Commission in public meetings; they are not in any way authorized by this financial plan.

2. This plan will be used as a starting point to develop the annual budget and assumptions, which will be modified to reflect changing conditions and trends.
3. Although program funding is projected for five years, the Commission continues to study a variety of scenarios to determine level of program funding beyond year one; how and when it will move from a physical office space to virtual offices; and, how it will distribute tax revenues once the reserve has been spent down.
4. The Commission will continue to focus on capacity building for funded programs and developing/ leveraging partnerships in order to enhance the system of care and promote sustainability beyond Commission funding.

The Commission reserves the ability to amend the plan at any time new information affecting revenues/expenses is available, but at a minimum each year as part of the annual strategic plan review process.

## **FISCAL STRATEGIES**

The Commission has adopted six fiscal strategies that will be used to achieve the financial objectives and to provide the financial resources necessary to carry out the strategic plan.

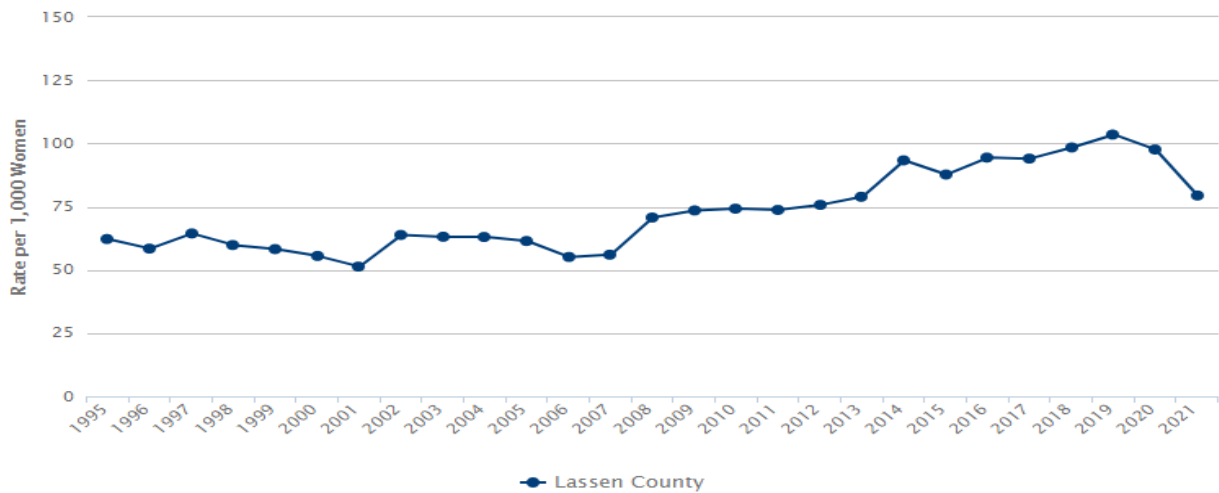
1. Continue to fund local programs and collaborations in order to reach those most at risk. It will also continue to promote collaborations to increase access to oral health services.
2. Actively advocate for continued Small Population County Funding Augmentation funding each time that it comes up for discussion. This revenue source allows the Commission to conduct evaluation and program support activities in addition to the business of the Commission and direct the tax allocation to programs.
3. Actively participate in state and regional discussions to demonstrate the value and impact of First 5 investments at the local level in order to dissuade attempts at eliminating or redirecting First 5 funding to other state budget items.
4. Look for ways to imbed funded activities in public agencies or other service organizations so that they become part of the ongoing service delivery system and not reliant solely on First 5 funding to sustain activities and results. This strategy includes encouraging new partnerships to take over [previously] funded Commission activities and promoting opportunities to take advantage of cost sharing strategies.
5. Partner with identified public, private, and tribal agencies to identify and encourage opportunities for the integration of existing services and expand resources benefitting the health, development, school readiness, and family strengthening for children birth through 5.
6. Encourage and promote the First 5 Association of California recommendations for prioritizing children in all policies, related to Family Functioning, Early Identification and Intervention, Oral Health, Quality Early Learning, and System Sustainability and Reach.

## FUTURE REVENUE AND EXPENSE ASSUMPTIONS

Following are the revenue and expense assumptions for the five-year financial forecast. The attached spreadsheet shows how these assumptions affect the financial situation of the Commission over the next five years. These assumptions result in a continual reduction of the annual budget with \$7,434 ending fund balance at the end of five years without SPCFA, and \$690,015 with some SPCFA continuing throughout the five years.

**Statutory allocation of tobacco tax revenues to Lassen County.** State law specifies that 80% of statewide tobacco taxes raised through the 50 cent-per-pack tax imposed by Proposition 10 are allocated to the 58 counties according to each county’s birth rate. The number of births in California is expected to decline over the next ten years for Lassen County. Lassen is expected to have an average of 401 births per year through 2023.

**Births per 1,000 Women: 1995 to 2021**



As a result of the low birthrate, Lassen County became a minimum allocation county in fiscal year 2009-10, when its revenue projections dropped below \$200,000. Lassen County has remained a minimum allocation county since then. Therefore, Lassen County receives additional First 5 tax revenues to increase total revenues to \$200,000.

### Cigarette and Tobacco Revenue Trends

Statewide revenues from cigarette and tobacco taxes have continued to decline each of the past five years.

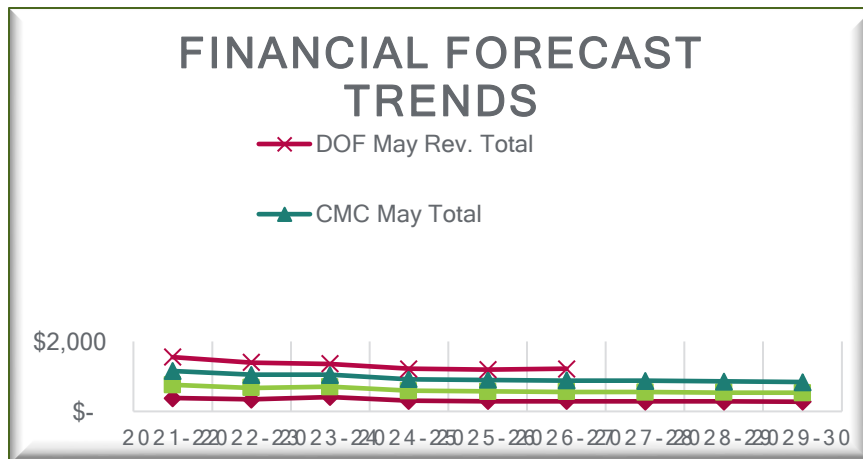
Fiscal Year	Fiscal Year	Cigarette tax revenue	Percent Change From Previous Year
2021	2022	\$ 1,552,563,789.00	-8.72%
2020	2021	\$ 1,700,943,000.00	-0.45%
2019	2020	\$ 1,708,597,000.00	-4.34%
2018	2019	\$ 1,786,074,000.00	-5.10%
2017	2018	\$ 1,882,025,000.00	NA

Source: <https://www.cdtfa.ca.gov/DataPortal/charts.htm?url=CigTaxSurTaxRev>

### Declining tax distributions - Proposition 10 and Proposition 56 Backfill Determinations

In a December 6, 2022, memo from Capitol Matrix Consulting (CMC) to the First 5 Association of California, Brad Williams, Senior Partner outlined four forecasts of revenues to the California Children and Families First Trust Fund Account: December Main Forecast; December Conservative Forecast; May Forecast; and the Department of Finance (DOF) May Revision Forecast.

All scenarios show a decline in total revenues to First 5 Commissions through FY 2029-30, with the CMC December Main and the CMC December Conservative lower than either the CMC May 2022 or DOF May Revised forecasts.



Source: Capitol Matrix Consulting Memo - Tobacco Tax Revenue Projections – California Children and Families First Trust Fund

**First 5 California March 2023 projections for Lassen County** over the next five years show a 28.8% decline from an estimated \$174,276 in 2022-23 revenues to \$124,096 in 2026-27.

**Small Population County Funding Augmentation.** Prior to 2012, Lassen County had been receiving approximately \$113,000 a year from First 5 California for administrative and travel costs through the Small Population County Fund Augmentation project (SPCFA). A revised small county augmentation and accountability framework, referred to as Small Population County Funding Augmentation (SPCFA) was approved by the State Commission in April 2014 and increased allocations to Lassen County to a recurring \$200,000 per year for three years.

In January 2017, the State Children and Families Commission approved the continuation of these funds, initially at the same level. Combined with the statutory tax allocation, the augmentation was intended to bring annual projected revenues to \$400,000. SPCFA was extended again through FY 2023-24.

Although Small Population County Funding Augmentation was extended, the conversation at the state level continues around regionalization and potential benefits (cost savings and efficiencies to administration and services) might be realized from different implementation structures and partnerships. The revenue assumptions project a decrease of 50% current SPCFA beginning in FY 2024-25.

First 5 Lassen continues to explore and pursue these relationships, specifically through its work with Lassen Links and the Home Visiting Program Initiative.

**Non-Prop 10 grants and contributions.** This plan provides for two more years of revenues from First 5 California to expand the Home Visiting Coordination work's implementation phase in FY 2023-24 and FY 2024-25. Revenues from other grant sources or public/private contributions are *not included at this time*, even though they are anticipated as Lassen Links partnerships expand.

**Interest and other income.** This amount includes Backfill for Prop 56 and Prop 31, estimated at \$43,000 annually, and, Medi-Cal Administrative Activities (MAA) reimbursements, conservatively estimated at \$25,000 each year. Interest and other miscellaneous income are estimated at \$9,000 based on current trends.

### *Expense Assumptions*

Following are the expense assumptions for the next five years, based on Commission discussion and decisions during the April planning session. These assumptions reflect a BEST-CASE scenario where Small Population County Funding Augmentation continues at some reduced level.

**Operating costs –Contract for staff support and operations.** Commission will continue to contract for professional services and staff to manage its operations. The

number of hours attributed to general admin will decrease as the executive director focuses on direct program/systems impact through collaborative work, e.g., Lassen Links.

Contracted personnel will perform general administration, program support and technical assistance, and evaluation functions on behalf of the Commission, but at different intensity levels. Operating in a virtual environment, ongoing costs are covered by vendors under their contract. Evaluation will be done in part through the general administration vendor, with targeted supplemental contract support from external evaluators.

The executive director contracted amount for fiscal year 2022-23 was \$75,900. The Commission increased the base amount by 10% during the fourth quarter of Fiscal year 2022-23. This amount is forecasted to remain level over the next 5 years. The Commission will reevaluate the need for cost-of-living adjustments each year.

Half of the executive director contract is applied to program/evaluation activities and the balance for administration. This assumption will need to be revisited if First 5 Lassen's role for managing grants/contracts increases.

**Operating – Other.** These line items include the annual audit, Commission insurance and other contracted services (program database) to support the work of First 5 Lassen County.

Contractors. Combined costs for outside contractors will total \$29,500, over the five years. This includes external evaluation support and contract(s) to maintain, update, and monitor the database system. The total Commission contracts for outside evaluation and technical assistance to programs (external data review, analysis and report writing) will average \$20,000 per year.

Audit & Commissioner Insurance. Expenses for the annual audit have increased to \$9,500 where they are expected to remain for the next five years. Commission Insurance has increased from \$1,500 in FY 2021-22 to \$1,800 in FY 2022-23. The forecast is for insurance to increase annually by 3% starting in 2023-24.

Other. Other operating costs include dues, which remain at \$1,565 for each of the next five years. This is a 50% reduction over previous years.

**Home Visiting Program.** Now that the Public Health Department is providing home visiting services, the Commission is operating as the Community Advisory Board. This has not impact to the budget, however, there may be ways to support Home Visiting in the future. This investment links directly with Goal 1, Objectives 1A, 1B, and 1C; Goal 2, Objectives 2A, 2B, and 2C; Goal 3, Objectives 3A, 3B, and 3C; and Goal 4, Objective 4B.

**Oral Health Initiative.** The financial forecast provides funding for fluoride varnish for oral health initiatives if needed. Lassen County Public Health has assumed leadership for this work and is continuing this effort, with continued success. First 5 will

continue to promote and encourage this work, which links directly with Goal 3, Objectives 3B and 3C.

**Emerging/Sustained Initiatives or Other Programs.** The forecast includes \$12,500 per year to invest in emerging or sustaining initiatives and other programs (e.g., Big Valley Child Care Center, 2-1-1, Lassen Links, etc.). Funds may be used as a match from First 5 Lassen to support expanded collaboration (i.e., a single point entry for multi-agency case coordination through Public Health, that includes the birth to 5 population) and leveraging other funding. Emerging/sustaining initiative investments link directly with Goal 3, Objectives 3A, 3B, or 3C. The investment in Big Valley Child Care Center linked directly with Goal 2, Objectives 2B; and other investments in Emerging/Sustaining Initiatives may link to multiple areas, but minimally Goal 4, Objectives 4A and 4B.

