



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

Phoebe Freeman

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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, 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
Center-Based Preschool: Financially support the startup of a center-based preschool in the greater Janesville area.	•			
Diaper and Wipes Program: Fund the management and direct expenses associated with providing diapers and wipes at no cost to families with financial need in Lassen County.	•	•	•	
Home Visiting: Coordinate with public and private agencies to support child development and health, and family functioning, through holistic home visiting programs.	•	•	•	•
Lassen Links System Improvement: Lead efforts related to the Lassen Links Referral System.				•
New Parent Kits: Coordinate distribution of New Parent Kits in Spanish and English through Public Health and other local resources and funded programs.	•	•	•	
Oral Health: 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.			•	
Tobacco Cessation: Support the reduction of the use of tobacco products throughout the county.			•	
UPK Mixed Delivery Grant activities: Coordinate the Mixed Delivery Workgroup to support inclusive, high-quality early learning and care programs in the county.	•			
Family Connection Conference: Support the annual family conference.	•			

Secondary Strategies	Goal Areas Addressed			
	1	2	3	4
Coordinated Needs Assessments: Braid funding and coordinate with public and private agencies to conduct shared community needs assessment processes in order to effectively identify trends and opportunities to address the service needs and gaps for children aged birth through five across systems.				•
Father/Male Engagement: Coordinate with partners to improve engagement and inclusion of fathers in their children’s lives and family events.		•		
Literacy Program for Children Aged 0-2: Develop a program focused on improving literacy for children aged zero to two or identify existing program(s) in which the Commission will invest.	•			
Postpartum Support: Develop a program that provides postpartum support to families or identify existing program(s) in which the Commission will invest.		•	•	•

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.

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

- 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, 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.

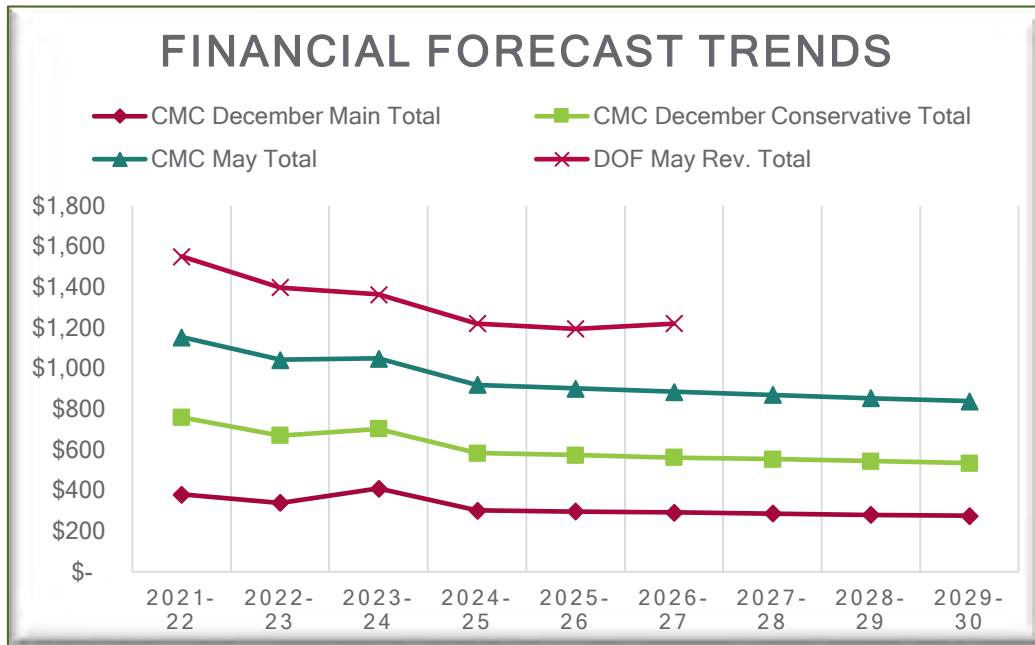
Fiscal Year	Fiscal Year	Cigarette tax revenue	Percent Change
2021	2022	\$ 1,552,563,789.00	-8.72%
2020	2021	\$ 1,700,943,000.00	-0.45%
2019	2020	\$ 1,708,597,000.00	-4.34%
2018	2019	\$ 1,786,074,000.00	-5.10%
2017	2018	\$ 1,882,025,000.00	

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 ⁽¹⁾	Total Expenditures ⁽²⁾	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. ~~This will allow Pathways (Home Visiting) funding to remain at the highest level possible, for as long as possible. When ending fund balances are approaching six to twelve months of operating and program funding, the Commission will look to fund a home visiting strategy through Lassen County Public Health or Health and Social Services.~~ 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.

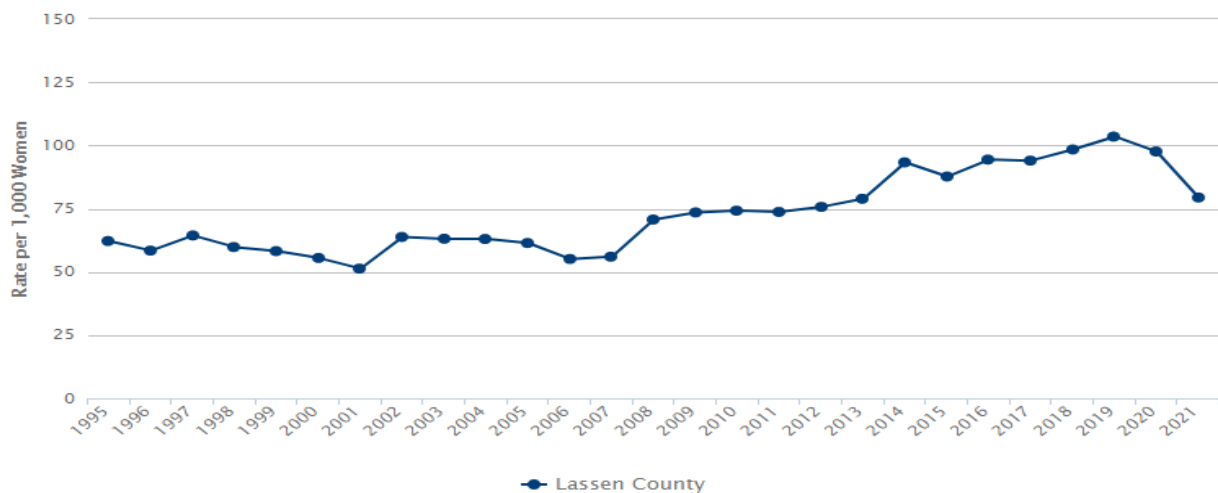
1. Continue to fund local programs and collaborations in order to reach those most at risk. ~~The Commission will fund Pathways for direct services (home visiting, child development and family strengthening; and its capacity building efforts to work more effectively and efficiently.~~ It will also continue 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.

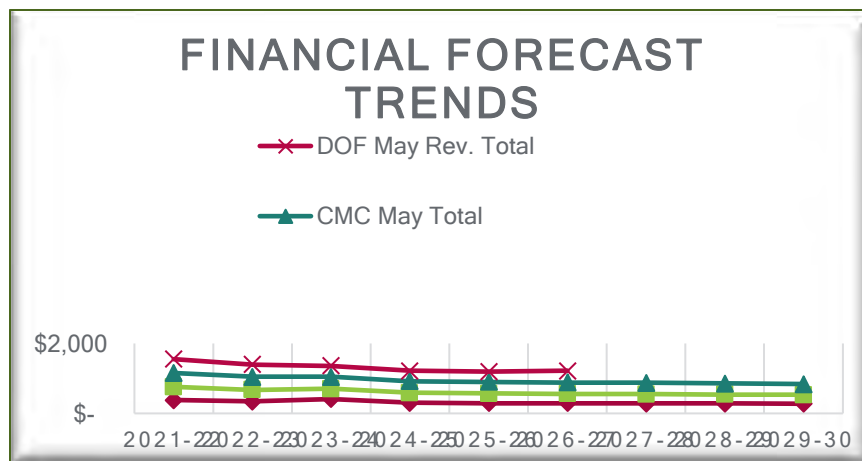
Fiscal Year	Fiscal Year	Cigarette tax revenue	Percent Change From Previous Year
2021	2022	\$ 1,552,563,789.00	-8.72%
2020	2021	\$ 1,700,943,000.00	-0.45%
2019	2020	\$ 1,708,597,000.00	-4.34%
2018	2019	\$ 1,786,074,000.00	-5.10%
2017	2018	\$ 1,882,025,000.00	NA

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. The financial plan includes funding for the variety of Pathways home visiting activities under the Improved Child Development and Improved Family Functioning result areas over the next five years. Funding is anticipated to remain level for the next two years (as long as the current funds from Small Population County Funding Augmentation remains in place). This forecast assumes that SPCFA will be renewed at 50% of its current level beginning in FY2024-25 (\$170,645). For purposes of the forecast, a similar reduction is applied to the Home Visiting Program. *This amount may be offset by reducing Commission reserves or increasing*

~~revenues from other grants/partnerships for these activities, or other strategic partnership arrangements.~~ 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

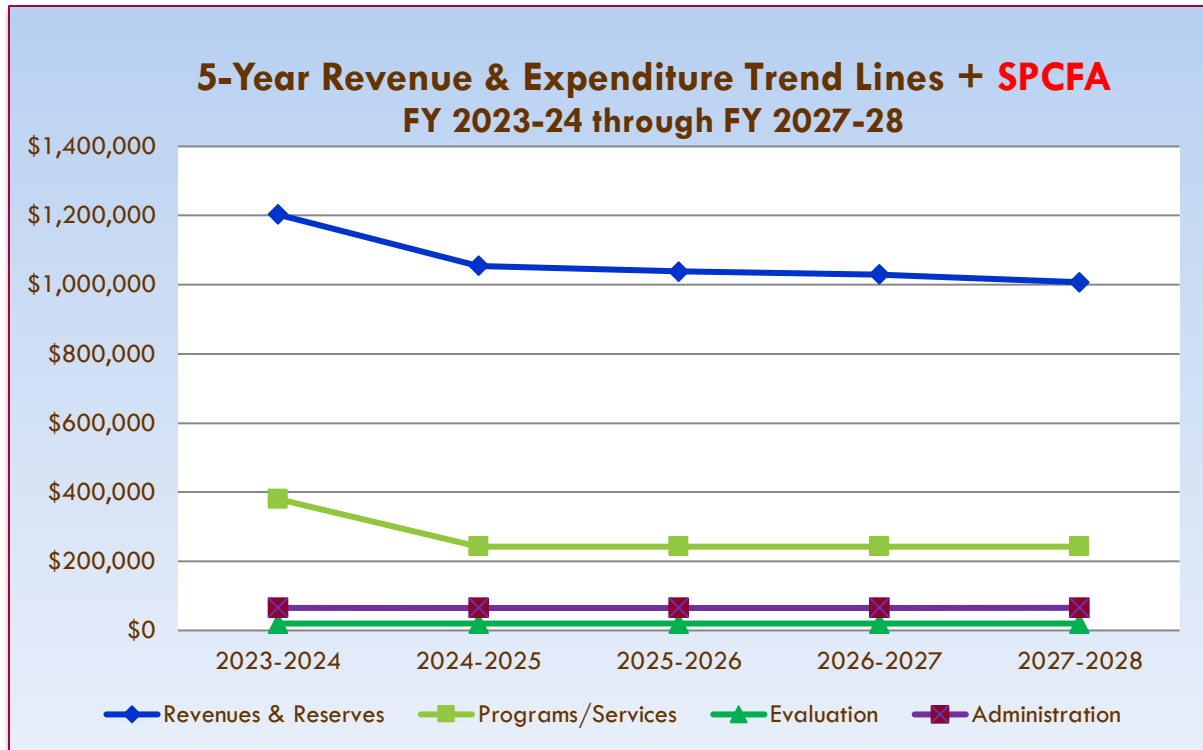
No forecasted funds are unassigned.

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

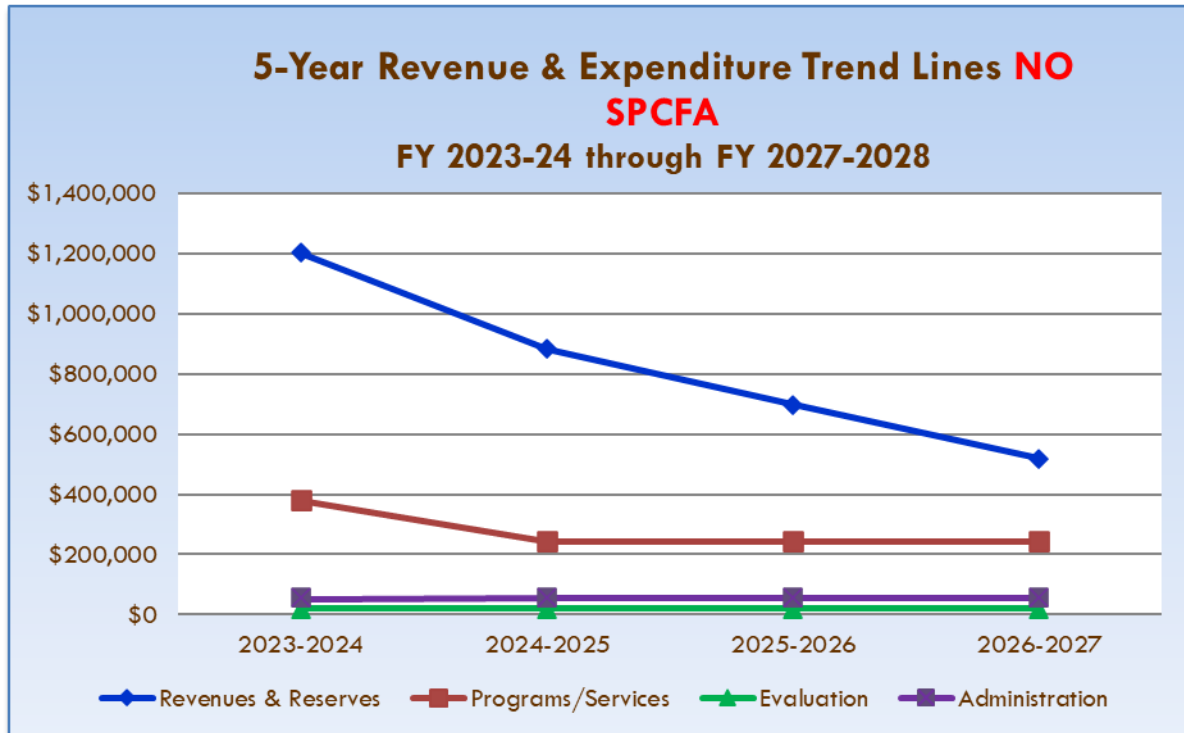
The following tables and graphs show the 5-year forecast with and without SPCFA. In both cases the Commission will need to determine how and where to invest its declining revenues and reserves.



Fiscal Year 2022-2023 Financial Projection - w/SPCFA						
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Total
Revenues & Reserves	\$1,202,792	\$1,054,249	\$1,038,636	\$1,029,788	\$1,007,304	\$5,332,769
Programs/Services	\$379,870	\$242,390	\$242,390	\$242,390	\$242,391	\$1,349,431
Evaluation	\$20,000	\$20,000	\$20,000	\$20,000	\$20,001	\$47,500
Administration	\$65,164	\$65,220	\$65,277	\$65,336	\$65,398	\$743,844
Admin as % of total Exp.	14.0%	19.9%	19.9%	19.9%	20.0%	34.7%
Evaluation as % of Programs/Services	5.3%	8.3%	8.3%	8.3%	8.3%	0.0%
Programs/Services as % of total Exp.	81.7%	74.0%	74.0%	74.0%	73.9%	63.0%
Evaluation as % of total Exp.	4.3%	6.1%	6.1%	6.1%	6.1%	2.2%
	2024-2025	2025-2026	2026-2027	2027-2028	2027-2028	Total
Programs/Services	81.7%	74.0%	74.0%	74.0%	73.9%	63.0%
Administration	14.0%	19.9%	19.9%	19.9%	20.0%	34.7%
Evaluation	4.3%	6.1%	6.1%	6.1%	6.1%	2.2%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

FIRST 5 LASSEN COUNTY**Fiscal Year 2022-2023 Financial Projection - NO SPCFA***last updated 4/21/2023*

	Year 1 2023-2024	Year 2 2024-2025	Year 3 2025-2026	Year 4 2026-2027	Year 5 2027-2028	Five Year Total
Beginning Fund Balance*	\$800,989	\$748,258	\$566,494	\$380,178	\$200,627	
<i>*based on most recent audit of previous year</i>						
Revenues:						
Prop 10 Tobacco Tax	\$174,276	\$135,346	\$130,851	\$137,674	\$124,096	\$702,243
Prop 10 Tobacco Tax SCA	\$227,527					\$227,527
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
Total revenues	\$401,803	\$135,346	\$130,851	\$137,674	\$124,096	\$929,770
Total Available Funds - revenues and reserves	\$1,202,792	\$883,604	\$697,345	\$517,852	\$324,723	\$3,626,316
Grants and programs:						
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
Total grants and programs	\$379,870	\$242,390	\$242,390	\$242,390	\$242,391	\$1,349,431
Operating costs:						
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
Total operating costs	\$74,664	\$74,720	\$74,777	\$74,836	\$74,898	\$791,344
Total Expenditures						
Net increase (decrease) in fund balance	(\$52,731)	(\$181,764)	(\$186,316)	(\$179,552)	(\$193,193)	
Ending fund balance	\$748,258	\$566,494	\$380,178	\$200,627	\$7,434	



Fiscal Year 2022-2023 Financial Projection - NO SPCFA						
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Total
Revenues & Reserves	\$1,202,792	\$883,604	\$697,345	\$517,852	\$324,723	\$324,723
Programs/Services	\$379,870	\$242,390	\$242,390	\$242,390	\$242,391	\$242,391
Evaluation	\$20,000	\$20,000	\$20,000	\$20,000	\$20,001	\$9,500
Administration	\$54,664	\$54,720	\$54,777	\$54,836	\$54,897	\$65,398
Admin as % of total Exp.	12.0%	17.3%	17.3%	17.3%	17.3%	
Evaluation as % of Programs/Services	5.3%	8.3%	8.3%	8.3%	8.3%	
Programs/Services as %of total Exp.	83.6%	76.4%	76.4%	76.4%	76.4%	
Evaluation as % of total Exp.	4.4%	6.3%	6.3%	6.3%	6.3%	
	2023-2024	2024-2025	2025-2026	2026-2027	2027-28	Total
Programs/Services	83.6%	76.4%	76.4%	76.4%	76.4%	0.0%
Administration	12.0%	17.3%	17.3%	17.3%	17.3%	0.0%
Evaluation	4.4%	6.3%	6.3%	6.3%	6.3%	0.0%
	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%

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 47th. 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.

