AGENDA
PUBLIC NOTICE
Regular Meeting of the Finance Sub Committee
Wednesday, October 28, 2026
2:00 PM
First 5 Riverside County
585 Technology Ct
Riverside, California 92507

This notice shall confirm the Regular Meeting of the Finance Sub Committee of the Riverside County Children and Families Commission.

Note: If special accommodations are needed to participate in this meeting, please contact Lynn Stephens, Executive Assistant IV, at (951) 955-0200 during regular business hours of the Riverside County Children and Families Commission (Monday-Friday 8:00 a.m. – 5:00 p.m.).

Note: Public Comments will be taken on agenda items at various times during the meeting. Please submit a Request to Speak form to the Executive Assistant IV at any time before or during the meeting indicating the item you wish to address.

Note: Please place all cellular phones on vibrate or off mode during the meeting.

A. **Call to Order – Supervisor Chuck Washington, Commission Chair**
   A.1. Pledge of Allegiance
   A.2. Roll Call — Lynn Stephens, Executive Assistant IV
B. **Public Comments (for items not listed on the agenda) – Supervisor Chuck Washington, Chair**
C. **Commission and Advisory Committee Business – Supervisor Chuck Washington, Chair**
   C.1. Advisory Committee Comments
   C.2. Director's Report — Charna Widby, Executive Director; Ben Slagter, Assistant Director; Patricia Perez, Deputy Director
   C.3. Public Information Report — Sean Pravica, Senior Public Information Specialist and Michelle Rodriguez, Public Information Specialist

C.4. Commissioner Comments

D. **Presentations/Action Items – Supervisor Chuck Washington, Chair** (A copy of all Presentations/Action Items and attachments can be viewed at www.First5Riverside.org and at the Commission Business Office)

D.1. **26-36:** Authorize Acceptance of the FY 2026-27 CalWORKs Home Visiting Program Allocation; Authorize Amendments to Existing Home Visiting Provider Contracts in an Aggregate Additional Amount Not-To-Exceed $2,000,000; and Approve Development and Release of A Competitive Procurement for Home Visiting Services for 2027 Through 2030 **[$6,296,540 – CALIFORNIA DEPARTMENT OF SOCIAL SERVICES – CALWORKS FUNDS]**

AGENDA ITEM: 26-36
DATE OF MEETING: October 28, 2026
ACTION: ☒
INFORMATION: ☐

AUTHORIZE ACCEPTANCE OF THE FY 2026–27 CALWORKS HOME VISITING PROGRAM ALLOCATION; AUTHORIZE AMENDMENTS TO EXISTING HOME VISITING PROVIDER CONTRACTS IN AN AGGREGATE ADDITIONAL AMOUNT NOT-TO-EXCEED $2,000,000; AND APPROVE DEVELOPMENT AND RELEASE OF A COMPETITIVE PROCUREMENT FOR HOME VISITING SERVICES FOR 2027 THROUGH 2030
[$6,296,540 – CALIFORNIA DEPARTMENT OF SOCIAL SERVICES – CALWORKS FUNDS]

SUMMARY OF REQUEST

Staff recommend a two-part home visiting investment strategy. First, staff recommend accepting up to $6,296,540 in FY 2026–27 CalWORKs Home Visiting Program funding allocated by the California Department of Social Services to Riverside County and administered through the Riverside County Department of Public Social Services. The revised allocation represents an increase of $2,000,000 over the previously anticipated FY 2026–27 amount of $4,296,540.

Staff recommend allocating the additional $2,000,000 among existing contracted home visiting providers to expand service capacity through June 30, 2027. Allocations will be based on a documented methodology that considers demonstrated service capacity, enrollment and expenditure trends, geographic and population needs, proposed service expansion, and the provider's ability to utilize the additional funding within the remaining contract term.

Second, staff recommend approving the development and release of competitive procurement for home visiting services for the period July 1, 2027, through June 30, 2030. The procurement will be open to qualified existing and new providers and aligned with the Commission's 2027–2030 Strategic Plan. Staff will return recommended provider selections and contract awards to the Commission for approval following completion of the competitive process.

BACKGROUND

On July 8, 2026, the Commission adopted its 2027–2030 Strategic Plan, establishing the Commission's strategic direction and priorities for the four-year period. The Plan identifies trusted, voluntary, and culturally responsive supports — including home visiting — as part of a coordinated system intended to help families access assistance earlier and with fewer barriers. Funding for specific programs and contracts is authorized separately through the Commission's budget and contracting processes.

The California Department of Social Services establishes a maximum reimbursable amount for the CalWORKs Home Visiting Program and may adjust that amount based on annual state appropriations, program requirements, and available funding. Riverside County's FY 2026–27 maximum reimbursable amount was increased by $2,000,000, from $4,296,540 to $6,296,540. The funding is allocated to Riverside County and administered through the Department of Public Social Services under its agreement with First 5 Riverside County.

To use the additional allocation during the current contract term, the proposed actions authorize corresponding amendments to the providers' FY 2026–27 budgets and scopes of work. These amendments will apply only to FY 2026–27 and will not carry forward, reallocate, or restate unspent contract authority from prior fiscal years.

Staff propose allocating additional funding among existing contracted providers through a documented methodology that considers demonstrated service capacity, contract performance, expenditure and enrollment trends, geographic and population needs, proposed service expansion, and the ability to use the funding by June 30, 2027. Each provider amendment will identify the additional FY 2026–27 amount, the corresponding increase in services and enrollment, and the revised life-of-contract maximum.

Home visiting supports both child development and family resilience. Under Goal Area 2, Comprehensive Health and Development, the Strategic Plan places home visiting within coordinated pathways for screening, referrals, maternal health, child development, and care coordination. When initiated prenatally or early in a child's life and delivered with sufficient intensity and fidelity, evidence-based home visiting can improve maternal and child health, parenting practices, child development, and connections to needed services.

CalWORKs Home Visiting Program funding may support evidence-based models authorized under applicable state requirements, including Healthy Families America, Nurse-Family Partnership, and Parents as Teachers. Home visitors partner with families to provide parenting education, developmental screening, connections to health and social services, and other supports responsive to family needs.

The existing provider contracts end June 30, 2027. To establish the next service cycle, staff also propose developing and releasing a competitive procurement for home visiting services from July 1, 2027, through June 30, 2030. The procurement will be open to qualified existing and new providers and will evaluate applicants' qualifications, proposed models, geographic reach, demonstrated outcomes, organizational and fiscal

capacity, ability to serve priority populations, and ability to participate in an aligned countywide system of care.

Recommended provider selections and contract awards resulting from the competitive procurement will be returned to the Commission for approval.

Prior Commission Action Items:

On May 13, 2026 (Action Item 26-18): The Commission approved amendments for eight (8) home visiting contracts to extend the term through June 30, 2027, and increase the combined not-to-exceed amount by $4,632,061, for a revised total of $17,793,916. This combined amount is reflective of the total CalWORKs Home Visiting investment spanning from July 1, 2023, through June 30, 2027. This action supported continued delivery of home visiting services, maintained stability in CalWORKs-funded programs, and ensured continuity of care during the transition to the next Strategic Plan and procurement cycle.

On July 9, 2025 (Action Item 25-26): The Commission authorized the use of Proposition 10 funds to ensure continuity of CalWORKs Home Visiting Program services if state funding is insufficient. This included up to $285,000 in FY 2024/25 to supplement CalWORKs Home Visiting Program funding once the maximum reimbursable amount was exhausted, and up to $771,842 in FY 2025/26 to cover the projected gap between committed provider contracts and anticipated CalWORKs Home Visiting Provider funding, and Authorized adjusting funding levels of partner agency contracts, including decreasing or increasing CalWORKs allocations, not to exceed the Commission authorized home visit initiative maximum ($4,251,891).

On January 22, 2025 (Action Item 25-06): The Commission approved the Amendment with Jeung Choo Yoo, MD, Inc. (Contract No. CF24114) for an additional $240,000 Proposition 10 funds for a total amount not to exceed $1,597,105, effective July 1, 2023 – June 30, 2026, for Home Visiting Expanded Population.

On October 23, 2024 (Action Item 24-33): The Commission approved the development and release of Request for Qualification for a community home visiting multi-model investment. The investment expanded existing evidence-based home visitation models being administered by various service provider organizations in Riverside County utilizing allocated California Department of Social Services CalWORKs funding. The project period included fiscal years 2024/2025 and 2025/2026 investment not to exceed $1,562,931.

On May 8, 2024 (Action Item 24-17): The Commission authorized Prop 10 funds to align programming duration to continue serving families for the expected duration of the model. This funding would support families already enrolled in a state or federally funded Home Visiting Program (HVP) who were exited due to strict eligibility requirements or deemed ineligible after HVP services begin.

On July 17, 2023 (Action Item 23-34): The Commission approved Contract No CF24127 with John F. Kennedy Memorial Foundation for an amount not to exceed $254,280, effective July 1, 2023 – December 31, 2023, for the SafeCare Home Visitation Program.

On July 17, 2023 (Action Item 23-33): The Commission approved Contract No CF24128 with Family Services Association, Inc. for an amount not to exceed $25,381, effective July 1, 2023 – September 30, 2023, for transition funding to support the SafeCare Home Visitation Program.

On May 10, 2023 (Action Item 23-30): The Commission approved two contracts (CF24120 and CF24119) with Riverside University Health System – Public Health, in alignment with Riverside County Children and Families Commission Strategic Plan through 2026, for an amount not to exceed $1,763,034, effective July 1, 2023 – June 30, 2026. Approval of these contracts supports home visiting funded by Prop 10 and CalWORKs.

On May 10, 2023 (Action Item 23-29): The Commission approved three contracts (CF24116, CF24107, and CF24115) with Jurupa Unified School District, in alignment with Riverside County Children and Families Commission Strategic Plan through 2026, for an amount not to exceed $2,998,648 effective July 1, 2023 – June 30, 2026. Approval of those contracts supported home visiting funded by Prop 10 and CalWORKs, as well as the Family Resource Center Network Specialist position funded by Prop 10.

On May 10, 2023 (Action Item 23-24): The Commission approved 14 contracts noted in Attachment B – Table 1, with existing partner agencies, in alignment with the Riverside County Children and Families Commission 2023 – 2026 Strategic Plan, in an amount not to exceed $12,419,368. Proposition 10 funds support 10 contracts in the amount not to exceed $4,977,605, and California Department of Social Services CalWORKs funds support four contracts in the amount of $7,441,763.

On March 8, 2023 (Action Item 23-13): The Commission approved Memorandum of Understanding (DPSS-0000619) with the County of Riverside Department of Public Social Services for an amount not to exceed $44,558,280 effective July 1, 2023 – June 20, 2028, for CalWORKs Home Visiting Services (CWHVP). Annual maximum reimbursable amount of $5,292,507 from July 1, 2023 – June 30, 2024.

On May 12, 2021 (Action Item 21-20): The Commission authorized an increase to Home Visiting agency contracts for expansion of the Family Resource Center network from previously committed Prop 10 funds. This request increased the authorized two-year contracts with home visiting agencies, funded not to exceed $2,402,076, as previously approved.

On May 12, 2021 (Action Item 21-19): The Commission approved Contract No. CF22104 with Riverside University Health Systems Public Health (RUHS-PH) for an amount not to exceed $1,209,110 effective July 1, 2021 – June 30, 2023, for the Nurse Family Partnership (NFP) home visiting services and approved Contract No. CF22111 with Jeung Choo Yoo MD Inc for an amount not to exceed $2,344,030 effective July 1, 2021 – June 30, 2023, for Nurse Family Partnership home visiting services.

On March 10, 2021 (Action Item 21-07): The Commission approved Proposition 10 funds, not to exceed $100,000, for performance payment incentives scorecard 1 pilot and increased the amount of the existing five Commission home visiting contracts (an increase of $20,000 per contract), for the funding period July 1, 2021 – June 30, 2023.