## **THE FIVE-YEAR FINANCIAL FORECAST**

Fund balances are categorized in accordance with GASB54 definitions and as approved in First 5 Lassen’s Policy and Procedures Manual. Line items are categorized as follows:

### **Committed**

- Contractors – Audit, Tim Clark Management, LLC, Social Entrepreneurs, Inc.
- Home Visiting
- Oral Health Initiative
- Prioritized Strategies
- Systems

### **Assigned**

- Association Dues
- Educational Materials
- Emerging Initiatives
- Insurance
- Travel
- Misc. Program Costs

### **Unassigned**

No forecasted funds are unassigned.

The next two pages show projected income and expense levels over the next five years, based on the objectives, principles, assumptions, and strategies contained in this financial plan for the March 13, 2023, Commission meeting.

Both “best” and “worst” case scenarios are shown.

## Forecast Scenarios

The following tables and graphs show the 5-year forecast with and without SPCFA. In both cases the Commission will need to determine how and where to invest its declining revenues and reserves.

<b>FIRST 5 LASSEN COUNTY</b>						
<b>Fiscal Year 2022-2023 Financial Projection - w/SPCFA</b>						
<i>last updated 4/21/2023</i>						
	Year 1	Year 2	Year 3	Year 4	Year 5	Five Year
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Total
<b>Beginning Fund Balance*</b>	\$800,989	\$748,258	\$737,140	\$721,469	\$712,562	
<i>*based on most recent audit of previous year</i>						
<b>Revenues:</b>						
Prop 10 Tobacco Tax	\$174,276	\$135,346	\$130,851	\$137,674	\$124,096	\$702,243
Prop 10 Tobacco Tax SCA	\$227,527	\$170,645	\$170,645	\$170,645	\$170,645	\$910,108
Emergency Oral Health	\$0	\$0	\$0	\$0	\$0	\$0
Backfill	\$43,000	\$43,000	\$43,000	\$43,000	\$43,000	\$215,000
MAA reimbursements	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Interest and other misc.	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$45,000
Other grants and contracts	\$62,000	\$62,000				\$124,000
<b>Total revenues</b>	<b>\$401,803</b>	<b>\$305,991</b>	<b>\$301,496</b>	<b>\$308,319</b>	<b>\$294,741</b>	<b>\$1,612,351</b>
<b>Total Available Funds - revenues and reserves</b>	<b>\$1,202,792</b>	<b>\$1,054,249</b>	<b>\$1,038,636</b>	<b>\$1,029,788</b>	<b>\$1,007,304</b>	<b>\$5,332,769</b>
<b>Grants and programs:</b>						
Improved Child Development*	\$111,712	\$64,845	\$64,845	\$64,845	\$64,845	\$371,092
Improved Family Functioning*	\$180,888	\$105,800	\$105,800	\$105,800	\$105,800	\$604,088
Improved Child Health/Emergency Oral Health	\$0	\$0	\$0	\$0	\$0	\$0
Emerging/Sustained Initiatives	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$62,500
Systems (e.g. Lassen Links)	\$41,745	\$41,745	\$41,745	\$41,745	\$41,745	\$208,725
Other Program Costs	\$33,025	\$17,500	\$17,500	\$17,500	\$17,501	\$103,026
<b>Total grants and programs</b>	<b>\$379,870</b>	<b>\$242,390</b>	<b>\$242,390</b>	<b>\$242,390</b>	<b>\$242,391</b>	<b>\$1,349,431</b>
<b>Operating costs:</b>						
Administration						
Contracted Staff	\$83,490	\$83,490	\$83,490	\$83,490	\$83,490	\$417,450
Systems work - excluded from total	\$41,745	\$41,745	\$41,745	\$41,745	\$41,745	
Admin	\$41,745	\$41,745	\$41,745	\$41,745	\$41,745	\$208,725
Professional Services/Audit	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$47,500
Dues	\$1,565	\$1,565	\$1,565	\$1,565	\$1,565	\$7,825
Insurance	\$1,854	\$1,910	\$1,967	\$2,026	\$2,087	\$9,843
Evaluation	\$20,000	\$20,000	\$20,000	\$20,000	\$20,001	\$100,001
<b>Total operating costs</b>	<b>\$74,664</b>	<b>\$74,720</b>	<b>\$74,777</b>	<b>\$74,836</b>	<b>\$74,898</b>	<b>\$791,344</b>
<b>Net increase (decrease) in fund balance</b>	<b>(\$52,731)</b>	<b>(\$11,118)</b>	<b>(\$15,671)</b>	<b>(\$8,907)</b>	<b>(\$22,547)</b>	
<b>Ending fund balance</b>	<b>\$748,258</b>	<b>\$737,140</b>	<b>\$721,469</b>	<b>\$712,562</b>	<b>\$690,015</b>	







## **SECTION 3: COMMUNITY CONTEXT**

This section of the plan provides information about Lassen County that was considered during the planning processes. The information was excerpted from the Environmental Scan conducted in 2022 for the Home Visiting Initiative.

# Environmental Scan

## Overview of Lassen County

### Geography



Lassen County comprises a total area of 4,541 square miles. It is the eighth largest in the State by land size, but by population size, it falls to 47<sup>th</sup>. Susanville is the largest city, home to nearly half of the county's population. Lassen county borders Modoc, Plumas, Sierra, Shasta and Counties in California, and Washoe County, Nevada.



Lassen County is located in northeastern California. By land area, it is the eighth largest county in the state.

The geography of Lassen County is diverse, boasting mountains, lakes, and agricultural areas. The climate produces warm summers, and cold winters, with snow in many areas. Small towns and rural areas contribute to the quality of life valued by residents. The distance between communities and major cities may also be challenging to residents when they need services not available where they live.

Lassen County	California
Population per Square Mile	Population per Square Mile
7.7	239.1

Table 1. Cities and Census- designated places in Lassen County, ranked by population size.

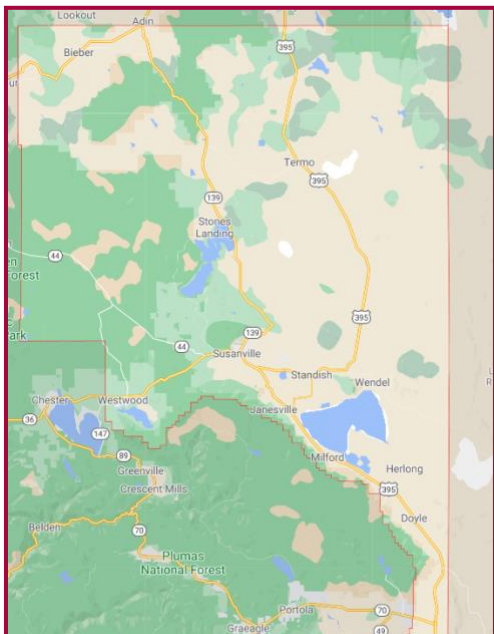


Figure 1. Lassen County, showing county border, major roads, and other features. Google Maps, 2021

### Population

In 2019, the county's population was slightly below 30,000 residents.<sup>1</sup>

According to the California Department of Finance, Lassen's population declined over the last decade, and between 2019 and 2020, this decline was estimated at -1.2% (State of California Department of Finance, n.d.).

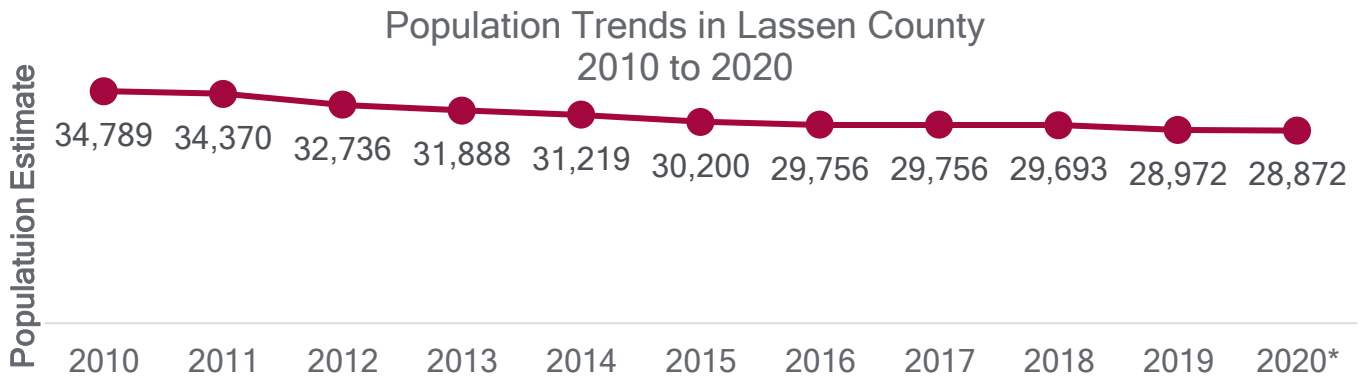


Figure 2. Lassen County Population Estimates and Components of Change, California Department of Finance, 2021

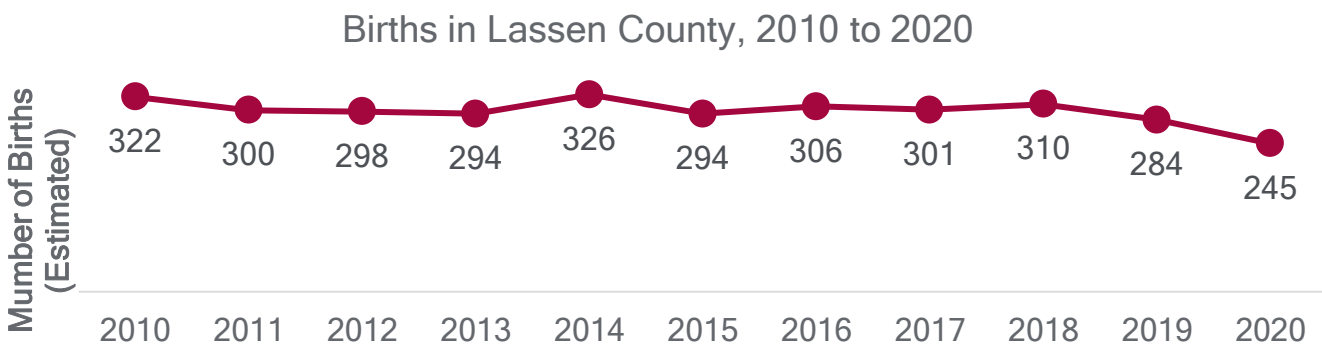
In 2020, there were an estimated 245 births in Lassen. Births in the county also declined over the last decade (State of California Department of Finance, n.d.).

**Looking Closer: Population Data for Lassen County**

Lassen County’s population and demographic profile are influenced by its prison population. The population in Lassen County was estimated at 29,965 in September 2021. However, High Desert State Prison housed 3,233 inmates in August of 2021, and California Correctional Center housed 2,097 inmates.

The estimated **net population**, discounting the prison population, is **24,635**.

Figure 3. Lassen County Births, California Department of Finance



*People: by Age, Race Ethnicity, Language, Education, and Family*



**AGE DISTRIBUTION**

Children and youth under 18 make up 17.3% of the county population (United States Census Bureau, 2019). Depending on the population estimate source, the number of children and youth is likely to be between 4,994 and 5,289 in 2020.

Age County and Distribution in Lassen County (2019)

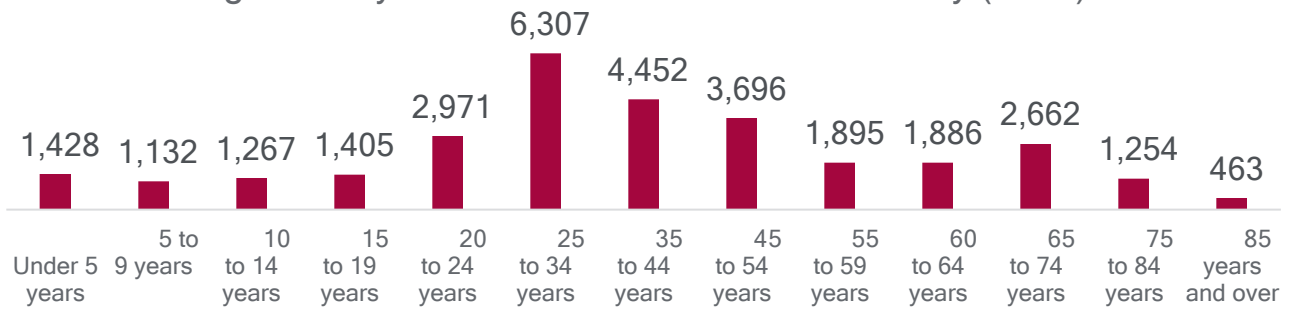


Figure 4. ACS Demographic and Housing Estimates, Table DP05 (5 Year Estimates)

### ADULT EDUCATIONAL ATTAINMENT

Among adults, the majority of Lassen residents (83.5%) are high school graduates. Roughly 13% of Lassen County residents had a bachelor's degree or higher, a percentage considerably lower compared to the county as a whole (United States Census Bureau, 2019).