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

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.

Population

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

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.).

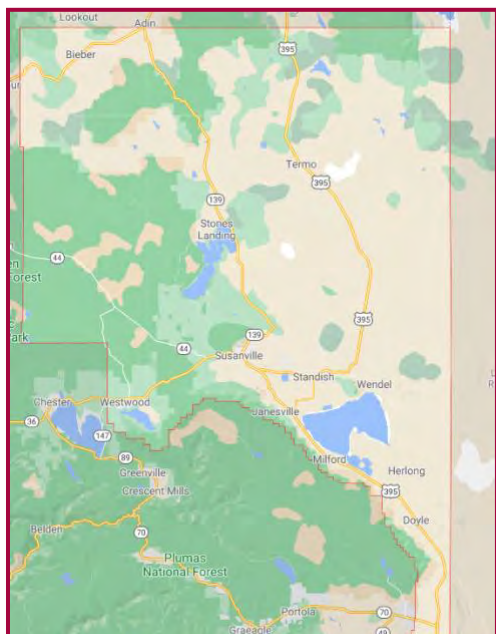


Figure 1. Lassen County, showing county border, major roads, and other features. Google Maps, 2021

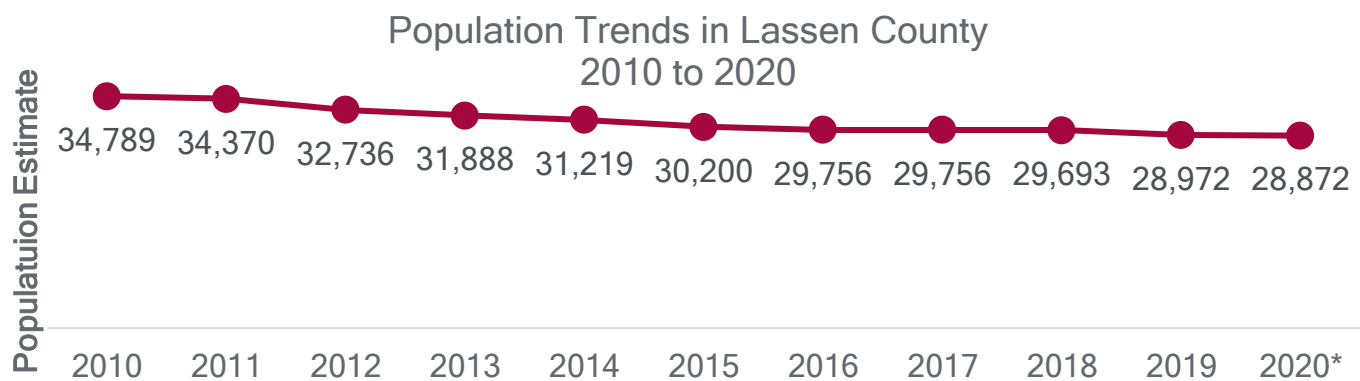


Figure 2. Lassen County Population Estimates and Components of Change, California Department of Finance, 2021

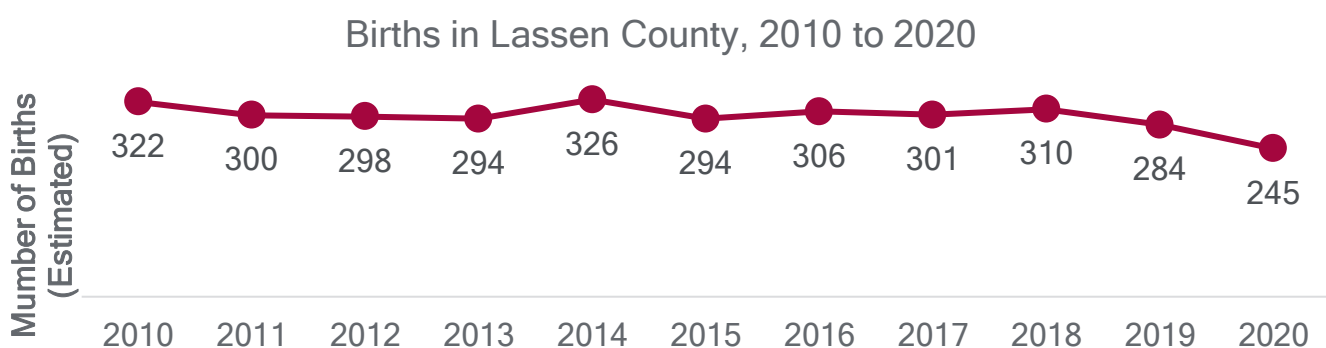
In 2020, there were an estimated 245 births in Lassen. Births in the county also declined over the last decade (State of California Department of Finance, n.d.).

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)

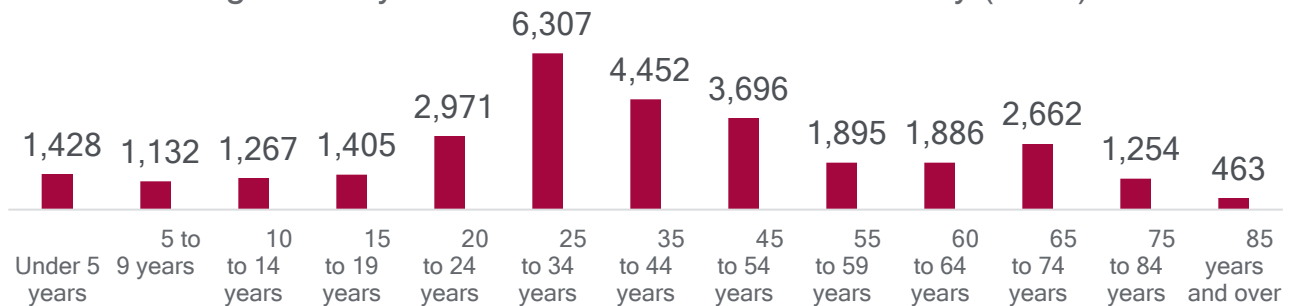


Figure 4. ACS Demographic and Housing Estimates, Table DP05 (5 Year Estimates)

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
12.9%	33.9%

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.

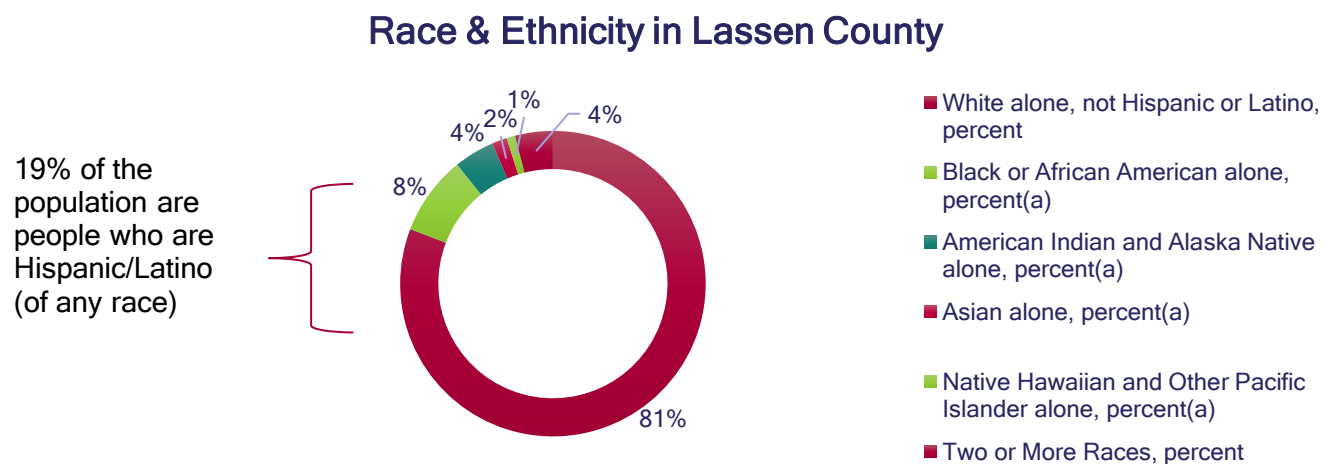


Figure 5. Race and Ethnicity, U.S. Census Bureau, 2019

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.

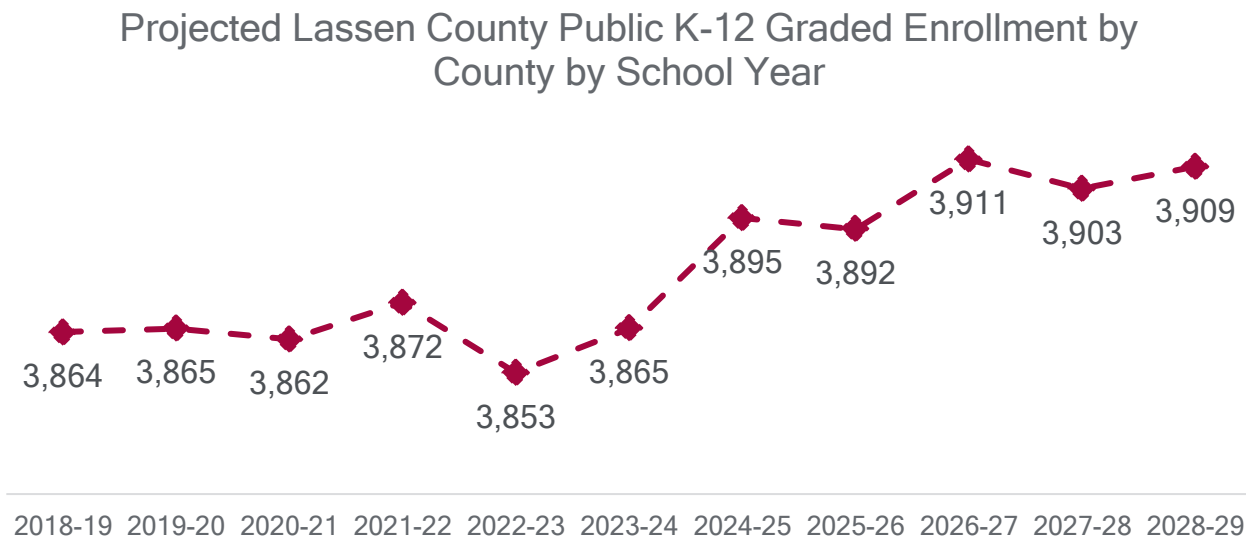


Figure 6: Lassen County Public K-12 Graded Enrollment Projections by County – 2019 Series

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

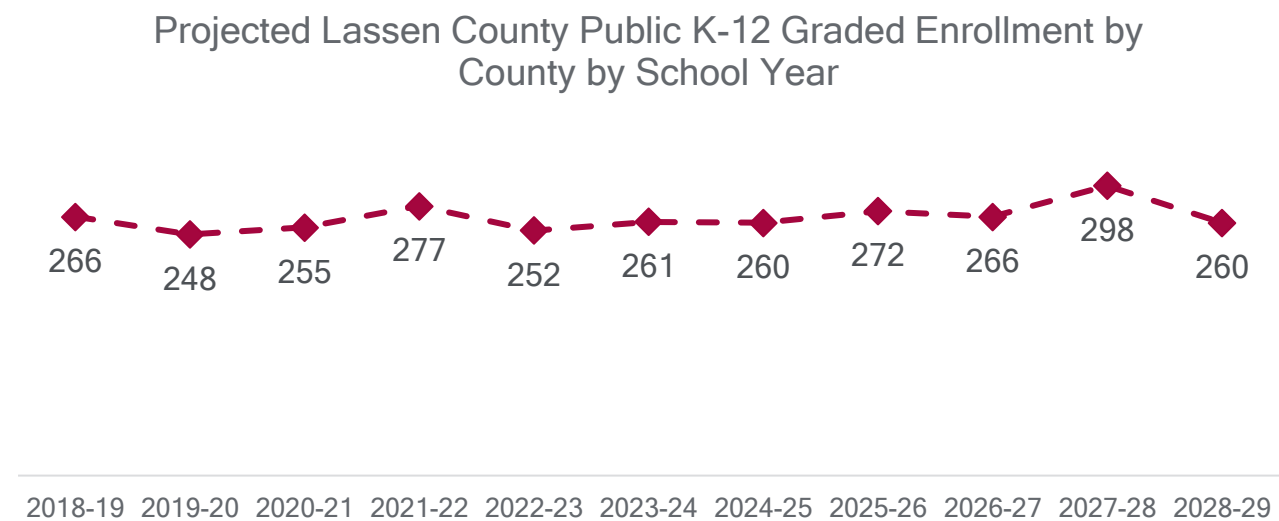


Figure 7: Lassen High School Graduate Projections by County – 2019 Series

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:

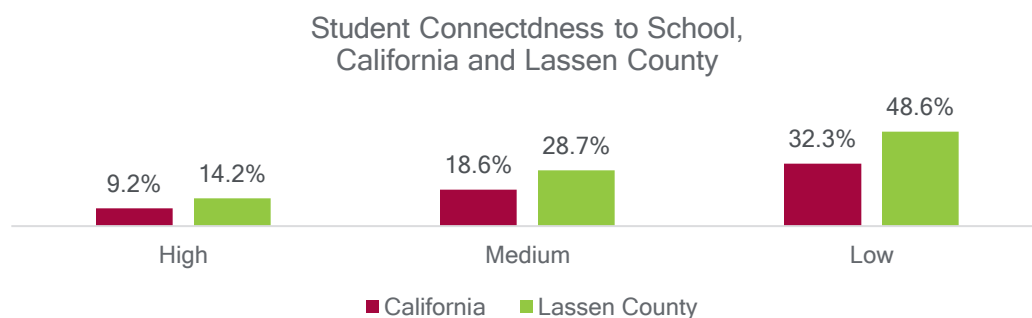


Figure 8. School Connectedness, as Reported by Students in the California Healthy Kids Survey



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
16.5%	11.8%

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.).

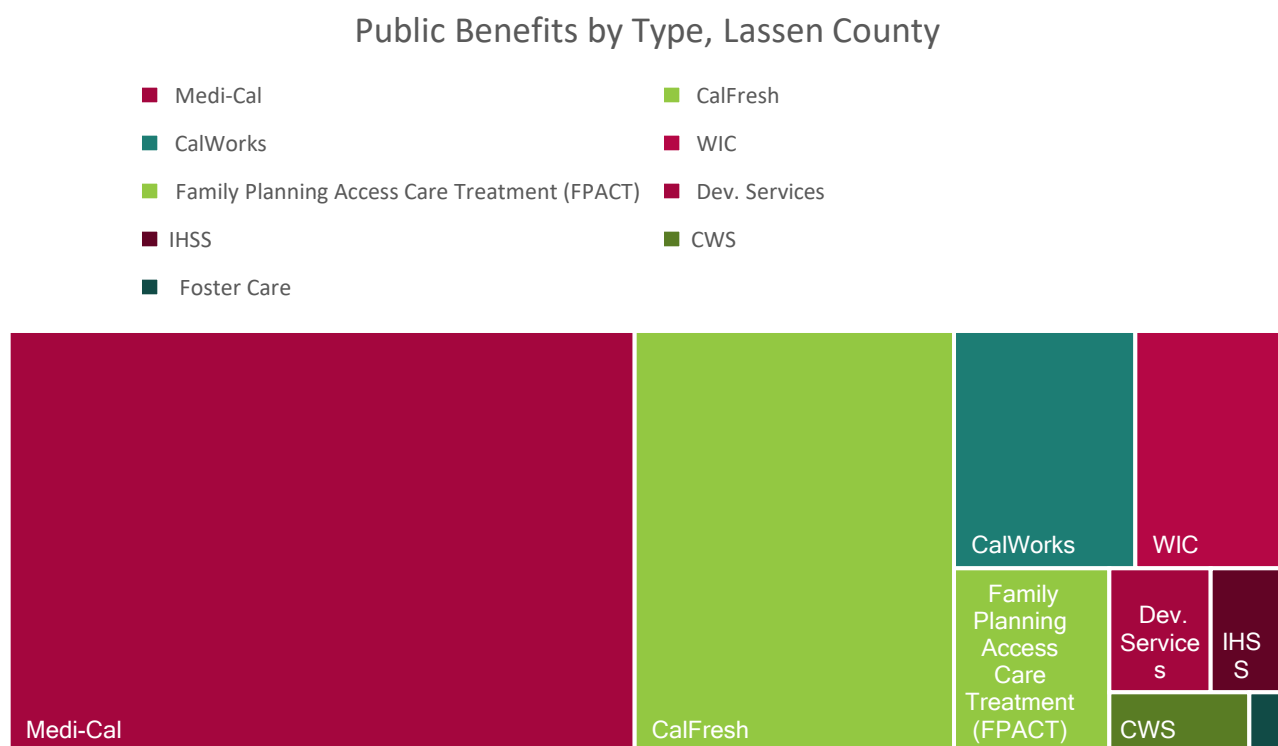


Figure 9. Public Benefits, per California Department of Public Health.

