



MEETING ADDRESS: 439 DEVLIN RD NAPA CA 94558

AGENDA
October 27, 2025
3:00 PM-5:00 PM

Agenda Item	Facilitator	
1) Call to Order	J. Cisneros	
2) Public Comment	J. Cisneros	
3) Approval of Commission Meeting Notes <i>September 25, 2025</i>	J. Cisneros	*ACTION
4) Commission Business - Review and possible approval of Resolution 2025-02, updating the meeting times and locations for 2026 commission and ExComm meetings - Announcement of Executive Committee elections at December commission meeting - Reminder: there is not a commission meeting in November	J. Cisneros	*ACTION
5) Compliance Item: Presentation and Approval FY 2024-2025 Annual Audit a) <i>Napa County Auditor Controller Staff Presentation</i> b) <i>Open Public Hearing</i> c) <i>Receive Testimony</i> d) <i>Close Public Hearing</i> e) <i>Approval FY 2024-2025 Annual Audit</i>	T. Schulze	*ACTION
6) Presentation and possible acceptance of 1 ST Quarter Financials FY 25-26	T. Schulze	*ACTION



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| 7) Review and possible approval of the attached Budget Amendment to the current FY2025-26 budget-- which will update the budget to reflect the Safe Seats grant and increases appropriations offset by the donation of the same amount | A.Walker | *ACTION |
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| 8) Compliance Item: Presentation and Approval of FY 2024-2025 First 5 Napa County Annual Report | A.Walker | *ACTION |
| a) <i>Staff Review</i> | | |
| b) <i>Open Public Hearing</i> | | |
| c) <i>Receive Testimony</i> | | |
| d) <i>Close Public Hearing</i> | | |
| e) <i>Approval FY 2024-2025 Annual Report</i> | | |
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| 8) Executive Director Report | A.Walker | *ACTION |
| - Office move in final stages of completion, we will be completed moved out October 31 st ! | | |
| - Belonging Through Books program has completed three sessions so far | | |
| - Safe Seats program continuing strong momentum- 300 seats have gone out! | | |
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| 9) Items for next commission meeting: | J. Cisneros |
| • Deferred Compensation, 401k retirement accounts mandate | |
| • Annual review of policy platform | |
| • Potential RFP review for new strategic plan creation | |
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| 10) Announcements | J. Cisneros |
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Next Commission Meeting: December 8, 2025 from 3-5PM

GENERAL INFORMATION

First 5 Napa County regularly meets the fourth Monday of each month at 3:00 p.m. at 1303 Jefferson St Suite 100A Napa, CA 94559. Requests for disability related modifications or accommodations, aids or services, including assistive listening devices and interpreters, may be made to the office of the Clerk of the Napa County Board of Supervisors no less than 72 hours prior to the meeting date by contacting (707) 253- 4580 or (707) 253-6088 (TDD). All materials relating to an agenda item which are provided to a majority or all of the members of the Commission by Commission members, staff or the public within 72 hours of but prior to the meeting will be available for public inspection, at the time of such distribution, Materials distributed to a majority or all of the members of the Commission at the meeting will be available for public inspection at the public meeting if prepared by the members of the Commission or Commission staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 7924.110, 7927.500, 7928.300, 7924.510, 7927.605, 7927.410, or 7926.205.

ANY MEMBER OF THE AUDIENCE DESIRING TO ADDRESS THE COMMISSION

ON A MATTER NOT ON THE AGENDA may do so after receiving recognition from the Chair at the time the item is considered. Give your name, address, and your comments or questions. As required by the Government Code, no action or discussion will be undertaken on any item raised during the Public Comment period.

ANY MEMBER OF THE AUDIENCE DESIRING TO ADDRESS THE COMMISSION

ON A MATTER ON THE AGENDA may do so after receiving recognition from the Chair at the time the item is considered. Introduce yourself, representing what organization (if any), and your comments or questions. In order that all interested parties have an opportunity to speak, please be brief and limit your comments to the specific subject under discussion.

Time limitations shall be 3 minutes and/or at the discretion of the Commission Chairperson.



****UPDATED MEETING DETAILS****
September 22, 2025 3:00 PM-5:00 PM

MEETING IN PERSON ADDRESS: 1303 Jefferson Street, Suite 100A

Commission Meeting Minutes

1. Call to Order: 3:01 pm. The following were present:

☒ Juan Cisneros	☒ Jennifer Ocon	☒ Monica Koenig
☒ Torence Powell	☒ Joelle Gallagher	☐ Jennifer Yasumoto-absent
☒ Kelsey Petithomme	☐ Vanessa Rubio-absent	☒ Marlena Garcia

Staff present:

☒ Ashley Walker	
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2. Public Comment

1. Joshua Schultz- NCOE Superintendent of schools
2. Bob Magnani- Leadership Napa Valley

3. Approval of Commission Minutes, J. Cisneros

- a) Minutes for August 25, 2025

- a. (Motion 1st by KP, 2nd by TP)

JC	VR	TP	JO	KP	JG	MK	JY	MG
Y	Absent	2 nd	Y	1 st	Y	2 nd	Absent	Y

4. Commission Business

- a) Reminder that this is our last commission meeting in the current First 5 Office. October and December meetings will be held at Child Start, Inc. New meeting location to be determined in the new year.

5. Presentation: CRC reports on Impact grant scope of work outcomes from FY 2024-25—Erika Lubensky and Emily Alexander

6. Compliance Item: Review and possible approval of FY 2024-25 Q4 Financials

- a. (Motion 1st by JG, 2nd by MG)

JC	VR	TP	JO	KP	JG	MK	JY	MG
Y	Absent	2 nd	Y	y	1 st	Y	Absent	2 nd

7. Impact Contract: Review and possible approval of MOU 501-26 with CRC in the amount of \$88,000 for IMPACT Legacy related county reimbursements

(Motion 1st by JO., 2nd by MK)

JC	VR	TP	JO	KP	JG	MK	JY	MG
Y	Absent	Y	1 ST	Y	Y	2 ND	Absent	Y

7. Executive Director Report:

a. Staff Updates:

- a. Katherine Van Treese, New Program Coordinator
- b. Review and possible approval of [proposed org chart](#); Manager, External Relations & Operations, and Community Steward positions

(Motion 1st by JG., 2nd by JO)

JC	VR	TP	JO	KP	JG	MK	JY	MG
Y	Absent	Y	2 nd	Y	1 ST	Y	Absent	Y

- c. Program Updates- Safe Seats, DPIL, & Belonging Through Books
- d. F5 Association Dues- Tulare County decline association membership, conversations for FY25-26 dues beginning

8. Items for next Commission Meeting, J. Cisneros

- a. 2024-25 Audit presentation & Q1 financials
- b. Review and approval of FY2024-25 Annual Report

9. Announcements

- a. Napa Day Against Hate—Veterans Park—Sunday October 12th at 12:30pm
- b. UpValley Open House for the student wellness center at St. Helena High School—10/8 3-5pm

c. Next Commission Meeting: October 27, 2025 from 3-5PM

Adjourn: 4 :01 pm.

Juan Cisneros, Chair

ATTEST:

Ashley Walker, SecretaryCommissioners Voting Key

JC = Juan Cisneros; TP= Torrence Powell; VR = Vanessa Rubio
 JO = Jennifer Ocon; JY= Jennifer Yasumoto; KP = Kelsey Petithomme;
 JG = Joelle Gallagher; MK= Monica Koenig; MG= Marlena Garcia

Notations under Vote: A = Abstained; C = Conflict; I = ineligible to vote (not sworn in)

Y= Vote in Approval; N= Vote Against

Absent = Commissioner Absent

X= arrived after or left before vote

Napa County First 5 Children and Families Commission

Resolution No. 2025-02

A Resolution of Establishing a Regular Meeting Time

Whereas, Government Code section 54954 requires that the Commission adopt a resolution establishing the time and place of regular meetings; and

Whereas, Government Code section 54954 also requires any standing committees of the Commission to establish the time and place of their regular meetings; and

Whereas, the Commission wishes to comply with this requirement of the Ralph M. Brown Act by adopting this resolution.

Now, therefore, the Napa County First Five Children and Families Commission does hereby resolve as follows:

Section One. The regular time and place of the meeting of the Commission is 3:00PM on the fourth Monday of each month at the ParentsCan office, 433 Soscol Ave #B160, Napa, California 94559.

Section Two. The regular time and place of the meeting of the Executive Committee of the Commission is 8:30 AM on the second Monday of each month at the Child Start office, 439 Devlin Road, Napa, California 94558.

Passed and adopted by the following vote of the Children and Families
Commission of Napa County on October 27,2025:

AYES:

NOES:

ABSENT:

ATTEST: Juan Cisneros

Ashley Walker

Juan Cisneros, Commission Chair

Ashley Walker, Executive Director

Date: 10/27/2025



NAPA COUNTY CHILDREN AND FAMILIES COMMISSION

Notice of Regular Meeting Schedule for 2026

Notice is hereby given that First 5 Napa County Children and Families Commission will meet on the following dates at 3:00 PM to 5:00 PM at the ParentsCan office, 433 Soscol Ave #B160, Napa, California 94559.

Meetings are open to the public.

Meeting Date	Additional Information
Monday, January 26, 2026	
Monday, February 23, 2026	
Monday, March 23, 2026	
Monday, April 27, 2026	
Monday, May 18, 2026	
Monday, June 22, 2026	
July 2026	Per Resolution 2021-2 July Commission meetings have been eliminated
Monday, August 24, 2026	
Monday, September 28, 2026	
Monday, October 26, 2026	
Monday, December 7, 2026	Per Resolution #2 Nov/Dec Meetings will be combined

For additional information please contact:

First 5 Napa County Children and Families Commission at (707) 257-1410



NAPA COUNTY CHILDREN AND FAMILIES COMMISSION

Notice of Executive Committee Meeting Schedule for 2026

Notice is hereby given that First 5 Napa County Children and Families Commission's Executive Committee will meet on the following dates from 8:30-9:30am at the Child Start Office-- 439 Devlin Road, Napa, California 94558.

Meetings are open to the public.

Meeting Date	Additional Information
January 21, 2026	Moved to Wednesday due to MLK holiday
February 2, 2026	
March 9, 2026	
April 13, 2026	
May 11, 2026	
June 8, 2026	
July 2026	Per Resolution 2021-2 July Commission meetings have been eliminated
August 10, 2026	
September 14, 2026	
October 14, 2026	Wednesday, due to holiday on 10/12
November 19, 2026	Per Resolution #2 Nov/Dec Meetings will be combined

For additional information please contact:

First 5 Napa County Children and Families Commission at (707) 257-1410

**NAPA COUNTY
CHILDREN AND FAMILIES COMMISSION
(A Component Unit of the County of Napa)**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2025**

**NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
FINANCIAL STATEMENTS
JUNE 30, 2025**

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NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
COMMISSION MEMBERSHIP

<u>Name</u>	<u>Representing</u>	<u>Date of Appointment</u>	<u>Current Term Expires</u>
Monica Koenig	County Representative	02/2022	12/2026
Jennifer Yasumoto	County Representative	02/2020	12/2026
Joelle Gallagher	Board of Supervisors	01/2023	12/2025
Vanessa Rubio	Member	01/2024	01/2028
Torence Powell	Member	01/2024	01/2027
Jennifer Ocon	Member	02/2019	01/2027
Marlena Garcia	Member	10/2024	01/2027
Juan Carlos Cisneros	Member	02/2021	01/2028
Kelsey Petithomme	Member	01/2024	01/2028

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Napa County Children and Families Commission
Napa, California

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

We have audited the accompanying financial statements of the governmental activities and the general fund of the Napa County Children and Families Commission (the Commission), a component unit of the County of Napa, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Commission's 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 and the general fund of the Commission as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America 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 on pages 4 through 7, budgetary comparison schedule on page 19, and note to the required supplementary information on page 20 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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 Schedule of Expenditures by Fund Source and Net Position of California Children and Families Commission (CCFC) Funds for First 5 Programs and Activities; the Statement of Revenues, Expenditures, and Changes in Fund Balance – Divisional

Breakdown; and the Schedule of Expenditures by Program and Administration are 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 Schedule of Expenditures by Fund Source and Net Position of the CCFC Funds for First 5 Programs and Activities; the Statement of Revenues, Expenditures, and Changes in Fund Balance – Divisional Breakdown; and the Schedule of Expenditures by Program and Administration are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2025, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Bakersfield, California
_____, 2025

**NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

On November 3, 1998, California voters approved Proposition 10 – the Children and Families First Act (the Act). The Act imposed an additional excise tax on cigarettes and tobacco related products to fund programs that promote, support, and improve the early development of children from prenatal through age five. The intent is for all California children to be healthy, to live in a healthy and supportive family environment, and to enter school ready to learn.