Lassen County Residents With Bachelor's Degree or Higher	California With Bachelor's Degree or Higher
<b>12.9%</b>	<b>33.9%</b>

### FAMILY COMPOSITION

The average size of a family was 2.8, and families made up 67% of the 2019 population. Married couples also made up 79.2% of the majority of families counted. Among head of household, "male alone" was 5.3%, and "female alone" was 15.5% (DataUSA, n.d.). By sex, there are considerably more males (66% of population) than females (33%) in the county (United States Census Bureau, 2019). This difference is likely influenced by counting the incarcerated population in population totals.

### RACE AND ETHNICITY

By race, the majority (81%) of Lassen County residents are White. The next largest groups by race are people who are Black/African American and Indigenous (American Indian). By ethnicity, roughly one in five people (19%) are Hispanic/Latino.

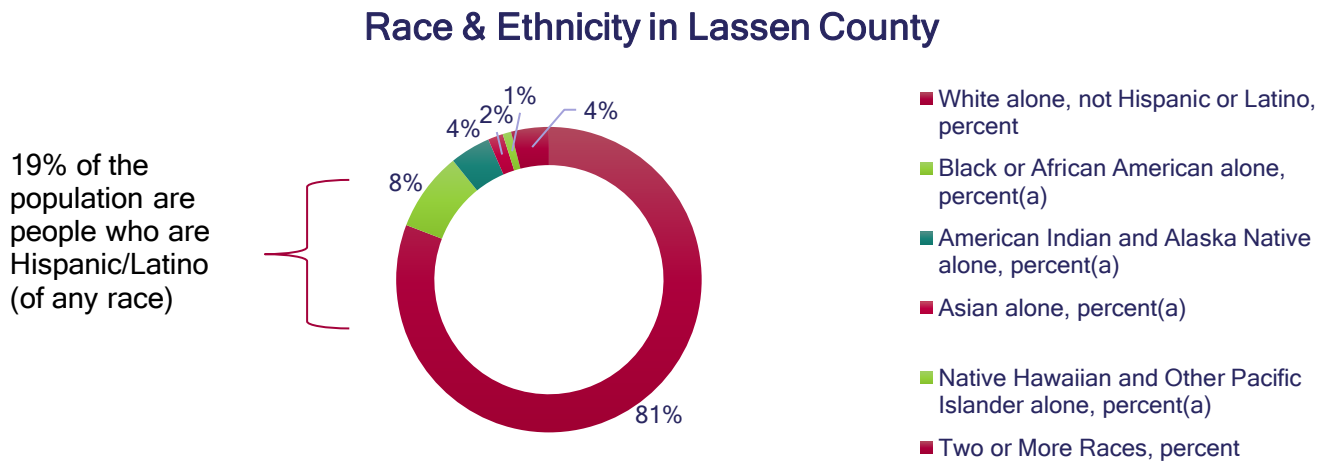


Figure 5. Race and Ethnicity, U.S. Census Bureau, 2019

### Looking Closer: Indigenous People of Lassen County

The Census term “American Indian and Alaska Native” generalizes several important peoples. Within the Susanville Indian Rancheria alone, there are four anthropological tribes involved, each of which is recognized as political entities, including Washoe, Paiute, Maidu, and Pit River peoples. The Tribal Health Program serves over 1,900 people in Lassen County (Susanville Indian Rancheria History, n.d.).

#### *Language*

Nearly one in five (18.4%) of persons (ages five and older) speak a language other than English at home (United States Census Bureau, 2019). Data from Lassen County public schools provide more detail regarding language diversity. In 2019-2020, there were 128 English Language Learners (Education Data Partnership, n.d.). The majority of ELL students in schools speak Spanish as a primary language at home. However, there are many other languages present within the community and students, including,

- Russian
- Ilocano
- Hindi
- Hmong
- Filipino
- Other languages not specified (Education Data Partnership, n.d.).

#### *K-12 Education*



### **SCHOOL ENROLLMENT AND GRADUATION PROJECTIONS**

Based on projections by the California Department of Finance, the school population is expected to increase modestly over the long term in Lassen County.

### Projected Lassen County Public K-12 Graded Enrollment by County by School Year

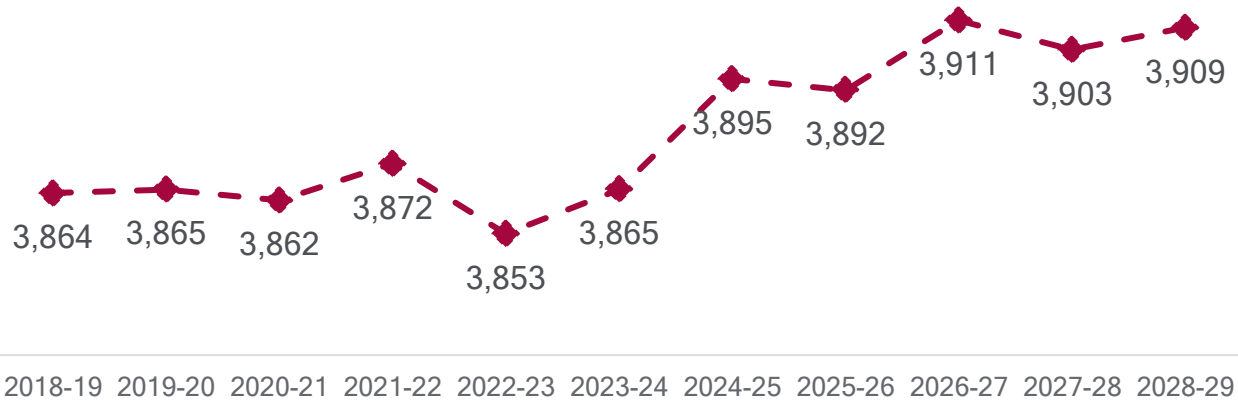


Figure 6: Lassen County Public K-12 Graded Enrollment Projections by County – 2019 Series

These projections (California Department of Finance) show small changes to the number of high school graduates over the long term.

### Projected Lassen County Public K-12 Graded Enrollment by County by School Year

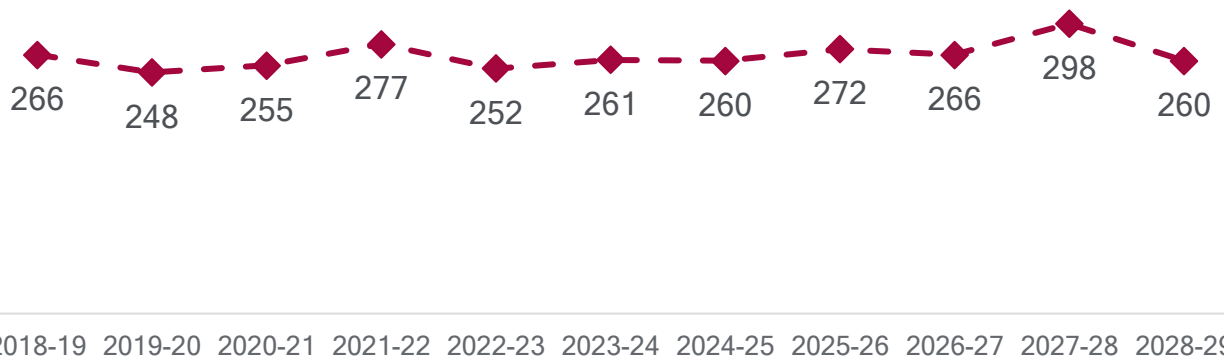


Figure 7: Lassen High School Graduate Projections by County – 2019 Series

### SCHOOL ENROLLMENT AND ENVIRONMENTS

Lassen County has 11 public school districts encompassing 21 schools. In 2019-20, total enrollment was 3,811 (Education Data Partnership, n.d.).

Students in Lassen County might also experience situations and conditions that make traditional education more challenging. In 2018-19, the most recent year for which this data is available, counts of students with special circumstances included:

- **116** students counted who were **homeless**, nearly double the rate from the previous year.
- **94** students were recorded as **foster youth**.
- **23** were counted as **migrant**.

In the 2019-2020 school year, updated data shows that 1,860 were eligible for free and reduced priced meals (Education Data Partnership, n.d.). This is approximately half of all students enrolled county-wide.

In 2019, 441 students were enrolled in Special Education programs (PRB, n.d.) Looking at trends between 2015 and 2019, rates of disabilities increased per (1,000), with considerable increases in "other health impairments, learning disabilities, and autism over the period (PRB, n.d.).

Table 2. 2019 Prevalence of Special Education Disabilities Among Students, by Disability Type

Special Education Disabilities, by Disability Type	Count
Autism	42
Emotional Disturbance	18
Intellectual Disability	26
Learning Disability	153
Speech or Language Impairment	129
Other Health Impairment	62

Students in Lassen County reported higher levels of connectedness to their school compared to the State as a whole (PRB, n.d.). In 2017-19:

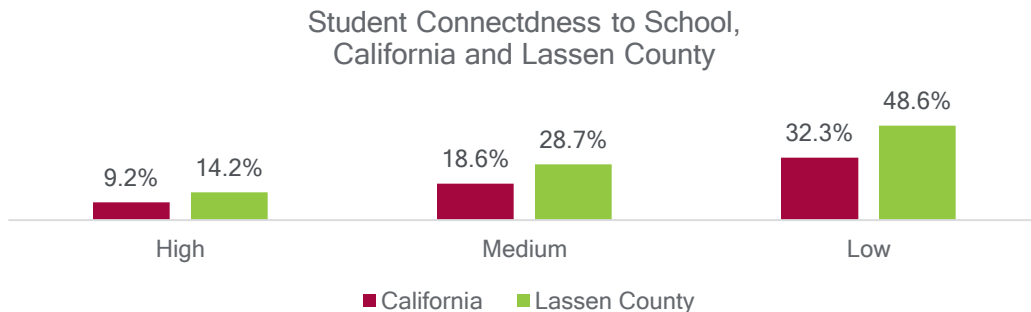
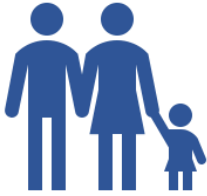


Figure 8. School Connectedness, as Reported by Students in the California Healthy Kids Survey

*Economic Conditions including Income, Housing, and Benefits*



**INCOME**

Lassen County has a lower median income and a higher percentage of people in poverty compared to the State.

In Lassen County, approximately 16.5% of people are in poverty (CI 12.7-20.3). This includes an estimated 772 children and youth under age 18 (United States Census Bureau, 2019)). These rates are higher than the general rate of poverty in California.

Lassen County Residents	California
Percent in Poverty	Percent in Poverty
<b>16.5%</b>	<b>11.8%</b>

There are also other measures of poverty, including the Self Sufficiency Standard, defined the amount of income necessary to meet basic needs (including taxes) without public assistance. In Lassen County, as of 2018, it was \$58,106 for a family of two adults and two school-age children. The Self Sufficiency Standard is federally calculated per State and county (PRB, n.d.).

The median income in Lassen County in 2019 was \$56,352 (United States Census Bureau, 2019). This number is also lower than the State average.

Finally, food insecurity is another measure to consider economic hardship. An estimated 1,040 children were living in food-insecure households in 2017 (PRB, n.d.)

**HOUSING**

In Lassen County, there were an estimated 12,784 housing units in 2019, and more than two-thirds (67%) were owner-occupied (United States Census Bureau, 2019).

**HEALTH INSURANCE**

The majority, but not all people, including children, have health insurance coverage. Estimates from 2013-2017 indicate that nearly 7.2% of children ages 0-5 lacked health insurance, and 3.8% of children ages 6-18 lacked health insurance (PRB, n.d.). An estimated 49.6% of all children and youth in Lassen were enrolled in Medi-Cal (PRB, n.d.).

**PUBLIC BENEFITS**

Data from 2018 shows several public programs by enrollment in Lassen County. Most enrollees were engaged in Medi-Cal (5,718), CalFresh, 930 in CalWORKS, WIC Supplemental Nutrition for Women and Children (661), 621 using Family Planning Access to Care and Treatment (FPACT, 621). People also used Developmental Services (273), In-Home Services and Supports (IHSS, 204), Child Welfare Services (183), and Foster Care (49). Note that people may be engaged with more than one service, and therefore counts may be duplicative across categories (California Department of Public Health, n.d.).