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%) 9th graders seriously considered suicide. This rate was even higher for 11th 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 Sheriff’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).

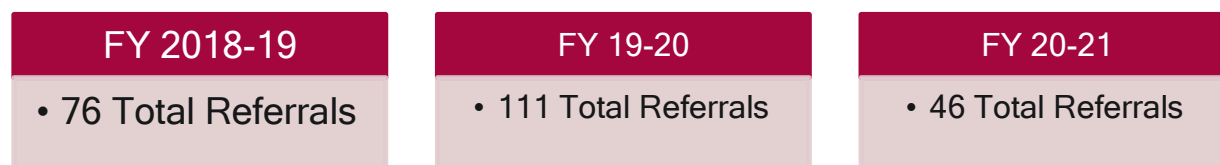


Figure 10. Internal and external referrals in Lassen County, FY 2018 to FY 2020



FY2023-24

Pathways Home Visiting Program

LOCAL EVALUATION REPORT

Funding for the Pathways Home Visiting program and this report is provided by the First 5 Lassen County Children and Families Commission



First 5 Lassen FY2023-24 Local Evaluation Report

Purpose of this Report

As a component of Proposition 10 funding, First 5 Lassen is required to demonstrate results. The results-based accountability model, as adopted by First 5 California, requires the collection and analysis of data and the reporting of findings in order to evaluate the effectiveness of investments.

In the spring of 2023, the First 5 Lassen Commission adopted their *2024-2028 First 5 Lassen Strategic and Long-Range Financial Plan*. Immediately following, the Commission engaged Social Entrepreneurs, Inc. (SEI), its long-term external evaluator, to update the evaluation framework used to assess progress on implementation of strategic plan initiatives. This is the first report that utilizes this revised evaluation framework to understand the impact of the Pathways Home Visiting program as the primary funding investment and mechanism by which the First 5 Lassen Commission achieves its stated goals.

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First 5 Lassen FY2023-24 Local Evaluation Report

Executive Summary

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 operates on an annual budget of approximately \$415,795 made up of Prop 10 funds and Small Population County Funding Augmentation (SPCFA) provided by First 5 California. It also draws upon its fund balance to fully fund efforts to achieve its strategic plan. First 5 Lassen is accountable for measuring results and adjusting funding investment priorities to best achieve outcomes for children and families. First 5 Lassen is guided by the Lassen County Children and Families Commission as well as an Executive Director, its strategic plan, and its stated vision and mission.

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

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

First 5 Lassen invests in the **Pathways Home Visiting program** as its primary mechanism for achieving these goals. The program's primary service population is families with high-need characteristics such as teen or first-time parents, parents with mental health or substance use issues, low-income families, families that include individuals who were not born in the United States, families that include individuals with low literacy, families at risk for child abuse, and families who are experiencing homelessness or housing instability.

Primary services provided through Pathways in FY2023-24 included:

- **Parent education and child development lessons** using the Parents as Teachers curriculum
- **Screenings and assessments** on both children and parents to determine an individualized approach to addressing child, parent, and family needs
- **Referrals to community service providers** to ensure families know about and can access other available support services

First 5 Lassen is accountable for measuring results and adjusting funding investment priorities to best achieve results for children and families. The primary purpose of this evaluation report is to assess the impact of the Pathways Home Visiting program within the framework of the Commission's Strategic Plan.

During FY2023-24, First 5 Lassen investments in Pathways home visiting resulted in the following accomplishments:

People are being offered family strengthening activities to support optimal parenting and healthy environments.

- **28 families** were provided with home visiting services.
- **497 home visits** were conducted.
- **24 referrals** to other community resources were provided to families through home visiting services, 23 of which resulted in follow-up appointments that were kept.
- **622 additional services** were provided to families, the majority of which were focused on facilitating access to basic needs, such as food and hygiene supplies, or supporting families involved in the child welfare system through visitation and family reunification activities.

Children aged zero to five are being served in ways that support optimal development and health.

- The program reported that **all children received a physical and dental exam** as recommended for their age.
- **32 children received a screening for developmental delays** through administration of the Ages and Stages Questionnaire (ASQ).
- On average, **children participating in home visiting experienced growth** in the areas of communication, motor skills, problem solving, social-emotional, and regulation, as demonstrated by the Life Skills Progression (LSP) tool.

Families are satisfied with home visiting services.

100% of individuals who completed the participant satisfaction survey agreed or strongly agreed that

- their **satisfaction with the program was very good;**
- **their home visitor explained things to them about the program**, arrived on time to visits, and responded professionally to questions and concerns; and
- **they learned something new about child development** and that they have knowledge about how to parent their child as a result of the program.

First 5 Lassen FY2023-24 Local Evaluation Report

Lassen County Children and Families Commission

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 0 through five and their families. First 5 Lassen operates on an annual budget of approximately \$415,795 made up of Prop 10 funds and Small Population County Funding Augmentation (SPCFA) provided by First 5 California. It also draws upon its fund balance to fully fund efforts to achieve its strategic plan. First 5 Lassen is accountable for measuring results and adjusting funding investment priorities to best achieve outcomes for children and families. First 5 Lassen is guided by the Lassen County Children and Families Commission as well as an Executive Director, its strategic plan, and its stated vision and mission.

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 the following goals and achieve its vision and mission:

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

First 5 Lassen FY2023-24 Local Evaluation Report

Lassen County Context

The following section includes information regarding Lassen County's geography, demographics, economy, early education, and population health and is intended to provide additional context to evaluation report findings. Note that various data sources are used throughout the report and caution should be taken when comparing similar data (i.e., population) between subsections. It should also be noted that due to Lassen County's small population size, data on key indicators that could inform child health (e.g., breastfeeding) are not always available for inclusion.

Geography

Lassen County is located in northeastern California along the Cascade mountain range. Though distinctively rural, Lassen County's varied terrain encompasses forested plateaus, green mountain meadows, snow-capped peaks, and vast open agricultural valleys. The county is approximately the size of the state of Connecticut, covering 4,557 square miles. To the north of Lassen is Modoc County; Shasta County is to the west; Plumas County and Sierra County are to the south. The state of Nevada borders Lassen County to the east, and state Routes 44 and 36 connect the county to the greater Sacramento Valley and the City of Redding, while Reno is an 85-mile drive via Highway 395.



Demographics

Population

Although sizeable, Lassen County is sparsely populated with over half of its estimated residents (16,728 or 59%) residing in Susanville, the county seat.^{1,2} Lassen County's population and demographic profile have historically been influenced by its prison population; in past years, incarcerated individuals have accounted for approximately 14% of the total population. With the deactivation of the California Correctional Center (CCC) in Susanville as of June 30, 2023,³ this percentage and the overall number of people in the county is anticipated to decrease due to the relocation of inmates and of staff who had previously resided in the county.

Understanding Lassen County's Population

Estimated Population, 2023²	28,563
Estimated Prison Population, 2023³	-2,535
Estimated Non-Incarcerated Population	26,028

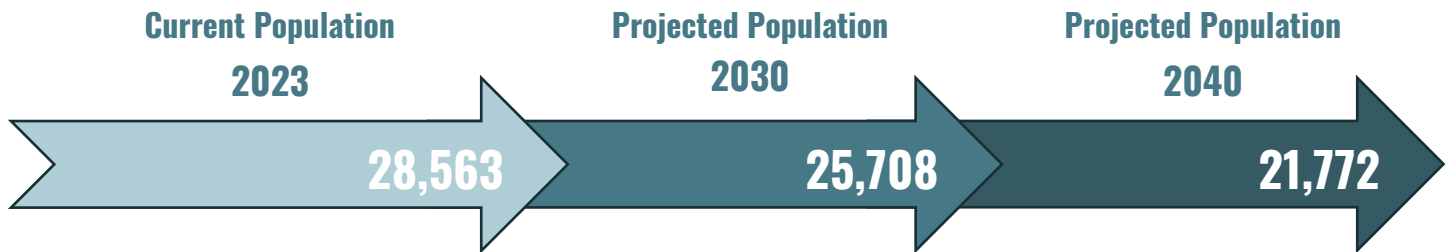
¹ Susanville City, California. United States Census Bureau. Accessed August 22, 2024, at <https://data.census.gov/cedsci/profile?g=16000000US0677364>.

² State of California Department of Finance. P-2A Total Population for California and Counties. Accessed August 22, 2024, at www.dof.ca.gov/Forecasting/Demographics/Projections/.

³ California Department of Corrections and Rehabilitation. California Correctional Center (CCC). Accessed October 10, 2023, at <https://www.cdcr.ca.gov/facility-locator/cc/>.

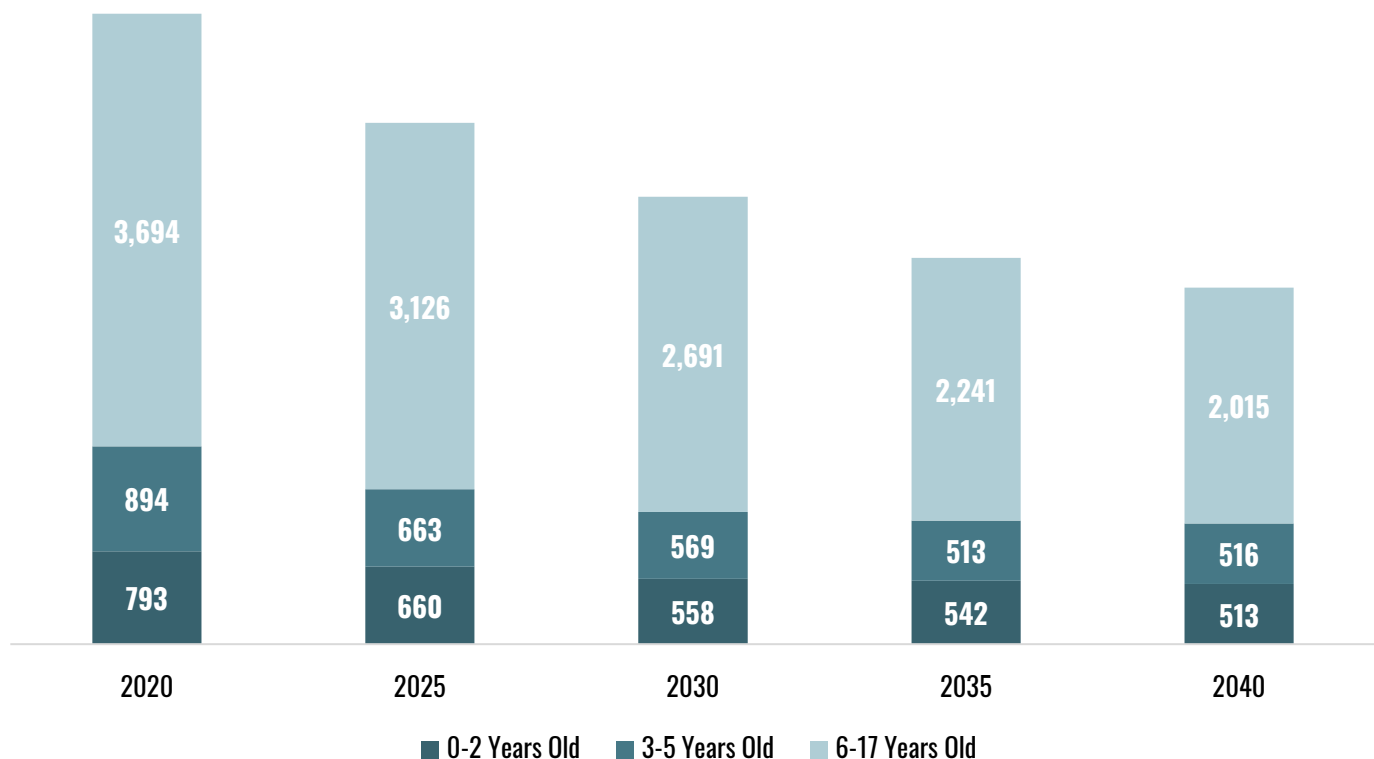
Because demographic data for the prison population is not available separately, the following sections provide demographic data for Lassen County with the prison population included.

In general, it is projected that California's population will continue to grow. Conversely, Lassen County's population is projected to decrease by 2040.⁴



Population of Children in Lassen County

The total number of children has decreased in recent years and is projected to generally continue this slow decline in keeping with projected county-wide decreases in population.⁵ This may impact First 5 Lassen's future funding and service population.

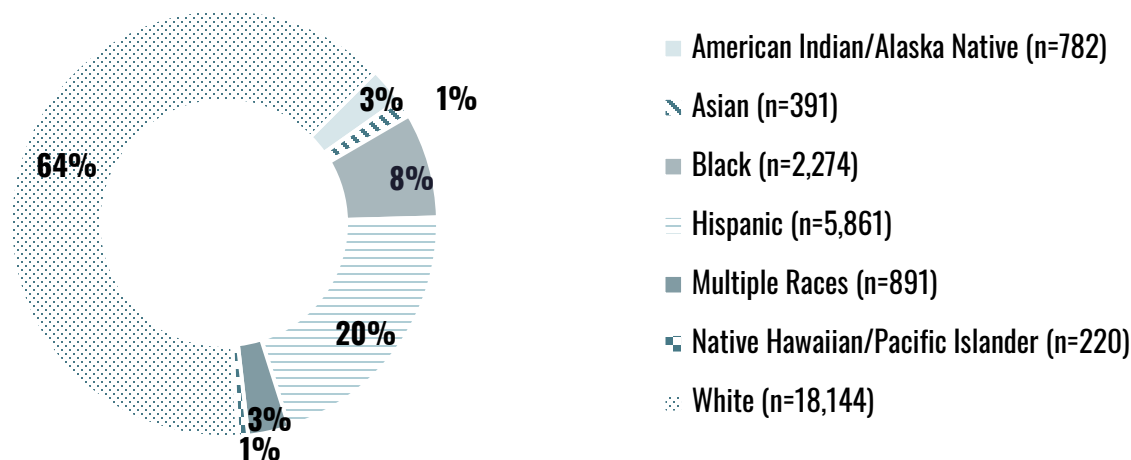


⁴ State of California Department of Finance. P-2A Total Population for California and Counties. Accessed August 22, 2024, at www.dof.ca.gov/Forecasting/Demographics/Projections/.

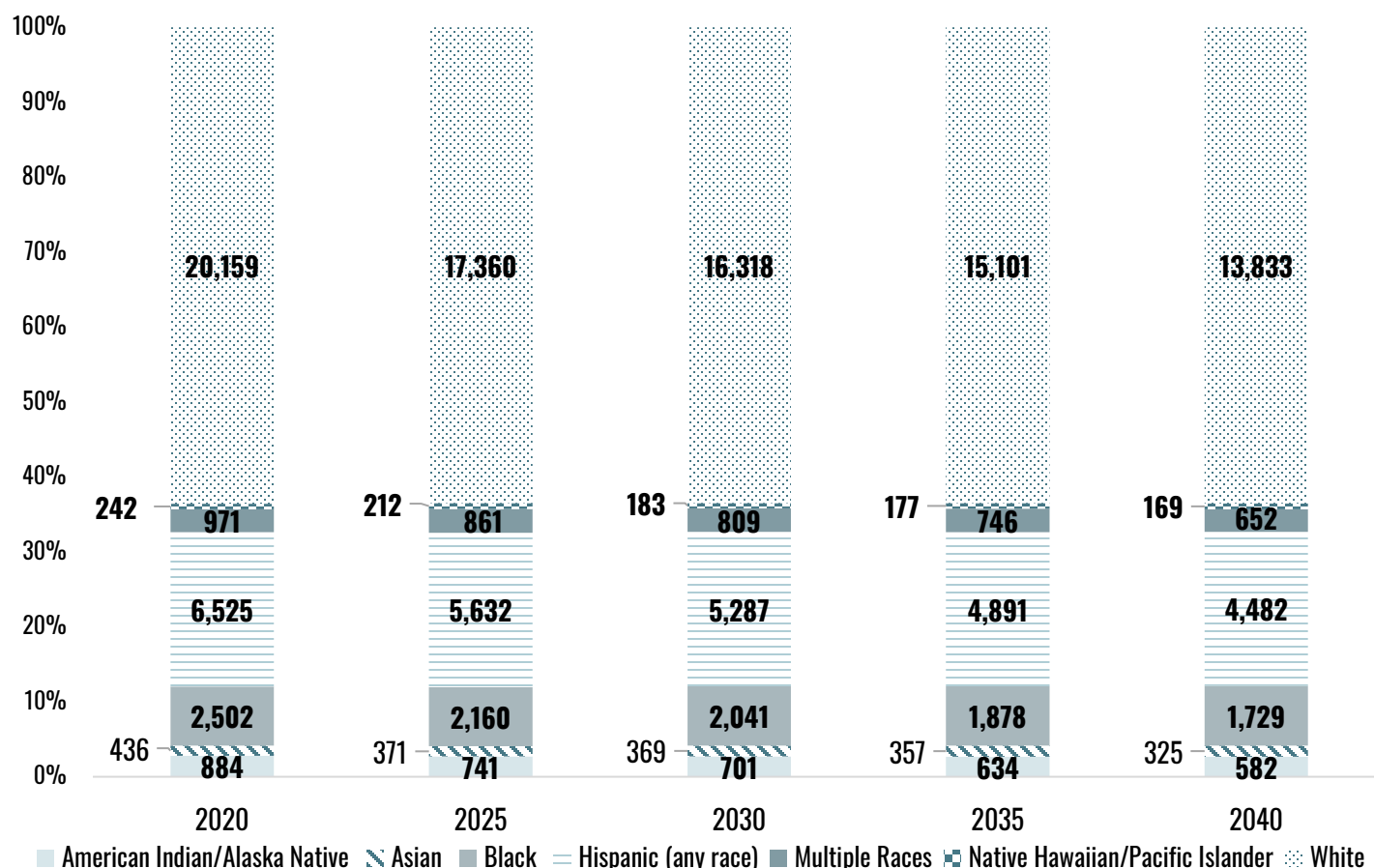
⁵ State of California Department of Finance. P-2B County Population by Age. Accessed August 22, 2024, at www.dof.ca.gov/Forecasting/Demographics/Projections/.