On June 13, 2018 (Action Item 18-20): The Commission approved contract awardees from the Request for Qualification for expansion of Home Visitation services to be delivered in Riverside County. This investment awarded five community-based organizations for a three-year investment, beginning July 1, 2018, for a total investment not to exceed $3,281,034.

On December 13, 2017 (Action Item 17-21): The Commission authorized the Executive Director to approve the development and release of Request for Qualifications for a community home visitation multi-model investment. This investment expanded existing evidence-based home visitation models being administered by various organizations within Riverside County. The project period included fiscal years 2018/2019 through 2020/2021 for a three-year investment not to exceed $2.9 million.

RECOMMENDED ACTION

That the Commission:

1. Authorize acceptance of up to $6,296,540 in FY 2026–27 CalWORKs Home Visiting Program funding allocated by the California Department of Social Services to Riverside County and administered through the Riverside County Department of Public Social Services, including an additional $2,000,000 for service expansion through June 30, 2027; and
2. Authorize the Executive Director, subject to County Counsel approval as to form, to execute amendments to existing home visiting provider contracts through June 30, 2027, in an aggregate additional amount not to exceed $2,000,000, including corresponding revisions to the FY 2026-27 budgets and scopes of work without requiring further action from the Commission. Such amendments shall not carry forward, reallocate, or restate unspent contract authority from prior fiscal years; and
3. Authorize the Executive Director to allocate the $2,000,000 in additional FY 2026/27 CalWORKs Home Visiting Program funding awarded by the California Department of Social Services among existing contracted providers, using a standardized methodology that considers demonstrated service capacity, contract

performance, expenditure and enrollment trends, geographic and population needs, and the ability to utilize the funding within the contract term; and

4. Approve development and release of a Procurement for home visiting services for the period July 1, 2027, through June 30, 2030, open to qualified existing and new providers and aligned with the Commission's 2027–2030 Strategic Plan, subject to the availability of funding, with recommended provider selections and contract awards returned to the Commission for approval.

BUDGET IMPACT

Adequate appropriation is included in the adopted FY 2026/27 budget. No additional Proposition 10 funding is requested. (527980-25800-938001-42200)

STRATEGIC PLAN RELEVANCE

Goal Area 2 – Comprehensive Health & Development (92945)

POTENTIAL CONFLICTS OF INTEREST

Commissioner Jose Campos, Director, Jurupa Unified School District
Commissioner Kim Saruwatari, Director, RUHS - Public Health
Commissioner Cheryl-Marie Hansberger, Chief Executive Officer, Family Service Association

ATTACHMENT

1. County Fiscal Letter No. 26/27-02 – CalWORKs Home Visiting Program allocation for FY 2026-27

July 15, 2026

CALIFORNIA DEPARTMENT OF SOCIAL SERVICES

EXECUTIVE SUMMARY

COUNTY FISCAL LETTER NO. 26/27-02

This letter informs counties of the California Work Opportunity and Responsibility to Kids Home Visiting Program allocation for Fiscal Year 2026-27. A total of approximately $116.2 million in federal Temporary Assistance for Needy Families funds and General Fund is available based on the Budget Act 2026.

CDSS

CALIFORNIA HEALTH & HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
744 P Street • Sacramento, CA 95814 • *www.cdss.ca.gov*

JENNIFER TROIA
DIRECTOR

GAVIN NEWSOM
GOVERNOR

July 15, 2026

COUNTY FISCAL LETTER (CFL) NO. 26/27-02

TO: ALL COUNTY WELFARE DIRECTORS
ALL COUNTY WELFARE FISCAL OFFICERS
ALL COUNTY EMPLOYMENT SERVICES COORDINATORS
ALL COUNTY CHILD CARE COORDINATORS

SUBJECT: FISCAL YEAR 2026-27 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS HOME VISITING PROGRAM ALLOCATION

REFERENCE: ALL COUNTY WELFARE DIRECTORS LETTER (ACWDL) DATED APRIL 10, 2024
CFL 25/26-55, CFL 21/22-26, CFL 18/19-84, CFL 18/19-69, CFL 18/19-49;
WELFARE AND INSTITUTIONS CODE (WIC) SECTIONS 11330.6 THROUGH 11330.9

This letter informs counties of the California Work Opportunity and Responsibility to Kids (CalWORKs) Home Visiting Program (HVP) allocation for Fiscal Year (FY) 2026-27. A total of approximately $116.2 million in federal Temporary Assistance for Needy Families funds and General Fund is available based on the Budget Act of 2026, as shown in the attachment.

Established by WIC Sections 11330.6-11330.9, the CalWORKs HVP is a voluntary program supervised by the California Department of Social Services (CDSS) and administered by participating California County Welfare Departments (CWDs). The CalWORKs HVP is designed to support positive health, development, and well-being outcomes for pregnant and parenting individuals, families, and infants born into poverty; expand future educational, economic, and financial capability opportunities; and improve the likelihood that the family will exit poverty.

In order to participate in the CalWORKs HVP, counties are required to have an approved Request for County Plan (RFCP) on file in accordance with the application process described in ACWDL dated April 10, 2024. Through the RFCP process, 41

counties applied and have been approved to participate in the CalWORKs HVP during FY 2026-27.

As a reminder, WIC Section 11330.6(b) specifies that the services offered via the HVP are not entitlement services and participating CWDs may limit the number of families participating in the program to ensure that costs do not exceed the amount of funds awarded to the county for this purpose. Funding awarded for the purpose of home visiting services must not supplant expenditures from any other existing funding sources subject to county control for home visiting services. HVP funds may be used in combination with funding from other sources if the entirety of services provided meet the award requirements of the program.

This allocation provides specific funding for the CalWORKs HVP. It does not include funding for the CalWORKs HVP Employment Services, as that portion of the funding is included in the Employment Services component of the CalWORKs Single Allocation. The Employment Services funding will be available for exempt cases not participating in a Welfare-to-Work activity that may become exempt-volunteer cases due to participation in the CalWORKs HVP. Additional information regarding FY 2026-27 funding for Employment Services in the CalWORKs Single Allocation is forthcoming.

The CDSS, in consultation with the County Welfare Directors Association, has distributed the funding based on the following methodology:

- Fifty percent is distributed based on a percent to total of each opt-in county's FY 2025-26 Projected Expenditures.
- The remaining fifty percent is distributed based on a percent to total of each opt-in county's FY 2026-27 Projected Budget based on an increased caseload.
- Each opt-in county is initially allocated at least their FY 2026-27 Projected Budget or their FY 2025-26 HVP Allocation as provided in CFL 25/26-55, whichever is higher.
- In an effort to support the equitable distribution of available funding statewide, counties with a year-over-year allocation growth exceeding 50 percent had a portion of their funds redistributed to ensure all opt-in counties receive a funding increase of at least 13 percent.

The CalWORKs HVP allocation and expenditures are tracked to Ledger 183 – CalWORKs Home Visiting Program. Additional claiming instructions can be found in CFL 18/19-49, CFL 18/19-69, CFL 18/19-84, and CFL 21/22-26.

CalWORKs HVP program costs are claimed to the following PCs:

- PC 4220 – HVP – Federal
- PC 4221 – HVP Federal – Administration
- PC 4222 – HVP Federal – Service Delivery
- PC 4240 – HVP – Non-Federal

- PC 4241 – HVP Non-Federal – Administration
- PC 4242 – HVP Non-Federal – Service Delivery
- PC 4260 – HVP – Non-Federal Non-Maintenance-Of-Effort (MOE)
- PC 4261 – HVP Non-Federal Non-MOE – Administration
- PC 4262 – HVP Non-Federal Non-MOE – Service Delivery

Expenditures exceeding the allocation will be shifted to county-only funding via State Use only (SUO) code 0436 (SUO-Home Visiting Program Overmatch).

Program-related questions regarding the CalWORKs HVP should be directed to the CalWORKs Program Innovation and Evaluation Bureau at CalWORKsHVP@dss.ca.gov. Questions regarding this allocation should be directed to fiscal.systems@dss.ca.gov.

Sincerely,

Original Document Signed By

KIRA YOUNGER
Deputy Director
Finance and Accounting Division

Attachment

FISCAL YEAR 2026-27
CALIFORNIA WORK OPPORTUNITY
AND RESPONSIBILITY TO KIDS
HOME VISITING PROGRAM ALLOCATION*

COUNTY	ALLOCATION* (FEDERAL/STATE)
ALAMEDA	$3,498,692
ALPINE	$0
AMADOR	$0
BUTTE	$513,483
CALAVERAS	$0
COLUSA	$182,983
CONTRA COSTA	$1,669,419
DEL NORTE	$0
EL DORADO	$0
FRESNO	$4,949,217
GLENN	$0
HUMBOLDT	$241,948
IMPERIAL	$695,876
INYO	$0
KERN	$5,704,126
KINGS	$1,323,302
LAKE	$0
LASSEN	$100,951
LOS ANGELES	$37,789,312
MADERA	$957,595
MARIN	$0
MARIPOSA	$0
MENDOCINO	$147,246
MERCED	$2,221,198
MODOC	$0
MONO	$0
MONTEREY	$1,699,927
NAPA	$278,011
NEVADA	$171,398
ORANGE	$4,697,452
PLACER	$227,711
PLUMAS	$0
RIVERSIDE	$6,296,540
SACRAMENTO	$6,991,946
SAN BENITO	$0
SAN BERNARDINO	$4,750,962
SAN DIEGO	$4,843,465
SAN FRANCISCO	$5,853,621
SAN JOAQUIN	$3,495,245
SAN LUIS OBISPO	$580,532
SAN MATEO	$100,951
SANTA BARBARA	$0
SANTA CLARA	$2,117,184
SANTA CRUZ	$888,817
SHASTA	$692,831
SIERRA	$0
SISKIYOU	$171,978
SOLANO	$1,983,755
SONOMA	$660,158
STANISLAUS	$2,393,143
SUTTER	$444,554
TEHAMA	$279,640
TRINITY	$0
TULARE	$3,387,971
TUOLUMNE	$179,058
VENTURA	$1,680,345
YOLO	$826,727
YUBA	$579,730
TOTAL	**$116,269,000**

*Federal funds are Temporary Assistance for Needy Families and awarded under Assistance Listing No. 93.558.

D.2. **26-40:** Approve and Ratify Modification NO. 3 to Revenue Agreement with Riverside County Superintendent of Schools for Quality Start Riverside County Collaborative Support Services from July 1, 2026 – June 30, 2027 **(AGREEMENT NO. C1009211 MOD 3) [$551,356.05** – **RCOE STATE FUNDS]**

AGENDA ITEM: 26-40
DATE OF MEETING: October 28, 2026
ACTION: ☒
INFORMATION: ☐

APPROVE AND RATIFY MODIFICATION NO. 3 TO REVENUE AGREEMENT WITH RIVERSIDE COUNTY SUPERINTENDENT OF SCHOOLS FOR QUALITY START RIVERSIDE COUNTY COLLABORATIVE SUPPORT SERVICES FROM JULY 1, 2026 – JUNE 30, 2027 (AGREEMENT NO. C1009211 MOD 3) [$551,356.05 – RCOE STATE FUNDS]

SUMMARY OF REQUEST

Approve and ratify Modification No. 3 to Revenue Agreement No. C1009211 with the Riverside County Superintendent of Schools, effective July 1, 2026. Modification No. 3 extends the agreement through June 30, 2027, and provides an additional $210,000 in revenue for FY 2026–27, increasing the cumulative agreement amount from $341,356.05 to $551,356.05.

The additional revenue will reimburse First 5 for eligible costs associated with Quality Start Riverside County activities, including a countywide child care needs assessment, QSRC data management, consulting support for QSRC strategic planning, and office space used by RCOE staff at the Mecca Family Resource Center. Modification No. 3 also removes the reference to Kenyon Consulting from Section 2.A.3 while retaining the underlying consulting-support activity.