Public Benefits by Type, Lassen County

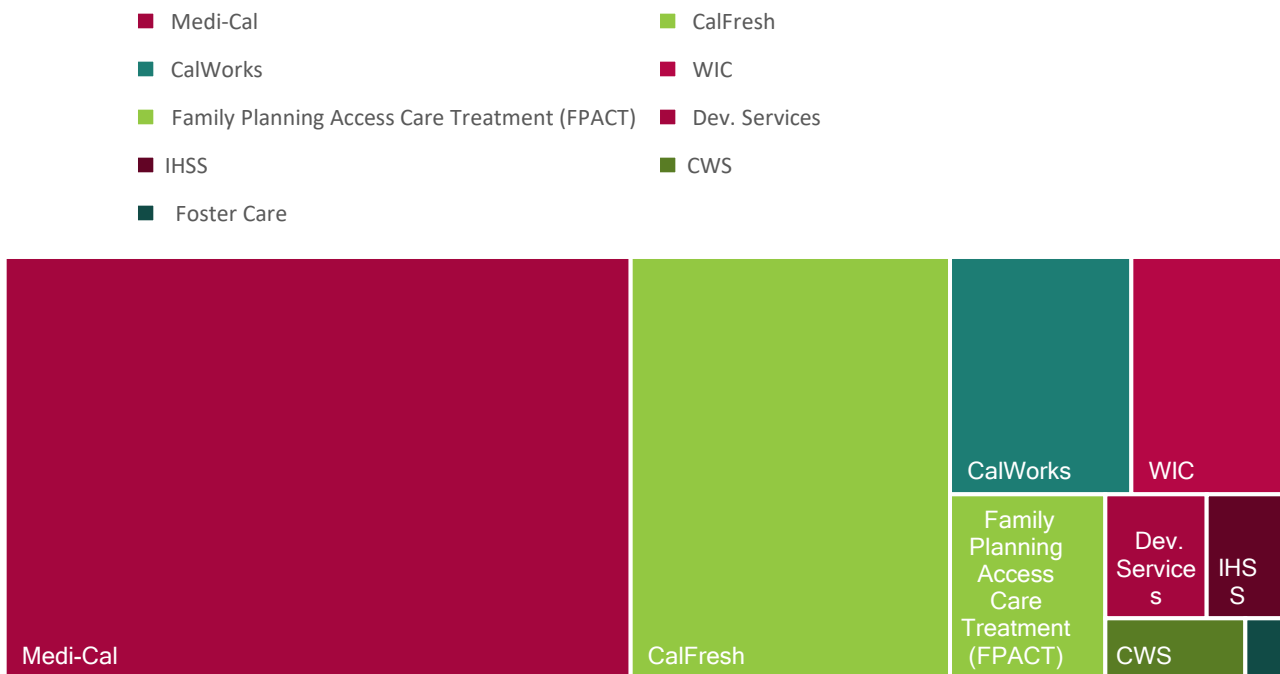


Figure 9. Public Benefits, per California Department of Public Health.

**STRONG START INDEX**

The Strong Start Index for Lassen County in 2017 was 7.8, compared to 9.3 in California. This index combines 12 measures related that describe “the conditions in which children are born” (California Strong Start Index).



### *Child and Family Safety Issues*

“Childhood adversity—such as child abuse, exposure to violence, family alcohol or drug abuse, and poverty—can have negative, long-term impacts on health and well-being. Nearly half of U.S. children have experienced at least one adverse childhood.

Early experiences affect brain structure and function, which provide the foundation for learning, emotional development, behavior, and health” (PRB, n.d.). While data on adverse childhood experiences is specifically available for Lassen County alone, data on related indicators are provided.

### **DOMESTIC ASSISTANCE**

In 2018, there were 167 calls for domestic assistance reported in Lassen County (PRB, n.d.).

### **CHILD ABUSE AND NEGLECT**

Substantiated abuse and neglect appear to be generally declining over the past decade in Lassen County. In 2010, the number was 121 substantiations; in 2019, the number was closer to 69 substantiations. Children ages 6 to 10 are at the highest risk for abuse and neglect substantiations (University of California at Berkeley, 2021).

### **Looking Closer: Addressing Bias and Disproportionality within Child Welfare Systems**

Allegations for child abuse are considerably more likely for Black and Native American families, as well as Asian families, compared to white families in Lassen County (University of California at Berkeley, 2021). Among substantiations in Lassen County, reports for Native American Families are more likely to occur compared to white families (University of California at Berkeley, 2021). More information on bias in Child Welfare can be found at <https://www.childwelfare.gov/topics/systemwide/cultural/disproportionality/reducing/bias/>

### **SUICIDAL IDEATION AMONG YOUTH**

Rates of suicidal ideation were high among Lassen County high school students. One in four (25%) 9<sup>th</sup> graders seriously considered suicide. This rate was even higher for 11<sup>th</sup> graders, at 28.4% (PRB, n.d.).

### **SUBSTANCE MISUSE**

Lassen County's Strategic Prevention Plan identifies higher rates from drug-induced deaths, firearms, and suicide compared to the State as a whole. Early use of drugs and alcohol among youth is also higher in Lassen County than the state averages. These data suggest that drug and alcohol misuse are a concern within the county (Lassen County Behavioral Health, 2016). Prevention and treatment efforts contribute to better outcomes for children and their families.

## **VIOLENT CRIME**

Recent county health rankings, based on 2014 and 2016, identified an increase in the number of violent crimes per 100,000 people in Lassen County (Robert Wood Johnson, 2020).

### *COVID-19*

## **RATES AND CASES**

The COVID-19 pandemic had and continues to have, important impacts on health and overall well-being. In the spring of 2021 (4/29), Lassen County had experienced 22 deaths and 2,067 recovered cases of COVID. At the time of reporting, several cases were also active in Lassen County, and 6,531 people had received vaccinations, representing a substantial portion of the total county population.

Lassen County worked under the guidance of California's Blueprint for a Safe Economy. Under these rules, tier levels established restrictions for school campuses, early childhood education, and other essential services based on infection rates and other criteria. Under this plan, Lassen County was early compared to other counties in California to gain "yellow tier" status indicating "minimal risk" (California State Government, n.d.). While conditions can change rapidly, this is an indication of success and a step toward recovery.

## **IMPACTS TO THE COMMUNITY**

COVID infections are only one measure of the pandemic. Its impacts were (and continue to be) far reaching, affecting social connections and support infrastructure. Social distance measures required changes to nearly all public and private entities, impacting children and families.

In a survey of families accessing Early Head Start and Head Start in Lassen, Plumas, Modoc, and Sierra counties, nearly one in three identified that their employment hours had been cut because of the pandemic (Sierra Cascade Family Opportunities, 2020).

## **IMPACTS ON EARLY CARE AND EDUCATION & RELATED SERVICES**

At the national, state, and local levels, one of the sectors hit hardest by the pandemic is childcare (Gupta, 2021). Families, either voluntarily or due to mandatory shutdowns, took children out of care during the initial months of the pandemic. As rates of COVID-19 improved, opportunities for the opening were challenged by important but costly safety measures. National statistics describe hundreds of thousands of childcare jobs that were lost during the pandemic (Gupta, 2021). As an industry with an extremely limited profit margin, many businesses were not able to stay open, even with COVID-19 relief (Gupta, 2021). These job losses were disproportionately experienced by women, who are more likely than men to work in childcare settings (Wellna, 2020). Researchers have identified that the childcare sector will take more time to recover than other parts of the economy (Brown, Jessica; Herbst, Chris, 2021).

Regionally, nearly two-thirds of survey participants identified that preschool or care options had been cancelled due to COVID-19 (Sierra Cascade Family Opportunities, 2020). When asked who is caring for the child or children, the majority (73%) indicated that one or more parents were at home. Grandparents were the next largest group identified as providing care (25% of respondents). For parents and other family members who had been using childcare or preschool, care at home may have affected employment hours.

Some of the changes and innovations that took place provided new opportunities for communication, including greater reliance on phones, web, and outdoor options. For some families, these options provided new flexibility; for others, the “digital divide” widened the gap between those who have access to information and those who do not (McEvoy, 2020). While investments in improving connectivity have taken place within Lassen County, it was estimated that before the pandemic, one in three households in rural California lacked internet access (Johnson, 2019).

Governmental and community-based programs were also stressed by high needs among community members. The pandemic precipitated the increased need for important items like food. Food banks were able to modify distribution (Lantrip, 2020).

### **IMPACTS ON HOUSING**

Job losses and other factors contributed to people unable to pay rent. At the start of the pandemic, many evictions and threatened evictions led to Governor Newsom’s moratorium. However, the moratorium was not able to stop all evictions, including some that were legal, according to information from Sherriff’s departments in counties throughout the state. The extent to which evictions took place in Lassen County is not available; however, it is presumable, based on statewide data, that new evictions during the pandemic occurred (Levin, Duara, & Yee, 2020).

### **SERVICE CHANGES DUE TO COVID-19**

Since the start of the pandemic, the impacts of COVID on organizations that serve children and families have been extensive. Among 14 partners answering a question asked about the degree to which COVID-19 impacted their services, the average rating was 4.4. on a scale of 1-5.

Additionally, in 2018 and 19, the number of referrals for services like specific education, parenting, Wraparound, and Cribs for Kids as well as external referrals such as WIC, Partnership, HeadStart, Pathways, and local resources, were climbing. Then, during Covid, referrals declined (Lassen County, 2021).

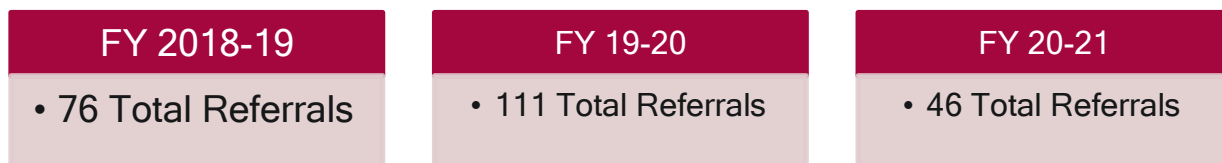
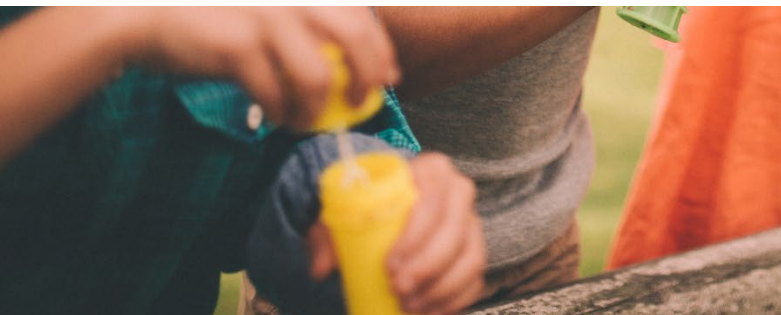
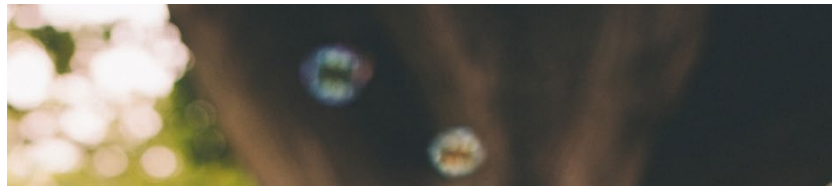


Figure 10. Internal and external referrals in Lassen County, FY 2018 to FY 2020

FY2024-25

# Annual Evaluation Report



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# First 5 Lassen

First 5 Lassen was formed following the passage of California Proposition 10 (Prop 10). The Prop 10 initiative added a 50-cent-per-pack tax on cigarette sales to fund programs promoting early childhood development for children ages zero through five and their families. First 5 Lassen (also referred to as the Commission) operates on an annual budget of approximately \$400,000 made up of Prop 10 funds and Small Population County Funding Augmentation (SPCFA) provided by First 5 California. The Commission is guided by its *2023-2028 First 5 Lassen Strategic and Long-Range Financial Plan*, as well as its vision and mission, and is accountable for measuring results and adjusting funding investment priorities to best achieve results for children and families.

## VISION

All Lassen County children will thrive in supportive, nurturing and loving environments; enter school healthy and ready to learn; and become productive, well-adjusted members of society.

## MISSION

The Lassen County Children and Families Commission supports and encourages a comprehensive, integrated, coordinated system of early childhood development services countywide. The Commission focuses on quality health care, family strengthening, and early childhood education through prevention and intervention programs for children, prenatal through five years of age, and their families.