Race and Ethnicity

As of 2023 estimates, White individuals comprise the largest racial group in Lassen County, followed by Hispanic or Latino (of any race), and Black or African American, as demonstrated in the figure below.⁶



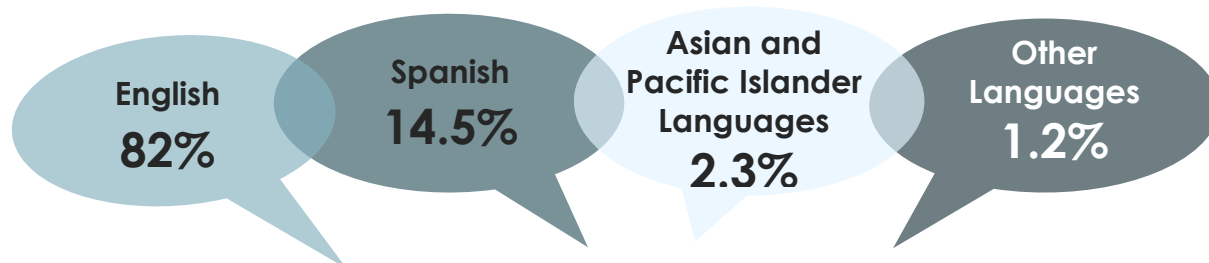
Population projections through 2040 estimate that the racial and ethnic distribution will remain relatively stable in Lassen County.⁶



⁶ State of California Department of Finance. P-2D County Population by Total Hispanic and Non-Hispanic Race. Accessed August 22, 2024, at www.dof.ca.gov/Forecasting/Demographics/Projections/.

Primary Language Spoken at Home

The majority of Lassen County residents speak English at home, followed by Spanish and by Asian and Pacific Islander languages.⁷



Education

Early Education and Childcare

A growing body of research has found that early learning programs—if they include certain qualities such as appropriate teacher qualifications, family engagement activities, and small class sizes—help prepare children for school academically, socially and emotionally and improve their economic prospects.

As of 2021, it was estimated that licensed childcare spaces were available for only 31% of children aged 0-12 with parents in the labor force.⁸ Although recent publicly available data regarding the number of children in Lassen County who are eligible but not enrolled in preschool is limited, recent state legislation may help support increased access to early care and education for young children in the county. As noted by the California Department of Education, “in 2021, legislation was passed that requires any local educational agency (LEA) operating a Kindergarten to also provide a TK [Transitional Kindergarten] program for all 4-year-old children by 2025–26”, meaning that every child in California, including within Lassen County, will have access to TK as a quality learning experience the year before Kindergarten.⁹ In 2025, the number of four-year-old children is projected to be 214.¹⁰

School Enrollment

Enrollment in public schools can also help to determine population changes and inform future programming for school-aged children. Lassen County is expected to see a slight decline in their K-12 school enrollment over the next ten years, which is aligned with the overall decline in the number of children 0-18 in the county.¹¹



⁷ Lassen County, California. United States Census Bureau. Accessed August 22, 2024 at <https://data.census.gov/cedsci/profile?g=0500000US06035>.

⁸ California Child Care Resource & Referral Network. “Child Care Data Tool.” Accessed September 12, 2024, at <https://rrnetwork.org/research/child-care-data-tool/#!0>.

⁹ California Department of Education. “Universal Prekindergarten FAQs.” Accessed October 10, 2023, at <https://www.cde.ca.gov/ci/gs/em/kinderfaq.asp#what-is-upk-and-how-is-it-related-to-universal-transitional-kindergarten-utk-updated-27-may-2022>.

¹⁰ State of California Department of Finance. P-2B County Population by Age. Accessed August 22, 2024, at www.dof.ca.gov/Forecasting/Demographics/Projections/.

¹¹ State of California Department of Finance. California Public K-12 Graded Enrollment Projections Table, 2023 Series. Accessed August 22, 2024, at <https://dof.ca.gov/forecasting/demographics/public-k-12-graded-enrollment/>.

Economy

The following sections detail economic indicators for Lassen County.

Median Income¹²

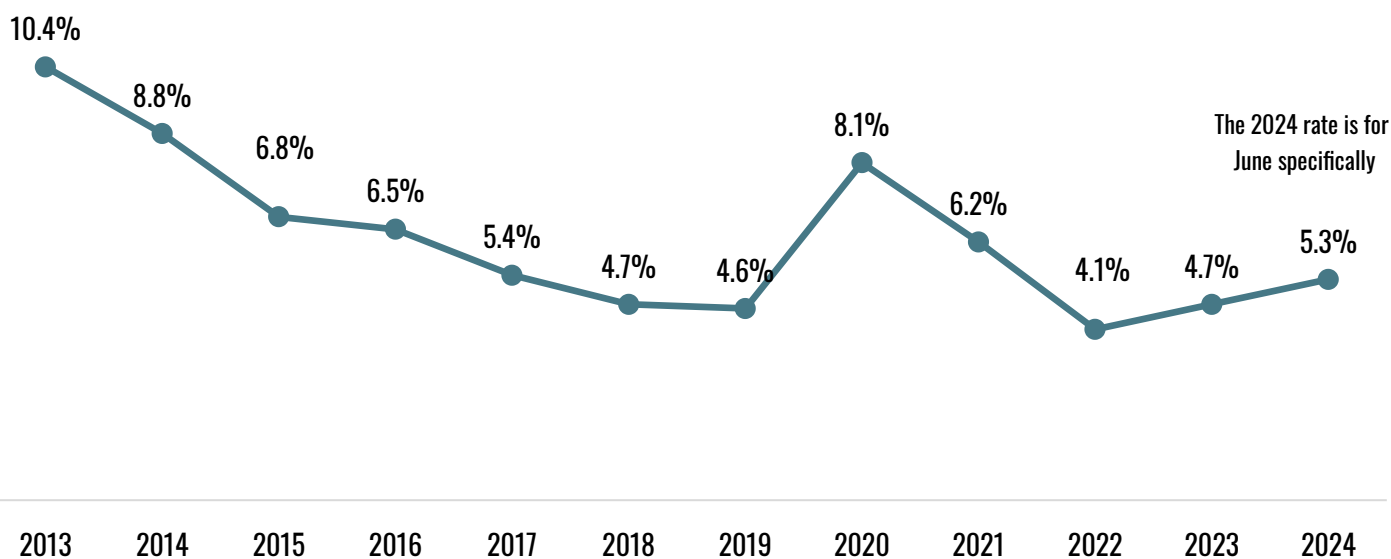
The median household income in Lassen County is approximately \$59,515. Lassen County's median household income remains substantially lower than California's median income of \$91,905.



Employment and Labor Force

Unemployment and labor force participation are important indicators of the economic health of a region.

The unemployment rate in Lassen County had been declining overall since 2013, with substantial increases in 2020, likely a result of the COVID-19 pandemic. However, after a ten-year low of 4.1% in 2022, the rate has been steadily increasing, reaching 5.3% in June 2024, the same as that of California (5.3%).¹³



The labor force in Lassen County in June 2024 was estimated at 8,580, approximately 30% of the total population; in comparison, approximately 50% of California's population was in the labor force.¹⁴

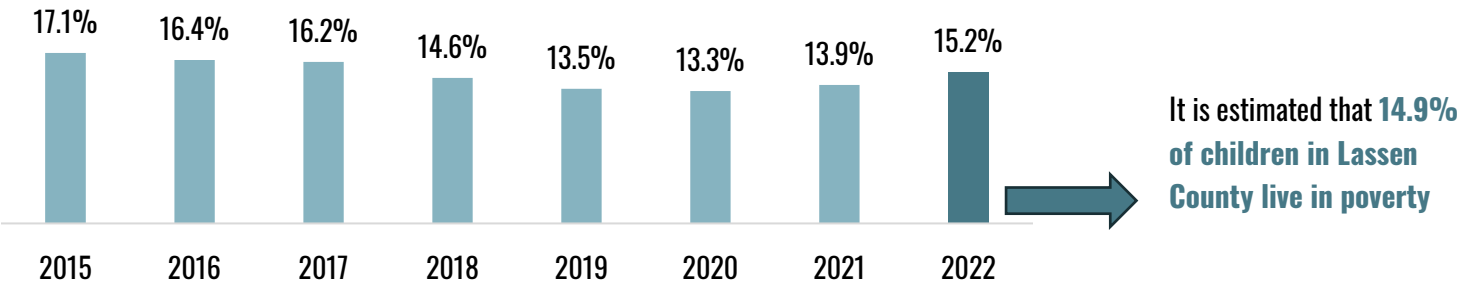
¹² Quick Facts: California and Lassen County. United States Census Bureau. Accessed August 22, 2024, at <https://www.census.gov/quickfacts/fact/table/lassencountycalifornia,CA/BZA210222>.

¹³ U.S Bureau of Labor Statistics. Local Area Unemployment Statistics Map. Accessed September 12, 2024, at <https://data.bls.gov/lausmap/showMap.jsp>.

¹⁴ State of California Employment Development Department. Compare Areas. Accessed September 12, 2024, at <https://labormarketinfo.edd.ca.gov/cgi/databrowsing/LocalAreaProfileComQSResults.asp?menuChoice=localAreaCom&selectedindex=18&area1=0604000035&countyName=&area2=0601000000&countyName=&area3=0604000031&countyName=&submitIt=Compare+Areas>.

Poverty

The poverty threshold, calculated by the U.S. Census, is a standardized measure used nationwide. Approximately 15.2% of Lassen County’s population live in poverty, compared to 12% of people in California.¹⁵ The following graph demonstrates this trend from 2015-2022, the most recent year for which data was available.



Housing and Homelessness

Housing is yet another factor that can influence families’ well-being and demonstrate the economic health of a region. The rate of home ownership in Lassen County was 68.7% in 2022 (the most recent year the data was available), higher than the state’s rate of 55.9%.¹⁶

For renters, the picture is a little different. In Lassen County, the FY2024 fair market rent for a two-bedroom space was \$1,121/month, up from \$972 in 2023.¹⁷ A household is traditionally considered rent-burdened if they spend more than 30% of their income on rent. The 2023 Point in Time Report estimated that 46% of households who rent in Lassen County are rent-burdened, up from 27% in the 2022 Point in Time Report.¹⁸



2024 Fair Market Rent for Two-Bedroom	\$1,121/Month
Minimum Income Required for Household to Not be Rent Overburdened	\$44,840/Year

Individuals who are unable to afford housing may end up experiencing homelessness, living in weekly motels, or finding housing arrangements not fit for long-term living. While homelessness is most closely linked to poverty, increasing rents may be the “tipping point” for individuals or families. In January 2023, Lassen County counted 96 individuals as utilizing emergency shelter or transitional housing (i.e., experiencing sheltered homelessness) and 38 individuals experiencing unsheltered homelessness.¹⁹

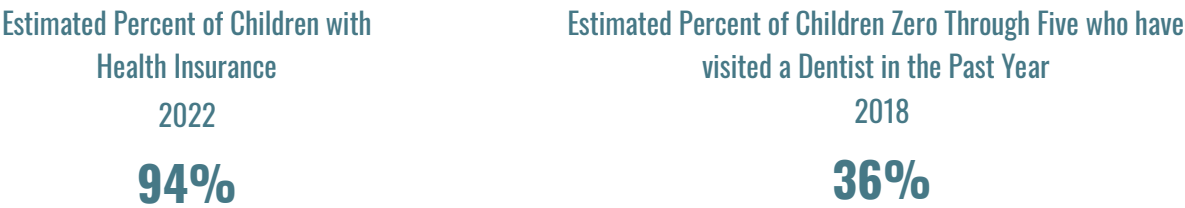
¹⁵ Lassen County, California. United States Census Bureau. Accessed August 22, 2024 at <https://data.census.gov/cedsci/profile?g=05000000US06035>.
¹⁶ Ibid.
¹⁷ US Dept. of Housing and Urban Development, FY 2024 Fair Market Rent Documentation System. Accessed August 23, 2024, at https://www.huduser.gov/portal/datasets/fmr/fmrs/FY2024_code/2024summary.odn.
¹⁸ 2022 Point in Time Count Report and 2023 Point in Time Count. NorCal Continuum of Care. Accessed June 29, 2023, at <https://co.lassen.ca.us/dept/housing-and-grants/documents>. *Note: The 2024 Point in Time Count Report was not available as of September 12, 2024.
¹⁹ Ibid.

Health

Healthy families and children are the center of First 5 Lassen’s work. Changes to both the state and national health care landscape have influenced children’s health in Lassen County.

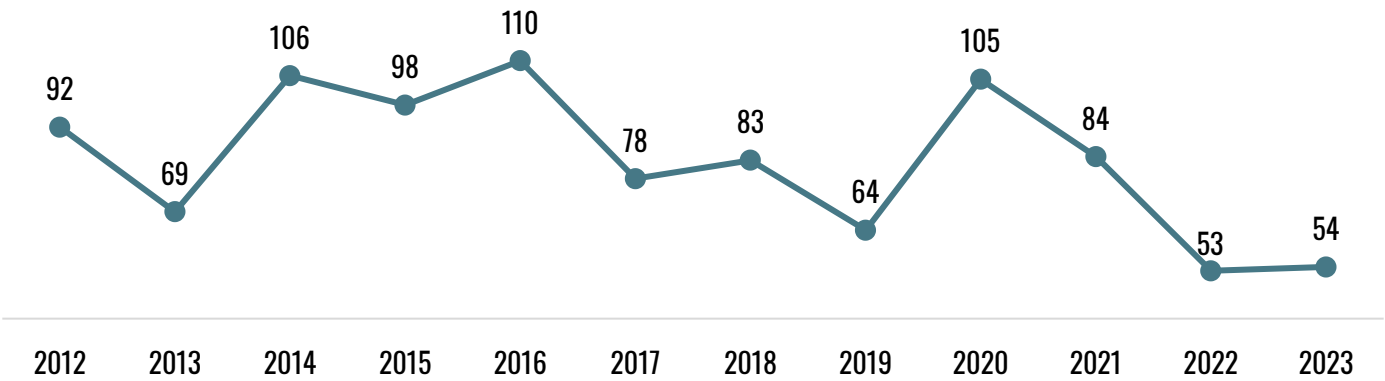
In May 2016, Medi-Cal expanded access to health insurance for children across the state via the Health4AllKids implementation. As of 2022 (the most recent year for which data are available), approximately 94% of children in Lassen County were estimated to have health insurance.²⁰

Oral health can also be an important health indicator. Less frequent dental visits lead to disruption of a child’s learning, diminished nutrition, and poor sleeping habits. For every dollar spent on preventative oral health care, as much as \$50 is saved on restorative and emergency oral health procedures.²¹ Recent data on dental care access for young children is not publicly available for Lassen County, but prior First 5 Lassen Evaluation Reports noted that only 36% of children ages zero through five who are low income had visited a dentist in 2018.



Child Maltreatment

In 2023, 476 children had maltreatment allegations in Lassen County; of these, 54 (11.3%) were substantiated.²² Given the impact that a substantiated child maltreatment allegation can have on a child and their family, this is an important metric to monitor over time. As the figure below illustrates, this indicator has trended downward over recent years, with the exception of 2020, when increases may be partially attributable to circumstances caused by the pandemic.



²⁰ U.S. Census Bureau. Selected Characteristics of Health Insurance Coverage, S2701: Lassen County. Accessed August 22, 2024, at <https://data.census.gov/table?g=050XX00US06035&tid=ACSTST5Y2021.S2701>.

²¹ American Dental Education Association. <http://www.help.senate.gov/imo/media/doc/Swift.pdf>.

²² Webster, D., Lee, S., Dawson, W., Magruder, J., Exel, M., Cuccaro-Alamin, S., Putnam-Hornstein, E., Wiegmann, W., Saika, G., Hammond, I., Ayat, N., Gomez, A., Jeffrey, K., Prakash, A., Berwick, H., Hoerl, C., Yee, H., Flamson, T., Gonzalez, A. & Ensele, P. (2024). CCWIP reports. Retrieved August 22, 2024, from University of California at Berkeley California Child Welfare Indicators Project website. URL: <https://ccwip.berkeley.edu>.

First 5 Lassen FY2023-24 Local Evaluation Report

Evaluation Framework

The primary purpose of the First 5 Lassen FY2023-24 evaluation is to assess the impact of home visiting services within three of the four result areas documented in the *2024-2028 First 5 Lassen Strategic and Long-Range Financial Plan*. The Pathways Home Visiting program is required to provide services that are responsive to the strategic plan and to corresponding indicators that help to determine outcome achievement. These indicators make up the basis of the evaluation report and include an examination of the following:²³

Who was provided with family strengthening activities through home visiting services, and how did services offered support optimal parenting and a healthy environment?