BACKGROUND

Since 2015, First 5 Riverside County and the Riverside County Office of Education have partnered to develop and implement Quality Start Riverside County. The partnership has been supported through First 5 IMPACT and Quality Counts California Local Consortia and Partnership Grant funding and provides a coordinated countywide quality-improvement system for early learning providers.

The current revenue agreement allows First 5 to receive reimbursement from the Riverside County Superintendent of Schools for specified QSRC activities. Modification No. 3 extends the agreement through June 30, 2027, and provides an additional $210,000 for FY 2026–27. The modification increases the cumulative agreement amount to $551,356.05 and revises Section 2.A.3 to remove the reference to a specifically named consultant while retaining the approved consulting activity.

Since July 1, 2026, RCOE staff have continued to occupy office space at the Mecca Family Resource Center, with the related costs reimbursed through this Modification No. 3. In addition, the consultant and child needs assessment contracts were executed on September 1, 2026, and RCOE will partially reimburse the associated costs through this Modification No. 3. Therefore, ratification is requested to authorize the Modification No. 3 agreement retroactive to July 1, 2026, and to provide for reimbursement of eligible expenditures incurred during the period prior to Commission approval.

RECOMMENDED ACTION

That the Commission:

1. Approve and ratify Modification No. 3 to Revenue Agreement C1009211 with Riverside County Superintendent of Schools, effective July 1, 2026, extending the agreement through June 30, 2027, and increasing the agreement amount by $210,000 for FY 2026/2027, for a cumulative agreement not to exceed $551,356.05; and authorize the Executive Director to execute the Modification No. 3, subject to County Counsel approval as to form; and

2. Authorize the Executive Director, subject to County Counsel approval as to form, to sign amendments that exercise the options of Agreement No. C1009211 MOD 3, on behalf of the Commission, including modifications of the statement of work and/or budget that stay within the intent of said contract and not to exceed amount without requiring further action from the Commission.

BUDGET IMPACT

Acceptance of additional revenue will be recognized through a formal budget adjustment with the Auditor-Controller after Commission approval and receipt of the fully executed agreement. (938001-25800-92965-781480).

STRATEGIC PLAN RELEVANCE

Goal Area 1 – Quality Early Learning (92950)

POTENTIAL CONFLICTS OF INTEREST

Commissioner Edwin Gomez, Ed. D., Superintendent, Riverside County Office of Education
Commissioner Elizabeth Romero, Board Member, Riverside County Office of Education

ATTACHMENT

Agreement C1009211 MOD 3

Agreement Number C1009211
Fiscal Year 2026-27

RIVERSIDE COUNTY SUPERINTENDENT OF SCHOOLS
3939 Thirteenth Street
Riverside, CA 92501

MODIFICATION
Early Care and Education

This is modification number **three (3)** to Agreement Number C1009211, by and between **Riverside County Superintendent of Schools**, hereinafter referred to as "SUPERINTENDENT", and **Riverside County Children and Families Commission**, hereinafter referred to as "CONTRACTOR", for **coaching assessment and system development support.**

This Agreement is modified in accordance with the modification clause.

Effective July 1, 2026, extend the term of this Agreement through **June 30, 2027**.

This modification represents an increase in the amount of **$210,000.00**, for the 2026-27 fiscal year.

Under section 2. A., SERVICES, subsection 3, remove reference to Kenyon Consulting as follows: "Maintain contracted services ~~with Kenyon Consulting~~ to support the…"

All other terms and conditions of this Agreement shall remain the same.

[x] This modification represents an increase in the amount of: **$210,000.00**

[x] The total amount of this Agreement, including this change: **$551,356.05**

[x] CONTRACTOR'S signature is required on this modification.

Riverside County Superintendent of Schools
3939 Thirteenth Street
Riverside, CA 92501

_____
Authorized Signature

Kathy King, Assistant Superintendent
Division of Early Education Services
Printed Name and Title

Date_____

Riverside County Children and Families Commission
585 Technology Court, Suite A
Riverside, CA 92507

_____
Authorized Signature

Charna Widby, Executive Director
Printed Name and Title

Date_____

APPROVED AS TO FORM SIGNATURE:

_____ Date _____
Kristine Bell-Valdez
Supervising Deputy County Counsel

E. **Consent Items – Supervisor Chuck Washington, Chair** (A copy of all Consent Items and attachments can be viewed at www.First5Riverside.org and at the Commission Business Office)

E.1. Approve First 5 Riverside County Draft Commission September 9, 2026 Meeting Minutes

MINUTES
FIRST 5 RIVERSIDE COUNTY
Commission Regular Meeting
Wednesday, September 9, 2026
2:00 PM
First 5 Riverside County
585 Technology Ct
Riverside, California 92507

Commissioners Present: Supervisor Chuck Washington, Vice Chair Jose Campos (Arrived at 2:52 pm), Charity Douglas, Cheryl-Marie Hansberger, and Edwin Gomez.

Commissioners Absent: Elizabeth Romero, Kimberly Saruwatari, Takashi Wada, and Zachary Ginder.

Administrative Staff Present: Charna Widby, Executive Director; Ben Slagter, Assistant Director; Patricia Perez, Deputy Director; Lynn Stephens, Executive Assistant IV; Carol Abella, Regional Manager; Larissa Wills, Regional Manager; Alicia Corona, Regional Manager; Seraphina Hui Wang, Principal Accountant; Sean Pravica, Senior Public Information Specialist; Michelle Rodriguez, Public Information Specialist; Martina Guevara, Commission Coordinator; Steve Hernandez, Administrative Services Analyst II; Aaron Contreras, Administrative Services Assistant.

Legal Counsel: Kristine Bell-Valdez, Supervising Deputy County Counsel

A. **Call to Order — Supervisor Chuck Washington, Commission Chair**

1. Pledge of Allegiance — Led by Commissioner Gomez.

2. Roll Call — Conducted by Ms. Stephens, Commission Secretary
Ms. Stephens conducted roll call. Commissioners Ginder, Romero, Saruwatari, and Wada were absent. Ms. Stephens noted that Commissioner Campos was expected to arrive later.

B. **Public Comments (for items not listed on the agenda) — Supervisor Chuck Washington, Chair**

Kiara Coulter, representing the UC Riverside Research and Policy Program, provided public comment regarding Connects, an initiative offering research support related to local child and family policy issues. Ms. Coulter stated that additional information would be provided to the Commission and staff.

C. **Commission and Advisory Committee Business — Supervisor Chuck Washington, Chair**

1. Director's Report — Charna Widby, Executive Director; Ben Slagter, Assistant Director

Ms. Widby and Mr. Slagter presented the Director's Report. Updates included implementation of the 2027–2030 Strategic Plan; declining Proposition 10 revenue and changes in the state and federal funding environment; opportunities to leverage

outside financing; implementation of RivCoONE; the opening of the French Valley Early Learning Center; participation in the Palo Verde Hospital open house and First 5 California Summit; maternal-health and regional policy engagement; and upcoming community events and partnerships.

2. Public Information Report — Sean Pravica, Senior Public Information Specialist and Michelle Rodriguez, Public Information Specialist

   Mr. Pravica and Ms. Rodriguez presented the Public Information Report. Updates included First 5's partnership with the Riverside County Department of Child Support Services, activities involving Champion for Children Sophia Williams, the STAR Award finalist nomination for the First 5 and Department of Public Social Services drowning-prevention video, and alignment of the 2026 Communications Plan with the 2027–2030 Strategic Plan.

   Regina Cruise, Administrative Services Officer with the Department of Child Support Services, recognized First 5 for its partnership and presented an award to Ms. Widby.

3. Commissioner Comments

   Commissioner Douglas expressed appreciation for First 5's work and partnerships, highlighting the impact of the drowning prevention partnership with DPSS and the increased effectiveness of shared messaging. She commended staff for their integrity, transparency, collaboration, and commitment to turning strategic planning into action.

   Chair Washington thanked Commissioner Douglas for keeping the Board of Supervisors informed about drowning incidents, emphasizing that drowning prevention applies to all bodies of water, including bathtubs, not just swimming pools.

D. **Presentation/Information Items** — **Supervisor Chuck Washington, Chair** (A copy of all Presentation/Information Items can be viewed at www.First5Riverside.org and at the Commission Business Office)

1. Transforming Early Childhood Outcomes: The Impact of First 5 Riverside County's Investment in HealthySteps — Sarah Nolan, Rady Children's Hospital, HealthySteps Manager, and Larissa Wills, First 5 Riverside County Regional Manager.

   Ms. Wills and Ms. Nolan presented an overview of First 5 Riverside County's HealthySteps investment and program expansion. The presentation addressed implementation across Riverside County sites, developmental and behavioral screening, family consultation, preventive well-child visits, Medi-Cal dyadic-care and Community Health Worker billing, data infrastructure, workforce development, and sustainability.
   Ms. Nolan reported that the three original sites completed more than 10,000 developmental and behavioral screenings, 512 short-term family consultations, and more than 3,300 preventive well-child visits during the prior fiscal year. She also described HealthySteps Plus, a Hemet-area pilot designed to connect children entering out-of-home care with HealthySteps services.

   In response to Commissioner questions, Ms. Nolan described language-access resources, including Spanish-speaking providers, translated materials, and language-line services. She also explained that HealthySteps specialists provide

short-term interventions for mild-to-moderate needs and refer families requiring higher-level or ongoing treatment to community providers.

2. RivCoONE Connecting People, Improving Lives Presentation — Tammi Graham, Integrated Health and Human Services Director, and Alisha Shaw, Principal Policy Analyst

   Ms. Widby introduced the presentation and summarized First 5's participation in the County's integrated service-delivery efforts and implementation of RivCoONE Connect across the Family Resource Center Network.

   Ms. Graham and Ms. Shaw presented an overview and demonstration of RivCoONE Connect, including universal registration, shared resident profiles, the Whole Person Health Score, warm handoffs, referrals, and closed-loop follow-up. For FY 2025–26, they reported that First 5 completed 2,882 universal registrations, received 2,084 referrals, and enrolled 1,200 individuals in First 5 services. They also reported a 97% referral-closure rate and an 89% enrollment rate among families receiving warm handoffs.

   Commissioner Hansberger asked for an explanation of referral closure data. Ms. Graham and Ms. Shaw discussed timely navigation, data-informed improvement, and relationships established through the Family Resource Centers. Chair Washington requested that the RivCoONE presentation be shared with city councils.

   Commissioner Campos arrived at 2:52 p.m. A quorum was established.

E. **Consent Items** — **Supervisor Chuck Washington, Chair** (A copy of all Consent Items and attachments can be viewed at www.First5Riverside.org and at the Commission Business Office)

   1. Approve First 5 Riverside County Draft Commission July 8, 2026 Meeting Minutes
   2. Approve First 5 Riverside County 2027 Commission Meeting Schedule
   3. **26-29:** Approve Contract with Health Management Associates, Inc. (HMA) for Medi-Cal, Systems Integration, and Strategic Implementation Technical Assistance from October 1, 2026 – June 30, 2027 **(CONTRACT NO. CF27102 CHD) [$120,000 – PROP 10 FUNDS]**
   4. **26-30:** Approve the First Amendment with The Children's Partnership (TCP) for the Strengthening Early Childhood in Medi-Cal Project to Extend the Contract through April 30, 2027, and Increase the Contract Amount to $100,000 **(CONTRACT NO. CF26144 CHD) [$100,000 – PROP 10 FUNDS]**
   5. **26-31:** Approve Contract with Poder Consulting Group, LLC to Provide Professional Services from September 10, 2026 – December 31, 2027 **(CONTRACT NO. CF27105 QEL) [$134,960 – PROP 10 FUNDS]**
   6. **26-32:** Ratify the Action of the Chair and Vice Chair Authorizing the Executive Director to Submit the California Rural Health Transformation Program (CALRHTP) Accelerator Application and Authorize the Executive Director to Accept and Execute Related Grant Agreements **[UP TO $2,447,221 – CALRHTP FUNDS]**
   7. **26-33:** Approve Resolution No. 2026-001 for the Proposition 64 Public Health and Safety Grant Program, Cohort 4 **[$6,000,000 – PROP 64 FUNDS]**

      Commissioner Hansberger moved to approve Consent Calendar Items 1 through 7 as presented. Commissioner Gomez seconded the motion.