The Napa County (County) Board of Supervisors created the Napa County Children and Families Commission (Commission) in 1998 under the provisions of the Act. The Commission consists of nine members appointed by the County Board of Supervisors. The Commission is a public entity legally separate and apart from the County.

As management of the Commission, we offer readers of our financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2025.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Commission's financial statements. The Commission's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the financial statements themselves.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to a private sector business.

The *Statement of Net Position* presents information on all of the Commission's assets and liabilities, with the difference between the two reported as *net position*.

The *Statement of Activities* presents information showing how the Commission's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements can be found on pages 8-9 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate the comparison between governmental funds and government-wide statements.

The fund financial statements can be found on pages 10-12 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13-18 of this report.

Required Supplementary Information (RSI). RSI is presented concerning the Commission's General Fund budgetary schedule. The Commission adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget. This schedule can be found on page 19 of this report.

Supplementary Information. The supplementary information provides additional details and analysis of the Commission's financial activities and performance. The Schedule of Expenditures by Fund Source and Net Position of California Children and Families Commission (CCFC) Funds for First 5 Programs and Activities; the Statement of Revenues, Expenditures, and Changes in Fund Balance – Divisional Breakdown; and the Schedule of Expenditures by Program and Administration are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information can be found on pages 21-23 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Commission presents its financial statements under the reporting model required by the Governmental Accounting Standards Board (GASB) Statement No. 34 (GASB 34), *Basic Financial Statements – and Management's Discussion and Analysis (MD&A) – for State and Local Governments*. Net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceed liabilities by \$935,951 at the close of the most recent fiscal year. The most significant portion of the Commission's net position is its cash balance of \$814,742. Cash is maintained by the County Treasurer in the County's cash and investment pool where interest earned on the Commission's balance is apportioned to the Commission. Another source of net position resides in the Commission's receivables, consisting primarily of Proposition 10 \$131,290, IMPACT Legacy \$804,369, and other state receivables of about \$22,014. These receivables represent revenues that were remitted/claimed by/to the State but had not been received by the Commission as of June 30, 2025. The Commission also reports accounts payable of \$35,596 and due to other agencies of \$769,579, primarily related to the IMPACT Legacy funds, representing payments due for obligations, and payroll expenses incurred during the year but not yet paid.

Napa County Children and Families Commission Statement of Net Position Comparison

	Fiscal Year 2024-25	Fiscal Year 2023-24	Variance
Total Assets	\$ 1,803,865	\$ 2,161,040	\$ (357,175)
Total Liabilities	867,914	1,289,771	(421,857)
Total Net Position	<u>\$ 935,951</u>	<u>\$ 871,269</u>	<u>\$ 64,682</u>

Statement of Activities Comparison

	Fiscal Year 2024-25	Fiscal Year 2023-24	Variance
Total Revenues	\$ 2,602,425	\$ 2,278,106	\$ 324,319
Total Expenses	2,537,743	2,320,179	217,564
Change in Net Position	<u>\$ 64,682</u>	<u>\$ (42,073)</u>	<u>\$ 106,755</u>

FINANCIAL ANALYSIS OF THE COMMISSION'S GOVERNMENTAL FUND

As noted earlier, fund accounting is used by the Commission to ensure and demonstrate compliance with finance-related legal requirements.

For the year ended June 30, 2025, the Commission reported an ending fund balance of \$925,098, an increase of \$626,955, or 210%, from the prior year. The increase is due to receiving timely payment of IMPACT Legacy funds. In previous years, this revenue was deferred.

Napa County Children and Families Commission
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Fiscal Year 2024-25	Fiscal Year 2023-24	Variance
Total Revenues	\$ 3,160,704	\$ 2,154,879	\$ 1,005,825
Expenditures			
Administration	212,213	217,556	(5,343)
Program Expenditures	2,321,536	2,119,718	201,818
Total Expenditures	2,533,749	2,337,274	196,475
Excess (Deficiency) of Revenues over Expenditures	626,955	(182,395)	809,350
Other Financing Sources (Uses)			
Lease Inception	-	15,899	(15,899)
Total Other Financing Sources (Uses)	-	15,899	(15,899)
Change in Fund Balance	\$ 626,955	\$ (166,496)	\$ 793,451

Total revenues, consisting of Proposition 10 and Proposition 56 allocations, IMPACT Legacy reimbursements, other state and local grants, charges for services, contributions, and interest income, increased from \$2,154,879 to \$3,160,704, an increase of \$1,005,825, or 47%, from the prior fiscal year. The growth was primarily driven by expanded funding from the IMPACT Legacy program, for which the Commission continued to serve as fiscal lead. Higher Proposition 56 revenues and modest growth in other grant and service-fee activity also contributed to the overall increase.

Total expenditures increased from \$2,337,274 to \$2,533,749, an increase of \$196,475, or 8.4%, from the prior fiscal year. This increase was due to the Commission being the fiscal lead for IMPACT Legacy Funds.

FUND BUDGETARY HIGHLIGHTS

Total revenues were over final budget by \$458,301, approximately 17%, driven mainly by higher-than-budgeted state revenues and service fees. Total expenditures were under budget by \$262,833 approximately 9.4%. This variance was primarily due to savings in salaries/benefits, community grants, other professional services, and consulting services.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Commission's capital assets for governmental activities consisted of right-to-use leased assets at the end of the current fiscal year. The Commission's right-to-use leased assets totaled \$20,831 (net of accumulated amortization) as of June 30, 2025. Right-to-use leased assets include one building lease and one copier lease. Refer to Notes 4 and 5 for additional details.

The Commission's long-term obligations were for compensated absences and lease liabilities. The Commission's compensated absences obligations totaled \$14,901 as of June 30, 2025. The Commission's lease liabilities obligations totaled \$22,219 as of June 30, 2025. Refer to Notes 3 and 5 for additional details.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Commission is committed to focusing Proposition 10 funds on the purposes for which they are intended, to promote and sustain an integrated, early childhood system that will help to nurture children 0-5 years of age so that their young brains and bodies will develop appropriately.

The following economic factors were considered in preparing the Commission's financial plan for fiscal year 2025-26:

- Continued decline of State Proposition 10 revenue
- IMPACT Legacy Grants awarded to the Commission by First 5 California

The Commission views Proposition 10 as a mechanism to improve and enhance the early childhood system in Napa County. Our 2023-2026 Strategic Plan shows our focus on advocacy for the needs of young children, their families, and the providers who serve them; convening and mobilizing a multisector network of leaders and organizations to meet the needs of our county's youngest residents; and building the capacity of individuals and organizations to center and meet the needs of our 0-5 population. Key to this effort is a focus on diversity, equity, inclusion, and belonging in all programs, services, organizational structures, policies, and legislation.

The Commission will continue to create opportunities for collaboration with the early childhood community, community-based organizations, other government agencies, and non-traditional partners to position the Commission to leverage additional public and private funds and develop early childhood champions throughout Napa County.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Commission finances for all those interested. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Napa County Children and Families Commission, 1300 First Street, Suite 368, Napa, California 94559.

FINANCIAL STATEMENTS

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

ASSETS

Cash in County treasury	\$ 814,742
Due from other agencies	957,673
Deposits with others	5,622
Prepaid expenses	4,997
Leased assets	
Right-to-use - Building, net of accumulated amortization	13,146
Right-to-use - Equipment, net of accumulated amortization	7,685
Total Assets	1,803,865

LIABILITIES

Accounts payable	35,596
Due to other agencies	769,579
Accrued payroll	19,848
Unearned revenue	5,771
Long-term liabilities	
Due within one year	
Compensated absences	5,385
Lease liability	17,570
Due in more than one year	
Compensated absences	9,516
Lease liability	4,649
Total Liabilities	867,914

NET POSITION

Net investment in capital assets (leased assets)	(1,388)
Unrestricted	937,339
Total Net Position	\$ 935,951

The accompanying notes are an integral part of these financial statements.

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

Program Expenses	
Salaries and employee benefits	\$ 421,988
Services and supplies	256,550
Community grants	1,858,164
Debt service	
Interest	<u>1,041</u>
Total Program Expenses	<u>2,537,743</u>
Program Revenues	
Operating grants and contributions	
State: Proposition 10 apportionment	459,801
State: Proposition 56	200,923
State: IMPACT Legacy	1,821,303
State: Other grants	14,909
Charges for Services	64,752
Other grants	<u>5,729</u>
Total Program Revenues	<u>2,567,417</u>
Net Program Revenues	<u>29,674</u>
General Revenues	
Other revenues	10,297
Interest revenue	<u>24,711</u>
Total General Revenues	<u>35,008</u>
Change in Net Position	64,682
Net Position, Beginning of Year	<u>\$ 871,269</u>
Net Position, End of Year	<u>\$ 935,951</u>

The accompanying notes are an integral part of these financial statements.

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

Assets

Cash in County treasury	\$ 814,742
Due from other agencies	957,673
Deposits with others	5,622
Prepaid expenses	4,997
Total Assets	\$ 1,783,034

Liabilities

Accounts payable	\$ 35,596
Due to other agencies	769,579
Accrued payroll	19,848
Unearned revenue	5,771
Total Liabilities	830,794

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue	27,142
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Fund Balance

Committed	925,098
Total Fund Balance	925,098
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,783,034

Reconciliation of the Balance Sheet to the Statement of Net Position

Fund Balance - total governmental fund (from above)	\$ 925,098
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Amounts reported for governmental activities in the statement of net position are different because:

Long-term liabilities, such as compensated absences and other obligations, are not due and payable in the current period and, therefore, are not reported in the governmental funds. (14,901)

Right-to-use leased assets utilized for governmental activities are capitalized and reported as assets in the statement of net position but are not recognized in the governmental funds. 20,831

Lease liabilities associated with right-to-use leased assets are included in the statement of net position but are not reported in the governmental funds. (22,219)

Unavailable revenues, representing amounts that are not yet available to finance current expenditures, are deferred in the governmental funds but recognized in the statement of net position when earned. 27,142

Net position of governmental activities (page 8)	\$ 935,951
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The accompanying notes are an integral part of these financial statements.

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

Revenues

State: Proposition 10 apportionment	\$ 459,801
State: Proposition 56	200,923
State: IMPACT Legacy	2,378,630
State: Other grants	15,861
Other grants	5,729
Charges for services	64,752
Other revenues	10,297
Interest earnings	24,711

Total Revenues	<u>3,160,704</u>
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Expenditures

Salaries and employee benefits	414,629
Services and supplies	200,788
Community grants	1,858,164
Debt service:	
Principal	59,127
Interest	1,041

Total Expenditures	<u>2,533,749</u>
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Net Change in Fund Balance	626,955
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Fund Balance, Beginning of Year	<u>298,143</u>
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Fund Balance, End of Year	<u>\$ 925,098</u>
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The accompanying notes are an integral part of these financial statements.

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

Changes in Fund Balance to the Statement of Activities

Net change in fund balance - total governmental fund (page 11)	\$ 626,955
Amounts reported for governmental activities in the statement of activities are different because:	
Lease amortization expense allocates the cost of the right-to-use asset over its useful life, affecting net position in the statement of activities but not requiring current financial resources in the governmental funds.	(55,762)
Lease principal payments on long-term debt reduce the lease liability using current financial resources in the governmental funds but do not affect net position in the statement of activities.	59,127
Long-term liabilities, such as compensated absences and other obligations, are not due and payable in the current period and, therefore, are not reported in the governmental funds but are recognized in the statement of activities.	(7,359)
Revenues recognized in the statement of activities during the current fiscal year may be reported as unavailable revenue in the governmental funds until they are considered available for use.	(558,279)
Change in net position of governmental activities (page 9)	<u>\$ 64,682</u>

**NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Napa County Children and Families Commission (Commission), previously known as the Napa County Children and Families First Commission, was established on December 15, 1998, pursuant to Health and Safety Code §130140. The Commission was also established in accordance with the provisions of the California Children and Families First Act of 1998 and by Napa County Ordinances 1151 and 1154. The name was changed pursuant to Ordinance 1175 on September 12, 2000. The nine members of the Commission are appointed by the Napa County Board of Supervisors.