## GOALS

The Commission invests funds and supports programs within Lassen County to achieve its vision and mission and the following goals:

- 1.** Every child served by First 5 funded programs, prenatal through five will reach his or her developmental potential and be ready for school.
- 2.** Families and other caregivers of children prenatal through five served by First 5 funded programs will provide optimal parenting and a healthy environment.
- 3.** Every child prenatal through age five served through First 5 funded programs will improve their optimal health potential.
- 4.** First 5 funded programs participate in comprehensive, coordinated, and efficient systems of care for children prenatal through five.

# Background and Purpose of this Report

As a component of Proposition 10 funding, First 5 Lassen is required to demonstrate results. The Commission has engaged the services of Social Entrepreneurs, Inc. (SEI) since 2005 to serve as their external evaluator and support an increased understanding of the impact of their investments. Each year, SEI develops evaluation plans to guide ongoing monitoring and assessment efforts, outlining how data will be collected, analyzed, and reported to evaluate the effectiveness of Commission investments.

In recent years, the Pathways Home Visiting program has served as the Commission's primary investment through which the First 5 Lassen Commission achieved its goals and supported children aged zero through five and their families. As such, SEI has focused evaluation efforts on exploring the impact of this program on the families and children served. However, with the unexpected closure of this program in fall 2024, the applicability of much of the *FY 2024-25 First 5 Evaluation Plan* developed by SEI in spring 2024 was reduced.

Rather than following a traditional evaluation reporting format wherein each element of the developed evaluation plan is addressed and recommendations for continuous quality improvements are offered, this report instead

- 1.** Summarizes the number of people served in the Pathways program before its closure, as well as those served via other Commission investments in FY2024-25,
- 2.** Describes the systems change efforts supported by the Commission, and
- 3.** Documents how the Commission adjusted focus for FY2025-26 in response to the loss of its primary funded program.

# People Served in FY2024-25 Via Commission Investments

This section provides a summary of programs financially supported by the Commission in FY2024-25 as well as a description of the people who participated in those programs. For the most part, individuals are unduplicated *within* programs, but due to the different data systems in use, they are not unduplicated *across* programs. Outcomes data were not available for these programs.

## Pathways Home Visiting Program

The Pathways Home Visiting program operated in quarter one (July-September 2024) of FY2024-25. The information included for Pathways is limited to that which was collected and recorded in the program’s online databases managed by the Pathways Director and staff. These data were provided to the evaluation team in October 2024 but could not be validated with program staff due to the timing of program closure.

### People Served Through Home Visiting



**16 Families\***

\* The number of families served was calculated based on information provided by the Pathways Director in prior years and may not represent current household composition.

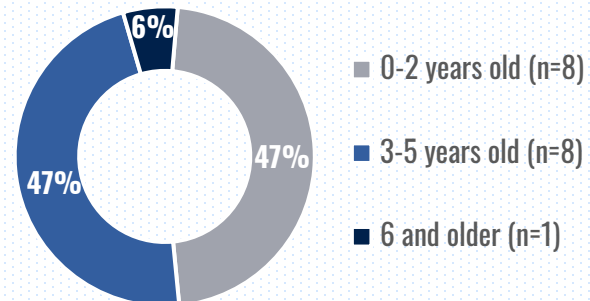


**19 Parents and Caregivers**



**17 Children**

### Ages of Children Served



### Demographics of People Served

#### Race/Ethnicity of People Served



#### Primary Language Spoken in the Home of People Served



## Number and Types of Services Provided

Between July 1 and September 30, 2024, the Pathways program reported providing 60 home visits.



60 Home Visits

98

Points of Contact

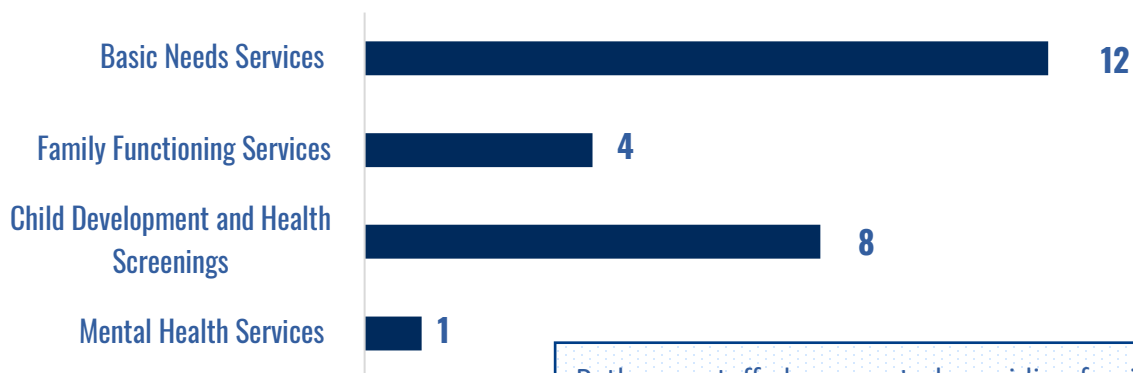
25

Additional Services

Pathways serves clients through “**Home Visits,**” which are one-on-one visits during which the parent educator meets with the family in their home or a mutually agreeable alternative location. **The number of home visits reported here refers to the number of times that a parent educator provided this service to a family.** It is determined by calculating the number of times that the primary adult service recipient in the household participated in a visit; the primary adult service recipient for each family was determined based on information provided by the Pathways Director in prior years and may not represent current household composition. This is different from “**Points of Contact,**” **which is the number of times a service recipient participated in a home visit.** For example, if a parent educator provided a home visit to a family on November 9, 2024, and three family members were present at that visit, that would be counted as 1 home visit and 3 points of contact.

During every home visit, the program reported providing a variety of standard services including parenting education, family support, and case planning. In addition to these services, home visitors also provided **additional direct services** to families in the program on an as-needed basis via separate interactions.

The chart below indicates what type of additional services were provided to families, either during a home visit or during a separate interaction. The Child Development and Health Screenings data includes five ASQs and two ASQ:SEs as well as one physical health screen.



Pathways staff also reported providing families with **6 referrals** to other community resources:



4 for basic needs or tangible items



1 for linking to services



1 for medical care

## Diaper and Wipes Distribution Program

The Commission supports the distribution of diapers and wipes through a partnership with Lassen County Public Health by investing funds for the purchase of these essential supplies. Public Health staff distribute the items at no cost to families across the county. Individuals simply describe their needs at the distribution point and are matched with the appropriate sizes and quantities for the children in their household. Beyond meeting immediate needs, this program also serves as a low-barrier entry point for families to access additional supports through the Lassen Links referral system (e.g., WIC, Lassen Works, or MCAH). To support the low-barrier intent of the program, limited information is collected from families when they seek these supplies.

The number of families is estimated based on the number of adults who completed forms requesting supplies. The number of children and associated demographics may include duplication, as names or other identifying information for children in the households utilizing provided supplies is not collected (i.e., the same children may be included on the forms completed by multiple adults).

### People Served Through Diaper and Wipes Distribution



**149 Families\***

\* The number of families served was calculated based on the number of adults who completed forms requesting supplies.



**231 Children**

aged 0-5<sup>1</sup> were reported as living in the households of these families.

### Number and Types of Services Provided

The number of diapers or wipes included in each package varies based on size, manufacturer, and other factors.

The program provided these 149 families with approximately



**906** packages of diapers,



**537** packages of wipes,

and at least **14** referrals to other service providers in the county.

<sup>1</sup> Note that this count of 231 may include up to 26 children who were six years old at the time of data collection.

## Lassen Links

Lassen Links is a network of local partners in the county that is focused on helping children and families through collaborative community services and supports. One of the primary ways that the network connects families to services and supports is through an online referral platform. Agency representatives may complete an online [Intake Form](#)<sup>2</sup> on behalf of a client, or individuals or families may use the same form to self-refer. The form collects a variety of information to help identify individual or family needs and connect them with relevant providers in the Lassen area. Staff in the Lassen County Public Health Department then review the information provided and share it with relevant providers in the county who can support the individual or family with their needs.

In FY2024-25, First 5 Lassen invested funds and staff time to promote and refine the system. Because the system is open to all Lassen residents, both the total estimated number of people and the total number of households that include children aged 0 to 5 (i.e., First 5 Lassen’s population of focus) who received referrals are included below.

### People Served Through Lassen Links Referrals



#### **116 Referrals**

were made for 31 families that included a child aged 0-5.



#### **Over 250 Total Referrals**

were made for over 90 people, including those in households that included a child aged 0-5.

<sup>2</sup> Note that the structure, format, and information collected on this form has evolved over time, and the form currently linked may not match what was experienced by users in FY2024-25.

# System Improvements

First 5 Lassen invests resources to strengthen comprehensive, coordinated, and efficient systems of care for children prenatal through five. In FY2024-25, First 5 Lassen staff supported the alignment of systems of care in the following ways.

## New Parent Kits

First 5 Lassen staff continued to coordinate the distribution of New Parent Kits in Spanish and English through Public Health and other local resources. These kits contain resources for parents and babies and are free to new and expecting parents.

## Lassen Links

First 5 Lassen is a member of Lassen Links, a network of local organizations serving children and families through community services, supports, referrals, and resources.

In FY2024-25, First 5 Lassen continued serving a lead role in building and expanding the Lassen Links network to connect children, families, and individuals to services that they need. Key activities and successes include:

- Providing over 250 referrals, via which **31 families that included a child zero through five were referred to community services.**
- Refining referral reporting and tracking with closed-loop systems and automated dashboards to improve data accuracy and sustainability.
- Applying for funding through the Partnership Health Plan, although ultimately this funding source was not a fit for First 5 Lassen due to county capacity constraints.
- Convening partners at regular meetings (10 Lassen Links meetings and three Strategic Partner meetings) to support Lassen Links viability and integrate the program into county-wide systems.
- Promoting and facilitating a Community Health Worker (CHW) training to educate partners on billing processes and managed care plan contracting, with more than four individuals participating.
- Contracting with SEI to develop a robust evaluation plan to assess the impact of the Commission's investment in the Lassen Links referral network. While this evaluation was designed and will be conducted at the request of First 5 Lassen, it is intended that evaluation activities and findings can be used by all partners in the system to understand the impact of the service and engage in continuous quality improvement activities. As such, the plan was presented to key partners in May 2025 for review and feedback before being finalized.

## Mixed Delivery Workgroup

In FY2024-25, the First 5 Lassen Executive Director supported the Lassen County Mixed Delivery Workgroup (MDW), which is focused on strengthening the Universal PreKindergarten (UPK) system in the county. This primarily focused on relationship building between the Lassen County Office of Education, Richmond School District, Public Health Department, and other key partners in preparation for FY2025-26 work, which will focus on integrating schools with Transitional Kindergarten programs into the Lassen Links referral network.

## Responsiveness to Early Learning and Care Needs

In FY2024-25 the Commission responded to community-identified needs for expanded early care and learning options in the Janesville area by issuing a Request for Applications (RFA) to fund start-up costs for a new preschool in the region. This contract was subsequently awarded to Sierra Cascade Family Opportunities (SCFO), who will use the funds to source equipment and supplies, perform capital improvements, and obtain child care licensing. The establishment of this center is aligned with Commission goal one: *Every child served by First 5 funded programs, prenatal through five, will reach his or her developmental potential and be ready for school.* Financial support and monitoring of the contract will continue into FY2025-26 as described in the following section of this report.

# Planning for the Future

In fall 2024, the Commission identified the need to redefine where they plan to focus their investments for the remainder of the period covered by their current Strategic Plan (i.e., through June 2028). To support this refocus, the Commission convened in spring 2025 to review the strategies included in the *2023-2028 Strategic and Long-Range Financial Plan* and identify which they intended to implement in FY2025-26 (July 1, 2025-June 30, 2026). Based on that review, the Commission elected to prioritize the following nine strategies for action in FY2025-26:

- 1. Center-Based Preschool:** The Commission will financially support the start-up of a center-based preschool in the greater Janesville area.
- 2. Diaper and Wipes Program:** The Commission will fund the direct expenses associated with providing diapers and wipes at no cost to families with financial need in Lassen County.
- 3. Family Connection Conference:** The Commission will support the annual Family Connection Conference.
- 4. Home Visiting:** The Commission and First 5 Lassen staff will coordinate with public and private agencies to support child development and health, and family functioning, through home visiting programs. Programs should include holistic family support, such as through father/male engagement, postpartum support, etc.
- 5. Lassen Links System Improvement:** First 5 Lassen staff will lead efforts related to the Lassen Links Referral System, including through the potential investment of funds for direct expenses related to implementation and promotion.
- 6. New Parent Kits:** First 5 Lassen staff will coordinate distribution of New Parent Kits in Spanish and English through Public Health and other local resources and funded programs.
- 7. Oral Health:** The Commission will support and encourage oral health screening and referral services; encourage public and private partners, including childcare providers, to integrate parent education about children's oral health; implement a public awareness campaign; and work to maintain fluoride varnish and sealant services.
- 8. Tobacco Cessation:** The Commission will support the reduction of the use of tobacco products throughout the county among parents and caregivers with children aged zero to five.
- 9. UPK Mixed Delivery Grant activities:** The First 5 Lassen Executive Director will coordinate the Mixed Delivery Workgroup (MDW), with a focus on ensuring the inclusion of schools with TK programming in the Lassen Links Referral System.