- ✓ Number and demographics of families and individuals participating in family strengthening activities through home visiting services (pgs. 16).
- ✓ Number and types of services offered through the home visiting program (pgs. 17).
- ✓ Number of families participating in Pathways Home Visiting services who report increased positive behaviors, knowledge, and practices in parenting skills and healthy lifestyles (pgs. 19-23).
- ✓ Number of families participating in Pathways Home Visiting services who report satisfaction with the program and services offered (pgs. 23).

How did the program support children in reaching their developmental potential?

- ✓ Number of children participating in Pathways Home Visiting services who received a developmental screening (pg. 18).
- ✓ Number of children identified as needing additional supports for developmental growth (pg. 18).
- ✓ Number of children identified as needing additional supports for developmental growth that received a referral (pg. 18).

How did the program support children in reaching their optimal health potential?

- ✓ Number of children participating in Pathways Home Visiting services who received an annual physical health exam (pg. 18).
- ✓ Number of children participating in Pathways Home Visiting services who received an age-appropriate oral health screening (pg. 18).
- ✓ Number of children who received a referral for a health or dental-related service (pg. 18).
- ✓ Total number of referrals provided for health or dental related services (pg. 18).

In addition, First 5 Lassen encourages activities that are intended to support an improved system of care. A description of those efforts is provided in this report on pages 25-26.

²³ The full evaluation framework is available within the *F5 Lassen FY23-24 Evaluation Framework* document, approved by First 5 Lassen in spring 2023.

First 5 Lassen FY2023-24 Local Evaluation Report

Methodology

This evaluation is focused on the services provided by the Pathways Home Visiting program and the people participating in the program, as well as the system-strengthening activities conducted or supported by First 5 Lassen and its funded programs. The following types of data were collected to evaluate First 5 Lassen efforts in FY2023-24:

Administrative Data

Demographic and service data is collected and recorded for every family that participates in home visiting services. Every family completes an intake packet upon program entry. Additionally, home visitors record the number and type of services and referrals that are provided to families. Case management notes, contact logs, and referral follow-up tracking forms are used to document progress with families in the program. Most of this information is collected and recorded in an online database, managed by the Pathways Director.

Parent Satisfaction Surveys

Surveys are collected from parents regarding their participation in the program. Parents are also asked to assess their satisfaction with the referrals they received. This information is collected by Pathways staff and recorded in the online database.

Life Skills Progression (LSP) Assessments

LSP assessments are completed by home visitors based on a variety of different data sources, as well as their individual observations about a family. Results of these assessments are recorded in the online database.

Developmental and Health Screening

Home visitors utilize the Ages and Stages Questionnaire (ASQ) to conduct developmental screenings with families. The ASQ is a general tool that is used with parents to assess age-specific development in five domains. There is also a separate tool that is used to measure social-emotional development of children called the ASQ:SE. Results of screenings are recorded to the Brookes online database.

The Pathways Home Visiting program also tracks whether children served by the program receive an annual physical exam and an age-appropriate oral health screening. The number of children who received these exams or screenings are reported to the evaluation team directly by the Pathways Director.

Interviews and Communication with Program Staff

Qualitative data was gathered through interviews with the First 5 Executive Director and the Pathways Program Director to better understand implementation efforts and systems-change activities.

All of these data sources combined make up the content of this evaluation report. Data included in this report was collected from the databases or other sources as described above by the SEI evaluation team. These data are summarized within the body of this report (i.e., pages 16-26) and presented to the First 5 Lassen Executive Director and Pathways Director for review and validation before the report was finalized and distributed.

Considerations and Limitations

The following considerations and limitations should be considered during review of the data included in this report:

- The majority of data was provided directly by Pathways Home Visiting staff to the evaluation team or exported in aggregate from the Pathways Home Visiting database. Some of the data are not available at the client-level and therefore aggregate counts could not always be validated by the evaluation team. It should also be noted that First 5 Lassen, Pathways, and external evaluation staff have been in discussions with the database developer to better understand the data being presented via the aggregate count reports generated by the system; based on these discussions, it is possible that some data (i.e., service and referral counts) may be underreported in prior annual evaluation reports.
- Ratings for child development domains within the LSP should be based on a developmental screening or assessment, such as an ASQ or ASQ:SE. These development screenings are not available for children under the age of two months, meaning that home visitors cannot provide scores for children under two months in the LSP areas of communication, gross motor, fine motor, problem solving, and social-emotional.
- Prior to the FY2019-20 Local Evaluation Report, reports in this series reported LSP scores using a scale of 0-12 rather than the 1-5 scale provided in the LSP scoring sheet and associated instructions. This was updated in the FY2019-20 and subsequent reports and briefs so that figures used to illustrate average changes in LSP scores for Pathways' participants matched the LSP rubric. A concordance table illustrating the differences between the rubric provided in the LSP instructions ("assessment score") and those used in prior reports ("report score") is provided below for reference.

ASSESSMENT SCORE	No selection, data, or N/A	Low	1.0	1.5	2	2.5	3.0	3.5	4.0	4.5	5.0	High
REPORT SCORE	0	2	3	4	5	6	7	8	9	10	11	12

Due to this change in score presentation, caution should be taken when comparing LSP data before and after FY2019-20. The concordance table may be helpful in aligning scores year-to-year. However, it should be noted that while the change in scoring presentation may impact the scale or extent of change experienced by families participating in the program, it does not negate the presence of growth overall; higher scores in both scoring methodologies equate better circumstances for the families being assessed.

Pathways Home Visiting Program

Program Description

First 5 Lassen County supports achievement of its strategic plan through its primary investment in the Pathways to Child & Family Excellence Home Visiting program (herein referred to as Pathways or Pathways Home Visiting program). This program utilizes the Parents as Teachers (PAT) approach, an evidence-based early childhood home visiting service delivery model. While the program is open to all Lassen County families with children prenatal through age five, it targets families with high-need characteristics such as first-time parents, low-income families, teen parents, immigrant families, low-literate families, and families that include children with special needs.

Primary services provided through Pathways include:

- **Parent education and child development** lessons that are offered on a regular basis using the PAT curriculum. PAT is a nationally recognized program with a philosophy of providing parents with child development knowledge and support.
- **Screenings and assessments** that are completed on both children and parents to determine an individualized approach to addressing child, parent, and family needs. Each child is screened for developmental progress using the Ages and Stages Questionnaires (ASQ & ASQ:Social-Emotional), and simple PAT health screenings are used for hearing and vision. The Life Skills Progression Tool (LSP) is used with each family enrolled in home visiting.
- **Referrals to community service providers** that are offered to families to ensure they know about and can access other available support services. Needs are identified by families directly as well as through the screenings and assessments completed with each family served.
- **Group meetings and interactive playgroups** that are provided to complement home visiting services. *Due to staffing and budget constraints, as well as COVID-19 restrictions, these meetings have been held infrequently and informally in recent years.*

A Note on Terminology

Pathways serves clients through “**Home Visits**,” one-on-one visits during which the parent educator meets with the family in their home or a mutually agreeable alternative location. In this report, **the number of home visits 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. 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, 2023, and three family members were present at that visit, that would be counted as 1 home visit and 3 points of contact.



Parent educator provides services where three family members are present

=

1 Home Visit & 3 Points of Contact

Pathways Home Visiting Program

People Served Through Home Visiting

Between July 1, 2023, and June 30, 2024, the Pathways Program provided home visits to



28 Families*
*All families served included a child prenatal through age 5 and had at least one high-needs characteristic at intake.

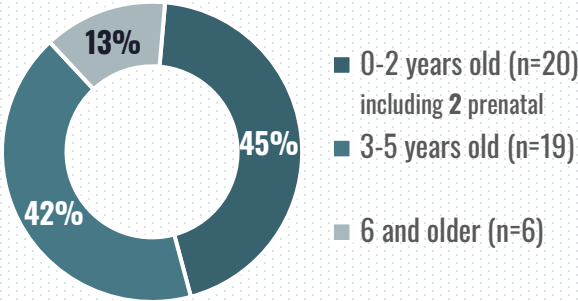


41 Parents and Caregivers



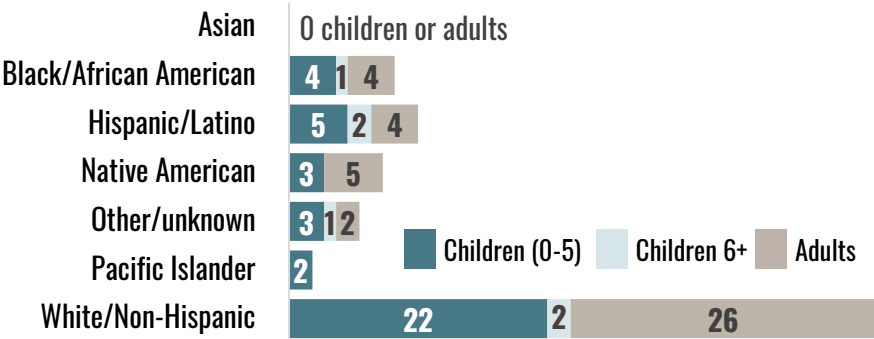
45 Children
3 children zero through five had a special need at intake.

Ages of Children Served



Demographics of People Served

Race/Ethnicity of People Served

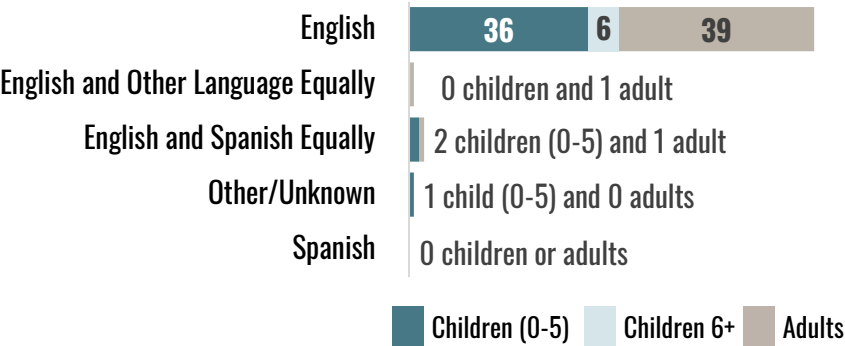


Geographic Location of Families Served

based on residence of primary adult service recipient in the household



Primary Language Spoken in the Home of People Served

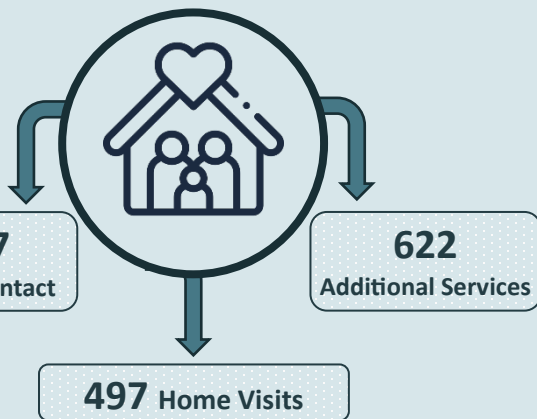


Pathways Home Visiting Program

Number and Types of Services Provided

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

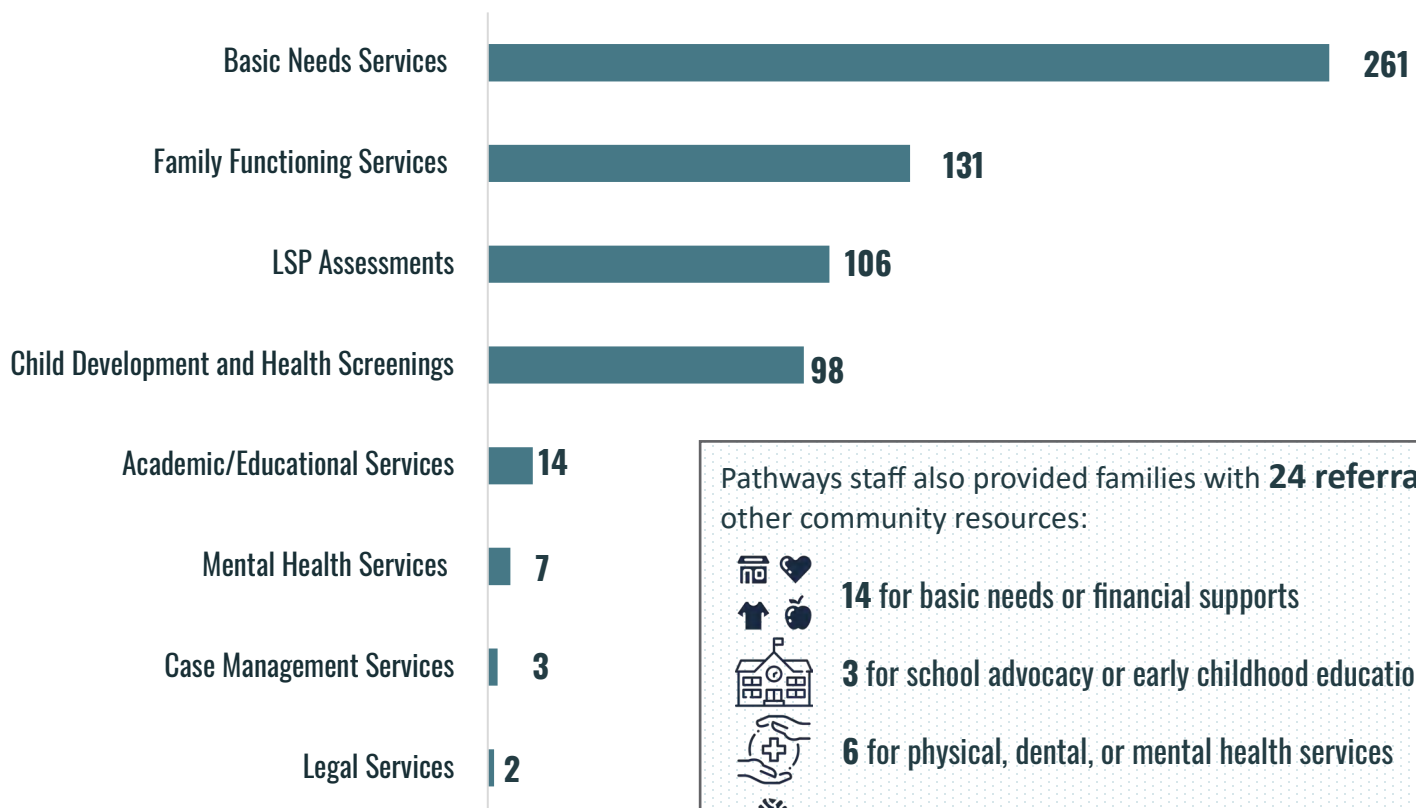
Between July 1, 2023, and June 30, 2024, the Pathways Program provided 497 home visits.



The Parents as Teachers (PAT) model requires that affiliates offer a minimum of 12 home visits annually to families with one or no high-needs characteristics and a minimum of 24 home visits annually to families with two or more high-needs characteristics. While not all families accessed the prescribed number of visits in FY2023-24, Pathways has met the PAT Measurement Criteria that at least 60% of families receive at least 75% of the required number of visits in a program year.

¹ Retrieved on September 10, 2024 from: https://patillinois.org/wp-content/uploads/2020/03/PER_BecomingAParentsAsTeachersAffiliate-U-002-.pdf

The chart below indicates what type of additional services were provided to families, either during a home visit or during a separate interaction.



Pathways staff also provided families with **24 referrals** to other community resources:



14 for basic needs or financial supports



3 for school advocacy or early childhood education



6 for physical, dental, or mental health services



1 for other advocacy support

Pathways Home Visiting Program

Developmental and Health Screenings

Developmental Screenings

To ensure that children receive early screening and intervention for developmental delays and other special needs, the Pathways Home Visiting program utilizes the Ages and Stages Questionnaire (ASQ) and the Ages and Stages Questionnaire for Social Emotional Needs (ASQ:SE).

Between July 1, 2023, and June 30, 2024, the Pathways Program conducted a total of 68 developmental screenings

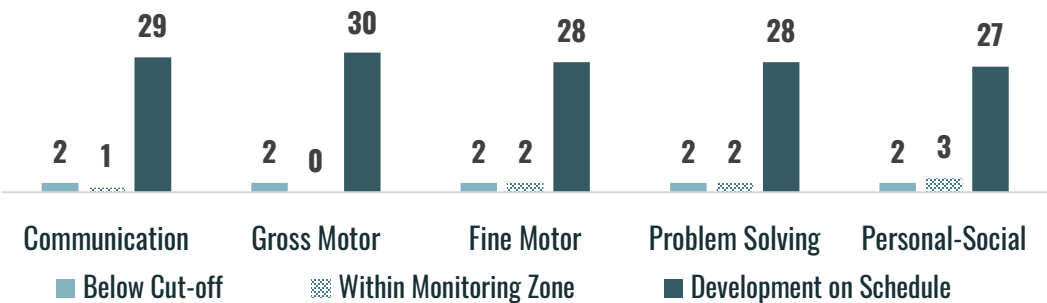
32 children (ages 0 through 5) were screened using the ASQ, a tool that pinpoints developmental progress in children under the age of 66 months. A total of 55 screenings were completed, as 18 children received two or more screenings during the program year.

12 of these children were also screened using the ASQ:SE, a tool that screens specifically for a child’s social-emotional growth and development. A total of 13 ASQ:SE screens were conducted, with one child receiving two.

Based on their ages, a total of 37 children were eligible to receive an ASQ during the program year. ASQs were not completed with the remaining 5 children due to family unavailability or exiting of the program, timing of family entrance to the program (i.e., toward the end of FY23-24), or because the screenings were not appropriate for the child.

Pathways program protocol does not require ASQ:SE screens for all participating children.

This figure illustrates that most children had development that was on schedule during their most recent ASQ screen.