The Commission is responsible for the creation and implementation of a comprehensive, collaborative, and integrated system of services to enhance early childhood development.

The Commission includes all activities (operations of its administrative staff and Commission officers) considered to be a part of the Commission. The Commission reviewed the criteria developed by the Governmental Accounting Standards Board (GASB) in its issuance of Statement No. 14, and amended by Statement No. 61, relating to the financial reporting entity to determine whether the Commission is financially accountable for other entities. The Commission has determined that no other outside entity meets the above criteria and, therefore, no other entity has been included as a component unit in the financial statements. In addition, the Commission is not aware of any entity that would be financially accountable for the Commission that would result in the Commission being considered a component unit of that entity, but is considered a component unit of the County of Napa (the County) due to the selection of Commission members.

The financial statements included in this report are intended to present the financial position and results of operations of only the Commission. They are not intended to present the financial position and results of operations of the County taken as a whole.

B. Basis of Presentation and Accounting

Government-Wide Statements

The statement of net position and statement of activities display information about the primary government (Commission). These statements include the financial activities of the overall Commission.

The statement of activities presents a comparison between direct expenses and program revenues for the Commission's governmental activity. Direct expenses are those that are specifically associated with the Commission's activities. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of the Commission. Revenues that are not classified as program revenues, including investment income, are presented instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and 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.

When both restricted and unrestricted net position are available, restricted resources are used only after the unrestricted resources are depleted.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**B. Basis of Presentation and Accounting** (Continued)*Fund Financial Statements*

Separate financial statements are provided for the governmental funds. The governmental fund financial statements 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 to finance expenditures of the current period. Proposition 10 taxes and investment income are accrued when their receipt occurs within ninety days after the end of the accounting period so as to be both measurable and available. All receivables are expected to be collected within the current year. Expenditures are generally recorded when a liability is incurred, as under the accrual basis of accounting.

Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) value in exchange, include sales taxes, grants, entitlements, and donations. On the modified accrual basis of accounting, revenues from sales taxes are recognized when the underlying transactions take place and have met the availability criteria. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The Commission reports one major governmental fund, the General Fund. The General Fund is the Commission's primary operating fund. It accounts for all financial resources of the general government.

C. Due from Other Agencies

This amount represents receivables from the State government. Management has determined the Commission's receivables are fully collectible. Accordingly, no allowance for doubtful accounts has been made.

D. Leased Assets

Right-to-use leased assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payments made to the lessor at or before the commencement of the lease terms, less any lease incentives received from the lessor at or before the commencement of the lease terms along with any direct costs that are ancillary charges necessary to place the leased assets into service in accordance with GASB Statement No. 87.

Right-to-use leased assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the Commission has determined is reasonably certain of being exercised.

E. Compensated Absences

Effective fiscal year 2025, the Commission implemented GASB Statement No. 101, *Compensated Absences*, which replaced GASB Statement No. 16. Under GASB 101, a liability for compensated absences is recognized when the leave is (1) attributable to services already rendered, (2) accumulates, and (3) is more likely than not to be used for time off or otherwise paid or settled. Liabilities are measured at fiscal year-end pay rates and include applicable employer payroll taxes; amounts expected to be paid within one year are reported as current, and the remainder as noncurrent.

Employees earn vacation leave on a per-pay-period basis, which may be carried forward up to a maximum of 180 hours and is paid upon separation. Accordingly, the Commission recognizes a liability for unused vacation at year-end.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**E. Compensated Absences** (Continued)

Employees also earn sick leave at a rate of 12 days per year. Sick leave accumulates from year to year but is not paid out upon separation. Based on a five-year historical usage analysis, the Commission determined that it is more likely than not that approximately 40 percent of accrued sick leave will be used as time off. Therefore, a liability is recognized for that portion of accrued sick leave. Any amounts that may be converted to post-employment benefits are excluded in accordance with GASB 101.

Other leave types that do not accumulate or that are dependent on specific qualifying events (such as bereavement, jury duty, or family leave) are recognized only when the leave begins.

F. Net Position/Fund Balance**Net Position**

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Unrestricted Net Position – This category represents net position of the Commission, not restricted for any project or other purpose.

Fund Balance

To be in conformance with GASB Statement No. 54, fund balance is reported in classifications based primarily on the extent to which the Commission is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2025, the Commission's fund balance consisted of the following component:

Committed Fund Balance includes amounts that are constrained by limits imposed by the government's highest level of decision making, the Board of Commissioners. Removal or modification of the use of funds can be accomplished only by formal action of the authority, the Board of Commissioners, that established the constraints.

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. New Accounting Pronouncements Implemented

GASB Statement No. 101 – *Compensated Absences*. For fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The effects of implementing GASB Statement No. 101 are reflected in the accompanying financial statements and related disclosures. prior-period information has not been restated because it was not practicable to determine the cumulative effect of applying the new standard to beginning net position. The effect of adopting GASB 101 was not material to the financial statements, and therefore the cumulative adjustment, if determinable, would not have had a significant impact on beginning balances.

GASB Statement No. 102 – *Certain Risk Disclosures*. For fiscal years beginning after June 15, 2023, and all reporting periods thereafter. This statement does not impact the financial statements or disclosures of the Commission as the Commission did not present accounting changes or error corrections in the annual report.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**I. Future Accounting Pronouncements**

GASB Statement No. 103 – *Financial Reporting Model Improvements*. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The Commission has not fully judged the impact of implementation of GASB Statement No. 103 on the financial statements.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The Commission has not fully judged the impact of implementation of GASB Statement No. 104 on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2025, consisted of the following:

Cash in County Treasury	<u>\$ 814,742</u>
Total Cash and Investments	<u>\$ 814,742</u>

The Commission maintains all of its cash and investments with the County Treasurer in an investment pool. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County's financial statements may be obtained by contacting the County's Auditor-Controller's Office at 1195 Third Street, Room B10, Napa, CA 94559. The Napa County Treasury Oversight Committee oversees the Treasurer's investments and policies.

Required disclosures for the Commission's deposit and investment risks at June 30, 2025, were as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

Investments held in the County's investment pool are available on demand and are stated at cost plus accrued interest, which approximates fair value.

NOTE 3 – CHANGES IN COMPENSATED ABSENCES

The following is a summary of long-term liabilities as of June 30, 2025:

	<u>July 1, 2024</u>	<u>Net Increase (Decrease)</u>	<u>June 30, 2025</u>	<u>Amounts Due Within One Year</u>
Compensated Absences	<u>\$ 7,542</u>	<u>\$ 7,359</u>	<u>\$ 14,901</u>	<u>\$ 5,385</u>

NOTE 4 – CAPITAL ASSETS (LEASES)

Lease activity for the year ended June 30, 2025, was as follows:

	Balances June 30, 2024	Additions	Deletions	Balances June 30, 2025
Right-to-Use Leased Assets, Being Amortized:				
Buildings	\$ 223,475	\$ -	\$ -	\$ 223,475
Equipment	15,899	-	-	15,899
Total Right-to-Use Leased Assets Being Amortized	239,374	-	-	239,374
Less Accumulated Amortization for:				
Buildings	(157,746)	(52,583)	-	(210,329)
Equipment	(5,035)	(3,179)	-	(8,214)
Total Accumulated Amortization	(162,781)	(55,762)	-	(218,543)
Total Right-to-Use Leased Assets, Net	\$ 76,593	\$ (55,762)	\$ -	\$ 20,831

Amortization for right-to-use leased assets for the year ended June 30, 2025, was \$55,762.

NOTE 5 – LONG-TERM LIABILITIES

The Commission has entered into two lease agreements as lessee: one for the use of office space at 1303 Jefferson, Suite 100a, and another for a copier.

The lease agreement for 1303 Jefferson, Suite 100a, began on October 1, 2020, with a lease term of five years and one month, ending on October 31, 2025. An initial lease liability of \$223,475 was recorded at the lease inception. As of June 30, 2025, the remaining lease liability for this agreement was \$14,360, reflecting a cumulative principal reduction of \$209,219 over the life of the lease. The fixed base rent for this lease ranges from \$4,300 to \$4,802 over the term, with specific rent increases scheduled periodically. The lease also includes one option to extend for an additional 60 months (five years), with the rent during the extension period to be determined based on the fair market value at the time of the extension. At the time of inception, the Commission did not believe it was reasonably probable it would exercise the lease option.

The copier lease was recognized with an inception date of July 1, 2023, and has a fixed monthly payment of \$278, with an initial lease liability of \$15,899 and a remaining liability of \$7,859 as of June 30, 2025, reflecting a principal reduction of \$8,040. Both leases utilize the County's incremental borrowing rate of 1.9% to calculate their present values.

Principal and interest payments to maturity are as follows:

Fiscal Year Ending June 30,	Principal	Interest
2026	\$ 17,570	\$ 172
2027	3,271	65
2028	1,378	9
Total	\$ 22,219	\$ 246

NOTE 6 – RELATED PARTY TRANSACTIONS

During the year ended June 30, 2025, the Commission paid the County, a related party, \$18,008 for accounting and administrative services.

NOTE 7 – RISK MANAGEMENT

The Commission is exposed to various risks of loss related to general liability and workers' compensation. Insurance for the Commission is secured through commercial lines for both general liability and workers' compensation coverage.

NOTE 8 – PROGRAM EVALUATION

The Commission spent \$47,847 on program evaluation during the year ended June 30, 2025. These funds were used for consulting fees.

NOTE 9 – SECTION 30131.4 OF THE CALIFORNIA TAX AND REVENUE CODE CERTIFICATION

The Commission has certified that the supplant requirement stated in Section 30131.4 of the California Tax and Revenue Code has been met.

NOTE 10 – CONTINGENT LIABILITIES

The Commission receives funding from the State of California Proposition 10, the Children and Families First Act, to fund programs that promote, support, and improve the early development of children from prenatal through age five. These programs must be in compliance with applicable laws and may be subject to financial and compliance audits by the State. The amount, if any, of expenditures which may be disallowed by the State cannot be determined at this time, although the Commission's management does not expect such amounts, if any, to be material.

NOTE 11 – SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

**NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ 298,143	\$ -
Resources (Inflows)				
Proposition 10 apportionment	\$ 664,797	\$ 664,797	\$ 459,801	\$ (204,996)
Charges for services	-	-	64,752	64,752
Interest earnings	5,000	5,000	24,711	19,711
State - Other funding	1,600,295	2,027,606	2,595,414	567,808
Other grants	5,000	5,000	5,729	729
Other revenue	-	-	10,297	10,297
Amounts Available for Appropriation	2,275,092	2,702,403	3,160,704	458,301
Charges to Appropriations (Outflows)				
Salaries and employee benefits - Administration	437,333	437,333	414,629	22,704
Services and supplies:				
Communications	4,500	4,500	4,207	293
Insurance	16,800	16,800	15,600	1,200
Office expense	2,500	2,500	2,756	(256)
Office supplies - Furniture and fixtures	3,000	3,000	440	2,560
Postage	100	100	14	86
Memberships and certifications	8,500	8,500	6,125	2,375
Books/Media/Periodicals/Subscriptions	60	60	-	60
Advertising and marketing	2,000	2,000	1,695	305
Legal expense	4,000	4,000	2,625	1,375
Audit and accounting services	30,000	30,000	27,008	2,992
Consulting services	255,458	265,558	93,037	172,521
Interpreting services	3,000	3,000	2,319	681
Publications and legal notices	250	250	140	110
Special Department Expense	12,750	12,750	12,092	658
Training services	10,850	10,850	-	10,850
Training conference expenses	5,000	5,000	7,275	(2,275)
Business related meals and supplies	4,000	4,000	1,086	2,914
Business travel/mileage	3,500	3,500	370	3,130
Janitorial services	1,500	1,500	2,100	(600)
Other professional services	28,500	28,500	9,997	18,503
Computer equipment/accessories	2,500	2,500	1,752	748
Computer software/licensing fee	6,800	6,600	6,324	276
Debt service:				
Principal	-	-	59,127	(59,127)
Interest	-	-	1,041	(1,041)
Rent and utilities:				
Rents and leases - Building and improvements	58,800	58,800	1,958	56,842
Rents and leases - Equipment	6,000	6,000	1,647	4,353
Community grants	1,461,770	1,878,981	1,858,164	20,817
Bad Debt expense	-	-	221	(221)
Total Charges to Appropriations	2,369,271	2,796,582	2,533,749	262,833
Net Change in Fund Balance	\$ (94,179)	\$ (94,179)	626,955	\$ 721,134
Fund Balance, End of Year			\$ 925,098	

**NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025**

BUDGET AND BUDGETARY ACCOUNTING

The Napa County Children and Families Commission (Commission) prepares and legally adopts a final budget on or before August 30th of each year. The Commission operation, commencing July 1st, is governed by the proposed budget, adopted by the Board of Commissioners in June of the prior year.