- ***Ayes:*** *(5) Washington, Campos, Douglas, Gomez, and Hansberger*
- ***Nays:*** *(0)*
- ***Recused:*** *(0)*
- ***Absent:*** *(4) Ginder, Saruwatari, Romero, and Wada*

Quorum maintained. Motion carried 5-0.

F. **Presentations/Action Items** — **Supervisor Chuck Washington, Chair** (A copy of all Presentations/Action Items and attachments can be viewed at www.First5Riverside.org and at the Commission Business Office)

1. **26-34:** Approve Continuation of Family Resource Center Network Specialist Services through June 30, 2027, and Approve Release of Request for Proposals for Family Resource Center Network Specialist Services for July 1, 2027 – June 30, 2030, **[$200,000** – **PROP 10 FUNDS]**

   Ms. Widby provided an overview of action item 26-34.

   Commissioner Gomez moved to approve Action Item 26-34 as presented. Commissioner Douglas seconded the motion.

   - ***Ayes:*** *(5) Washington, Campos, Douglas, Gomez, and Hansberger*
   - ***Nays:*** *(0)*
   - ***Recused:*** *(0)*
   - ***Absent:*** *(4) Ginder, Saruwatari, Romero, and Wada*

   Motion carried 5-0.

2. **26-35:** Approve and Ratify Memorandum of Understanding with Riverside University Health System - Public Health for Shared Staffing from July 1, 2026 – June 30, 2029 **(MOU NO. HSARC** – **27-020) [$957,581** – **PROP 10 FUNDS]**

   Ms. Widby presented Action Item 26-35. Commissioner Saruwatari, whose affiliation with Riverside University Health System–Public Health was identified in the agenda as a potential conflict of interest, was absent and did not participate in the item.

   Commissioner Douglas moved to approve Action Item 26-35 as presented. Vice Chair Campos seconded the motion.

   - ***Ayes:*** *(5) Washington, Campos, Douglas, Gomez, and Hansberger*
   - ***Nays:*** *(0)*
   - ***Recused:*** *(0)*
   - ***Absent:*** *(4) Ginder, Saruwatari, Romero, and Wada*

   Motion carried 5-0.

3. **26-36:** Authorize CalWORKs Home Visiting Program Allocation, Expansion of Existing Home Visiting Provider Contracts, and Approve Release for Request for Qualifications **[$6,296,540** – **CALIFORNIA DEPARTMENT OF SOCIAL SERVICES – CALWORKS FUNDS]**

   Ms. Widby presented Action Item 26-36. Ms. Bell-Valdez advised the Commission regarding potential conflicts of interest involving Commissioners Campos and Hansberger and the resulting number of disinterested members available to consider the merits of the item. Commissioner Saruwatari, whose affiliation was also identified as a potential conflict, was absent. Because an insufficient number of disinterested Commissioners were available to consider the merits, Chair Washington requested a motion to continue the item to October 28, 2026. Ms. Bell-Valdez advised that

Commissioners with potential conflicts could participate solely in the procedural vote to continue the matter.

Commissioner Gomez moved to continue Action Item 26-36 to the October 28, 2026 Commission meeting. Commissioner Douglas seconded the motion.

- ***Ayes:*** *(5) Washington, Douglas, Gomez, Campos, and Hansberger*
- ***Nays:*** *(0)*
- ***Recused:*** *None for the limited procedural vote.*
- ***Absent:*** *(4) Ginder, Saruwatari, Romero, and Wada*

Motion carried 5-0. *The merits of Action Item 26-36 were not considered.*

4. **26-37:** Approve and Adopt the Revised Fiscal Year 2026/2027 Annual Budget and Vendor List of First 5 Riverside County Children & Families Commission

   Ms. Wang presented Action Item 26-37.

   Vice Chair Campos moved to approve Action Item 26-37 as presented. Commissioner Douglas seconded the motion.

   - ***Ayes:*** *(5) Washington, Campos, Douglas, Gomez, and Hansberger*
   - ***Nays:*** *(0)*
   - ***Recused:*** *(0)*
   - ***Absent:*** *(4) Ginder, Saruwatari, Romero, and Wada*

   Motion carried 5-0.

G. **Future and Upcoming Agenda Items:**

1. First 5 Riverside County Annual Report Presentation and Public Hearing
2. First 5 Riverside County Annual Audit Presentation and Public Hearing
3. HeRCARe Research Highlights and Impact Presentation
4. First 5 Riverside County Capital Assets Policy
5. Quality Early Learning Needs Assessment and Landscape Presentation

H. **Adjournment:** Chair Washington adjourned the meeting at 3:28 p.m. The next Regular Meeting of the Riverside County Children and Families Commission is scheduled for October 28, 2026, beginning at 2:00 p.m. at:
First 5 Riverside County Children and Families Commission Office
585 Technology Court — Conference Room A
Riverside, CA 92507

Meeting Minutes Recorded by Lynn M. Stephens, Commission Secretary.

DRAFT

E.2. **26-38:** Approve Memorandum of Understanding with Riverside University Health System – Public Health for Three Full-Time Equivalent Community Health Workers for a 12-Month Period **(CONTRACT NO. HSARC 27-012) [NOT-TO-EXCEED $379,242** – **PROP 10 FUNDS]**

AGENDA ITEM: 26-38
DATE OF MEETING: October 28, 2026
ACTION: ☒
INFORMATION: ☐

APPROVE MEMORANDUM OF UNDERSTANDING WITH RIVERSIDE UNIVERSITY HEALTH SYSTEM – PUBLIC HEALTH FOR THREE FULL-TIME EQUIVALENT COMMUNITY HEALTH WORKERS FOR A 12-MONTH PERIOD (CONTRACT NO. HSARC 27-012) [NOT-TO- EXCEED $379,242 – PROP 10 FUNDS]

SUMMARY OF REQUEST

Approve MOU No. HSARC-27-012 with Riverside University Health System – Public Health (RUHS-PH) for an amount not-to-exceed $379,242 for a 12-month period beginning on the date of the last signature of the parties. The MOU will fund three full-time equivalent Community Health Workers II positions assigned to First 5 Riverside County programs and service locations.

The partnership establishes a financing model designed to use available Medi-Cal Community Health Worker benefit reimbursement when applicable. RUHS-PH will submit eligible claims and apply reimbursement attributable to services funded under the MOU as a credit against amounts charged to First 5. First 5 will reimburse actual allowable costs remaining after applicable third-party reimbursement, subject to the approved $379,242 maximum.

BACKGROUND

The proposed partnership will assign three RUHS-PH Community Health Worker II positions to support First 5-designated programs and service locations. RUHS-PH will remain solely responsible for employment supervision, personnel administration, required qualifications and training, equipment, electronic health record access, clinical and billing oversight, and compliance with applicable Medi-Cal requirements. First 5 will identify program priorities, provide appropriate workspace, and coordinate on-site assignments within the approved scope.
The MOU creates an opportunity to braid available health care reimbursement with First 5 funding. When services meet applicable eligibility, documentation, supervising-provider, and payer requirements, RUHS-PH will submit claims to the appropriate Medi-Cal Managed Care Plan. Reimbursement attributable to services funded under the MOU will reduce the amount charged to First 5. Reimbursement received after First 5 has paid the

related costs will be credited through a subsequent invoice or returned through closeout reconciliation.
The maximum MOU amount is $379,242, based on an estimated annual cost of $126,414 for each of three full-time equivalent positions. First 5 will reimburse only actual allowable costs attributable to services performed under the MOU. Costs associated with vacant positions, services not performed, duplicate reimbursement, or billing denials resulting from RUHS-PH's failure to meet applicable documentation, submission, or compliance requirements will not be charged to First 5.
Actual First 5 expenditures may be lower than the maximum amount depending on staffing, service delivery, and third-party reimbursement received during the MOU term. The parties will reconcile costs, invoices, claims, and reimbursement throughout the agreement and at closeout.

RECOMMENDED ACTION

That the Commission:

1. Approve Memorandum of Understanding (MOU) No. HSARC-27-012 with Riverside University Health System – Public Health for an amount not-to-exceed $379,242 for a 12-month period beginning on the date of the last signature by the parties, and authorize the Executive Director to execute the MOU, subject to County Counsel approval as to form; and
2. Authorize the Executive Director to approve administrative modifications and budget line-item adjustments that do not increase the $379,242 maximum amount, extend the approved 12-month term, materially change the approved scope of work, or alter the approved funding structure. Any increase in the maximum amount, extension of the term, material change in scope, or alteration of the approved reimbursement structure shall require further Commission approval.

BUDGET IMPACT

Adequate appropriation has been included in the adopted FY 2026/2027 budget.
(527980-25800-938001-92960)

STRATEGIC PLAN RELEVANCE

- Goal Area 3 - Resilient Families (92960)

POTENTIAL CONFLICTS OF INTEREST

Commissioner Kim Saruwatari, Director Riverside University Health System – Public Health

ATTACHMENT

HSARC-27-012 A0 Riverside University Health System – Public Health MOU

RIVERSIDE UNIVERSITY HEALTH SYSTEM – PUBLIC HEALTH

MEMORANDUM OF UNDERSTANDING

AGENCIES: Riverside University Health System – Public Health, and Riverside County Children and Families Commission (otherwise known as "First 5")

MOU TERM: 12 months beginning on the date of the last signature by the parties

MAXIMUM REIMBURSABLE AMOUNT: $379,242

CONTRACT ID: HSARC-27-012

WHEREAS, this Memorandum of Understanding ("MOU") is entered into between the Riverside University Health System – Public Health ("RUHS-PH"), and the Riverside County Children and Families Commission, First 5 Riverside County ("First 5"), both Departments of the County of Riverside, a political subdivision of the State of California, for Community Health Worker services to support services related to health education, health navigation, individual support and advocacy, and assistance with completing assessments for Riverside County residents. Both agencies are collectively referred to as "Parties", and individually as the "Party".

WHEREAS, RUHS-PH desires First 5 to provide funding to support Community Health Worker Services and operational costs in accordance with the TERMS and CONDITIONS ("T&Cs") attached hereto and incorporated herein by this reference. The T&Cs specify the responsibilities of RUHS-PH and First 5.

NOW THEREFORE, RUHS-PH and First 5 do hereby covenant and agree that RUHS-PH and First 5 shall provide said services in accordance with the terms and conditions contained herein of this MOU.

Authorized Signature for RUHS-PH	**Authorized Signature for First 5**
Printed Name and Title of Person Signing: Kim Saruwatari, PH Director	Printed Name and Title of Person Signing: Charna Widby, First 5 Riverside County Executive Director
Address: 4065 County Circle Dr. Riverside, CA 92503	Address: 585 Technology Court Riverside, CA 92507
Date Signed:	Date Signed:

APPROVED AS TO FORM:
Minh C. Tran
Deputy County Counsel

By: _____
Lynne McGhee for Esen Sainz
Deputy County Counsel

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ATTACHMENT I – DEPARTMENT OF HEALTH CARE SERVICES ALL PLAN LETTER (APL24-006)

ATTACHMENT II - BUDGET

ATTACHMENT III – SAMPLE INVOICE

MOU TERMS AND CONDITIONS

I. DEFINITIONS

A. The term "First 5" refers to the Riverside County Children and Families Commission, also known as First 5 Riverside County.

B. The term "RUHS-PH" refers to the Riverside University Health System – Public Health, which has administrative responsibility for this MOU.

C. The term "CHW" refers to a Community Health Worker who serves as a vital link between the public and health services to promote health among individuals, families, and groups including those who do not have access to adequate care, the underserved and at-risk populations. CHWs are not clinicians or licensed providers.

D. The term "WPHS" refers to a comprehensive assessment tool developed by Riverside County that evaluates an individual's health across six domains, which include physical health, emotional health, resource utilization, socioeconomics, ownership, nutrition and lifestyle.