The Commission subsequently engaged SEI to develop a plan to monitor progress on strategy implementation, and, when possible, evaluate the impact of its FY2025–26 investments. This *July 1, 2025-June 30, 2026 Monitoring and Evaluation Framework* was built based upon Commission approved action steps that First 5 Lassen staff will utilize to implement each of the nine strategies above, tailored to the specific stage of each strategy's implementation.

For strategies in the early exploratory phase—such as Home Visiting—evaluation activities will focus on documenting implementation processes rather than direct outputs or outcomes. For more established strategies, like Lassen Links or the Diaper and Wipes Distribution Program, the evaluation will include data collection from participating families or organizations and analysis of this data.

Evaluation frameworks will be reviewed and refined throughout FY2025–26 to reflect the evolving nature of each strategy. For example, if First 5 Lassen launches a new Home Visiting program, a more detailed evaluation plan will be developed to ensure that (1) required data is collected for the mandated First 5 California Annual Report, and (2) the Commission gains meaningful insight into the program's impact on children and families.

Through these efforts, the Commission is positioning itself to remain responsive and intentional in how it invests its resources. By aligning evaluation activities with the stage of each strategy's development, First 5 Lassen is building a framework that not only meets reporting requirements but also generates meaningful insights to guide decision-making. This proactive approach ensures the Commission can adapt as community needs evolve, sustain progress on its priorities, and maximize its impact on young children and their families through the remainder of the current Strategic Plan period.

**LASSEN COUNTY CHILDREN AND  
FAMILIES COMMISSION**

Financial Statements, Management's Discussion &  
Analysis, and Independent Auditor's Report

As of and for the year ended June 30, 2025

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION**  
Audit Report  
June 30, 2025

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## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Lassen County Children & Families Commission  
Susanville, CA 96130

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Lassen County Children & Families Commission (Commission) as of and for the year ended June 30, 2025, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Lassen County Children & Families Commission, as of June 30, 2025, and the respective changes in financial position 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 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 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 generally accepted auditing standards 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 generally accepted auditing standards 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 the 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 the 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 Management's Discussion and Analysis and Statement of Revenues & Expenditures – Budget and Actual be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a basic part of the 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 operation, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, 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.

#### **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 Supplemental Schedule of First 5 California Funding is presented for purposes of additional analysis and are 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 auditing standards generally accepted in the United States of America. In our opinion, the Supplemental Schedule of First 5 California Funding is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 3, 2025 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 to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.

**Respectfully submitted,**

*SingletonAuman, PC*

**SingletonAuman, PC**  
Susanville, California  
September 3, 2025

# **Lassen County Children and Families Commission Management's Discussion and Analysis (MD&A) June 30, 2025**

## **INTRODUCTION**

Our discussion and analysis of Lassen County Children and Families Commission (Commission) financial performance provides an overview of the Commission's financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the Commission's financial statements (including notes and supplementary information), which follow this section.

## **FINANCIAL HIGHLIGHTS**

- ❑ Total net position was \$996,473 at June 30, 2025. This was an decrease of \$16,236 from the prior year.
- ❑ Overall revenues were \$322,492 which was less than expenses of \$338,728 by \$16,236.

## **OVERVIEW OF FINANCIAL STATEMENTS**

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the Commission. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ❑ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ❑ **Fund financial statements** focus on reporting the individual parts of the Commission operations in more detail. The fund financial statements comprise the remaining statements.
  - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements. A comparison of the Commission's budget for the year is included.

### **Government-Wide Statements**

The government-wide statements report information about the Commission as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Commission's net position and how it has changed. Net position, the difference between the assets and liabilities, is one way to measure the Commission's financial health or position.

- ❑ Over time, increases or decreases in the Commission's net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- ❑ To assess the overall health of the Commission, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the birth rates within the county, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the Commission include governmental activities. Most of the Commission's basic services are included here, such as school readiness, home visits, oral health, and general administration. State grants finance most of these activities.

## Fund Financial Statements

The fund financial statements provide more detailed information about the Commission's most significant funds - not the Commission as a whole. Funds are accounting devices that the Commission uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The Board of Commissioners can establish other funds to control and manage money for particular purposes or to show that the Commission is meeting legal responsibilities for using certain revenues. The Commission has one kind of fund:

- Governmental fund - All of the Commission's basic services are included in the governmental fund, which generally focuses on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Commission's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government fund statements that explains the relationship (or differences) between them.

## FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

### Net Position

The Commission's combined net position was \$996,473 at June 30, 2025. See Table 1.

Net position decreased due to the decrease of accounts receivable and increase in deferred revenue.

**Table 1:  
Net Position**

	Governmental Activities		Total Percentage Change
	2025	2024	2025-2024
<b>Assets</b>			
Cash	\$ 1,009,312	\$ 891,985	13.15%
Accounts Receivable	42,866	121,524	-64.73%
<b>TOTAL ASSETS</b>	<u>1,052,178</u>	<u>1,013,509</u>	
<b>Liabilities</b>			
Accounts Payable and Accrued Liabilities	2,499	800	212.38%
Deferred Revenue	53,206	-	
<b>TOTAL LIABILITIES</b>	<u>55,705</u>	<u>800</u>	
<b>Net Assets</b>			
Restricted	996,473	1,012,709	-1.60%
<b>TOTAL NET POSITION</b>	<u>\$ 996,473</u>	<u>\$ 1,012,709</u>	

### Changes in Net Assets

The Commission's total revenues were \$322,492. A majority of the revenue comes from grants (92.61%). Interest accounted for another 7.39% of total revenues. Revenues decreased 31% from the prior year.

The total cost of all programs and services was \$338,728.

**Table 2:  
Changes in Net Position**

	Governmental Activities		Total Percentage Change
	2025	2024	2025-2024
Revenues			
Program Revenues:			
State and Local Entitlements	\$ 298,654	\$ 450,204	-33.66%
General Revenues			
Interest and Other Income	23,838	16,962	40.54%
<b>TOTAL REVENUES</b>	<u>322,492</u>	<u>467,166</u>	-30.97%
Program Expenses			
Grants and Projects	338,728	436,779	-22.45%
<b>TOTAL EXPENSES</b>	<u>338,728</u>	<u>436,779</u>	
<b>INCREASE IN NET ASSETS</b>	<u>\$ (16,236)</u>	<u>\$ 30,387</u>	

### Governmental Activities

Table 3 presents the cost of each of the Commission's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants and capital grants and contributions.

The cost of all governmental activities this year was \$338,728.

Most of the costs were paid directly by grants and contributions of \$298,654.

**Table 3  
Net Cost of Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2025	2024	2025	2024
Grants and Projects	\$ 338,728	\$ 436,779	\$ (16,236)	\$ 13,425
<b>TOTAL</b>	<u>\$ 338,728</u>	<u>\$ 436,779</u>	<u>\$ (16,236)</u>	<u>\$ 13,425</u>

### FINANCIAL ANALYSIS OF THE COMMISSIONS FUNDS

The overall financial performance of the Commission as a whole is reflected in its governmental funds as well. As the Commission completed the year, its governmental fund reported a fund balance of \$996,473 which is below last year's ending fund balance of \$1,012,709.

## **General Fund Budgetary Highlights**

Over the course of the year, the Commission revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved on June 30, 2025. A schedule of the Commission's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

At June 30, 2025, the Commission had no capital assets.

### **Debt**

At June 30, 2025, the Commission had no long-term debt.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

At the time these financial statements were prepared and audited, the Commission was aware of several circumstances that could affect its future financial health:

- ❑ The uncertainty of federal and state funding can have a profound impact on the financial health of the Commission. Although no changes are currently anticipated, the federal and the state governments could implement budget cuts.
- ❑ The budget assumptions used to prepare the budget for 2025 were based on revenue and expense assumptions detailed in the Long Range Financial Plan.
- ❑ FUTURE EVENTS OR DEVELOPMENTS:
  - Continued County-wide school readiness program through home visiting
  - Continued distribution of New Parent Kits
  - Increased public awareness of Commission activities
  - Continued enhancement and use of web based data collection system
  - Continued exploration of emerging initiatives
  - Continued efforts in the development and implementation of streamlined service systems for children.
  - Create a home visiting collaboration who can manage the interagency engagement, facilitation, communications and implementation of the group's vision on a day-to-day basis.

## **CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the Commission's finances and to demonstrate the Commission's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact:

Tim Clark  
Executive Director  
Lassen County Children and Families Commission  
PO Box 270826  
Susanville, CA 96127

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

	Governmental Activities
<b>Assets</b>	
Cash in County Treasury	\$ 902,733
Cash in Banks	106,579
Accounts Receivable	42,866
Total Assets	\$ 1,052,178
<b>Liabilities</b>	
Accounts Payable and Accrued Liabilities	\$ 2,499
Deferred Revenue	53,206
Total Liabilities	\$ 55,705
<b>Net position</b>	
Restricted	\$ 996,473
Total Net Position	\$ 996,473

The accompanying notes are an integral part of this statement.

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

<b><u>Governmental Activities</u></b>	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
First 5 Projects	\$ 338,728	\$ 298,654	\$ (40,074)
Total Governmental Activities	<u>\$ 338,728</u>	<u>\$ 298,654</u>	<u>(40,074)</u>
<b>General Revenues:</b>			
			23,838
			<u>23,838</u>
			(16,236)
			<u>1,012,709</u>
			<u>\$ 996,473</u>

The accompanying notes are an integral part of this statement.

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION**  
**BALANCE SHEET**  
**JUNE 30, 2025**

	<u>General Fund</u>
<b>Assets</b>	
Cash in County Treasury	\$ 902,733
Cash in Banks	106,579
Accounts Receivable	42,866
Total Assets	\$ 1,052,178
 <b>Liabilities and Fund Balance</b>	
Liabilities:	
Accounts Payable and Accrued Liabilities	\$ 2,499
	53,206
Total Liabilities	55,705
 Fund Balance:	
Committed for future contracts	372,700
Assigned for First 5 Programs	623,773
Total Fund Balance	996,473
Total Liabilities and Fund Balance	\$ 1,052,178

The accompanying notes are an integral part of this statement.

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION  
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
JUNE 30, 2025**

Total Fund Balances - Governmental Funds	\$ 996,473
Reconciling Items:	
Adjustments to Governmental Funds	<u>                  -</u>
Total Net Position - Governmental Activities	<u><u>          \$ 996,473</u></u>

There were no entries necessary to convert from Governmental Fund Balances to Net Position.

The accompanying notes are an integral part of this statement

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>General Fund</u>
Revenue:	
Prop 10 Allocation	\$ 298,654
Interest and Other Income	<u>23,838</u>
 Total Revenue	 322,492
 Expenditures:	
Administration:	
Contracted Staff	86,412
Professional Services	8,000
Dues	4,250
Insurance	2,510
Misc	3,810
Program:	
Improved Child Development	105,806
Improved Family Functioning	51,418
Improved Child Health	59,571
Grant Implementation	2,000
Evaluation:	
Other Evaluation Costs	<u>14,951</u>
 Total Expenditures	 <u>338,728</u>
 Revenue Over (Under) Expenditures	 (16,236)
 Fund Balance July 1, 2024	 <u>1,012,709</u>
 Fund Balance June 30, 2025	 <u><u>\$ 996,473</u></u>

The accompanying notes are an integral part of this statement.

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2025**

Net Changes in Fund Balances - Total Governmental Funds	\$ (16,236)
Reconciling Items:	
Adjustments to Govenmental Funds	<u>          -</u>
Changes in Net Position of Governmental Activities - Statement of Activities	<u><u>    \$ (16,236)</u></u>

There were no entries necessary to convert from Governmental Changes in Fund Balances to Changes in Net Position.

The accompanying notes are an integral part of this statement

**Lassen County Children and Families Commission**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

The Lassen County Children and Families Commission (Commission), accounts for its financial transactions in accordance with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1. Reporting Entity

The Commission was established on January 12, 1999, pursuant to Health and Safety Code Section 130140. The Commission was also established in accordance with the provisions of the California Children and Families First Act of 1998 and by Lassen County Ordinance #538. The ten members of the Commission are appointed by the Lassen County Board of Supervisors. The purpose of the Commission is to develop a strategic plan describing programs, services, and projects to promote, support, and improve the early development of children. The Commission is funded by a tax of fifty cents per pack on cigarettes and by a similar tax on other tobacco products.