After the budget is approved, the appropriations can be added to, subtracted from, or changed only by Commission resolution. All such changes must be within the revenues and reserves estimated as available in the final budget or within revised revenue estimates as approved by the Commission.

Budget information is presented for the Commission's only fund. The Commission makes adjustments to its original budget during the year. This enables the effectiveness of the Commission in meeting budget objectives to be evaluated and the adequacy of the budget itself to be judged. The only exceptions to this are the appropriations of unanticipated revenues and the revision of appropriations to reflect major economic up or down turns materially affecting estimated revenues. Expenditures in excess of budgeted amounts are approved individually by the Board of Commissioners. Annual appropriated budgets are adopted for the Commission. It is this final revised budget that is presented in these financial statements.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is at the object level. Object levels of expenditures include: salaries and benefits, services and supplies, rent and utilities, and program expenditures.

The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America.

SUPPLEMENTARY INFORMATION

NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
SCHEDULE OF EXPENDITURES BY FUND SOURCE AND NET POSITION
OF CALIFORNIA CHILDREN AND FAMILIES COMMISSION (CCFC) FUNDS
FOR FIRST 5 PROGRAMS AND ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

<u>Program and/or Activity</u>	<u>Revenue CCFC Funds</u>	<u>Expenditures and Adjustments</u>	<u>Change in Position</u>	<u>Net Position Beginning of Year</u>	<u>Net Position End of Year</u>
First 5 IMPACT CCFC Program Funds	\$ 1,821,303	\$ 1,561,700	\$ 259,603	\$ (259,603)	\$ -
Total	<u>\$ 1,821,303</u>	<u>\$ 1,561,700</u>	<u>\$ 259,603</u>	<u>\$ (259,603)</u>	<u>\$ -</u>

NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
DIVISIONAL BREAKDOWN
FOR THE YEAR ENDED JUNE 30, 2025

	Children and Families First	Quality Counts (IMPACT Legacy)	Total
Revenues			
State: Proposition 10 apportionment	\$ 459,801	\$ -	\$ 459,801
State: Proposition 56	200,923	-	200,923
State: IMPACT Legacy	-	2,378,630	2,378,630
State: Other grants	15,861	-	15,861
Other grants	5,729	-	5,729
Charges for services	64,752	-	64,752
Other revenue	10,297	-	10,297
Interest earnings	24,711	-	24,711
Total Revenues	782,074	2,378,630	3,160,704
Expenditures			
Salaries and employee benefits	375,712	38,917	414,629
Services and supplies	184,788	16,000	200,788
Community grants	91,901	1,766,263	1,858,164
Debt service			
Principal	59,127	-	59,127
Interest	1,041	-	1,041
Total Expenditures	712,569	1,821,180	2,533,749
Excess (Deficiency) of Revenues over (under) Expenditures	69,505	557,450	626,955
Other Financing Sources (Uses)			
Transfers in	386,692	-	386,692
Transfers out	-	(386,692)	(386,692)
Total Other Financing Sources (Uses)	386,692	(386,692)	-
Net Change in Fund Balance	456,197	170,758	626,955
Fund Balance, Beginning of Year	494,218	(196,075)	298,143
Fund Balance, End of Year	\$ 950,415	\$ (25,317)	\$ 925,098

**NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
SCHEDULE OF EXPENDITURES BY PROGRAM AND ADMINISTRATION
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Program Evaluation</u>	<u>Direct Program</u>	<u>Administration</u>	<u>Total</u>
Salaries and employee benefits	\$ -	\$ 295,240	\$ 119,389	\$ 414,629
Services and supplies	47,847	90,200	62,741	200,788
Community grants	-	1,858,164	-	1,858,164
Long-term liabilities	-	-	-	-
Principal	-	29,564	29,563	59,127
Interest	-	521	520	1,041
Total Expenditures	\$ 47,847	\$ 2,273,689	\$ 212,213	\$ 2,533,749
Percentage of total for each category	2%	90%	8%	100%

OTHER REPORTS

**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
Napa County Children and Families Commission
Napa, California

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 general fund of the Napa County Children and Families Commission (the Commission), a component unit of the County of Napa, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our reported dated _____, 2025.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Bakersfield, California
_____, 2025

**INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND ON
INTERNAL CONTROL OVER COMPLIANCE**

Board of Commissioners
Napa County Children and Families Commission
Napa, California

Report on Compliance

Opinion

We have audited the Napa County Children and Families First Commission's (the Commission), a component unit of the County of Napa, compliance with the requirements specified in the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*, issued by the State Controller's Office, applicable to the Commission's statutory requirements identified below for the year ended June 30, 2025.

In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the California Children and Families Program for the year ended June 30, 2025.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control over Compliance

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

compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from 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.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Bakersfield, California
_____, 2025

**NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

No findings in the current year.

**NAPA COUNTY CHILDREN AND FAMILIES COMMISSION
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

No findings in the prior year.

First 5 Financials Fiscal Year 2025-26
As of September 30, 2025 (DRAFT)

		Total Fund	Prop 10		Car Seat Access Program	Storywalk	Quality Counts	Total Fund
		2025-26 Budget	Prog/Eval 2025-26 Actuals	Admin 2025-26 Actuals	2025-26 Actuals	2025-26 Actuals	IMPACT Legacy 2025-26 Actuals	2025-26 Actuals
Revenues								
45100	Interest Income	15,000	-	-	-	-	-	-
43605	State: Children & Families First (Prop 10)	450,000	102,171	25,542	-	-	-	127,713
43790	State: Prop 56	190,000	-	-	-	-	-	-
43790	State: IMPACT Legacy	1,507,448	-	-	-	-	-	-
46800	Charges for Services	-	-	-	-	-	-	-
47150	Other Grants	-	-	-	-	2,771	-	2,771
47500	Donations and Contributions	-	3,500	-	82,690	-	-	86,190
47900	Miscellaneous	-	-	-	-	-	-	-
Total Revenues		2,162,448	105,671	25,542	82,690	2,771	-	216,674
Expenditures								
51100	Salaries/Benes - All	452,000	38,184	21,141	3,240	1,499	5,580	69,644
52100	Administration Services	-	-	170	-	-	-	170
52125	Accounting and Auditing Services	32,000	-	5,285	-	-	-	5,285
52140	Legal Services	4,000	-	-	-	-	-	-
52305	Training Services	2,000	1,750	-	-	-	-	1,750
52310	Consulting Services	62,500	855	-	-	-	-	855
52320	Interpreting Services	5,000	40	-	40	-	-	80
52345	Janitorial Services	1,000	-	630	-	-	-	630
52490	Other Professional Services	15,000	-	5,599	-	1,199	-	6,798
52600	Rents/Leases - Equipment	6,000	324	325	-	-	-	649
52605	Rents/Leases - Building & Improvements	34,208	7,719	7,718	-	-	-	15,437
52705	Insurance - Premiums	18,000	940	940	-	-	-	1,880
52800	Communications	2,000	577	576	-	-	-	1,153
52810	Advertising/Marketing	8,500	737	-	-	137	-	874
52830	Publications/Legal Notices	250	962	-	-	-	-	962
52900	Training/Conference Expenses	7,500	-	-	-	-	-	-
52905	Business Travel/Mileage	2,000	-	-	-	-	-	-
53100	Office Supplies	2,500	177	176	-	-	-	353
53105	Office Expenses-Furn & Fixture	500	-	-	-	-	-	-
53110	Freight/Postage	100	-	-	-	-	-	-
53115	Books/Media/Periodicals/Subcr	1,000	-	-	-	-	-	-
53120	Memberships/Certifications	9,324	-	-	-	-	-	-
53410	Computer Equipment/Accessories	1,500	-	-	-	-	-	-
53415	Computer Software/Licensing Fees	6,600	87	87	-	-	-	174
53600	Special Department Expense	15,000	6,623	-	24,877	-	-	31,500
53650	Business Related Meals & Supplies	4,000	90	-	-	-	-	90
54805	Community Grants: Prop 10	24,658	15,645	-	-	-	-	15,645
54805	Community Grants: Impact Legacy	1,355,709	-	-	-	-	-	-
54805	Community Grants: Impact Legacy to CRC	88,000	-	-	-	-	-	-
54810	Sponsorship Grants	1,000	-	-	-	-	-	-
Total Expenditures		2,161,849	74,709	42,647	28,157	2,835	5,580	153,928
FY25 revenues received in current year		-	-	-	-	-	-	-
Net Surplus (Deficit)		599	30,962	(17,105)	54,533	(64)	(5,580)	62,746
Prop 10 intrafund transfers			(64)	-		64	-	-
Beginning Fund Balance		925,098	1,555,021	(604,606)	-	-	(25,317)	925,098
Surplus/(Deficit) current Year		599	30,962	(17,105)	54,533	-	(5,580)	62,746
Ending Fund Balance		925,697	1,585,919	(621,711)	54,533	-	(30,897)	987,844

Percent of admin calculation:

Current

Total Admin	42,647
Total Expenditures	153,928
Percentage of admin	28%

Without Impact Legacy- Napa Lead

Total Admin	42,647
Total Expenditures	153,928
Percentage of admin	28%

First 5 Financials Fiscal Year 2024-25
Budget to Actuals as of September 30, 2025 (DRAFT)

Target %
25%

		Total Fund	Total Fund	Total Fund	Total Fund	Variance	
		2025-26	2025-26	2025-26	2025-26	2025-26	
		Adopted	Budget	Revised			
		Budget	Adjustments	Budget	Actuals	Budget vs Actuals	
Revenues							
45100	Interest Income	\$ 15,000		\$ 15,000	\$ -	\$ (15,000)	0%
43605	State: Children & Families First (Prop 10)	450,000		450,000	127,713	(322,287)	28%
43790	State: Prop 56	190,000		190,000	-	(190,000)	0%
43790	State: Impact Legacy	1,507,448		1,507,448	-	(1,507,448)	0%
43790	State: IMPACT Legacy through SCOE	-		-	-	-	0%
43790	State: Other	-		-	-	-	0%
46800	Charges for Services	-		-	-	-	0%
47150	Other Grants	-		-	2,771	2,771	100%
47500	Donations and Contributions	-		-	86,190	86,190	100%
47900	Miscellaneous	-		-	-	-	0%
Total Revenues		\$ 2,162,448	\$ -	\$ 2,162,448	\$ 216,674	\$ (1,945,774)	10%
Expenditures							
51100	Salaries/Benes - All	\$ 452,000		\$ 452,000	\$ 69,644	\$ 382,356	15%
52100	Administration Services	\$ -		\$ -	\$ 170	(170)	0%
52125	Accounting and Auditing Services	32,000		32,000	\$ 5,285	26,715	17%
52140	Legal Services	4,000		4,000	\$ -	4,000	0%
52150	Temporary Contract Help			-	\$ -	-	0%
52305	Training Services	2,000		2,000	\$ 1,750	250	88%
52310	Consulting Services	62,500		62,500	\$ 855	61,645	1%
52320	Interpreting Services	5,000		5,000	\$ 80	4,920	2%
52345	Janitorial Services	1,000		1,000	\$ 630	370	63%
52490	Other Professional Services	15,000		15,000	\$ 6,798	8,202	45%
52600	Rents/Leases - Equipment	6,000		6,000	\$ 649	5,351	11%
52605	Rents/Leases - Building & Improvements	34,208		34,208	\$ 15,437	18,771	45%
52705	Insurance - Premiums	18,000		18,000	\$ 1,880	16,120	10%
52800	Communications	2,000		2,000	\$ 1,153	847	58%
52810	Advertising/Marketing	8,500		8,500	\$ 874	7,626	10%
52830	Publications/Legal Notices	250		250	\$ 962	(712)	385%
52900	Training/Conference Expenses	7,500		7,500	\$ -	7,500	0%
52905	Business Travel/Mileage	2,000		2,000	\$ -	2,000	0%
53100	Office Supplies	2,500		2,500	\$ 353	2,147	14%
53105	Office Supplies-Furn & Fixture	500		500	\$ -	500	0%
53110	Freight/Postage	100		100	\$ -	100	0%
53115	Books/Media/Periodicals/Subcr	1,000		1,000	\$ -	1,000	0%
53120	Memberships/Certifications	9,324		9,324	\$ -	9,324	0%
53410	Computer Equipment/Accessories	1,500		1,500	\$ -	1,500	0%
53415	Computer Software/Licensing Fees	6,600		6,600	\$ 174	6,426	3%
53600	Special Department Expense	15,000		15,000	\$ 31,500	(16,500)	210%
53650	Business Related Meals & Supplies	4,000		4,000	\$ 90	3,910	2%
54805	Community Grants: Prop 10	24,658		24,658	\$ 15,645	9,013	63%
54805	Community Grants: Impact Legacy	1,355,709		1,355,709	\$ -	1,355,709	0%
54805	Community Grants: Impact Legacy through SCOE	88,000		88,000	\$ -	88,000	0%
54810	Sponsorship Grants	1,000		1,000	\$ -	-	0%
Total Expenditures		\$ 2,161,849	\$ -	\$ 2,161,849	\$ 153,928	\$ 2,006,921	7%
FY24 revenues received in current year				\$ -	\$ -		
Net Surplus (Deficit)		\$ 599	\$ -	\$ 599	\$ 62,746		
Beginning Fund Balance				\$ 925,098	\$ 925,098		
Surplus/(Deficit) current year				\$ 599	\$ 62,746		
Ending Fund Balance				\$ 925,697	\$ 987,844		
				Cash Balance	\$ 1,486,374		