II. OBJECTIVE

First 5 desires to contract with RUHS-PH for CHW services. RUHS-PH will provide CHW services to Riverside County residents, including but are not limited to health education, health navigation, individual support and advocacy, and assistance with administering assessments and/or re-assessments of the County's WPHS assessment as well as other non-clinical assessments related to programs under First 5.

III. First 5 RESPONSIBILITIES

First 5 shall:

1. Establish program priorities and coordinate day-to-day on-site assignments for CHWs assigned to First 5 within the approved scope. RUHS-PH shall retain responsibility for employment supervision, personnel administration, qualifications, required training, Medi-Cal supervising-provider responsibilities, documentation standards, and billing compliance. Assigned activities shall include the following services, consistent with applicable DHCS Community Health Worker Services Benefit requirements: Health Education: Promoting a client's health or addressing barriers to physical mental health care, such as through providing information or instruction on health topics. Health Education content must be consistent with established or recognized health care standards and may include coaching and goal setting to improve a client's health or ability to self-manage their health conditions.
2. Health Navigation: Providing information, training, referrals, or support to assist clients to access health care, understand the health care delivery system, or engage in their own care. This includes connecting client to community resources necessary to promote health; address barriers to care, including connecting client to medical translation or transportation services; or address health related social needs. Under health navigation, CHWs can also:
    a) Serve as a cultural liaison or assist a licensed health care Provider to participate in the development of a plan of care, as part of a health care team.
    b) Perform outreach and resource coordination to encourage and facilitate the use of appropriate preventive services; or

c) Help a client enroll or maintain enrollment in government or other assistance programs that are related to improving their health, if such navigation services are provided pursuant to a plan of care.

3. Screening and Assessment: Providing screening and assessment services that do not require a license and assisting a client with connecting to services to improve their health.

4. Individual Support or Advocacy: Assisting a client in preventing the onset or exacerbation of a health condition or preventing injury or violence. This includes peer support as well if not duplicative of other covered benefits.

A. Provide adequate space for CHW to perform essential services within CHW scope of work.

B. Furnish space with functional furniture such as; one (1) office chair and one (1) desk per CHW.

C. Provide CHW with office supplies upon request such as; printer paper, pens, markers, highlighters, notepads, etc.

D. Reimburse RUHS-PH for services and activities provided as specified in the attached Budget and Scope of Work.

E. Review and concur with progress reports for activities and services completed as specified in the Budget and Scope of Work.

F. Collaborate with RUHS-PH on information requests from internal or external partners, such as the Auditor Controller's office.

I. RUHS-PH RESPONSIBILITIES

RUHS-PH shall:

A. Assign three (3.0) full-time equivalent Community Health Worker II positions to provide services under this MOU. Before deployment, the parties shall approve a written deployment plan identifying service locations, assignments, work schedules, and coverage arrangements. Assigned CHWs shall be proficient in English and Spanish. RUHS-PH shall notify First 5 promptly of vacancies or staffing changes and coordinate qualified temporary coverage when available. Invoices shall reflect actual allowable costs attributable to First 5 assignments and shall not include salary or benefit costs for unfilled positions.
B. Shall provide CHW(s) with equipment such as; one (1) laptop, one (1) monitor, one (1) translator device, and mobile cellular phone upon deployment.

C. Invoice First 5 for services and activities provided as specified in ATTACHMENT I, AND ATTACHMENT II.

E. Provide and maintain the access, authorizations, training, and technical assistance necessary for assigned CHWs to use Epic and RivCoONE Connect, document services, and support compliant billing. RUHS-PH shall maintain the supervising-provider infrastructure and applicable billing arrangements necessary to submit eligible claims.
F. Protect the privacy and security of any patient/client(s) data to which it has access.
G. Advise First 5 in writing of all new or updated State regulations, recommendations, and or directives related to deliverables in this MOU.
H. Collaborate with First 5 on information requests from internal or external partners, such as the Auditor Controller's office.

I. Utilize the WPHS in coordination with First 5.
J. Submit monthly aggregate performance reports within 20 calendar days after each service month. Reports shall identify staffing and assigned hours, clients served, services delivered, referral completion, and billable units submitted. Reports shall exclude individually identifiable client information.
K. Participate with First 5 in six-month and twelve-month evaluations addressing service access, staffing coverage, referral completion, reimbursement performance, net cost, and the feasibility of continuing or expanding the model.

IV. MEETINGS

A. Both Parties shall meet as necessary to support implementation of the MOU.

B. Program, fiscal and management staff from RUHS-PH and First 5 will hold project status meetings as needed. All liaisons will meet at the mid-point and year-end to review fiscal reports.

C. These meetings will serve as a communication arena with discussion that may include, but is not limited to, the following: progress on activities delineated in the work plan, progress reports, fiscal reports, status of services and activities contained in this MOU and other topics as needed.

V. FISCAL PROVISIONS

A. MAXIMUM AMOUNT

Total payment under this MOU shall not exceed THREE HUNDRED SEVENTY-NINE THOUSAND, TWO HUNDRED FORTY-TWO DOLLARS ($379,242), made in accordance with ATTACHMENT II – BUDGET.

RUHS-PH shall submit eligible CHW claims to applicable Medi-Cal payers and apply reimbursement attributable to services funded under this MOU to reduce costs charged to First 5. Reimbursement is subject to eligibility, documentation, payer requirements, and claims adjudication.

B. DOCUMENTATION
RUHS-PH shall invoice First 5 for the services listed in Attachment II on a monthly basis.

C. METHOD, TIME, AND SCHEDULE/CONDITION OF PAYMENTS

1. RUHS-PH shall submit an itemized monthly invoice within 30 calendar days after each service month to RCCFC-CGA-Team@rivco.org, with the following supporting documentation:
    i. Journal Entry Worksheet
    ii. Labor Distribution report
    iii. Performance report; actual cost detail and allocation support; and a reimbursement reconciliation identifying claims submitted, paid, denied, and pending, reimbursement received, associated service periods, and credits applied.
2. RUHS-PH shall reduce each monthly invoice by reimbursement received and attributable to services funded under this MOU. First 5 shall reimburse actual allowable costs within the approved scope and budget that remain after applicable third-party reimbursement, subject to the $379,242 maximum.
3. RUHS-PH shall reconcile costs, invoices, and attributable third-party reimbursement at least quarterly and at closeout. Reimbursement received after the related costs have been invoiced shall be credited on the next invoice or returned to First 5 by journal entry if no further invoice is due. This obligation shall survive expiration or termination until

related claims and reimbursement adjustments are resolved. Combined reimbursement applied to the same costs shall not exceed actual allowable costs.

4. RUHS-PH will charge actual overhead costs not to exceed the negotiated line-item budget amount.
   First 5 shall reimburse RUHS-PH by journal entry within 30 calendar days after receipt of a complete and acceptable invoice and required supporting documentation
5. Budget line-item adjustments require prior written approval by First 5 and shall remain within the approved maximum amount, term, scope, and funding structure. Adjustments shall not reduce required staffing or deliverables without the approval required by the Commission's action.

D. RECORDS, INSPECTIONS, AND AUDITS

1. First 5 and RUHS-PH shall maintain books, records, documents and other evidence pertaining to costs and expenses claimed under this MOU. Both parties shall maintain these records for three (3) years after payment has been made or until all pending county, state, and federal audits, if any, are completed, whichever is later.

2. Any authorized representative of the County of Riverside, State of California, and the federal government shall have access to any books, documents, papers, electronic data and other records, which these representatives may determine to be pertinent to this MOU, for performing an audit, evaluation, inspection, review, assessment, or examination. These representatives are authorized to obtain excerpts, transcripts, and copies, as they deem necessary. Further, these authorized representatives shall have the right at all times to inspect or otherwise evaluate the work performed, or being performed, under this MOU and the premises in which it is being performed.

3. Access to records includes, but is not limited to, service delivery, referral, financial, and administrative documents for three (3) years after payment is made, or until all pending county, state, and federal audits are completed, whichever is last.

NON-DUPLICATION OF REIMBURSEMENT Neither party shall claim or receive duplicate reimbursement for the same cost or service. RUHS-PH shall identify and apply attributable third-party reimbursement as required by the Fiscal Provisions.

VI. GENERAL PROVISIONS

A. EFFECTIVE PERIOD
This MOU is effective for 12 months beginning on the date of the last signature by the parties, unless terminated earlier. Any extension requires prior Commission approval and a written amendment executed by both parties.

B. SUB-CONTRACT FOR SERVICE

No agreement shall be made by the First 5 or RUHS-PH with any party to furnish any of the services herein contained without the prior written approval of the other Party. First 5 and RUHS-PH will be responsible for monitoring subcontracting work and ensuring compliance with grant requirements and County policies.

C. MINIMUM QUALIFICATIONS AND TRAINING

RUHS-PH shall ensure that CHWs performing services under the terms of this MOU meet the minimum qualifications set forth by Department of Health Care Services (DHCS), All Plan Letter #24-006, Community Health Worker Services Benefit.

D. CONFLICT OF INTEREST

First 5 and RUHS-PH covenant that they presently have no interest in, including but not limited to, other projects or independent agreements, and shall not acquire any such interest, direct or indirect, which is, or which First 5 or RUHS-PH believes to be, incompatible in any manner or degree with the performance of services required to be performed under this MOU. First 5 and RUHS-PH further covenant that in the performance of this MOU, no person having any such interest shall be employed or retained by First 5 or RUHS-PH under this MOU. First 5 and RUHS-PH shall disclose all interests that are or are believed to be incompatible with any interest of either party.

E. CONFIDENTIALITY

First 5 and RUHS-PH shall maintain the confidentiality of all information and records and comply with all other statutory laws and regulations relating to privacy and confidentiality.

F. COMPLIANCE WITH RULES, REGULATIONS, REQUIREMENTS, AND DIRECTIVES

First 5 and RUHS-PH shall comply with all rules, regulations, requirements, and directives of the California Department of Public Health, other applicable state agencies, and funding sources that impose duties and regulations upon RUHS-PH or First 5.

G. NOTICES

All notices, statistical reports, correspondence, and/or statements authorized or required by this MOU shall be addressed as follows:

RUHS-PH	Riverside University Health System – Public Health Procurement and Logistics - Contracts Unit 4065 County Circle Drive, Suite 403 Riverside, CA 92503
First 5	Riverside County Children and Families Commission 585 Technology Court Riverside, CA 92507

All notices shall be deemed effective when they are in writing and deposited in the United States mail, postage prepaid, and addressed as indicated above. Any notices, correspondence, reports, and/or statements authorized or required by this MOU addressed in any other fashion will not be acceptable, except invoices and other financial documents, which must be addressed to:

RUHS-PH	Riverside University Health System – Public Health Fiscal Services P.O. Box 7849 Riverside, CA 92513 or rivcoph-ap@ruhealth.org

H. DISPUTES

The parties shall attempt to resolve any disputes amicably at the working level. If that is not successful, the dispute shall be referred to the Director of First 5 and the Director of RUHS-PH for mutual resolution. First 5 shall proceed diligently with the performance of this Agreement pending the resolution of a dispute.

I. TERMINATION

This MOU may be terminated without cause by either party by giving thirty (30) days written notification to the other party. In the event RUHS-PH or First 5 elects to abandon, indefinitely postpone, or terminate this MOU, First 5 shall make payment for all services provided by RUHS-PH up to the date that written notice was given in a prorated amount.

J. MODIFICATION OF TERMS

No other addition to, or alteration of the terms of this MOU, whether by written or verbal understanding of the parties, their officers, agents or employees, shall be valid unless made in the form of a written amendment to this MOU which is formally approved and executed by both parties. Requests to modify fiscal provisions shall be submitted no later than 90 days prior to the end of the contract.

K. ENTIRE AGREEMENT

This MOU constitutes the entire agreement between the parties hereto with respect to the subject matter hereof, and all prior or contemporaneous agreements of any kind or nature relating to the same shall be deemed to be merged herein.