The accounting methods and procedures adopted by the Commission conform to Generally Accepted Accounting Principles as related to governmental entities. These financial statements present the government and any component units, entities for which the Commission is considered to be financially accountable under the criteria set by Governmental Accounting Standards Board (GASB) Statement No. 14. Based on the application of the criteria set forth by GASB 14, the Commission has determined that there are no component units of the Commission.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-Wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Commission's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The Commission does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

**Lassen County Children and Families Commission**  
**Notes to the Financial Statements**  
**June 30, 2025**

Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Commission's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Commission reports the following major governmental fund:

The General Fund is the Commission's primary operating fund. It accounts for all financial resources of the Commission.

**b. Measurement Focus, Basis of Accounting**

Government-Wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include county assessments, grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Amounts reported as program revenues include entitlement revenue from the State of California.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Commission does not consider revenues collected more than 60 days after its year-end to be available in the current period. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

**Lassen County Children and Families Commission**  
**Notes to the Financial Statements**  
**June 30, 2025**

**3. Assets, Liabilities, and Equity**

**a. Deposits and Investments**

The Commission maintains a significant portion of its cash in the County Treasury. Funds are pooled with those of other agencies and invested. These pooled funds are carried at cost, which closely approximates fair market value as determined by the pooled fund manager. Therefore, no adjustment has been made to reflect the current market value in the financial statements. Assumptions made in determining the fair value of the pooled investment portfolios are available from the Lassen County Treasurer. Interest earned is deposited into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Cash balances held in banks (\$106,579) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

**1. Cash in County Treasury:**

The Commission maintains substantially all of its cash in the Lassen County Treasury as part of the common investment pool (unknown as of June 30, 2025). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$902,733. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

The Commission is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the Commission are either secured by federal depository insurance or are collateralized.

**b. Capital Assets**

The Commission does not report any capital assets in its financial statements. The Commission does not have a capitalization policy because they do not expect to have capital assets in the future.

**c. Receivable and Payable Balances**

The Commission believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

**Lassen County Children and Families Commission**  
**Notes to the Financial Statements**  
**June 30, 2025**

d. Equity Classifications and Restrictions

Fund Financial Statements:

The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance—amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance—amounts constrained to specific purposes by the Commission itself, using its highest level of decision-making authority (i.e., Commission Board). To be reported as committed, amounts cannot be used for any other purpose unless the Commission takes the same highest level action to remove or change the constraint.
- Assigned fund balance—amounts the Commission intends to use for a specific purpose. Intent can be expressed by the Commission Board or by an official or body to which the Commission Council delegates the authority. The Commission has chosen not to delegate this authority.
- Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Commission establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as obligated for future contracts). Assigned fund balance is established by Commission Board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Commission considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Commission considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Commission Board has provided otherwise in its commitment or assignment actions.

**Lassen County Children and Families Commission  
Notes to the Financial Statements  
June 30, 2025**

Government Wide Financial Statements:

For Government Wide financial statements, equity is classified in three components as follows:

Net Investment in Capital Assets consists of capital assets reduced by accumulated depreciation and the outstanding balances of debt borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position consists of net assets with restrictions placed on the use either by external groups such as contributors, grantors, or regulations of other governments, or law through constitutional provisions or enabling legislation.

Unrestricted Net Position consists of all other net assets that do not meet the definition of "restricted" or "net investment in capital assets."

e. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of management's estimates. Actual results could differ from those estimates.

f. Budget

The Commission adopted a budget consistent with the modified accrual basis of accounting used in governmental funds.

**Note 2 - Compliance and Accountability**

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None Reported	Not Applicable

2. Deficit Fund Balance or Fund Net Assets of Individual Funds

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None Reported	Not Applicable	Not Applicable

**Lassen County Children and Families Commission**  
**Notes to the Financial Statements**  
**June 30, 2025**

**Note 3 - Excess of Expenditures over Appropriations**

The Commission had the following expenditures in excess of appropriations for the year ending June 30, 2025:

Improved Child Development Program	<u>\$24,781</u>
------------------------------------	-----------------

Expenditures exceeded the budget due to incurring more than anticipated Home Visiting/Preschool costs.

**Note 4 – Commitments and Contingencies**

Litigation

The Commission is not currently involved in any litigation. In the opinion of management and legal counsel, the disposition of any litigation pending will not have a material effect on the financial statements.

State Allowances, Awards, and Grants

The Commission has received State funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

**Note 5 - Risk Management and Litigation**

The Commission is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and patrons; and natural disasters. The Commission has managed these risks by obtaining coverage from commercial insurance companies. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported are considered.

The Commission estimates that the amount of actual or potential claims against the Commission as of June 30, 2025 will not materially affect the financial condition of the Commission. Therefore, the General Fund contains no provision for estimated claims. Information relating to an analysis of claims activities for the year was not available.

**Note 6 – Program Evaluation**

The amount spent on Program Evaluations during the year ended June 30, 2025 was \$14,951.

**Lassen County Children and Families Commission**  
**Notes to the Financial Statements**  
**June 30, 2025**

**Note 7 – Concentration of Revenue Risk**

The Commission received approximately 92.6% of its revenue from the State of California. If the Commission's programs experience partial or complete cuts due to a state budget shortfall, the Commission will be unable to continue its current level of service.

**Note 8 – Subsequent Events**

Subsequent events have been evaluated through August 3, 2025, which is the date the financial statements were available to be issued.

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION  
GENERAL FUND STATEMENT OF REVENUES AND  
EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2025**

	General Fund			Variance with Final Budget Favorable (Unfavorable)
	Budget Amounts		Actual	
	Original	Final		
Revenue:				
Prop 10 Allocation	\$ 450,989	\$ 446,279	\$ 298,654	\$ (147,625)
Interest and Other Income	9,000	9,000	23,838	14,838
<b>Total Revenue</b>	<b>459,989</b>	<b>455,279</b>	<b>322,492</b>	<b>(132,787)</b>
Expenditures:				
Administration:				
Contracted Staff	86,412	86,412	86,412	-
Professional Services	9,500	9,500	8,000	1,500
Dues	4,250	4,250	4,250	-
Insurance	2,510	2,510	2,510	-
Misc	6,000	4,500	3,810	690
Program:				
Improved Child Development	81,025	81,025	105,806	(24,781)
Improved Family Functioning	132,200	132,200	51,418	80,782
Other Program Costs	174,084	174,084	59,571	114,513
Grant Implementation		3,000	2,000	1,000
Evaluation:				
Other Evaluation Costs	21,265	21,265	14,951	6,314
<b>Total Expenditures</b>	<b>517,246</b>	<b>518,746</b>	<b>338,728</b>	<b>180,018</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (57,257)</b>	<b>\$ (63,467)</b>	<b>\$ (16,236)</b>	<b>\$ 47,231</b>

Please note, this statement may be subject to rounding differences.

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION  
 SUPPLEMENTAL SCHEDULE OF FIRST 5 CALIFORNIA (F5CA) FUNDING  
 FOR THE YEAR ENDED JUNE 30, 2025**

Program or Project Title	Revenue		Expenditures		Change in		Net Assets		Net Assets	
	F5CA Funds	\$	F5CA Funds	\$	Net Assets	\$	Beginning of FY	\$	End of FY	\$
Prop 10 Tobacco Tax	F5CA Funds	\$ 121,237	\$ 157,225	\$ (35,988)	\$ (809,494)	\$ (845,482)				
Prop 10 Tobacco Tax Small County Augmentation	F5CA Funds	\$ 82,933	\$ 119,447	\$ (36,514)	\$ 888,090	\$ 851,576				
Prop 10 Tobacco Tax SMIF	F5CA Funds	\$ 1,004	\$ -	\$ 1,004	\$ 2,956	\$ 3,960				
<b>Total F5CA Funds</b>		<b>\$ 205,174</b>	<b>\$ 276,672</b>	<b>\$ (71,498)</b>	<b>\$ 81,552</b>	<b>\$ 10,054</b>				

Please note, this statement may be subject to rounding differences.

## **INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE**

Board of Commissioners  
Lassen County Children and Families Commission  
Susanville, CA 96130

Members of the Board of Commissioners:

### **Report on Compliance**

#### **Opinion**

We have audited the Lassen County Children and Families Commission's (Commission) 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, 2025.

In our opinion, Lassen County Children and Families Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the applicable state programs for the year ended June 30, 2025.

#### **Basis for Opinion on State Compliance**

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.

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.

## **Responsibility 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 for State 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:

<u>Description</u>	<u>Audit Guide Procedures</u>	<u>Procedures Performed</u>
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 Benefit 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.

### **Report on 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 state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 state 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 of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

Respectfully Submitted,

**SingletonAuman PC**  
**Susanville, California**  
September 3, 2025

**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**

Board of Commissioners  
Lassen County Children and Families Commission  
Susanville, CA 96130

Members of the Board of Commissioners:

We have audited, in accordance with the 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 the major fund of the Lassen County Children and Families Commission as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated September 3, 2025.

**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 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 of those charged with governance.

Our consideration of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Commission's financial statements are free of 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### **Purpose of the Report**

This 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.

This report is intended solely for the information and use of the County Board of Supervisors, the County Commission, the State Commission, the State Controller's office, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

**SingletonAuman PC**  
**Susanville, California**  
September 3, 2025

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION  
COMBINED SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2025**

**EXECUTIVE SUMMARY**

The Families First Initiative of 1998 (Prop 10), was approved by the voters of the State of California on November 10, 1998. In order to carry out the requirements of the Initiative, the Lassen County Board of Supervisors adopted an ordinance establishing the Lassen County Children and Families Commission. The Commission is responsible for the creation and implementation of a comprehensive, collaborative and integrated system of information and services to enhance early childhood development.

The quality of the Commission's internal controls is highly dependent upon involvement in the day to day operations by the volunteer Commission Board Members. Also, due to the limited number of employees of the Commission, there is an inability to segregate the custody of and accountability for Commission assets in the manner generally required for model systems of internal accounting controls. A summary of the auditors' results follows:

1. **Type of Auditors' Report on Financial Statements:** Unmodified
2. **Internal Control Findings:** No Significant Deficiencies and No Material Weaknesses.
3. **Material Noncompliance Noted:** None.

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
(FINDINGS FROM THE JUNE 30, 2024 AUDIT REPORT)  
JUNE 30, 2025**

There were no prior year audit findings.

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION  
CORRECTIVE ACTION PLAN  
JUNE 30, 2025**

There were no findings in the current year audit.

Annual Report AR-1  
Lassen Revenue and Expenditure Summary  
July 1, 2024 - June 30, 2025  
Revenue Detail

<b>Category</b>	<b>Amount</b>
<b>Tobacco Tax Funds</b>	<b>\$123,681</b>
<b>IMPACT Legacy</b>	<b>\$0</b>
<b>Small Population County Augmentation Funds</b>	<b>\$82,932</b>
<b>Home Visiting Coordination Funds</b>	<b>\$69,082</b>

Category	Amount
Other First 5 California Funds	\$0
Other First 5 California Funds Description	
Other Public Funds	\$3,911
<p style="text-align: center;"><b>Other Public Funds Description</b></p> <p style="text-align: center;">Lassen CO BOS Donation for Diapers &amp; Wipes Program - \$1147.00. Work Force Development Grant to help with childcare providers - \$2764.00.</p>	
Donations	\$0
Revenue From Interest Earned	\$23,838

Category	Amount
<p style="text-align: center;"><b>Grants</b></p>	<p style="text-align: center;">\$2,000</p>
<p style="text-align: center;"><b>Grants Description</b></p> <p style="text-align: center;">UPK Grant Round 3 Funding. Help build system to support TK Program in Lassen County - \$2,000.00</p>	
<p style="text-align: center;"><b>Other Funds</b></p>	<p style="text-align: center;">\$17,048</p>
<p style="text-align: center;"><b>Other Funds</b></p> <p style="text-align: center;">MAA Reimbursement for program development to support Medical and nonmedical Individuals in Lassen County.</p>	
<p style="text-align: center;"><b>Total Revenue</b></p>	<p style="text-align: center;"><b>\$322,492</b></p>

## Improved Family Support

Service	Grantee	Program(s)	Children	Caregivers	Providers	SPCFA Funding	Amount
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> <li>• Not Applicable (Parents as Teachers)</li> </ul>	16	20	0	Fully	\$51,418
<b>Total</b>							<b>\$51,418</b>

## Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	SPCFA Funding	Amount
Quality Early Learning and Care Supports	Family Child Care	<ul style="list-style-type: none"> <li>• Quality Counts California</li> </ul>	0	0	3	Not Funded	\$2,342
Quality Early Learning and Care Supports	CBO/Non-Profit	<ul style="list-style-type: none"> <li>• Not Applicable (Home Visiting Program to help children development.)</li> </ul>	16	20	0	Fully	\$31,514