BUDGET AMENDMENT/TRANSFER REQUEST
Increase or Decrease in Both Revenues and Expenses

Fiscal Year: 2025-26

Date: 10/23/25
Department: Auditor-Controller
Prepared By: KimLambert
Phone: (707) 253-4589

Agenda Item # (If Appl): _____
Board Date: _____
Budget Journal ID: _____
Date Posted: _____

Fund	Org (Sub-division)	Project (Program)	Object (Account)	Object (Account) Description	Increase	Decrease
Revenue Accts						
7600	7600000		47500	Donations and Contributions	82,690.00	
Adjustment Totals					82,690.00	0.00

Expense Accts						
7600	7600000		51100	Salaries and Wages	18,690.00	
7600	7600000		52100	Administration Services	1,800.00	
7600	7600000		53600	Special Department Expense	60,000.00	
7600	7600000		53120	Membership/Certifications	1,500.00	
7600	7600000		52810	Advertising/Marketing	700.00	
Adjustment Totals					82,690.00	0.00

Justification: Increase appropriations in the amount of \$82,690 to implement and coordinate the Napa County Car Seat Program. The increase in appropriation
is offset by donation revenue from the Rachel and Eric Jones Foundation of the same amount.

District/Comission/Authority Authorization		Auditor-Controller	District/Comission/Authority Action
Budget Adjustment and Related Journal Entry, if applicable, reviewed and approved. Date _____	Intentionally Left Blank	Budget Adjustment and Related Journal Entry, if applicable, approved as to Accounting Form. Date _____	☐ Approve ☐ Disapprove Date _____ Agenda Item _____
Executive Director		Auditor-Controller	Clerk of the Board of Supervisors



First 5 Napa County

Annual Report
FY 2024-2025

Annual Report Sections

Sections:

AR-1: Fiscal (from Audit)

AR-2: Demographics

AR-3: Evaluation Summary and Highlights*

*Highlights are included in the First 5 California Annual Report



Annual Report Result Areas

- Improved Family Functioning
- Improved Child Development
- Improved Child Health
- Improved Systems of Care

These are the result areas that First 5 can fund through grants to other agencies, internal programming, systems level work, etc.



AR-1: Fiscal Section

Result Area	What was funded
Improved Child Development	Quality Counts Funded through: - Prop 10, QCC BG, Region 1 HUB local and regional Funds, IMPACT



AR-1: Fiscal Section

Result Area	What was funded
Improved Systems of Care	Home Visitation Funded through: - Prop 10 & HV grant



AR-1: Fiscal Section

Result Area	What was funded
Improved Systems of Care	First 5 Napa County Programs: First 5 Napa Network, Rainbow Family League, Rainbow Kits, Florecer, Community Outreach, Story Walk, Napa Valley Together—Family Preparedness



AR-2: Demographics

Section: Population Served

Population served includes our programs

Category	Number
Children Less than 3 Years Old	
Children from 3rd Birthday to 6th Birthday	
Primary Caregivers	



AR-2: Demographics

Section: Primary Languages Spoken in the Home

Category	Number of Children
English	
Spanish	
Unknown/Declined to share	



AR-2: Demographics

Section:

Race/Ethnicity

Category	Number of Children
Alaska Native/American Indian	
Asian	
Black/African American	
Hispanic/Latino	
Native Hawaiian/Pacific Islander	
White	
Two or more races	
Unknown	



AR-3: Evaluation Summary and Highlights

Evaluation Methods:

Programs

Surveys, empathic interviews,
activity tracking spreadsheets

Quality Counts

Evaluation plan, provider surveys,
HUBBE data system





FIRST 5
NAPA COUNTY

End of the Year Program Outcomes

Ivett Avina – First 5 Napa

Agenda

1. Florecer
2. Rainbow Family League
3. Rainbow Kits/Safe Spaces Training





Floreecer

Build the capacity of individuals and organizations to center and meet the needs of young children, their families and the providers who serve them.

The goal is to create a supportive early childhood mentorship network that will help future professionals in the ECE field bloom as they find their own path.

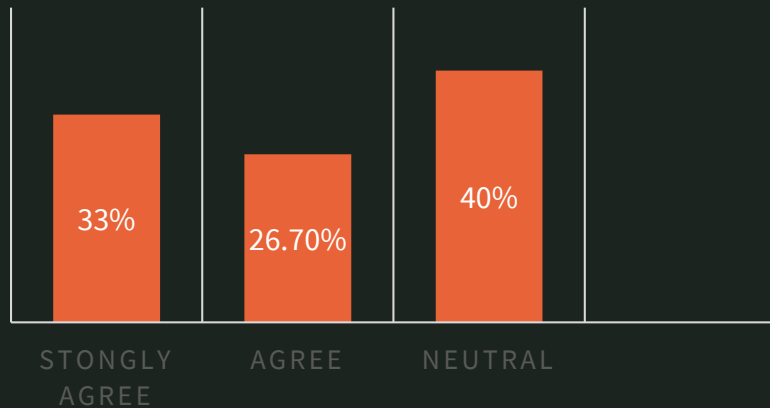
Oct – April (11 mentors and 25 students)

Key Achievements

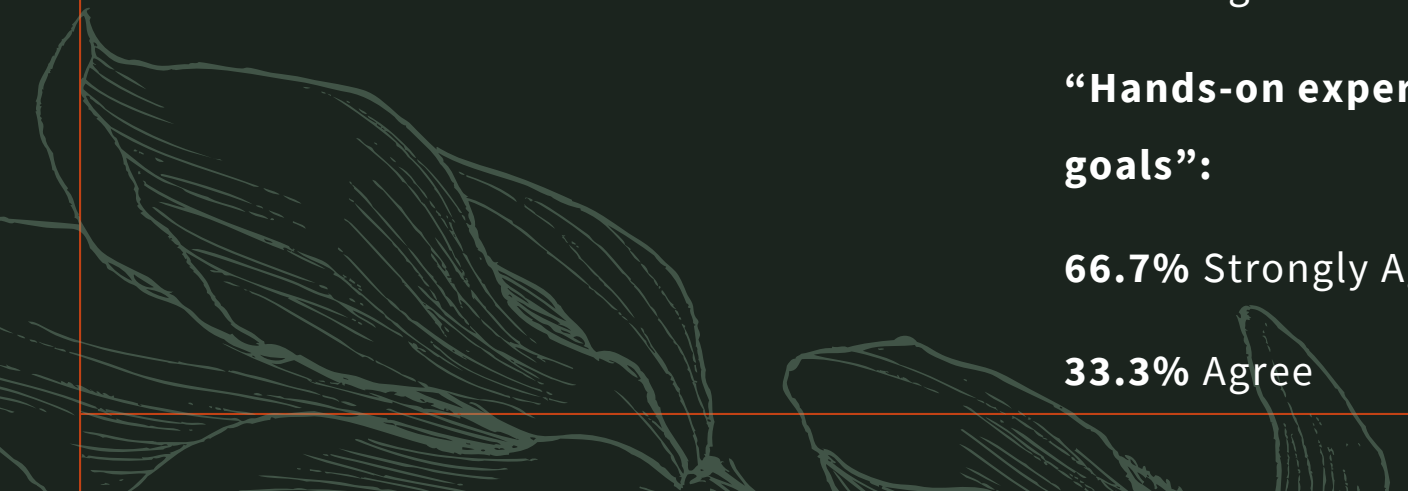
- **25** students enrolled
- **15** completed the full program
- **6** joined the **NVC cohort-style classes (Fall and Spring)**
- **New Tech** now integrates **CFS classes** into the school day 9 students were enrolled in the classes during the school day at New Tech.

Student Career Interest (ECE Field)

PLAN TO WORK IN ECE FIELD



Student Beliefs & Confidence



“I see myself working to support young children and families”:

73.3% Strongly Agree

13.3% Agree

13.3% Neutral

“I understand the importance of the first 5 years of a child's life”:

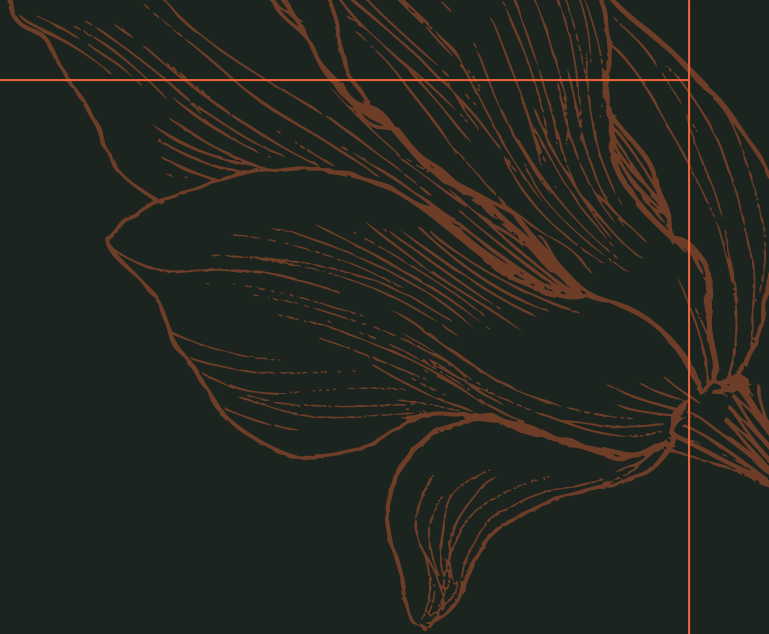
86.7% Strongly Agree

13.3% Agree

“Hands-on experience with ECE experts shaped my career goals”:

66.7% Strongly Agree

33.3% Agree



"I loved how I got to connect to all the kids and truly feel like I got to help them."

"The community exposure let us learn about resources and new volunteer opportunities."

"Florecer made me feel empowered — after each dinner, I felt inspired to chase my dreams."

"Hearing mentors' stories gave me new insight into the child care world."



"My internship with Milli and being paired with my mentor Aura were amazing experiences."

What Students enjoyed most:



Hands On Experience

“I liked to see what kids learned”
“My internship placement with Milli”
Internship



Mentorship & Relationships

“Meeting mentors”
“Getting paired with my mentor Aura”



Community & Exposure

“Community exposure”
“Dinners and site visits”
“Partner presentations”



Personal Growth & Empowerment

“How empowered Florecer made me feel”
“Meeting others”
everything

What students Appreciated Most



This helped me know more about ECCE networks and leadership

91% Passion Talks

91% Community Partner Presentation

This got me **more interested** in ECCE careers

74% Meeting a Mentor
78% NVC Presentation
from Early Childhood Department



Rainbow Family League

Build the capacity of individuals and organizations to center and meet the needs of young children, their families and the providers who serve them.

Goal: reach more families in partnership with McPherson & Napa Junction Family Resource Center – (TK-Kinder families/ families with children 0-5)



Program Overview

November,
December

McPherson in person. Nov 14 families attended. December 12 families attended.