[SIGNATURES ON PAGE 1]

ATTACHMENT I

TO: ALL MEDI-CAL MANAGED CARE PLANS

SUBJECT: COMMUNITY HEALTH WORKER SERVICES BENEFIT

I. PURPOSE:

The purpose of this All Plan Letter (APL) is to provide Medi-Cal managed care plans (MCPs) with guidance regarding the qualifications for becoming a Community Health Worker (CHW), the definitions of eligible populations for CHW services, and descriptions of applicable conditions for the CHW benefit.

II. BACKGROUND:

Per State Plan Amendment (SPA) 22-0001, CHW services are preventive health services as defined in Title 42 Code of Federal Regulations (CFR) Section 440.130(c).[1,2] CHW services may assist with a variety of concerns impacting Members, including but not limited to, the control and prevention of chronic conditions or infectious diseases, behavioral health conditions, and need for preventive services. Additionally, CHW services can help Members receive appropriate services related to perinatal care, preventive care, sexual and reproductive health, environmental and climate-sensitive health issues, oral health, aging, injury, and domestic violence and other violence prevention services. CHWs tend to be members of the community they serve and link Members to health and social services to improve overall quality of services delivered.

CHW services are defined as preventive health services delivered by a CHW to prevent disease, disability, and other health conditions or their progression; to prolong life; and to promote physical and mental health. CHWs may include individuals known by a variety of job titles, such as promotores, community health representatives, navigators, and other non-licensed public health workers, including violence prevention professionals, with the qualifications specified below.

Through their community connection and engagement, CHWs will advance the California Advancing and Innovating Medi-Cal (CalAIM) initiative's efforts in providing equitable health care through culturally competent services and further promote the MCP's contractual obligations to meet Department of Health Care Services' (DHCS) broader Population Health Management (PHM) standards.[3] [4] MCPs may have already begun to employ CHWs to implement a wide array of activities, including support for Basic Population Health Management (defined as an approach to care that ensures needed programs and services, including primary care, are made available to each Member at the right time and in the right setting) and support for Transitional Care Services (defined as Members transferring from one setting or level of care to another), particularly when Members are discharged back to a home or a community-based setting. CHWs may also already perform a care management role in Enhanced Care Management (ECM).[5] The CHW services benefit described in this APL provides a mechanism for providing and reimbursing

for services provided by CHWs. MCPs are not precluded from continuing to leverage CHWs in-house at the MCP or otherwise outside the scope of this benefit. In the case of CHWs performing a role in ECM, however, Providers may not bill for both ECM and the CHW benefit for the same Member, as described below.

III. POLICY:

CHW Provider Requirements and Qualifications

Required CHW Minimum Qualifications:

CHWs must have lived experience that aligns with and provides a connection between the CHW, and the Member or population being served. This may include, but is not limited to, experience related to incarceration, military service, pregnancy and birth, disability, foster system placement, homelessness, mental health conditions or substance use disorders, or being a survivor of domestic or intimate partner violence or abuse and exploitation. Lived experience may also include shared race, ethnicity, sexual orientation, gender identity, language, or cultural background with one or more linguistic, cultural, or other groups in the community for which the CHW is providing services. Supervising Providers (the organizations employing or otherwise overseeing the CHWs with which the MCP contracts, as described below) are encouraged to work with CHWs who are familiar with and/or have experience in the geographic communities they are serving. Supervising Providers must maintain evidence of this experience. CHWs must demonstrate, and Supervising Providers must maintain evidence of, minimum qualifications through one of the following pathways, as determined by the Supervising Provider:

- Certificate Pathway: CHWs demonstrating qualifications through the Certificate Pathway must provide proof of completion of at least one of the following certificates:

    - CHW Certificate: A valid certificate of completion of a curriculum that attests to demonstrated skills and/or practical training in the following areas: communication, interpersonal and relationship building, service coordination and navigation, capacity building, advocacy, education and facilitation, individual and community assessment, professional skills and conduct, outreach, evaluation and research, and basic knowledge in public health principles and social drivers of health (SDOH), as determined by the Supervising Provider.[6] Certificate programs must also include field experience as a requirement.

A CHW Certificate allows a CHW to provide all covered CHW services described in this APL, including violence prevention services.

- Violence Prevention Professional Certificate: For individuals providing CHW violence prevention services only, a Violence Prevention Professional (VPP) Certificate issued by Health Alliance for Violence Intervention or a certificate of completion in gang intervention training form the Urban Peace Institute.

A VPP Certificate allows a CHW to provide CHW violence prevention services only. A CHW providing services other than violence prevention services must demonstrate qualification through either the Work Experience Pathway or by completion of a General Certificate.

- Work Experience Pathway: An individual who has at least 2,000 hours working as a CHW in paid or volunteer positions within the previous three years and has demonstrated skills and practical training in the areas described above, as determined, and validated by the

Supervising Provider, may provide CHW services without a certificate of completion for a maximum period of 18 months. A CHW who does not have a certificate of completion must earn a certificate of completion, as described above, within 18 months of the first CHW visit provided to a member.

CHWs must complete a minimum of six hours of additional relevant training annually, which can be in the core competencies or specialty area. The Supervising Provider must maintain evidence of this training. Supervising Providers may provide and/or require additional training, as identified by the Supervising Provider.

CHW Service Provision During the Following Emergency Department Visits and Encounter Data

No later than March 2025, MCPs are required to have approved and operable policies and procedures (P&Ps) to effectuate a billing pathway for Supervising Providers, including contracted hospitals, to claim for provisions of CHW services to Members during an emergency department visit and/or as outpatient follow-up to an emergency department visit. The billing pathway may be structured as a sub-capitated rate, an add- on rate to existing payments, or another billing and payment arrangement agreed upon with the Provider. Claims processes must adhere to contractual requirements related to claims processing and encounter data submissions including use of approved codes pursuant to the Medi-Cal Provider Manual for CHW Preventive Services.[9] Please refer to the "Member Eligibility Criteria for CHW Services" section of this APL for recommendation requirements for CHW services. MCPs must report all CHW service encounters to DHCS.

Supervising Provider:

A Supervising Provider is an enrolled Medi-Cal provider employing or otherwise overseeing the CHW, with which the MCP contracts. The Supervising Provider ensures that CHWs meet the qualifications listed below in this APL, oversees CHWs and the services delivered to MCP Members, and submits claims for services provided by CHWs. The Supervising Provider must be a licensed Provider, a hospital, including the emergency department, an outpatient clinic, a local health jurisdiction (LHJ), or a community-based organization (CBO).[10] MCPs must not require Supervising Providers to have a licensed Provider on staff in order to contract with the MCP to bill for CHW services.

The Supervising Provider does not need to be the same entity as the Provider who made the referral for CHW services. Supervising Providers do not need to be physically present at the location when CHWs provide services to Members. Management and day-to-day supervision of CHWs as employees may be delegated as determined by the Supervising Provider. However, the Supervising Provider is responsible for ensuring the provision of CHW services complies with all applicable requirements.

Supervising Providers must provide direct or indirect oversight to CHWs. Direct oversight includes, but is not limited to, guiding CHWs in providing services, participating in the development of a plan of care, and following up on the progression of CHW services to ensure that services are provided in compliance with all applicable requirements. Indirect oversight includes, but is not limited to, ensuring connectivity of CHWs with the ordering entity and ensuring appropriate services are provided in compliance with all applicable requirements.

MCPs must ensure that Supervising Providers or their Subcontractors contracting with or employing CHWs to provide covered CHW services to Members verify that CHWs have adequate supervision and training.

IV. Member Eligibility Criteria for CHW Services

CHW services require a written recommendation submitted to the MCP by a physician or other licensed practitioner of the healing arts within their scope of practice under state law. For CHW services rendered in the Emergency Department, the treating Provider may verbally recommend CHWs to initiate services and later document the recommendation in the Member's medical record of the Emergency Department visit. The recommending licensed Provider does not need to be enrolled in Medi-Cal or be a Network Provider within the Member's MCP or employed by the Supervising Provider. Other licensed practitioners who can recommend CHW services within their scope of practice include physician assistants, nurse practitioners, clinical nurse specialists, podiatrists, nurse midwives, licensed midwives, registered nurses, public health nurses, psychologists, licensed marriage and family therapists, licensed clinical social workers,

licensed professional clinical counselors, dentists, registered dental hygienists, licensed educational psychologists, licensed vocational nurses, and pharmacists.

- The required recommendation can be provided by a written recommendation placed in the Member's record or a standing recommendation by the MCP based on eligibility criteria for CHW services as described in the Medi-Cal Provider Manual.

Please note that while a recommendation for CHWs services is required to be submitted to MCPs, MCPs must not require prior authorization for CHW services as preventive services for the first 12 units, as described in the section below on "Billing, Claims, and Payments."

The recommending licensed Provider must ensure that a Member meets eligibility criteria before recommending CHW services. CHW services are considered medically necessary for Members with one or more chronic health conditions (including behavioral health) or exposure to violence and trauma, who are at risk for a chronic health condition or environmental health exposure, who face barriers in meeting their health or health-related social needs, and/or who would benefit from preventive services. The recommending Provider must determine whether a Member meets eligibility criteria for CHW services based on the presence of one or more of the following:

- Diagnosis of one or more chronic health (including behavioral health) conditions, or a suspected mental disorder or substance use disorder that has not yet been diagnosed.
- Presence of medical indicators of rising risk of chronic disease (e.g., elevated blood pressure, elevated blood glucose levels, elevated blood lead levels or childhood lead exposure, etc.) that indicate risk but do not yet warrant diagnosis of a chronic condition.
- Any stressful life event presented via the Adverse Childhood Events screening.
- Presence of known risk factors, including domestic or intimate partner violence, tobacco use, excessive alcohol use, and/or drug misuse.
- Results of a SDOH screening indicating unmet health-related social needs, such as housing or food insecurity.
- One or more visits to a hospital emergency department within the previous six months.
- One or more hospital inpatient stays, including stays at a psychiatric facility, within the previous six months, or being at risk of institutionalization.
- One or more stays at a detox facility within the previous year.
- Two or more missed medical appointments within the previous six months.
- Member expressed need for support in health system navigation or resource coordination services.

CHW violence prevention services are specific to community violence (e.g., gang violence). CHW services can be provided to Members for interpersonal/domestic violence through the other pathways with training/experience specific to those needs.

In addition to Recommending Providers identifying a Member's need for CHW services, MCPs must also use data driven approaches to determine and understand priority populations eligible for CHW services, including but not limited to, using past and current Member utilization/encounters, data on health risks and clinical care gaps, frequent hospital admissions or ED visits, demographic and SDOH data, referrals from the community (including Provider referrals), and needs assessments, etc. MCPs should use these data sources to help identify Members who meet the eligibility criteria for CHW services and attempt outreach to qualifying Members and their Providers to encourage utilization of CHW services. MCPs should also encourage Providers to communicate with Members about the availability of CHW services. Additionally, MCPs should use SDOH Z-codes, results of SDOH screening questions, or other appropriate SDOH data sources to help with identification and assessment of priority populations as specified by DHCS.[11] MCPs are encouraged to ensure that priority populations match the unique needs of their local population in terms of lived experience, and target specific communities that are most vulnerable, including but not limited to populations experiencing health disparities as identified in DHCS' Health Disparities Report and communities residing in Quartiles one and two as defined by the California Healthy Places Index.

V. Documentation Requirements

CHWs are required to document the dates and time/duration of services provided to Members. Documentation should also reflect information on the nature of the service provided and support the length of time spent with the patient that day. For example, documentation might state, "Discussed the patient's challenges accessing healthy food and options to improve the situation for 15 minutes. Assisted with the Supplemental Nutrition Assistance Program application for 30 minutes. Referred patient to [XYZ] food pantry." Documentation must be accessible to the Supervising Provider upon their request. Documentation should be integrated into the Member's medical record and available for encounter data reporting.