Six children were below the cut-off for at least one domain during one or more ASQ screens, indicating that further assessment with a professional may be needed. Families were provided with referrals for three of these children, and the families of two additional children declined a referral to an outside agency and are instead electing to work with Pathways staff directly and/or monitoring the child until the next ASQ interval. The family of the sixth child declined additional supports and has since exited the Pathways program.

Of the 13 ASQ:SE screens completed, one indicated an area of possible concern (not pictured in the figure); the family of that child moved out of the Lassen County area following the screen and was provided with contact information for a home visiting program in their new area.



Health Screenings

The Pathways Home Visiting program tracks whether children served by the program receive an annual physical exam and an age-appropriate oral health screening. The program reported that all children received these services. Additionally, two children received a total of four referrals for physical or dental related services.

Pathways Home Visiting Program

Improved Family Functioning

The Life Skills Progression (LSP) tool is used by home visitors to develop a profile of family strengths and needs, establish service plans, and monitor progress in outcomes. The tool is used upon program entry and regularly throughout the program with the primary adult service recipient and any children under age 6. The tool describes individual parent and child progress using 43 types of life skills, which are grouped into the six scales depicted to the right.

- Adult Scales
- Relationships
 - Education & Employment
 - Health & Medical Care
 - Basic Essentials
 - Mental Health & Substance Abuse
- Child Scale
- Child Development

Between July 1, 2023, and June 30, 2024, the Pathways Program conducted a total of 106 LSPs

Pathways home visitors are expected to complete an LSP with participating families at program entry and every six months thereafter. **Home visitors completed at least one LSP with 25 out of the 28 participating families** during the period covered by this report. Staff reported that LSPs were not conducted with the other three families because the family exited immediately after intake, the home visitor was waiting to conduct an LSP until after trust had been established with the family, or the LSP could not be completed until after the birth of the child that facilitated family eligibility in the program.

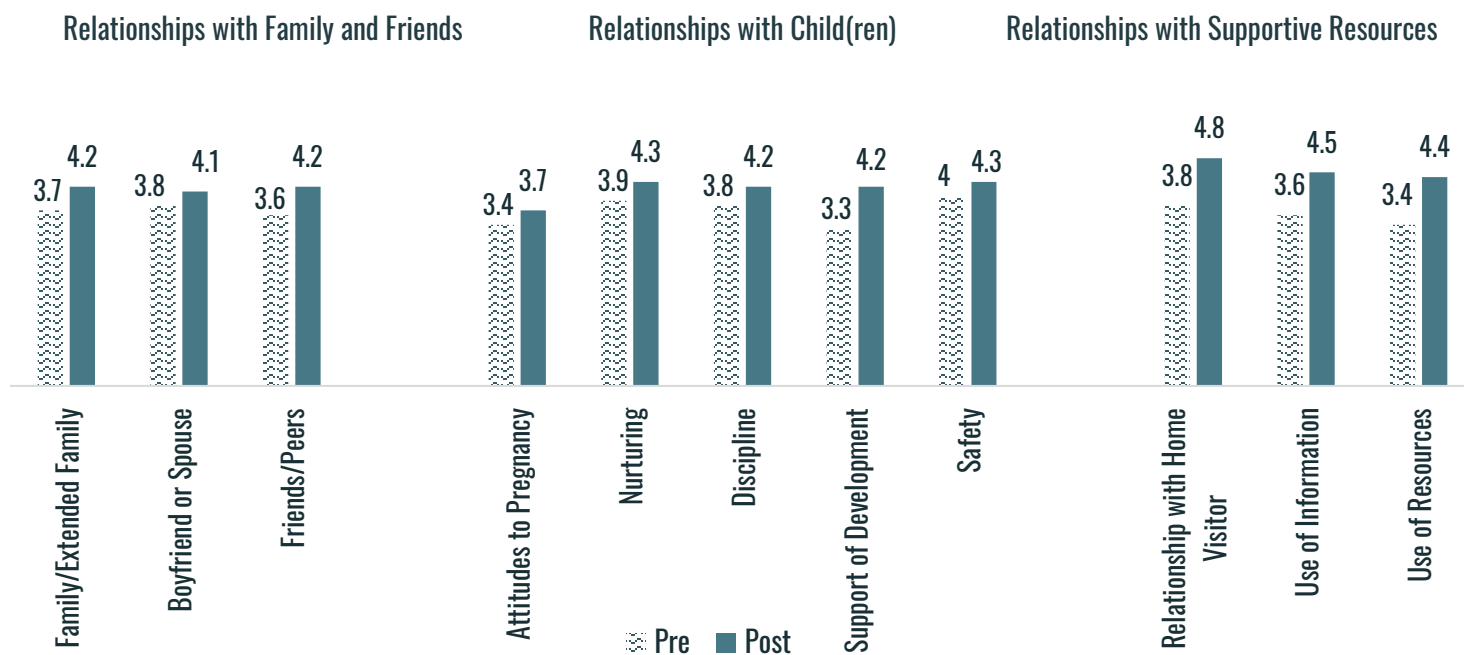
Comparing the results of the LSP conducted at program entry with the most recent six-month follow-up LSP can provide information on improvements in family functioning. Higher numbers within each life skill category indicate a stronger score and better circumstances for the families being assessed.

The figures beginning on the following page include aggregate information on families that had both a pre-LSP (completed at program entry) and a post-LSP completed sometime during the period covered by this report. A stronger average post-score within a domain or skill compared to a pre-score represents positive aggregate change for all families included in the dataset; individual results of families may differ from these averages. Caution should be taken when generalizing the results given the small number of families for which pre- and post-data is available.

A total of 20 adults and 30 children had both pre-assessments from any time period and post assessments that fell within the time period for this report and are included in the figures beginning on the following page. Due to issues with the data system that manages LSP data, not all families are included in the pre-post analysis presented on the following pages. The ways in which the data system calculates child participant age also accounts for why the number of children included in the pre-post LSP figures exceeds the number of children aged zero through five served by the program in FY23-24.

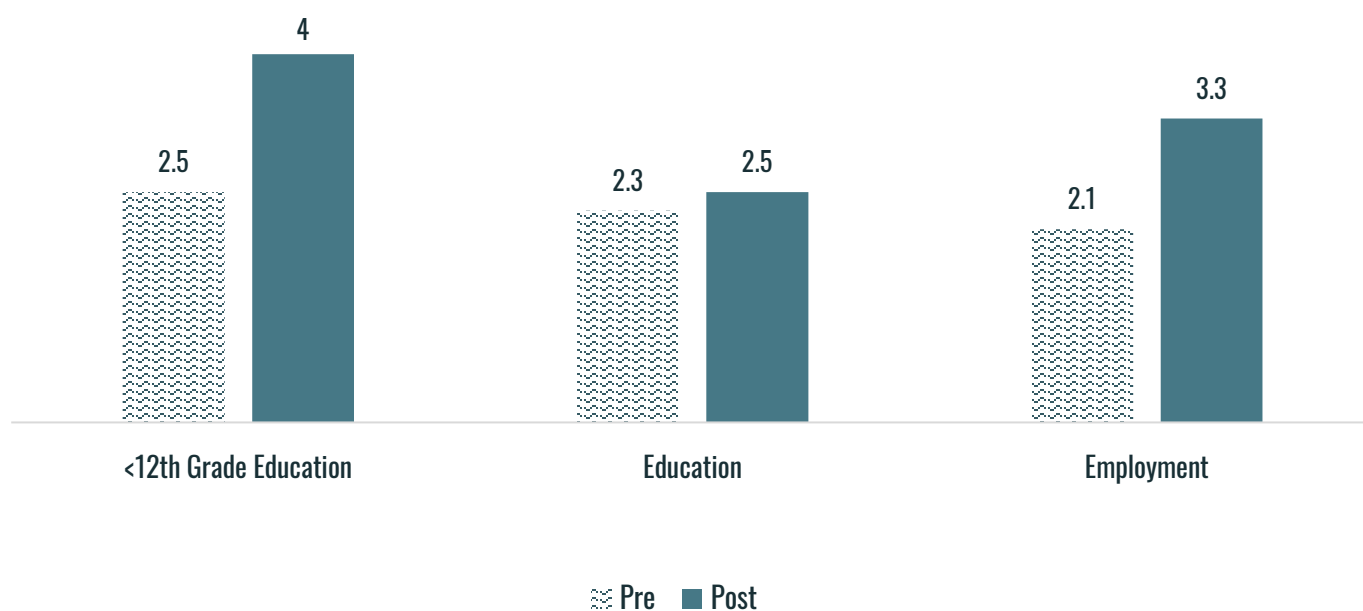
Relationships

Adult LSP completers, in aggregate, had increased scores in all areas related to relationships, with the most growth seen within the Relationships with Supportive Resources domain. Increases in these skill areas indicate increased trust and connections with the home visitor, interest in/acceptance of information provided, and identification and utilization of available community resources.



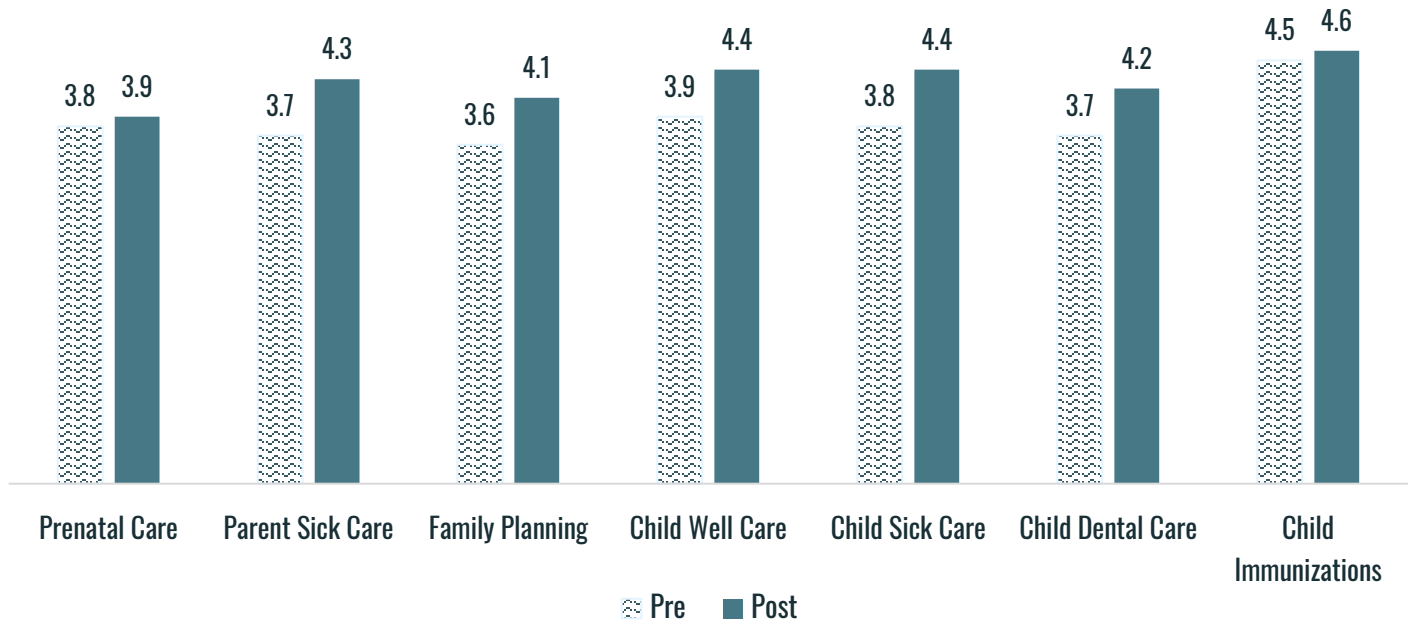
Education & Employment

Adult LSP completers, in aggregate, experienced gains in the Education and Employment areas, representing increased education, more stable employment, and increased earning potential.



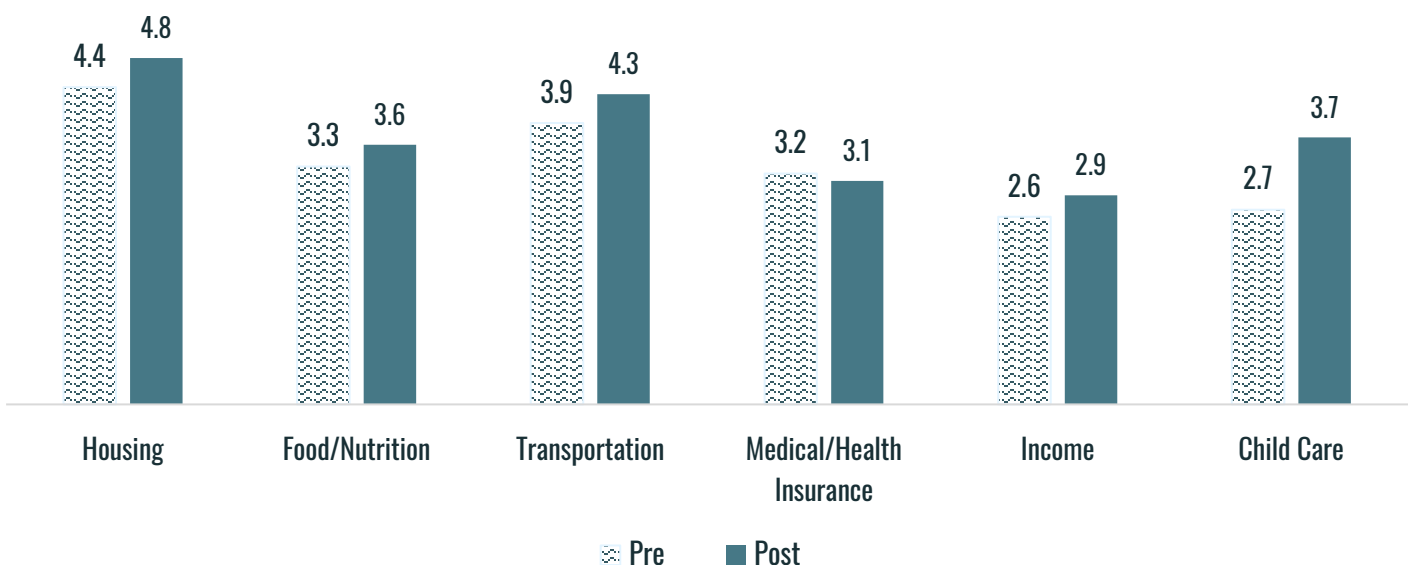
Health & Medical Care

Adult LSP completers, in aggregate, experienced gains in all measurements related to health and medical care. Higher scores in this area represent more access to care and more use of preventative care.



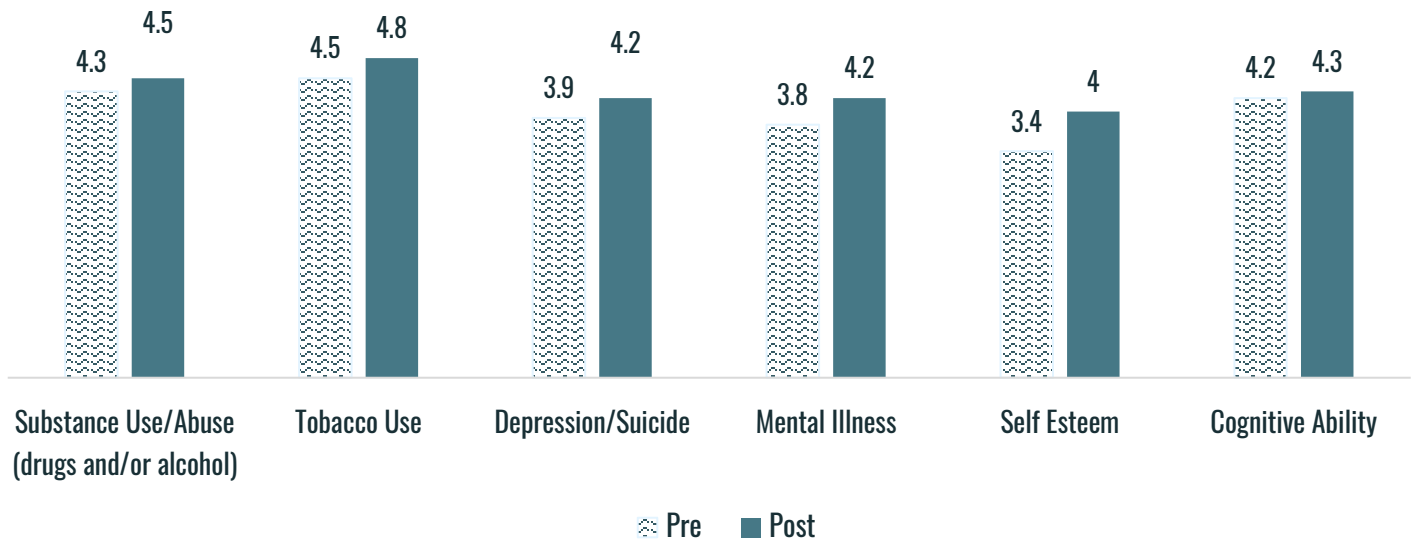
Basic Essentials

Adult LSP completers, in aggregate, experienced gains in most measurements related to access of basic essentials. Higher scores in this area represent more stable housing, adequate income, increased access to food and transportation, and more reliable and/or safe and supportive childcare. The decrease in the medical/health insurance measurement may indicate reduced access to insurance in general or to the types of insurance that cover larger portions of co-pays.