February,
March

Napa Junction 16 families in person, and the McPherson 12 families participated via Zoom

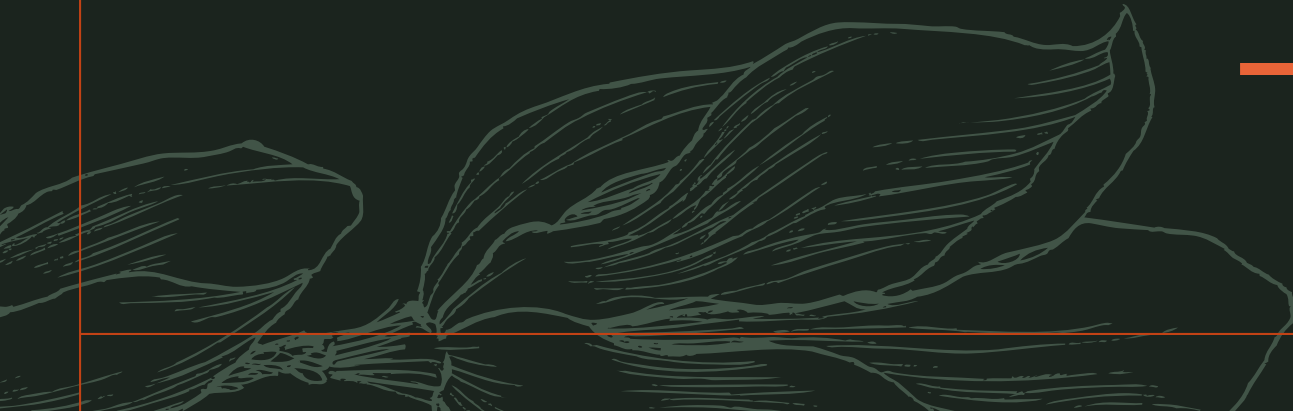
April

McPherson 14 families

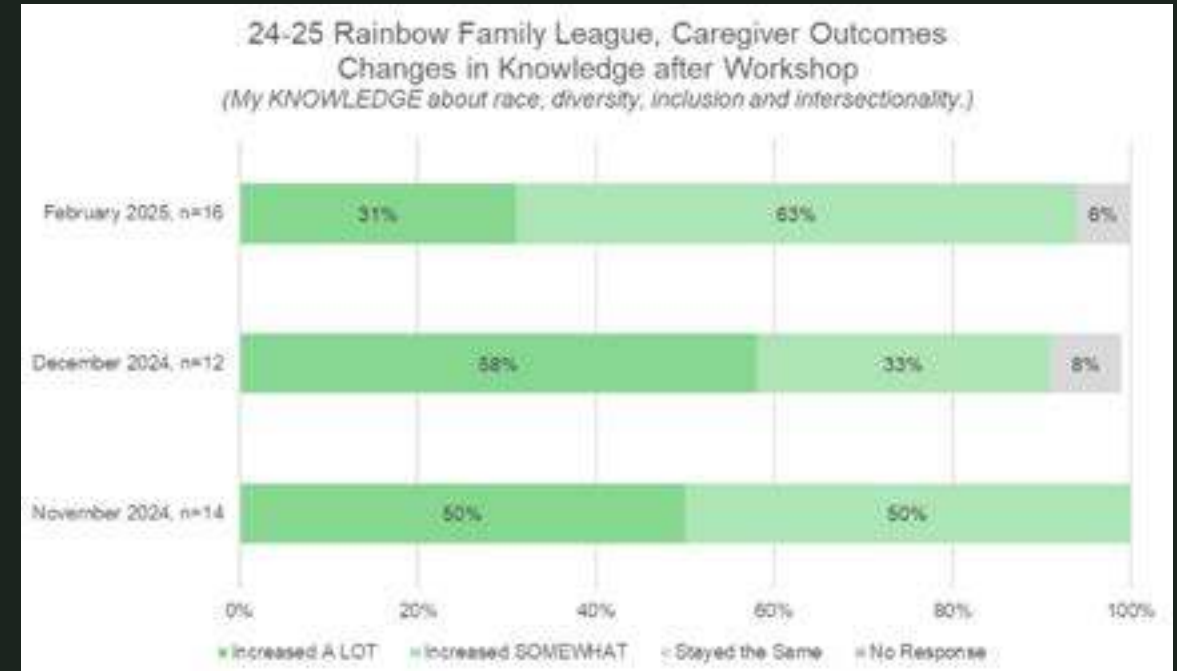
May

Napa Junction 16 families

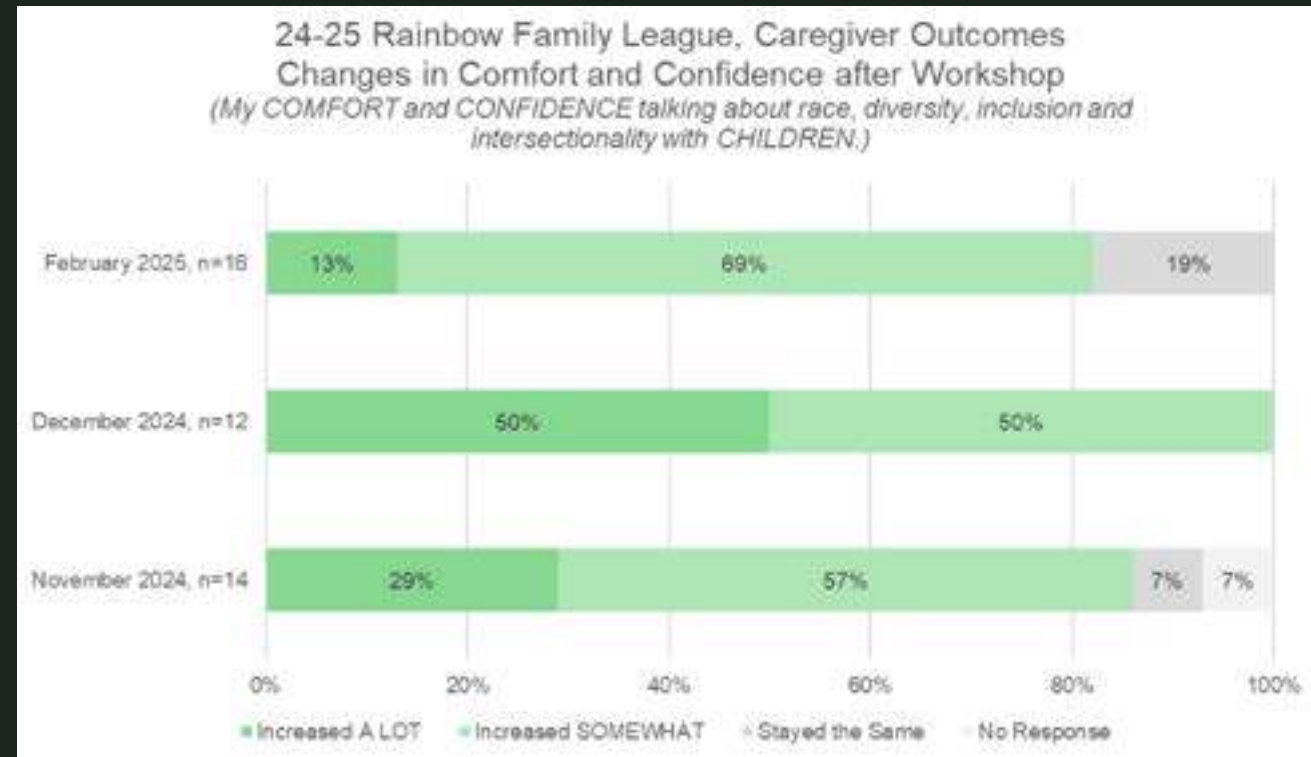
**A total of 112 families distributed
224 children's books.**



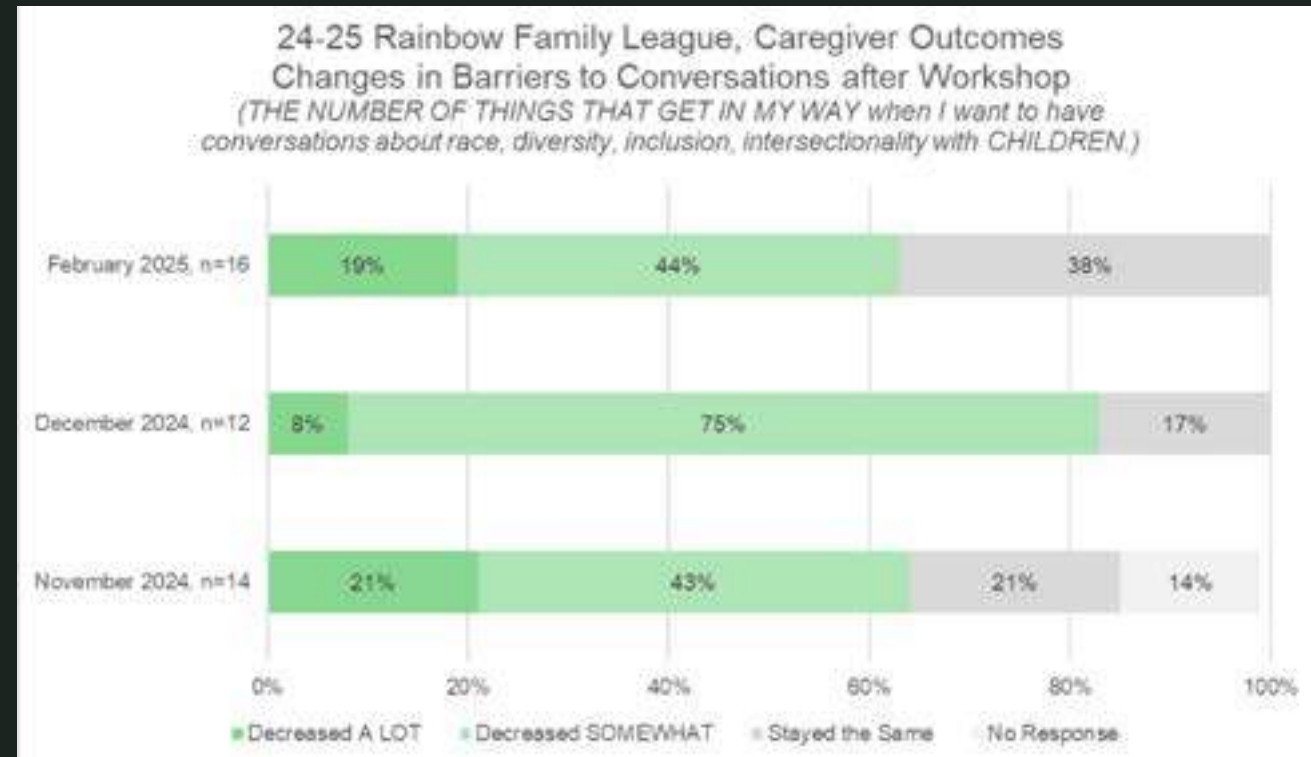
My Knowledge about race, diversity, inclusion, and intersectionality:



Comfort and Confidence talking to their children about race, diversity, inclusion, and intersectionality



The number of things that get in the way when I want to have conversations about race, diversity, inclusion, and intersectionality with my children has decreased:

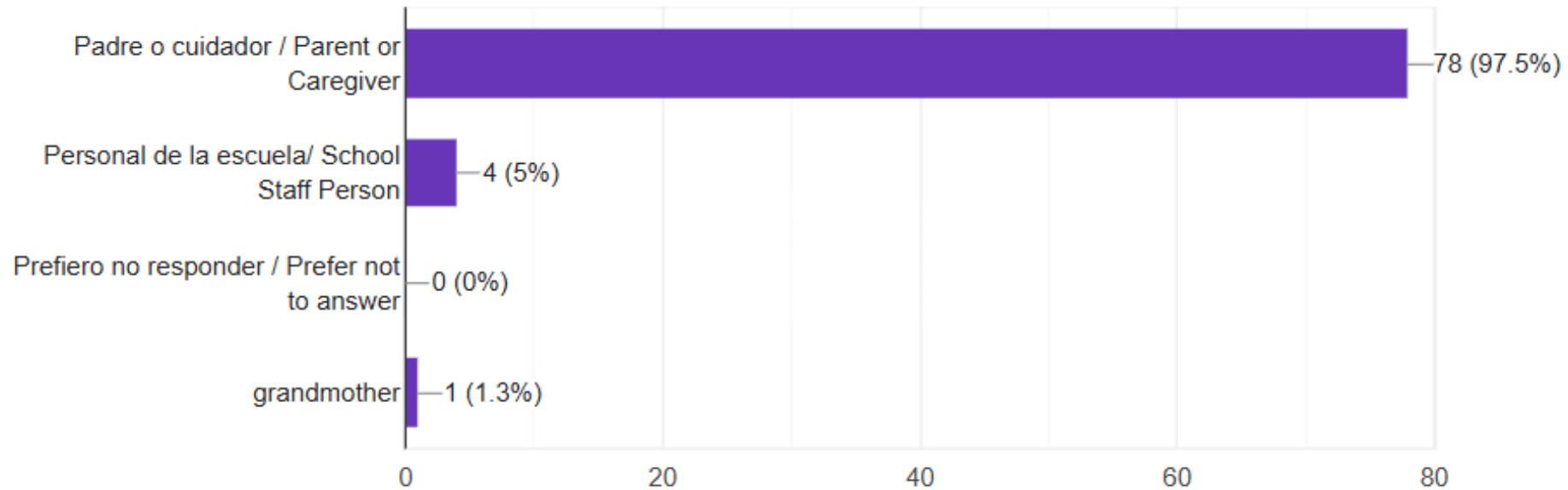


Demographics

Soy un/I am (Check all that apply)

 [Copy chart](#)

80 responses



Children Attended Nov- May

Under 3 years old

Age 3-5

Ages 6 and older

- **Children Under 3 Years Old – Attending Tonight**

- **Total Children Count: 40**

- **Children Ages 3-5 – Attending Tonight**

- **Total Children Count: 31**

- **Children Ages 6 and Older – Attending Tonight**

- **Total Children Count: 39**

Rainbow Kits/ Safe Spaces Training

WHAT'S IN A RAINBOW KIT?

- Checklist for LGBTQ Inclusive/Rainbow Classroom/School
- Anti-Bias Introductory Materials
- Gender Inclusion Tips
- Gender Inclusive Language Magnet
- Diverse Families Vocabulary List
- Beginning of the Year Inclusive Parent/Student Survey
- LGBTQ Inclusive Books in Classroom
- LGBTQ Inclusive Toys and Invitations for Toys
- Bulletin Boards/Activities (e.g., "Love Makes a Family", "Be Who You Are")
- Family Night Recommendations (e.g., Panels, Book Readings, Information Sessions)
- Diverse Art Supplies for "Love Makes A Family" Display
- Policies and Procedures Recommendations and Examples
- Rainbow Flag

The LGBTQ Inclusive Author is a



Program Overview

Participation & Reach

100% of respondents work in **Child Care Centers**

The majority serve **Preschoolers** (ages 3–5) and **School-Age Children**

Locations: Primarily **Napa County**

Languages spoken: **English, Spanish**, some **Filipino**

Use & Comfort with Materials

90 % reported they:

- Know **how to use** the materials
- Are **comfortable using** the materials
- Would **like to and will continue** using them in both general and lesson plan contexts

~70% have **used** the materials in classrooms and/or lesson plans

Key Achievements

Key Strengths (Open-Ended Feedback)

Loved the diverse, inclusive books and dolls

Appreciated bilingual and culturally relevant resources

Valued hands-on, age-appropriate tools for promoting inclusion

15 kits / 1 training

@ Napa Valley College



Anti-Bias Education

for Young Children
& Ourselves

Louise Derman-Sparks
& Julie Olsen Edwards
with Catherine Goins



Impact Highlights

Challenges & Suggestions

Some reported a **lack of time** or **curriculum alignment issues** (Training March and May was the post-evaluation)

Suggestions included:

- More guidance on integrating materials daily
- Sample lesson plans
- More visual examples and usage videos

Looking Ahead:

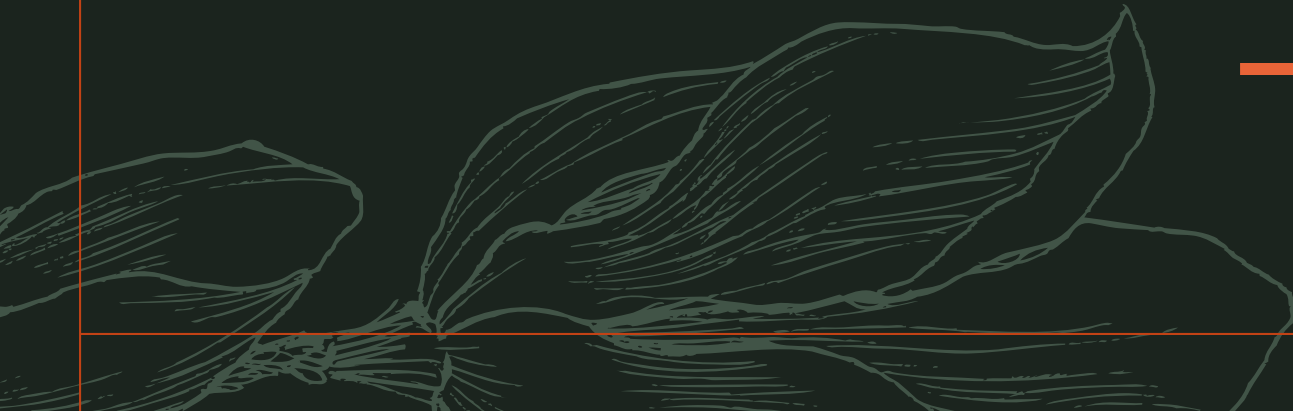
Floreecer

Summer prototype with Napa Valley Education Foundation partnership, 4 students, 2 mentors, site. (Seasons of Wonder and Veritas Academy to host 2 students at each site!

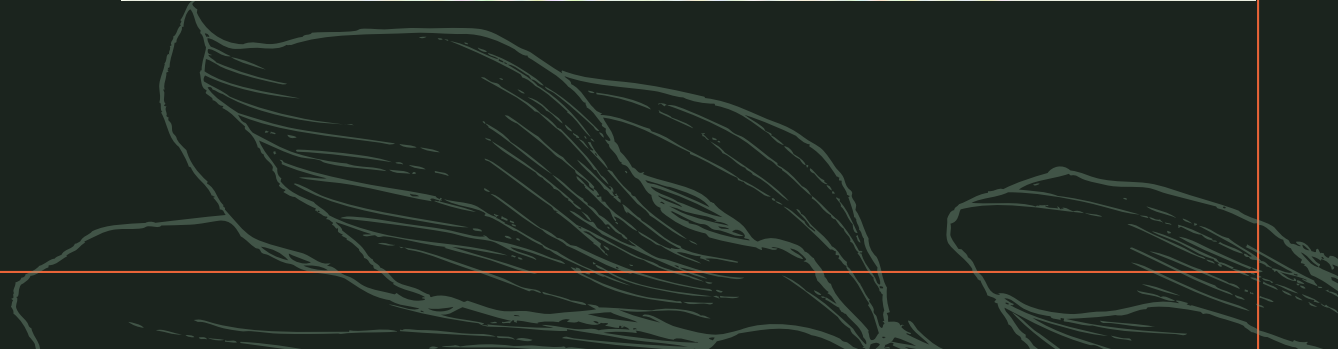
Belonging Through Books

Families shared that the name *Rainbow Family League* didn't fully reflect the heart and purpose of the program. In response, we reached out to the community to vote and contribute new name ideas. We were excited to receive many thoughtful suggestions—and the most popular choice was *Belonging Through Books*.

In the upcoming program year, we're expanding to four sites and offering two sessions in partnership with Dr. Lori Watson.



Questions?





Community Resources for Children



Quality Counts Report FY2024-2025

Presented by:

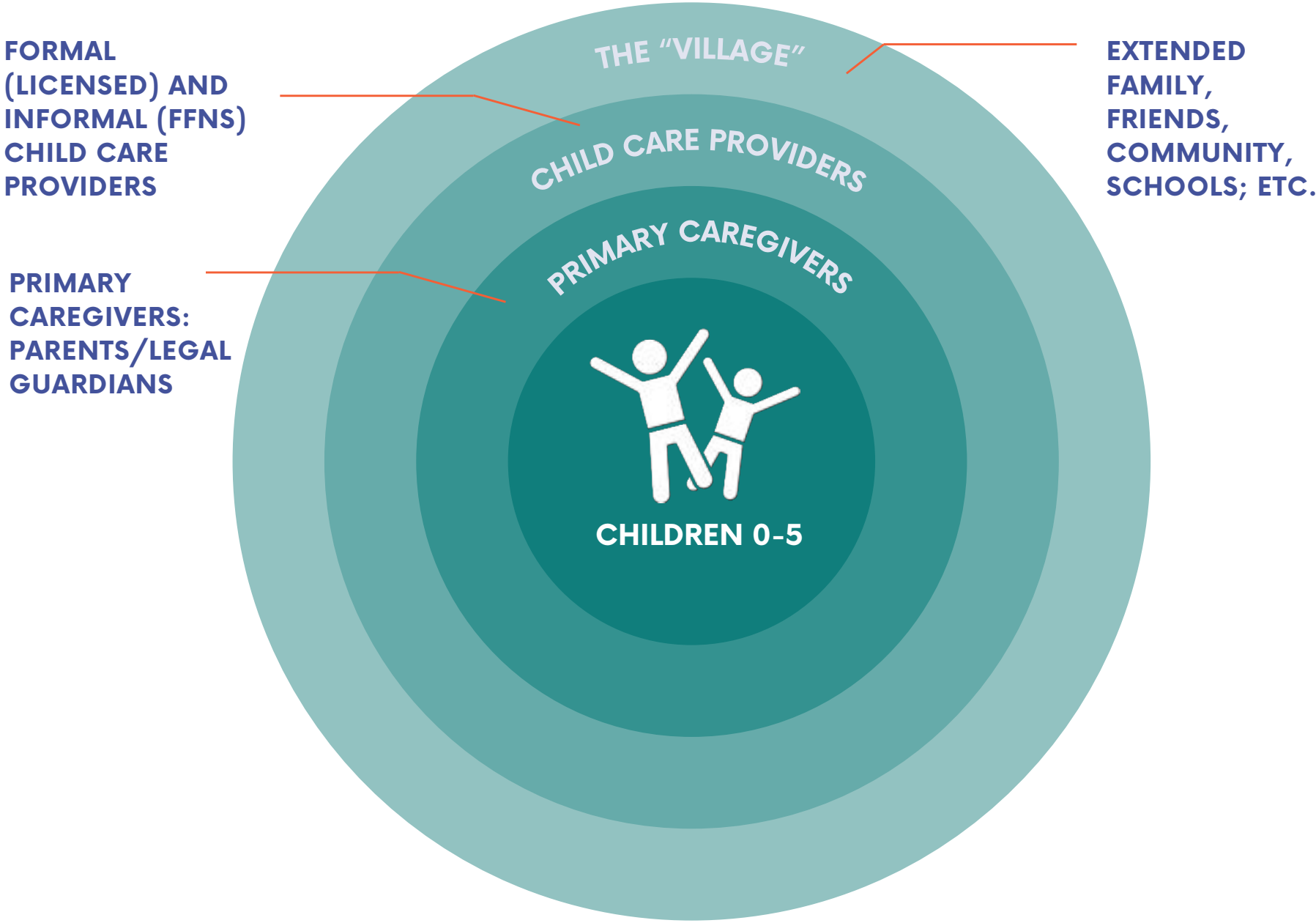
Erika Lubensky, Executive Director

Emily Alexander, Director of Programs

CRC MISSION & VISION

Our **mission** is to provide adults who care for children with the knowledge, tools and resources so that children thrive and continue to learn.

Our **vision** is for every child to have a path to a brighter future through a supportive network of parents, caregivers and community partners.