VI. Plan of Care

For Members who need multiple ongoing CHW services or continued CHW services after 12 units of services as defined in the Medi-Cal Provider Manual, a written care plan must be written by one or more individual licensed Providers, with the exception of services provided in the emergency department, which may include the recommending Provider and other licensed Providers affiliated with the CHW Supervising Provider. The Provider ordering the plan of care does not need to be the same Provider who initially recommended CHW services or the Supervising Provider for CHW services.

CHWs may participate in the development of the plan of care and may take a lead role in drafting the plan of care if done in collaboration with the Member's care team and/or other Providers referenced in this section. The plan of care may not exceed a period of one year. The plan of care must:

- Specify the condition that the service is being ordered for and be relevant to the condition;
- Include a list of other health care professionals providing treatment for the condition or barrier;
- Contain written objectives that specifically address the recipient's condition or barrier affecting their health;
- List the specific services required for meeting the written objectives; and

- Include the frequency and duration of CHW services (not to exceed the Provider's order) to be provided to meet the plan's objectives.

A licensed Provider must review the Member's plan of care at least every six months from the effective date of the initial plan of care. The licensed Provider must determine if progress is being made toward the written objective and whether services are still medically necessary. If there is a significant change in the recipient's condition, Providers should consider amending the plan for continuing care or discontinuing services if the objectives have been met.

VII. Covered CHW Services including Violence Prevention Services

CHW services can be provided as individual or group sessions. The services can also be provided virtually or in-person with locations in any setting including, but not limited to, outpatient clinics, hospitals, homes, or community settings. There are no service location limits. Supervising Providers should refer to the Telehealth section in Part two of the Provider Manual for guidance regarding Telehealth.[14]

Services include:

- Health Education: Promoting a Member's health or addressing barriers to physical and mental health care, such as through providing information or instruction on health topics. Health Education content must be consistent with established or recognized health care standards and may include coaching and goal setting to improve a Member's health or ability to self-manage their health conditions.
- Health Navigation: Providing information, training, referrals, or support to assist Members to access health care, understand the health care delivery system, or engage in their own care. This includes connecting Members to community resources necessary to promote health; address barriers to care, including connecting to medical translation/interpretation or transportation services; or address health-related social needs. Under Health Navigation, CHWs can also:
    - Serve as a cultural liaison or assist a licensed health care Provider to participate in the development of a plan of care, as part of a health care team;
    - Perform outreach and resource coordination to encourage and facilitate the use of appropriate preventive services; or
    - Help a Member enroll or maintain enrollment in government or other assistance programs that are related to improving their health if such navigation services are provided pursuant to a plan of care.
- Screening and Assessment: Providing screening and assessment services that do not require a license and assisting a Member with connecting to appropriate services to improve their health.
- Individual Support or Advocacy: Assisting a Member in preventing the onset or

exacerbation of a health condition or preventing injury or violence. This includes peer support as well if not duplicative of other covered benefits.

Services may be provided to a parent or legal guardian of a Member under age 21 for the direct benefit of the Member, in accordance with a recommendation from a licensed Provider. A service for the direct benefit of the Member must be billed under the Member's Medi-Cal ID. If the parent or legal guardian of the Member is not enrolled in Medi-Cal, the Member must be present during the session.

CHWs may render street medicine. The Supervising Provider would bill MCPs for any appropriate and applicable services within the scope of the CHW benefit.

Covered CHW services do not include any service that requires a license.

VIII. Non-Covered CHW Services

- Clinical case management/care management that requires a license
- Childcare
- Chore services, including shopping and cooking meals
- Companion services
- Employment services
- Helping a Member enroll in government or other assistance programs that are not related to improving their health as part of a plan of care
- Delivery of medication, medical equipment, or medical supply
- Personal Care services/homemaker services
- Respite care
- Services that duplicate another covered Medi-Cal service already being provided to a Member
- Socialization
- Transporting Members
- Services provided to individuals not enrolled in Medi-Cal, except as noted above
- Services that require a license

Although CHWs may provide CHW services to Members with mental health and/or substance use disorders, CHW services do not include Peer Support Services as these are covered under the Drug Medi-Cal, Drug Medi-Cal Organized Delivery System, and Specialty Mental Health Services programs. CHW services are distinct and separate from Peer Support Services.

IX. Provider Enrollment

Network Providers, including those who will operate as Supervising Providers of CHW services, are required to enroll as Medi-Cal Providers, consistent with APL 22-013: Provider Credentialing/Re-credentialing and Screening/Enrollment, or any superseding APL, if there is a state-level enrollment pathway for them to do so.[15] [16]

CHWs are not required to enroll as Medi-Cal Providers and are therefore not subject to the requirements in APL 22-013, Provider Credentialing/Re-Credentialing and Screening/Enrollment. MCPs must develop and submit P&Ps for how they will ensure that Providers and Subcontractors that serve as CHW Supervising Providers are certifying that their CHWs have the appropriate training, qualifications, and supervision. MCPs must consider, at the minimum, the following CHW Supervising Provider characteristics in their P&Ps:

- MCP's ability to receive referrals from licensed practitioners for CHW benefits
- MCPs validating Supervising Providers are appropriately assessing CHWs have sufficient experience to provide services
- Ensuring Supervising Providers have the ability to submit claims or encounters to MCPs using standardized protocols
- MCPs ensuring Supervising Providers have business licensing that meet industry standards
- MCP's capability to comply with all reporting and oversight requirements

- MCP's monitoring processes for fraud, waste, and/or abuse of CHW services
- MCP's process for monitoring recent history of criminal activity of Supervising Providers
- MCP's process for monitoring history of liability claims against the Supervising Provider

X. Billing, Claims, and Payments

CHW services must be reimbursed through a CHW Supervising Provider in accordance with its Provider contract. Since CHW services are a preventive service, MCPs must not require prior authorization for CHW services; however, quantity limits can be applied based on goals detailed in the plan of care. MCPs must not establish unreasonable or arbitrary barriers for accessing coverage. Claims for CHW services must be submitted by the Supervising Provider with allowable current procedural terminology codes as outlined in the Medi-Cal Provider Manual. MCPs and all Subcontractors and Network

Providers must not double bill, as applicable, for CHW services that are duplicative to services that are reimbursed through other benefits such as ECM, which is inclusive of the services within the CHW benefit. Therefore, MCPs must ensure that Providers do not bill for CHW services and ECM for the same Member for the same time period.

Tribal clinics may bill MCPs for CHW services at the Fee-for-Service rates using the CPT codes as outlined in the Provider Manual.[17]

Pursuant to Welfare and Institutions Code (WIC) 14087.325(d)[18], MCPs are required to reimburse contracted Federally Qualified Health Centers (FQHCs) and Rural Health Clinics (RHCs) in a manner that is no less than the level and amount of payment that the MCP would make for the same scope of services if the services were furnished by another Provider type that is not an FQHC or RHC. This requirement applies to CHW services provided to eligible Medi-Cal Members consistent with the provisions outlined in this APL.

XI. Access Requirements for CHW Services

As part of their Network composition, MCPs must ensure and monitor sufficient Provider Networks within their service areas, including for CHW services. MCPs should prioritize usage of CHW services for priority populations as mentioned above. DHCS strongly encourages MCPs to contract with existing CHW Networks serving Medi-Cal populations, especially those in local public health departments.

Specifically, DHCS encourages MCPs to ensure adequate CHW Networks to:

- Support integrated behavioral health models of care, including by increasing screening, brief intervention, and referral to treatment for substance use and mental health conditions for all age groups but especially children, youth, and pregnant/postpartum populations.
- Support improvements in access and utilization of children's preventive care services, especially focused on engagement of communities experiencing health disparities and leveraging DHCS-provided reports of Members who have not utilized services to guide the identification and engagement of target populations.
- Support improved birth outcomes by improving support of pregnant persons during the prenatal and postpartum period (through 12 months post-partum) in the clinical and home settings, and leveraging Comprehensive Perinatal Services Program perinatal health workers, where appropriate.

XII. DHCS Monitoring

DHCS will monitor MCPs' implementation of CHW requirements through existing data reporting mechanisms, such as encounter data, grievances, and appeals. CHWs are not required to be entered in the 274 Network Provider File. As such, DHCS will obtain the number of CHWs within each Network, initially from the MCP through the CHW Integration Plan and included later through the PHM readiness submission as well as post-transition monitoring of CHW utilization.

MCPs must review their contractually required P&Ps to determine if amendments are needed to comply with this APL. If the requirements contained in this APL, including any updates or revisions to this APL, necessitate a change in an MCP's contractually required P&Ps, MCPs must submit their updated P&Ps to their Managed Care Operations Division (MCOD) Contract Manager within 90 days of the release of this APL, stating that the MCP's P&Ps have been reviewed and no changes are necessary. The email confirmation must include this APL title and the applicable APL release date in the subject line.

MCPs are responsible for ensuring that their Subcontractors and Network Providers comply with all applicable state and federal laws and regulations, Grievance and Appeal requirements[19], Contract requirements, and other DHCS guidance, including APLs and Policy Letters.[20] These requirements must be communicated by each MCP to all Subcontractors and Network Providers. DHCS may impose Corrective Action Plans (CAP), as well as administrative and/or monetary sanctions for non-compliance. For additional information regarding administrative and monetary sanctions, see APL 23- 012, and any subsequent iterations on this topic. Any failure to meet the requirements of this APL may result in a CAP and subsequent sanctions.

If you have any questions regarding this APL, please contact your MCOD Contract Manager.

ATTACHMENT II

COMMUNITY HEALTH WORKER SERVICES BUDGET

Budget period: Twelve (12) months beginning on the Effective Date of this MOU.

A. **Overall Cost Summary**

DESCRIPTION	**BUDGETED AMOUNT**
COMMUNITY HEALTH WORKER—POSITION 1 **(1.0 FTE)**COMMUNITY HEALTH WORKER—POSITION 2 (1.0 FTE) COMMUNITY HEALTH WORKER—POSITION 3 (1.0 FTE)	$126,414 $126,414 $126,414
TOTAL NOT-TO-EXCEED AMOUNT:	**$ 379,242**

This budget covers the twelve-month period beginning on the Effective Date of this MOU. Charges shall reflect actual costs incurred for Community Health Worker services provided under this MOU and shall be supported by documentation consistent with the MOU's invoicing requirements. Total charges for this period shall not exceed $379,242.

ATTACHMENT III

SAMPLE INVOICE ONLY – PAYMENT BASED ON ACTUAL ALLOWABLE COSTS

Riverside University HEALTH SYSTEM Public Health

BILL TO	INVOICE #	DATE
Riverside County Department POC (###) ###-#### name@rivco.org	**FY 26/27 July**	**11/15/2026**

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
Community Health Worker	1	126,414.00	126,414.00
Billable Encounters			
CHW Name	***Insurance***	***Payment rcvd***	
CHW#1	IEHP	50,000.00	
CHW#1	Medi-Cal	25,000.00	
CHW#1	Molina	5,000.00	
		Total Payments Received during invoice period	**(80,000.00)**
	TOTAL AMOUNT DUE		**$ 46,414.00**

If you have any questions about this invoice, please contact

Budget Accountant at (951)358-#### or name@ruhealth.org

E.3. **26-39:** Approve Interdepartmental Memorandum of Understanding with Riverside University Health System – Public Health to Support Regional Perinatal Mental Health Training and Scholarships for the Period October 28, 2026 – June 30, 2027 **[AMOUNT NOT-TO-EXCEED $20,000** – **PROP 10 FUNDS]**

AGENDA ITEM: 26-39
DATE OF MEETING: October 28, 2026
ACTION: ☒
INFORMATION: ☐

APPROVE INTERDEPARTMENTAL MEMORANDUM OF UNDERSTANDING WITH RIVERSIDE UNIVERSITY HEALTH SYSTEM – PUBLIC HEALTH TO SUPPORT REGIONAL PERINATAL MENTAL HEALTH TRAINING AND SCHOLARSHIPS FOR THE PERIOD OCTOBER 28, 2026 - JUNE 30, 2027
[AMOUNT NOT-TO-EXCEED $20,000 - PROP 10 FUNDS]

SUMMARY OF REQUEST

Approve an interdepartmental Memorandum of Understanding (MOU) with Riverside University Health System – Public Health (RUHS-PH) for a Proposition 10 contribution not to exceed $20,000 to support regional perinatal mental health training, continuing education, certification examination scholarships, and a community event through the Inland Empire Maternal Mental Health Collaborative (IEMMHC). The MOU covers October 28, 2026 through June 30, 2027 and establishes the terms for the use, documentation, and interdepartmental transfer of funds.