Service	Grantee	Program(s)	Children	Caregivers	Providers	SPCFA Funding	Amount
Early Learning and Care Program Direct Costs	CBO/Non-Profit	• Facility Grants	0	0	1	Not Funded	\$71,950
<b>Total</b>							<b>\$105,806</b>

## Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	SPCFA Funding	Amount
Health Promotion and Treatment	County Health & Human Services	<ul style="list-style-type: none"> <li>Other - Describe county commission local efforts</li> </ul>	0	0	1	0	Not Funded	\$
Early Intervention	First 5 County Commission	<ul style="list-style-type: none"> <li>Care Coordination and Linkage</li> </ul>	5	31	0	0	Not Funded	\$3

**Reason for no population served:** Due to a developing program, the data collection was improved making the numbers not fully accurate

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	SPCFA Funding	Amount
Infant and /Toddler Pediatric Support	County Health & Human Services	<ul style="list-style-type: none"> <li>Not Applicable (Lassen County Public Health Diaper Program to support Lassen Links Referral Network by offering free diapers and wipes to help connect</li> </ul>	231	149	0	0	Not Funded	\$200,000

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	SPCFA Funding	Amount
		families with children access to additional services.)						
<b>Total</b>								<b>\$5</b>

Improved Systems Of Care

Service	Grantee	Program(s)	SPCFA Funding	Amount
Systems Building	First 5 County Commission	. Not Applicable (UPK Grant Round 3	Not Funded	\$2,000

Service	Grantee	Program(s)	SPCFA Funding	Amount
		Implementation to support TK Programs in Lassen County. )		
<b>Total</b>				<b>\$2,000</b>

Expenditure Details

Category	Amount
Program Expenditures	\$218,795
Administrative Expenditures	\$104,982
Evaluation Expenditures	\$14,951

<b>Category</b>	<b>Amount</b>
Total Expenditures	\$338,728
Excess (Deficiency) Of Revenues Over (Under) Expenses	(\$16,236)

Other Financing Details

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

Net Change in Fund Balance

<b>Category</b>	<b>Amount</b>
Fund Balance - Beginning	\$1,012,709
Fund Balance - Ending	\$996,473
Net Change In Fund Balance	(\$16,236)

Fiscal Year Fund Balance

<b>Category</b>	<b>Amount</b>
Nonspendable	\$0
Restricted	\$996,473

<b>Category</b>	<b>Amount</b>
Committed	\$0
Assigned	\$0
Unassigned	\$0
Total Fund Balance	\$996,473

Expenditure Note

No data entered for this section as of 6/15/2026 7:48:39 AM.

Annual Report AR-2

Lassen Demographic Worksheet

July 1, 2024 - June 30, 2025

Population Served

<b>Category</b>	<b>Number</b>
Children Less than 3 Years Old	8
Children from 3rd to 6th Birthday	8
Children – Ages Unknown (birth to 6th Birthday)	236
Primary Caregivers	200

<b>Category</b>	<b>Number</b>
Providers	5
<b>Total Population Served</b>	<b>457</b>

Primary Language Spoken in Home

<b>Category</b>	<b>Number of Children</b>	<b>Number of Primary Caregivers</b>
English	43	46
Spanish	1	2
Unknown	208	152

<b>Category</b>	<b>Number of Children</b>	<b>Number of Primary Caregivers</b>
<b>Totals</b>	<b>252</b>	<b>200</b>

Race and/or Ethnicity of Population Served

<b>Category</b>	<b>Number of Children</b>	<b>Number of Primary Caregivers</b>
Alaska Native/American Indian	5	5
Asian	1	1
Black/African-American	1	3

Category	Number of Children	Number of Primary Caregivers
Hispanic/Latino	4	4
Native Hawaiian or Other Pacific Islander	1	1
White	32	35
Unknown	208	151
<b>Totals</b>	<b>252</b>	<b>200</b>

Duplication Assessment

Category	Data
Degree of Duplication	25%
Confidence in Data	Moderately confident
Additional Details (Optional)	The three programs First 5 Lassen supported in FY24-25 do not share a data management system. As such, it is possible that up to 25% of the people included in the counts above may have participated in all three programs.

# Annual Report AR-3

## Lassen County Evaluation Summary and Highlights

July 1, 2024 - June 30, 2025

### County Evaluation Summary

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#### Evaluation Activities Completed, Findings, and Policy Impact

In fall 2024, the Commission identified the need to redefine where they plan to focus their investments for the remainder of the period covered by their current Strategic Plan (i.e., through June 2028). To support this refocus, the Commission convened in spring 2025 to review the strategies included in the 2023-2028 Strategic and Long-Range Financial Plan and identify which they intended to implement in FY2025-26 (July 1, 2025-June 30, 2026). Based on that review, the Commission elected to prioritize the following nine strategies for action in FY2025-26: 1. Center-Based Preschool: The Commission will financially support the start-up of a center-based preschool in the greater Janesville area. 2. Diaper and Wipes Program: The Commission will fund the direct expenses associated with providing diapers and wipes at no cost to families with financial need in Lassen County. 3. Family Connection Conference: The Commission will support the annual Family Connection Conference. 4. Home Visiting: The Commission and First 5 Lassen staff will coordinate with public and private agencies to support child development and health, and family functioning, through home visiting programs. Programs should include holistic family support, such as through father/male engagement, postpartum support, etc. 5. Lassen Links System Improvement: First 5 Lassen staff will lead efforts related to the Lassen Links Referral System, including through the potential investment of funds for direct expenses related to implementation and promotion. 6. New Parent Kits: First 5 Lassen staff will coordinate distribution of New Parent Kits in Spanish and English through Public Health and other local resources and funded programs. 7. Oral Health: The Commission will support and encourage oral health screening and referral services; encourage public and private partners, including childcare providers, to integrate parent education about children's oral health; implement a public awareness campaign; and work to maintain fluoride varnish and sealant services. 8. Tobacco Cessation: The Commission will support the reduction of the use of tobacco products throughout the county among parents and caregivers with children aged zero to five. 9. UPK Mixed Delivery Grant activities: The First 5 Lassen Executive Director will coordinate the Mixed Delivery Workgroup (MDW), with a focus on ensuring the inclusion of schools with TK programming in the Lassen Links Referral System. The Commission

subsequently engaged SEI to develop a plan to monitor progress on strategy implementation, and, when possible, evaluate the impact of its FY2025–26 investments. This July 1, 2025-June 30, 2026 Monitoring and Evaluation Framework was built based upon Commission approved action steps that First 5 Lassen staff will utilize to implement each of the nine strategies above, tailored to the specific stage of each strategy's implementation. For strategies in the early exploratory phase—such as Home Visiting—evaluation activities will focus on documenting implementation processes rather than direct outputs or outcomes. For more established strategies, like Lassen Links or the Diaper and Wipes Distribution Program, the evaluation will include data collection from participating families or organizations and analysis of this data. Evaluation frameworks will be reviewed and refined throughout FY2025–26 to reflect the evolving nature of each strategy. For example, if First 5 Lassen launches a new Home Visiting program, a more detailed evaluation plan will be developed to ensure that (1) required data is collected for the mandated First 5 California Annual Report, and (2) the Commission gains meaningful insight into the program's impact on children and families. Through these efforts, the Commission is positioning itself to remain responsive and intentional in how it invests its resources. By aligning evaluation activities with the stage of each strategy's development, First 5 Lassen is building a framework that not only meets reporting requirements but also generates meaningful insights to guide decision-making. This proactive approach ensures the Commission can adapt as community needs evolve, sustain progress on its priorities, and maximize its impact on young children and their families through the remainder of the current Strategic Plan period.

## County Highlights

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### County Highlight

The Pathways Home Visiting program operated in quarter one (July-September 2024) of FY2024-25. The information included for Pathways is limited to that which was collected and recorded in the program's online databases managed by the Pathways Director and staff. These data were provided to the evaluation team in October 2024 but could not be validated with program staff due to the timing of program closure. That being said, 16 families and 17 children were served. This resulted in 60 home visits, 98 points of contact, 25 additional services, and 6 referrals to other community resources. The Commission supports the distribution of diapers and wipes through a partnership with Lassen County Public Health by investing funds for the purchase of these essential supplies. Public Health staff distribute the items at no cost to families across the county. Individuals simply describe their needs at the distribution point and are matched with the appropriate sizes and quantities for the children in their household. Beyond meeting immediate needs, this program also serves as a low-barrier entry point for families to access additional supports through the Lassen Links referral

system (e.g., WIC, Lassen Works, or MCAH). To support the low-barrier intent of the program, limited information is collected from families when they seek these supplies. During the FY 2023-2024, 149 families were given 906 packages of diapers and 537 packages of wipes. These families represent 231 children 0-5. In addition, this helped refer 14 families to additional services that they needed. In FY2024-25, First 5 Lassen continued serving a lead role in building and expanding the Lassen Links network to connect children, families, and individuals to services that they need. Key activities and successes include: Providing over 250 referrals, via which 31 families that included a child zero through five were referred to community services. Refining referral reporting and tracking with closed-loop systems and automated dashboards to improve data accuracy and sustainability. Applying for funding through the Partnership Health Plan, although ultimately this funding source was not a fit for First 5 Lassen due to county capacity constraints. Convening partners at regular meetings (10 Lassen Links meetings and three Strategic Partner meetings) to support Lassen Links viability and integrate the program into county-wide systems. Promoting and facilitating a Community Health Worker (CHW) training to educate partners on billing processes and managed care plan contracting, with more than four individuals participating. Contracting with SEI to develop a robust evaluation plan to assess the impact of the Commission's investment in the Lassen Links referral network. While this evaluation was designed and will be conducted at the request of First 5 Lassen, it is intended that evaluation activities and findings can be used by all partners in the system to understand the impact of the service and engage in continuous quality improvement activities. As such, the plan was presented to key partners in May 2025 for review and feedback before being finalized. In FY2024-25 the Commission responded to community-identified needs for expanded early care and learning options in the Janesville area by issuing a Request for Applications (RFA) to fund start-up costs for a new preschool in the region. This contract was subsequently awarded to Sierra Cascade Family Opportunities (SCFO), who will use the funds to source equipment and supplies, perform capital improvements, and obtain child care licensing. The establishment of this center is aligned with Commission goal one: Every child served by First 5 funded programs, prenatal through five, will reach his or her developmental potential and be ready for school. Financial support and monitoring of the contract will continue into FY2025-26 as described in the following section of this report.

## SPCFA Performance Report

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### Summarize SPCFA Specific Program Accomplishments

All SPCFA funds were used to support home visiting services in Lassen County for the first quarter only of FY 24/25 after which the program shut down. During this period the program conducted 60 home visits, had 98 points of contact and 25

additional services. For the additional services provided, 12 were for basic needs, 4 were for family functioning services, 8 were child development and health screenings and one was for mental health services. There were 6 referrals to connect the families to additional county resources. Upon closure, the home visiting program referral all families to Lassen Links, in which, Lassen Links was able to connect them to additional services that could help them until another home visiting program began. During this time, Lassen County Public Health Department began the process of starting their own home visiting program. While the program was not able to serve families for the rest of the year, the First 5 Lassen was excited this program would live on in Public Health bring greater sustainability to home visiting program in Lassen County. All other home visiting programs in Lassen county have very high requirements for families to benefit those services. Both First 5 Lassen's Home Visiting Program and the New Lassen County Public Health Program requirements are much lower enabling a much larger portion of the families in the county to receive these direct services.

#### How SPCFA Funding Was Used To Assist With Recovery From The Effects Of COVID-19

Due to the challenges that COVID-19 brought upon home visiting programs, Parents as Teachers has since developed tools to help home visiting programs maximize the opportunities of virtual home visits. With these tools, the Home Visiting Program continued to use these tools. Following Parents as Teachers virtual formats, the Home Visiting Program was able to email handouts and other activities to the families so that they can engage in learning and early childhood development activities. Activity boxes were prepared in advance so that they could be dropped off while maintaining safe distances. With the use of the virtual checklist, the Home Visiting Program was able to organize itself in the event a virtual home visit was necessary. With this preparation, the Home Visiting Program was able to offer a virtual option to the families if there were situations or circumstances that would have prevented an in-person home visit from taking place.

#### How SPCFA Funded Projects Align With Other State And Locally Funded Efforts

First 5 Lassen's SPCFA funding was used solely for home visiting in Lassen County. Additional funding was used to support this program from CalWORKS, Lassen County Public Health Department, and Lassen County Social Services. With these additional funding opportunities, it was very clear that home visiting is a much needed service and aligned with many agencies priorities. While First 5 Lassen Home Visiting Program had to close, Lassen County Public Health Department was able to build off of First 5 Lassen's Home Visiting Program and continue partnership with the other agencies to continue the efforts.