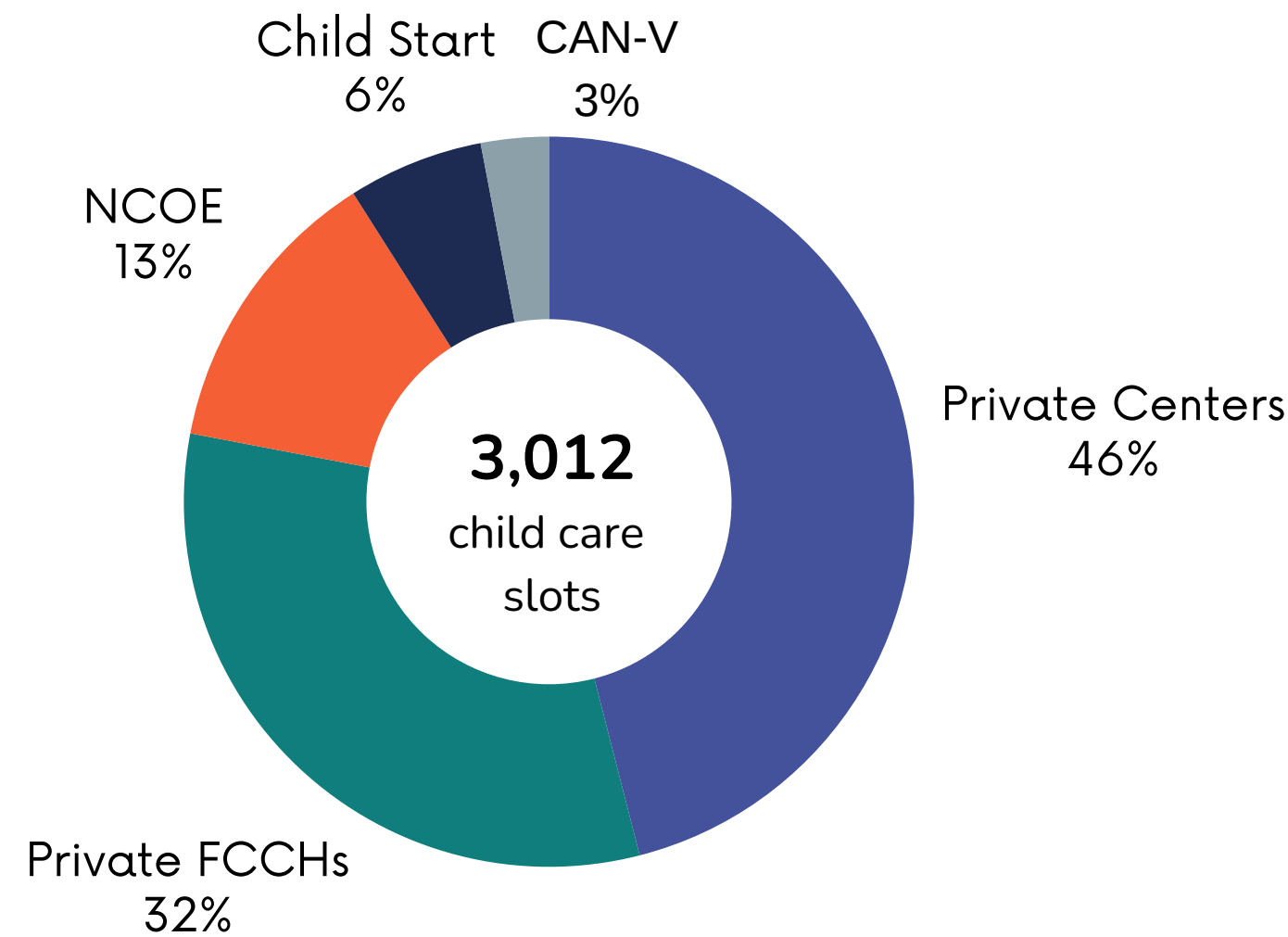


CRC CORE VALUES

- Include
- Collaborate
- Adapt
- Empower

SUPPLY & DEMAND LICENSED CHILD CARE IN NAPA COUNTY

DISTRIBUTION OF CHILD CARE SLOTS



AVAILABILITY OF CHILD CARE SLOTS

1 in 4 

Children ages 0-5 have access to a licensed child care slot.

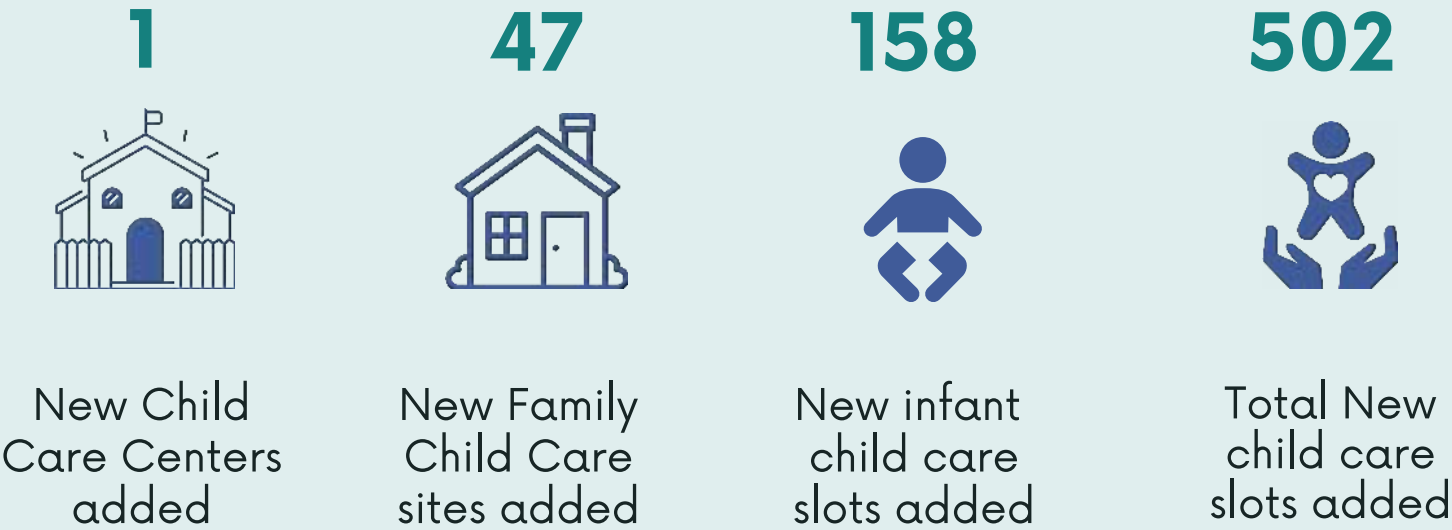
AVAILABILITY OF INFANT CARE SLOTS

1 in 9* 

infants have access to a licensed child care slot.

*Improved from 1 in 10 last year.

CHILD CARE EXPANSION BETWEEN JUNE 2021 AND JUNE 2025



↓
577



Additional adults able to remain in or enter the workforce

CRC CORE PROGRAMS

CHILD CARE ASSISTANCE AND FAMILY SUPPORT

HELPING FAMILIES THRIVE THROUGH ACCESS TO QUALITY CHILD CARE

CRC provides wrap-around support to income-eligible families and connects them to child care subsidies while helping them find quality care. In FY24–25, over \$8 million in assistance supported 936 children, reducing stress for parents and improving child development outcomes.

CHILD CARE RESOURCE & REFERRAL

CHILD CARE SUBSIDIES

WRAP-AROUND SUPPORT

LEARN & GROW EARLY LEARNING PROGRAMS

EARLY LEARNING EXPERIENCES THAT SPARK LIFELONG GROWTH.

CRC offers bilingual programs for children ages 0–5 that support early learning and school readiness. These experiences often serve as a child’s first introduction to foundational skills before entering preschool or TK and are designed to empower parents and caregivers as their child’s first and most important teacher.

TOY LIBRARY & EARLY LEARNING CENTER

LEARN & GROW BILINGUAL PLAYGROUP

ACTIVE MINDS SCHOOL READINESS PROGRAM

DEVELOPMENTAL SCREENING PROGRAM

CHILD CARE PROVIDER SUPPORT SERVICES

EMPOWERING CAREGIVERS TO EDUCATE, NURTURE, AND GROW SUSTAINABLE PROGRAMS

CRC equips child care providers, including informal caregivers, with training, coaching, and business support while fostering a collaborative and supportive community. Topics include trauma-informed care, child development, and business fundamentals.

LICENSING AND BUSINESS START-UP

PROFESSIONAL DEVELOPMENT

QUALITY COACHING

CAREGIVER EDUCATION & SUPPORT



CHILD CARE PROVIDER SUPPORT SERVICES



1

LICENSING AND BUSINESS START-UP

CRC helps prospective child care providers navigate the licensing process and offers business fundamentals training to new and existing providers

2

PROFESSIONAL DEVELOPMENT

CRC provides virtual and in-person workshops as well as technical assistance related to running and sustaining a child care business.

3

QUALITY COACHING

Our team collaborates with providers to establish annual quality improvement goals and works closely with them to develop and implement tailored plans to achieve those objectives.

4

CAREGIVER EDUCATION AND SUPPORT

CRC's peer support groups help providers build relationships while sharing their wealth of knowledge and experience with each other.



Prospective Providers

- Licensing navigation
- Setting up the environment
- Access to educational materials
- Start-up stipends

Quality Counts

1:1 Site Visits

New Providers

- Business fundamentals training
- Stipends

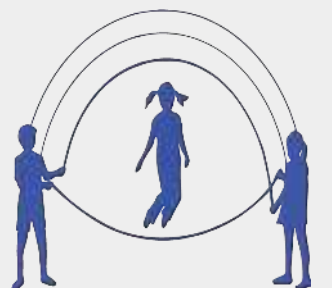
All Providers*

- CCIP workshops
- Wellness groups
- Community of Practice
- Peer support groups
- TIC training
- Technical Assistance
- Connections to community resources

*including Family, Friends and Neighbors

CHILD CARE PROVIDER SUPPORT SERVICES

- Number of new providers licensed in 2024-2025: 15
- Number of workshops offered: 13 (+ 5 Learn & Grow Early Learning Programs, attended by FFNs)
- Number of QC providers who attended the workshops: 22 unique sites attended
- Number of coaching hours provided to QC sites: 204



**COMMUNITY
RESOURCES**
FOR CHILDREN

QUALITY COUNTS HIGHLIGHTS FY2024-2025

QUALITY COACHING

Our team collaborates with providers to establish annual quality improvement goals and works closely with them to develop and implement tailored plans to achieve those objectives.

NUMBERS SERVED FY24-25

41  Child Care sites caring for 521 children received 1:1 quality coaching and training from CRC staff

8 Centers
22 FCCH
4 FFNs
7 Alt Sites

EXAMPLES OF GOALS

- Cognitive Development for Children- offered providers various open-ended questions and finding opportunities to embed them in their program (e.g. during snack or mealtime)
- Resource Connections- Connected providers to resources to better support children with ASD diagnosis
- Setting up the environment of new child care provider to work with children of multiple ages



IMPACT

CLIENT STORIES

A child care provider reported being more confident now in her understanding of business concepts, and is motivated to apply to expand her license to large, which will allow her to serve more children.

Maria reported having a better understanding of taxes after participating in the workshops but needed help connecting to a tax preparer. CRC's child care business specialist connected her with a Spanish-speaking tax accountant in Napa.

Another child care provider is creating a play area in her yard and subscribes to the PLAYHOUSE Store (Abre tu Childcare by Nataly Celis Blog) for \$25–\$30 per month. The curriculum provides structured activities, games, materials, recipes, and calendars, helping her organize daily schedules. She now cares for five children, up from two last year.

CLIENT TESTIMONIALS

"My daycare has become a safe and welcoming environment to three autistic children. Thanks to the stipend I will have the ability to purchase supplies to help them progress in areas such as communication and toys targeted to their sensory needs. I strive to give the parents of these boys a sense of peace that their children are safe and accepted in a loving home."



CHALLENGES

- **Number of sites enrolled in Quality Counts is limited** by staff capacity vs. demand. More child care providers want to participate in Quality Counts than what we can enroll given the current funding (number of coaches we can pay).
- **Child care staff are overstretched.** Directors often work as substitutes in classrooms. This leaves very limited time to participate in coaching/professional development.
- **Child care sites are now feeling the full impact of TK, seeing lower than expected enrollments.** Some sites have adapted to serve younger children, but serving younger children is more expensive.
- **Specialized trainings are not offered in Napa** and providers often have to travel to Solano or Marin. Examples of workshops in other counties include: Inclusion Series, Early Literacy, CPR First Aid, EcoLiteracy
- **No funding for stipends** available means that providers receive no compensation from showing up to professional development workshops – this exasperates inequities in the system as publicly funded programs (and some centers) pay staff to attend trainings.



THANK YOU!

Please contact us if you have questions
or need further information:

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