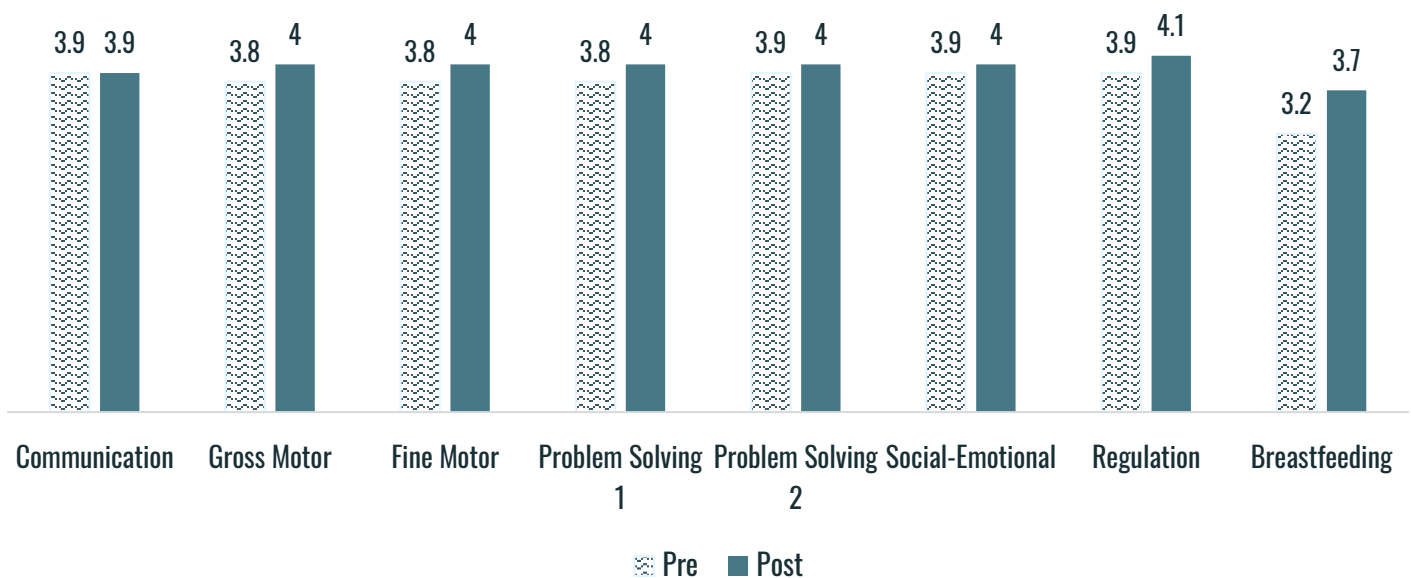
Mental Health and Substance Abuse

Adult LSP completers, in aggregate, experienced gains in all measurements related to mental health and substance abuse. Higher scores in this area represent reduced reports of substance use/misuse and lower reports of depression and mental illness and/or better management of depression and mental illness.



Child Development

Pre- and post-LSP data was available for 30 children. Ratings for child development domains are based on a developmental screening or assessment, such as an ASQ or ASQ:SE. These development screenings are not available for children under the age of two months, meaning that home visitors cannot provide scores for children under two months in the LSP areas of communication, gross motor, fine motor, problem solving, and social-emotional. The data available indicate maintenance or minor growth of children in all areas of assessment, with the most growth demonstrated in the area of breastfeeding.



Pathways Home Visiting Program

Participant Satisfaction and Knowledge Gains

Between July 1, 2023, and June 30, 2024, 21 families provided feedback on the Pathways program

A total of 35 satisfaction surveys were completed during the period covered by this report, with some families completing more than one survey during this time. The data management system utilized by the program only reports survey results in aggregate, and therefore it is not possible to include only one survey per family. As such, the results of all 35 surveys completed during this time are included below.

100% (35/35)

completed satisfaction surveys indicated that completers would rate their satisfaction with the program as very good.



35/35 respondents agreed or strongly agreed that their home visitor explains the program, the weekly activities, and what they should expect during their visits.

35/35 respondents agreed or strongly agreed that their home visitor arrives on time to visits and is flexible in arranging visits that work with their schedule.

35/35 respondents agreed or strongly agreed that their home visitor responds professionally to their questions and concerns.

Respondents also indicated increased positive behaviors, knowledge, and practices because of the program, with 100% (35/35) respondents agreeing or strongly agreeing that they:

- **learned something new about their child and/or child development** as a result of their involvement in the program
- **have a good understanding of how children develop** and the range of typical development in children as a result of the program
- **have a good understanding of a variety of activities to do with their child** to help them develop and learn new skills as a result of the program
- **have knowledge about how to parent** their child as a result of the program
- **feel more confident in their role as a parent** as a result of what they learned from their home visitor
- **have used what they learned** with their child/family since they started the program

Satisfaction with Referrals

23 individuals kept referral appointments facilitated by Pathways staff

100% (23/23) indicated that they were treated well.

61% (14/23) indicated that their needs were fully met. Three indicated that their needs were partially met, and six indicated that their needs were not met.

61% (14/23) indicated they would recommend this [referral] service. Three were neutral and six indicated they would not recommend the service.

Members of the evaluation team attempted to interview referral recipients to better understand how the service could better meet their needs. However, due to the low number of recipients available to participate, the results of that data collection activity are not presented in this report.

Pathways Home Visiting Program

Participant Voices

“

This was really cool stuff and I had a lot of fun learning new things about how to be a better parent. The home visitor made it even more interesting with discussion and answering our questions.”

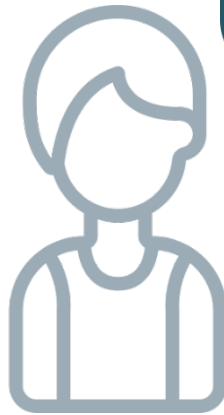
This program has helped so much to prepare our oldest daughter for Kindergarten. We are so thankful for Pathways and our home visitor. We are now preparing our youngest daughter to enter school. This has been so good for them.



“

This program and my home visitor helped me get my life back on track.”

I have learned so much from Pathways Home Visiting... I was given confidence and support from my home visitor and she always believed in me.



“

We are having so much fun with home visiting and we look forward to it every week.”

“

Pathways has done everything possible to get help and housing for me and my kids... I am grateful for all the help I've been given.”

This was the only place where we weren't judged and felt truly supported. We learned so much about taking a pause before responding to our child and have also learned to look at things from her point of view. This was a wonderful program and we were not looking forward to it when we were referred.



First 5 Lassen and Pathways Home Visiting Program

System Improvements

Both the Pathways Home Visiting program and First 5 Lassen invest resources to strengthen comprehensive, coordinated, and efficient systems of care for children prenatal through age five. The following section summarizes work conducted by Pathways and First 5 Lassen in support of this goal during FY2023-24.

Aligning Systems of Care

Lassen Links

Both First 5 Lassen and the Pathways Home Visiting program are members of Lassen Links, a network of local organizations serving children and families through community services, supports, referrals, and resources.

In FY2023-24, First 5 Lassen continued building and expanding the Lassen Links network to connect children, families, and individuals to services that they need. Key activities and successes include:

- Providing a total of **163 referrals**, via which **30 children zero through five were connected to services that they and their families needed**.
- Continuing to refine the referral process to make it as easy as possible, such as by moving the referral system to an online platform to provide an easier user experience and improving efficiencies in collaboration with the local CalAIM initiatives.
- Engaging in a community awareness campaign to raise awareness of the initiative, utilizing fliers, digital ads on Susanville Stuff, and emergency contact number magnets.
- Enhancing the Lassen Links website (Lassenlinks.org) with promotional videos to better describe the intent of Lassen Links and highlight partners and individuals who have participated with the referral system.
- Providing training and outreach to new partners to increase awareness and utilization of the referral system.
- Attending webinars and other collaborative meetings to explore leveraging Partnership Health Plans Community Health Workers and Enhanced Care Management services to further expand and sustain Lassen Links.
- Leveraging the network to start hosting pop-up resource fairs in Westwood and Herlong, two areas that experience a lack of local, available services.
- Exploring how the Family First Prevention Services program can use the Lassen Links referral system to help connect participating families and individuals to services that they need.
- Collaborating with California Assemblywoman Megan Dehale's Communications Director to help highlight some of the difficulties of living in rural CA.

Public Health Diaper and Wipes Program

First 5 Lassen partnered with Local Planning Commission to help the Public Health Diaper and Wipes program, supporting the distribution of an estimated 210 packs of diapers to 140 individuals.

Expanding Home Visiting Services to Additional Families

The Pathways Home Visiting program has continued to explore additional funding streams and models that could be used to offer home visiting services to more families in the county. In FY2022-23, Pathways contracted with the CalWORKs Home Visiting Program (HVP) to support home visiting services. In FY2023-24, Pathways also contracted with the California Maternal, Child, and Adolescent Health Division (MCAH) to offer services through the California Home Visiting Program (CHVP). Together with First 5 Lassen, these programs will support sustainability and expansion of home visiting services within the county. All three programs utilize the same PAT model, ensuring consistency in the services provided to families regardless of funding source.

Case Coordination Activities

First 5 Lassen encourages funded programs such as Pathways Home Visiting to engage in inter-agency case conferencing efforts. In FY2023-24, the Pathways program participated in a variety of case coordination activities including:

- Working directly with relevant agencies to support families engaged in the child welfare system with reunification and other services;
- Communicating progress and activities with relevant staff on behalf of families referred to Pathways through the court system;
- Engaging in other formal and informal conversations with local providers to determine how to best meet a family's needs; and
- Serving as a resource for families engaged in CalWorks, which requires families who are experiencing homelessness to participate in supportive programs such as Pathways in order to be eligible for services.

First 5 Lassen FY2023-24 Local Evaluation Report

Progress Towards First 5 Lassen Strategic Plan Objectives

Investing in the Pathways Home Visiting program is one of the primary ways that the First 5 Lassen Commission seeks to achieve its strategic plan goals. As such, the Commission included measurable objectives for the Pathways program within their *2024-2028 First 5 Lassen Strategic and Long-Range Financial Plan*. The table below summarizes progress made by the Pathways program towards achieving these objectives between the July 1, 2023, and June 30, 2024 timeframe.

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.	
Objective	FY2023-24 Results
Objective 1A: 100% of children served by First 5 home visiting will receive developmental screenings according to the funded program's accepted protocols.	<p>32 children (ages 0 through five) were screened using the ASQ, a tool that pinpoints developmental progress in children under the age of 66 months.</p> <p>Based on their ages, a total of 37 children were eligible to receive an ASQ during the program year. ASQs were not completed with five children due to family unavailability or exiting of the program, timing of family entrance to the program (i.e., toward the end of FY23-24), or because the screenings were not appropriate for the child.</p> <p>Pathways program protocol does not require ASQ:SE screens for all participating children.</p>
Objective 1B: 100% of children identified as needing additional [developmental] services through home visiting will receive referral and referral support.	<p>Six children received an ASQ screen indicating that further assessment with a professional might be needed. Families of three of these children were provided with referrals, and the families of two additional children declined a referral to an outside agency and are instead electing to work with Pathways staff directly and monitoring the child until the next ASQ interval. The family of the sixth child declined additional supports and has since exited the Pathways program.</p> <p>Of the 13 ASQ:SE screens completed, one indicated an area of possible concern. The family of that child moved out of Lassen County following the screen and was provided with contact information for a home visiting program in their new area.</p>
Objective 1C: 95% of children served through home visiting will progress along a continuum toward social emotional development and school readiness.	<p><i>Social Emotional Development</i></p> <p>12 children received a total of 13 ASQ:SE screens, which explores a child's social-emotional growth and development. The Pathways program does not screen all children using the ASQ:SE tool as part of its current protocol, instead screening children when the display of behaviors or other family circumstance indicates that an ASQ:SE screen could provide helpful information. All but one child screened was reported as having social-emotional development on schedule.</p> <p><i>School Readiness</i></p> <p>Progression towards school readiness is not an area that is assessed within the current evaluation framework. However, the Pathways program reports that their curriculum includes content that supports school readiness for children.</p>

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.

Objective	FY2023-24 Results
Objective 2A: At least 95% of parents, caregivers, and providers served through home visiting will report increased positive behaviors, knowledge and practices in parenting skills and healthy lifestyles.	<p>Two different data sources are used to inform progress towards Objective 2A: parental responses to the satisfaction survey and growth in individual LSP scores.</p> <p>Not all families that were eligible to complete a satisfaction survey or receive a post-LSP did so within the period covered by this report, and not all data is able to be disaggregated at the individual level. As such, it is not possible to determine the percentage of adult home visiting participants who reported increased positive behaviors, knowledge, and parenting practices. The evaluation team and Pathways Director will continue to explore how to best collect data and report on this metric. It is possible that a new data system (described in the recommendations section) will support a more nuanced tracking and review of the data.</p>
Objective 2B: 100% families with children prenatal through five, with at least one high-needs characteristic, are provided the prescribed number of monthly home visits during their enrollment.	<p>The Parents as Teachers (PAT) model employed by the Pathways program requires that affiliates offer a minimum of 12 home visits annually to families with one or no high-needs characteristics and a minimum of 24 home visits annually to families with two or more high-needs characteristics. Not all families accessed the prescribed number of visits in FY2023-24. However, while the Pathways program did not meet the objective metric, the program did meet the PAT Measurement Criteria that at least 60% of families receive at least 75% of the required number of visits in a program year.</p>
Objective 2C: 40 to 80 children prenatal through five in families with at least one high-needs characteristic will be served through home visiting.	<p>39 children aged zero through five were provided with home visits in FY2023-24. The families of all these children reported at least one high-needs characteristic at intake.</p>

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

Objective	FY2023-24 Results
Objective 3A: 100% of children prenatal through five served by First 5 home visiting programs will either receive an annual physical health exam or receive a referral to support an annual physical health exam.	<p>The Pathways program reported that all eligible children received annual physical health exams.</p>
Objective 3B: 100% of children prenatal through five served by First 5 home visiting programs will either receive an age-appropriate oral health screening or receive a referral for an age-appropriate oral health screening.	<p>The Pathways program reported that all eligible children received age appropriate oral health screenings.</p>
Objective 3C: 100% of children prenatal through five, identified as needing additional [health] services through home visiting will receive referral and referral supports.	<p>The Pathways program reported that all children needing additional health support (two) received a total of four referrals for physical or dental related services.</p>

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

Objective	FY2023-24 Results
Objective 4A: First 5 funded programs collaborate to align systems that serve children prenatal through five.	Both First 5 Lassen and Pathways staff reported participating in several activities to support the alignment of systems that serve children in FY2023-24, including the Lassen Links collaborative, partnering on a Public Health Diaper and Wipes program, and accessing additional funding streams to expand home visiting services.
Objective 4B: First 5 funded programs participate in an inter-agency case coordination system focusing on the prenatal to five population.	The Pathways program participated in a variety of case coordination activities including working directly with relevant child welfare system agencies, engaging in formal and information conversations with local providers to determine how to best meet a family's needs; and serving as a resource for families engaged in CalWorks.

First 5 Lassen FY2023-24 Local Evaluation Report

Evaluation Recommendations

FY2023-24 represents the first year of the Commission's updated *2024-2028 Strategic and Long-Range Financial Plan* as well as the first year that the associated *FY2023-24 Evaluation Plan* was used to assess strategic plan goal progress.

The following recommendations were originally included as part of FY2022-23 *Annual Evaluation Report* produced in October 2023 to support implementation of this new evaluation plan, highlight potential areas of improvement, and establish an expanded understanding of the impact of the Pathways Home Visiting program. Through review of FY2023-24 data, it was determined that these recommendations should continue to inform the refinement of Pathways program and evaluation activities through FY2024-25. An update on status is provided following a summary of each recommendation.

- 1. Consider Use of a Participatory Evaluation Process:** It was recommended that the Commission and Pathways staff consider inclusion of participatory evaluation activities, which includes the active involvement of key partners in the evaluation process. Including service recipients specifically in the review and interpretation of program data, and in the development of evaluation recommendations, may support an increased understanding of the program's impact, ensure that the Commission is being responsive to the needs of young children and families in Lassen County, and help key partners understand the link between the Commission Strategic Plan, its programs, and evaluation efforts.
- 2. Connect with Families to Explore Potential Areas of Improvement with the Referral Process:** For the past several years families have reported less than full satisfaction with the referrals made on their behalf. Referrals to supportive resources represent a key element of the service provision provided by the Pathways program as well as of the Commission's future plans (e.g., through the Lassen Links collaborative). Therefore, it was recommended that families are asked to provide additional feedback on how the referral process and network in the county can be improved, and that this activity be designed to align with and support the inclusion of participatory evaluation activities outlined in the recommendation above.

Update: In spring 2023, the Pathways Director, First 5 Lassen Executive Director, and SEI evaluation team discussed how to engage families in a review of programmatic data, specifically with regards to satisfaction of the referral system. This included the identification of eight individuals who received referrals in FY2023-24, development of key questions to explore with people through individual interviews, and reallocation of evaluation funds to support participation incentives. Despite outreach conducted by the Pathways and SEI team and the availability of incentives, only two people elected to participate in interviews. Given this small data set, results of the interviews are not included in this report.

However, given the importance of understanding the strengths and opportunities to improve the referral network in Lassen County, both for the Pathways evaluation and to inform refinement of the Lassen Links referral system itself, it is recommended that additional interviews take place throughout FY2024-25. Results of these interviews and other data collection activities (e.g., surveys) will be included in future evaluation reports as appropriate.

3. Work with Pathways to Understand the Impact of Expanded Programming and Braided Funding on

Evaluation Activities: Pathways staff is exploring additional funding streams and resources that will allow the program to offer home visiting services to more families. It is possible that these funding streams will have evaluation requirements and data management systems that do not align with those outlined in the First 5 Lassen FY2023-24 Evaluation Framework. It was recommended the potential impact of these differences be considered to support continued assessment of program impact and reduce undue reporting burden on Pathways staff.

Update: Since this recommendation was offered, Pathways has contracted with two new funding streams: the CalWORKs Home Visiting Program (HVP) and the California Maternal, Child, and Adolescent Health Division (MCAH) California Home Visiting Program (CHVP). Together with First 5 Lassen, these programs will support sustainability and expansion of home visiting services within the county.

One of these programs, the CHVP, requires programs to use the cloud-based Visit Tracker platform for data management. Knowing that this requirement was likely to apply to the Pathways program in Lassen County, First 5 Lassen expanded its FY2023-24 contract with SEI to include time for the evaluation team to explore how a shift away from Pathways current data management platform to the Visit Tracker platform would impact evaluation activities and the currently approved *FY2024-25 Evaluation Plan*. Pathways, First 5 Lassen, and SEI team members have met to begin this work, and it is anticipated that a recommendation for how to best ensure data integrity while reducing undue reporting burden on Pathways staff will be provided to the Commission for review before the end of 2025.

**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, 2024

LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION

Audit Report
June 30, 2024

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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, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2024, 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 August 3, 2024 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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
August 3, 2024

**Lassen County Children and Families Commission
Management's Discussion and Analysis (MD&A)
June 30, 2024**

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, 2024. 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 \$1,012,709 at June 30, 2024. This was an increase of \$30,388 over the prior year.
- ❑ Overall revenues were \$467,166 which was more than expenses of \$436,779 by \$30,387.

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 \$1,012,709 at June 30, 2024. See Table 1.

Cash decreased due to the increase of accounts receivable.

Table 1:
Net Position

	Governmental Activities		Total Percentage Change
	2024	2023	2024-2023
Assets			
Cash	\$ 891,985	\$ 904,603	-1.39%
Accounts Receivable	121,524	82,143	47.94%
TOTAL ASSETS	<u>1,013,509</u>	<u>986,746</u>	2.71%
Liabilities			
Accounts Payable and Accrued Liabilities	800	4,424	-81.92%
TOTAL LIABILITIES	<u>800</u>	<u>4,424</u>	
Net Assets			
Restricted	1,012,709	982,322	3.09%
TOTAL NET POSITION	<u>\$ 1,012,709</u>	<u>\$ 982,322</u>	

Changes in Net Assets

The Commission's total revenues were \$467,166. A majority of the revenue comes from grants (96.34%). Interest accounted for another 3.66% of total revenues. Revenues increased from the prior year.

The total cost of all programs and services was \$436,779.

**Table 2:
Changes in Net Position**

	Governmental Activities		Total Percentage
	2024	2023	Change 2024-2023
Revenues			
Program Revenues:			
State and Local Entitlements	\$ 450,204	\$ 439,977	2.32%
General Revenues			
Interest and Other Income	16,962	12,480	35.91%
TOTAL REVENUES	<u>467,166</u>	<u>452,457</u>	3.25%
Program Expenses			
Grants and Projects	436,779	412,026	6.01%
TOTAL EXPENSES	<u>436,779</u>	<u>412,026</u>	
INCREASE IN NET ASSETS	<u>\$ 30,387</u>	<u>\$ 40,431</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 \$436,779.

Most of the costs were paid directly by grants and contributions of \$450,204.

**Table 3
Net Cost of Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
Grants and Projects	436,779	412,026	13,425	27,951
TOTAL	<u>\$ 436,779</u>	<u>\$ 412,026</u>	<u>\$ 13,425</u>	<u>\$ 27,951</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 \$1,012,709 which is above last year's ending fund balance of \$982,322.

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, 2024. 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, 2024, the Commission had no capital assets.

Debt

At June 30, 2024, 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 2024 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.
 - Support local childcare providers and community members with PPP to help with COVID-19

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, 2024

	<u>Governmental Activities</u>
Assets	
Cash in County Treasury	\$ 744,444
Cash in Banks	147,541
Accounts Receivable	<u>121,524</u>
Total Assets	<u><u>\$ 1,013,509</u></u>
Liabilities	
Accounts Payable and Accrued Liabilities	\$ 800
Total Liabilities	<u><u>\$ 800</u></u>
Net position	
Restricted	<u>\$ 1,012,709</u>
Total Net Position	<u><u>\$ 1,012,709</u></u>

Please note, this statement may be subject to rounding differences.
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, 2024

<u>Governmental Activities</u>	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
First 5 Projects	\$ 436,779	\$ 450,204	\$ 13,425
Total Governmental Activities	<u>\$ 436,779</u>	<u>\$ 450,204</u>	<u>13,425</u>
General Revenues:			
Interest and Other Income			<u>16,962</u>
Total General Revenue			<u>16,962</u>
Change in net position			30,387
Net position beginning			<u>982,322</u>
Net position ending			<u>\$ 1,012,709</u>

Please note, this statement may be subject to rounding differences.
The accompanying notes are an integral part of this statement.

LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION
BALANCE SHEET
JUNE 30, 2024

	<u>General Fund</u>
Assets	
Cash in County Treasury	\$ 744,444
Cash in Banks	147,541
Accounts Receivable	<u>121,524</u>
 Total Assets	 <u><u>\$ 1,013,509</u></u>
 Liabilities and Fund Balance	
Liabilities:	
Accounts Payable and Accrued Liabilities	<u>\$ 800</u>
Total Liabilities	800
 Fund Balance:	
Committed for future contracts	372,700
Assigned for First 5 Programs	<u>640,009</u>
Total Fund Balance	1,012,709
 Total Liabilities and Fund Balance	 <u><u>\$ 1,013,509</u></u>

Please note, this statement may be subject to rounding differences.
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, 2024**

Total Fund Balances - Governmental Funds	\$ 1,012,709
Reconciling Items:	
Adjustments to Govenmental Funds	<u>-</u>
Total Net Position - Governmental Activities	<u><u>\$ 1,012,709</u></u>

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

Please note, this statement may be subject to rounding differences.
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, 2024**

	General Fund
Revenue:	
Prop 10 Allocation	\$ 450,204
Interest and Other Income	<u>16,962</u>
Total Revenue	467,166
Expenditures:	
Administration:	
Contracted Staff	83,490
Professional Services	8,900
Insurance	2,243
Misc	4,171
Program:	
Improved Child Development	113,954
Improved Family Functioning	180,888
Improved Child Health	28,937
Evaluation:	
Other Evaluation Costs	<u>14,196</u>
Total Expenditures	<u>436,779</u>
Revenue Over (Under) Expenditures	30,387
Fund Balance July 1, 2023	982,322
Fund Balance June 30, 2024	<u><u>\$ 1,012,709</u></u>

Please note, this statement may be subject to rounding differences.
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, 2024

Net Changes in Fund Balances - Total Governmental Funds	\$ 30,387
Reconciling Items:	
Adjustments to Govenmental Funds	<u>-</u>
Changes in Net Position of Governmental Activities - Statement of Activities	<u><u>\$ 30,387</u></u>

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

Please note, this statement may be subject to rounding differences.
The accompanying notes are an integral part of this statement

Lassen County Children and Families Commission
Notes to the Financial Statements
June 30, 2024

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, 2024

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, 2024

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 (\$147,541) 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, 2024). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$744,444. 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.

Lassen County Children and Families Commission
Notes to the Financial Statements
June 30, 2024

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

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, 2024

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, 2024

Note 3 - Excess of Expenditures over Appropriations

The Commission did not have any expenditures over appropriations for the year ending June 30, 2024.

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, 2024 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, 2024 was \$16,625.

Note 7 – Concentration of Revenue Risk

The Commission received approximately 88.2% 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.

Lassen County Children and Families Commission
Notes to the Financial Statements
June 30, 2024

Note 8 – Subsequent Events

Subsequent events have been evaluated through August 3, 2024, 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, 2024**

	General Fund			Variance with
	Budget Amounts			Final Budget
	Original	Final	Actual	Favorable
				(Unfavorable)
Revenue:				
Prop 10 Allocation	\$ 475,746	\$ 394,711	\$ 411,994	\$ 17,283
Interest and Other Income	9,000	18,113	55,171	37,058
Total Revenue	484,746	412,824	467,165	54,341
Expenditures:				
Administration:				
Contracted Staff	83,490	83,490	83,490	-
Professional Services	9,500	8,900	8,900	-
Dues	2,875	2,875	2,875	-
Insurance	1,854	2,243	2,243	-
Misc	6,000	1,350	1,296	54
Program:				
Improved Child Development	111,712	116,454	113,954	2,500
Improved Family Functioning	180,888	180,888	180,888	-
Other Program Costs	126,594	26,437	28,973	(2,536)
Evaluation:				
Other Evaluation Costs	18,880	16,625	14,160	2,465
Total Expenditures	541,793	439,262	436,779	2,483
Revenue Over (Under) Expenditures	\$ (57,047)	\$ (26,438)	\$ 30,386	\$ 56,824

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, 2024**

Program or Project Title	Revenue		Expenditures		Change in		Net Assets		Net Assets	
	F5CA Funds				Net Assets		Beginning of FY		End of FY	
Prop 10 Tobacco Tax	\$	143,759	\$	294,842	\$	(151,083)	\$	(507,328)	\$	(658,411)
Prop 10 Tobacco Tax	\$	237,927	\$	113,000	\$	124,927	\$	638,236	\$	763,163
Small County Augmentation										
Prop 10 Tobacco Tax SMIF	\$	640	\$	-	\$	640	\$	1,676	\$	2,316
Total F5CA Funds	\$	382,326	\$	407,842	\$	(25,516)	\$	132,584	\$	107,068

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, 2024.

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, 2024.

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	N/A

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,

A handwritten signature in black ink, appearing to read "SingletonAuman PC", followed by a small mark that looks like "PC".

SingletonAuman PC
Susanville, California

August 3, 2024

**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, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated August 3, 2024.

Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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,

A handwritten signature in black ink, appearing to read 'SingletonAuman PC', with a small '1' to the right.

SingletonAuman PC
Susanville, California
August 3, 2024

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION
COMBINED SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2024**

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, 2023 AUDIT REPORT)
JUNE 30, 2024**

There were no prior year audit findings.

**LASSEN COUNTY CHILDREN AND FAMILIES COMMISSION
CORRECTIVE ACTION PLAN
JUNE 30, 2024**

There were no findings in the current year audit.

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

Revenue Detail

Category	Amount
Tobacco Tax Funds	\$147,302
IMPACT Legacy	\$0
Small Population County Augmentation Funds	\$237,927
Home Visiting Coordination Funds	\$45,185
Refugee Family Support Funds	\$0
Other First 5 California Funds	\$0
Other First 5 California Funds Description	
Other Public Funds	\$5,143
Other Public Funds Description	
LPC - Diapers & Wipes for Public Health Pro - 2500; Work Force Dev. Program - 2643;	
Donations	\$0
Revenue From Interest Earned	\$19,393
Grants	\$0
Grants Description	
Other Funds	\$12,214
Other Funds	
This is from MAA to support Medi-CAL enrollment through planning and developing programs in Lassen County	
Total Revenue	\$467,164

Improved Family Functioning

Service	Grantee	Program(s)	Children	Caregivers	Providers	SPCFA	Amount
						Funding	
General Family Support	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable (Pares as Teachers Curriculum) 	39	47	0	Fully	\$180,888
						Total	\$180,888

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	SPCFA Funding	Amount
Early Learning and Care Program Direct Costs	CBO/Non-Profit	<ul style="list-style-type: none"> Not Applicable (Parents as Teacher Curriculum) 	39	49	0	Fully	\$111,712
Early Learning and Care Program Direct Costs	CBO/Non-Profit	<ul style="list-style-type: none"> Preschool/Childcare 	0	0	3	Not Funded	\$2,242
Total							\$113,954

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	SPCFA Funding	Amount
Early Intervention	County Health & Human Services	<ul style="list-style-type: none"> Care Coordination and Linkage 	72	68	0	0	Not Funded	\$2,500
Total								\$2,500

Improved Systems Of Care

Service	Grantee	Program(s)	SPCFA Funding	Amount
Systems Building	Research/Consulting Firm	<ul style="list-style-type: none"> Not Applicable (Lassen Links development and build out - County Referral System) 	Not Funded	\$26,437
Total				\$26,437

Expenditure Details

Category	Amount
Program Expenditures	\$323,779
Administrative Expenditures	\$98,803
Evaluation Expenditures	\$14,195
Total Expenditures	\$436,777
Excess (Deficiency) Of Revenues Over (Under) Expenses	\$30,387

Other Financing Details

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

Net Change in Fund Balance

Category	Amount
Fund Balance - Beginning	\$982,322
Fund Balance - Ending	\$1,012,709
Net Change In Fund Balance	\$30,387

Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$0
Restricted	\$1,012,709
Committed	\$0
Assigned	\$0
Unassigned	\$0
Total Fund Balance	\$1,012,709

Expenditure Note

No data entered for this section as of 6/25/2025 10:46:33 AM.

Annual Report AR-2

Lassen Demographic Worksheet

July 1, 2023 - June 30, 2024

Population Served

Category	Number
Children Less than 3 Years Old	20
Children from 3rd to 6th Birthday	19
Primary Caregivers	47
Total Population Served	86

Primary Languages Spoken in the Home

Category	Number of Children	Number of Primary Caregivers
English	36	45
Unknown	1	0
Other - Specify with text box English & Spanish Equally	2	1
Other - Specify with text box English and Other Language Equally	0	1
Totals	39	47

Race/Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Black/African-American	4	5
Hispanic/Latino	5	6
Alaska Native/American Indian	3	5
Native Hawaiian or Other Pacific Islander	2	0
White	22	28
Unknown	3	3
Totals	39	47

Duplication Assessment

Category

Degree of Duplication

Confidence in Data

Additional Details (Optional)

Data

5%

Very confident



Annual Report AR-3

Lassen County Evaluation Summary and Highlights

July 1, 2023 - June 30, 2024

County Evaluation Summary

Evaluation Activities Completed, Findings, and Policy Impact

First 5 Lassen contracts with Social Entrepreneurs, Inc. (SEI) to conduct its evaluation activities. During FY 2023-2024, SEI completed the mid-year and annual evaluation reports for the Home Visiting Program. Based upon the evaluations, First 5 Lassen Home Visiting Program is making a positive impact on families being served. Evaluation results show 28 high-need families were provided with a total of 497 home visits with 1337 points of contact and 622 additional services provided. In addition, 23 referrals were provided to families. The screening tools that the Home Visiting Program uses are the Life Skills Progression Tool, Ages and Stages Questionnaire, and Ages and Stages Questionnaire Social Emotional. The results of this, and other recent evaluation reports, illustrate that the Home Visiting Program is having a sustained, positive impact on families served. As funding declines, talks continue to find ways for continued support and sustainability for this program. Satisfaction with the program remains high. First 5 Lassen is satisfied with the outcomes associated with home visiting services and intends to continue its support for this approach. In addition to Home Visiting Services, First 5 Lassen was able to continue improving systems through the Home Visiting Region Technical Assistance Funding through F5 CA. Through this funding First 5 Lassen was able to continue building Lassen Links, a county-wide collaboration of home visiting programs and other services that support families. The referral system was transitioned to an online platform in collaboration with local Cal AIM initiatives with the future goal of closing the loop next fiscal year. Through this partnership, pop-up resource fairs were set up in hard-to-reach areas of the county to help increase access of services to residents in the county. Lassen County FFPSA has made Lassen Links the tier-one response to help connect families and individuals to services.

County Highlights

County Highlight

The First 5 Lassen County Children and Families Commission's primary strategy in realizing its vision and fulfilling its mission is through the Pathways Home Visiting Program. During FY 2023-2024, First 5 Lassen County investments in home visiting resulted in the following accomplishments: Families are receiving the services and support they need through home visiting services. A total of 28 high-need families were provided with intensive home visiting services. A total of 497 home visits were conducted by home visitors in which the bulk of services they provided were centered on supporting the family's basic needs. With the declining revenue, First 5 Lassen worked with Pathways to gain additional funding to sustain this program.

SPCFA Performance Report

Summarize SPCFA Specific Program Accomplishments

First 5 Lassen contracts with Social Entrepreneurs, Inc. to perform evaluation services on the Home Visiting program. For FY 23/24, 100% of satisfaction surveys reported positive behaviors, knowledge, and practices because of the program. The Life Skill Progression (LSP) tool is used to help track progress across a wide range of skills. Adult LSP completers, in aggregate, had increased scores in all areas related to relationships, education and employment, health and medical care, mental health, and substance abuse and experienced gains in most measurements related to access to basic essentials. Pre- and post-LSP data was available for 30 children. The data available indicate maintenance or minor growth of children in all areas of assessment, with the most growth demonstrated in the area of breastfeeding. All of this shows that the program is helping families improve. As funding has declined for this program, the Home Visiting Program was able to enter into a contract with Lassen County Public Health for the California Home Visiting Program to increase funding to expand services. This will directly help the program increase its capacity to be able to serve more families.

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 began understanding these tools and started to gather resources to make this happen. Due to other funding streams available to the Home Visiting Program, laptops were able to be provided to families within the program so that, if needed, they would be equipped to have their visit conducted virtually. Following Parents as Teachers virtual formats, the Home Visiting Program is 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

The State of California continues to make home visiting a priority by making investments through the Cal WORKS Home Visiting Program and the California Home Visiting Program. Both of these investment opportunities have been granted to the home visiting program. Coupled with the funding from First 5 Lassen, the program now has ample resources to begin to develop new plans to increase the number of families and children served. As the needs of community members increase due to a large variety of challenges, home visiting is seen as a crucial community support. By working directly with children and families over an extended period of time, trust is cultivated, and the unique context of each family is understood, resulting in a better strategy to help them improve. Families can feel isolated and need an outsider who they can trust to help them receive the help that they need. This is directly accomplished through home visiting services.