BACKGROUND

The Inland Empire Maternal Mental Health Collaborative (IEMMHC) brings together public agencies, nonprofit organizations, health care providers, and community partners to improve awareness, prevention, and early intervention for perinatal mental health conditions in Riverside and San Bernardino Counties. Its training efforts strengthen the knowledge and skills of professionals serving pregnant individuals, parents, caregivers, and young children.

First 5 Riverside County's proposed $20,000 contribution supports a regional effort funded jointly by First 5 Riverside County, First 5 San Bernardino, and Public Health. RUHS-PH will administer the funded activities and document expenditures and participation.

The scholarship opportunity will serve eligible health and mental health professionals committed to serving families affected by perinatal mental health conditions, with five

scholarships available for each county. The regional effort also targets training 100 providers and engaging 100 community members and families in a perinatal mental health community event.

The collaborative began its current-year activities using other partners' funding. First 5 Riverside County's contribution is part of the existing regional program budget and does not increase that budget. Funds will support eligible expenses incurred during the MOU term and will not pay costs charged to another funding source.

The interdepartmental MOU documents First 5's funding contribution, RUHS-PH's administrative responsibilities, and the process for charging eligible costs through the County's financial system. These activities support First 5 Riverside County's mission by strengthening caregiver well-being and the healthy development of children ages 0–5.

RECOMMENDED ACTION

That the Commission:

1. Approve the interdepartmental Memorandum of Understanding with Riverside University Health System – Public Health, included as Attachment 1, for a Proposition 10 contribution not to exceed $20,000 toward regional perinatal mental health training and related activities for the period October 28, 2026 through June 30, 2027, and authorize the Executive Director to execute the MOU, subject to County Counsel approval as to form; and

2. Authorize the Executive Director or designee to implement the approved MOU, including completing the interdepartmental transfers and related fiscal documents within the approved funding amount, purpose, and term.

BUDGET IMPACT

Adequate appropriation is included in the proposed budgets for FY 2026/2027.

STRATEGIC PLAN RELEVANCE

Goal Area 2 - Comprehensive Health & Development (92945)

Goal Area 4 - Countywide (92955)

POTENTIAL CONFLICTS OF INTEREST

Commissioner Kim Saruwatari, Director, Public Health.

ATTACHMENT

1. Memorandum of Understanding – Interdepartmental Transfer of Funds Riverside University Health System - Public Health

MEMORANDUM OF UNDERSTANDING

INTERDEPARTMENTAL TRANSFER OF FUNDS

I. PURPOSE

This Memorandum of Understanding ("MOU") establishes the terms and conditions under which Riverside County Children & Families Commission (RCCFC), also known as First 5 Riverside County, will transfer Proposition 10 funds to the Riverside University Health System Public Health (RIHS-PH) to support perinatal mental health training and capacity-building activities of the Inland Empire Maternal Mental Health Collaborative (IEMMHC). The activities strengthen caregiver well-being and support the healthy development of children ages 0–5.

II. PARTIES

Riverside County Children and Families Commission
RCCFC serves as a funding partner, provides Proposition 10 funds, and monitors the use of its contribution and the activities supported by this MOU.

Riverside University Health System – Public Health
RUHS-PH is responsible for administering the funded activities, coordinating implementation with collaborative partners, documenting eligible expenditures, and reporting performance to RCCFC.

III. TERM OF AGREEMENT

October 28, 2026 – June 30, 2027, subject to Commission authorization and execution by both parties. Only eligible costs incurred during this term may be reimbursed

IV. AUTHORIZING ACTIONS

This transfer of funds and interdepartmental agreement is authorized through the following actions:

On October 28, 2026, under Action Item 26-40, the Commission approved this MOU and a Proposition 10 contribution not to exceed $20,000 for the term stated above and authorized the Executive Director to execute the MOU, subject to County Counsel approval as to form.

The collaborative began its current-year activities with funding from regional participating partners including First 5 San Bernardino. RCCFC's contribution does not increase the collaborative's overall program budget. This MOU does not authorize reimbursement of costs incurred before its term or costs charged to another funding source.

V. FUNDING

Total Funding Amount

RCCFC shall reimburse RUHS-PH for actual, eligible costs of the activities described in Attachment A, consistent with the budget in Attachment B. Total payments under this MOU shall not exceed TWENTY THOUSAND DOLLARS ($20,000), inclusive of all costs. RCCFC's obligation is contingent upon the availability of Proposition 10 funds.

Eligible Costs and Other Funding Sources

Costs must be incurred during the MOU term, directly attributable to the funded activities, supported by adequate documentation, and consistent with the approved budget. RUHS-PH shall identify the portion allocated to RCCFC when an activity is supported by multiple funding sources. No

expenditure may be reimbursed more than once or charged to RCCFC if paid or reimbursed by another source. The budget in Attachment B represents RCCFC's contribution and is not the collaborative's total program budget.

Payment Schedule

RCCFC shall reimburse RUHS-PH, upon submission of an acceptable invoice for actual expenses incurred under the terms of this MOU.

Payment shall be due to RUHS-PH within thirty (30) days of RCCFC's receipt of the invoice with supporting documentation.

Riverside County Children & Families Commission (RCCFC) Policies and Procedures

Invoicing and reimbursements will be submitted and processed consistent with the RCCFC's policies and procedures.

Signature Page Follows

IN WITNESS, WHEREOF, the parties hereto have caused their duly authorized representative to execute this MOU.

Authorized Signature for COMMISSION:	**Authorized Signature for CONTRACTOR:**
Charna Widby Executive Director and Authorized Signatory	Kim Saruwatari Director and Authorized Signatory
Date Signed:	Date Signed:
585 Technology Ct Riverside, CA 92507	3450 14th Street, Suite 200 Riverside, CA 92501
APPROVED AS TO FORM SIGNATURE:	
Kristine Bell-Valdez Supervising Deputy County Counsel	
Date Signed:	
ATTEST SIGNATURE:	
Lynn M. Stephens Commission Secretary	
Date Signed:	

E.4.**26-41:** Adopt the Revised Capital Asset Policy

AGENDA ITEM: 26-41
DATE OF MEETING: October 28, 2026
ACTION: ☒
INFORMATION: ☐

ADOPT THE REVISED CAPITAL ASSET POLICY

SUMMARY OF REQUEST

Adopt the revised Capital Asset Policy to align the Riverside County Children & Families Commission's capital asset accounting and management requirements with the County of Riverside Auditor-Controller's Standard Practice Manual (SPM), Section 5, Capital Asset Policies, as amended.

BACKGROUND

The Commission's current Capital Asset Policy was adopted in 2009 and incorporated the County of Riverside Auditor-Controller's capital asset requirements in effect at that time.

The County has since revised its capital asset requirements, including increasing the capitalization threshold for equipment from $5,000 to $10,000 effective January 1, 2025. The revised Commission policy aligns with the current Auditor-Controller Standard Practice Manual and references Section 5, Capital Asset Policies, as amended, to maintain alignment with future County updates. The revised policy incorporates applicable Section 5 requirements and subsequent revisions by reference, rather than restating individual County requirements in the Commission policy.

On June 24, 2009 (Resolution No. 09-38), The Commission adopted and ratified its Capital Asset Policy effective July 1, 2008.

RECOMMENDED ACTION

That the Commission:

1. Adopt Commission Policy No. COM-26-004, Capital Asset Policy, and supersede the Capital Asset Policy previously adopted pursuant to Resolution No. 09-38.

BUDGET IMPACT

Not applicable.

STRATEGIC PLAN RELEVANCE

None.

POTENTIAL CONFLICTS OF INTEREST

None known.

ATTACHMENT(S)

1. Commission Policy No. COM-26-004, Capital Asset Policy
2. County of Riverside Auditor-Controller SPM 501, Cost Basis for Capital Assets and Capitalization Thresholds

FIRST 5 Riverside County Children & Families Commission

BUSINESS AND FISCAL OPERATIONS

POLICY NO: **COM-26-004**

SUBJECT: Capital Asset Policy

PURPOSE: To establish consistent requirements for the accounting and management of the Commission's capital assets in accordance with County of Riverside Auditor-Controller requirements.

EFFECTIVE DATE: October 28, 2026

I. STATEMENT OF POLICY

A. The Commission and staff will comply with the County of Riverside Auditor-Controller's Standard Practice Manual (SPM), Section 5, Capital Asset Policies, including any subsequent revisions, for the accounting and management of capital assets. Adoption of these standards does not independently authorize the acquisition, acceptance, transfer, or disposal of Commission assets. Such actions remain subject to applicable law and Commission approval requirements.

B. Capital assets shall be recorded at actual cost and maintained in the County's Asset Management Module when required by the applicable SPM.

C. Assets purchased or acquired with federal, state, grant, donated, or other restricted funds shall comply with any more restrictive requirements applicable to the funding source.

References:

1. County of Riverside Auditor-Controller Standard Practice Manual, Section 5, Capital Asset Policies, as amended, including Policy 501, Cost Basis for Capital Assets and Capitalization Thresholds.

		SUBJECT:	**COST BASIS FOR CAPITAL ASSETS AND CAPITALIZATION THRESHOLDS**
SECTION:	**5**	**CATEGORY:**	**CAPITAL ASSET POLICIES**
POLICY NUMBER:	**501**		
REVISED DATE:	**12/26/24**	**APPROVED BY:**	Ben J. Benoit

PURPOSE: To establish standard guidelines for County departments, agencies, and special districts and authorities for determining the cost basis and the thresholds for capital assets.

SCOPE: Applies to County departments, agencies, special districts and authorities that are governed by the Riverside County Board of Supervisors.

POLICY: The capitalization thresholds described in this policy must be applied when accounting for capital assets. This policy sets forth minimum standards.

PROCEDURES: This policy includes guidelines to be used to determine the cost basis for capital assets and the capitalization thresholds.

Notice: *As of 01/01/2025 Capitalization thresholds have increased from $5,000 to $10,000*

DEFINITION:

Capital assets are fixed or intangible assets of *significant value*, providing utility or use that *extends beyond the current year*. These assets fall into broad categories, including land, infrastructure, buildings and improvements, equipment, construction-in-progress (CIP), lease assets, and intangible assets.

All capital assets meeting the specified capitalization thresholds must be recorded in the PeopleSoft Asset Management (AM) Module. "Significant value" is defined as the asset's cost meeting or exceeding the thresholds outlined in this policy. These thresholds apply to all assets acquired by or donated to the County.

COST BASIS:

Capital assets must be recorded at their actual cost.

a. The cost of a capital asset includes the purchase price or, in the case of constructed assets, the construction costs. Additionally, it includes all direct expenses incurred to prepare the asset for its intended use. These costs may consist of *shipping fees, setup charges, testing expenses, and other related costs* required to make the asset operational.
b. For the cost basis of donated capital assets, refer to SPM 509.

CAPITALIZATION THRESHOLDS

Assets should be capitalized when they meet the following minimum values:

Capital Asset:	Minimum Value for Capitalization:
Equipment	**$10,000**
Real property:	
Buildings	**$1***
Structures (e.g., sheds, monuments)	**$1***
Land	**$1***
Land Improvements (e.g., walls, fences, landscaping)	**$10,000**
Infrastructure (e.g., roads, bridges)	**$10,000/$150,000**
Improvements/betterments	**$10,000**
Leases (Financed Purchase and Right-to-use assets)	Same as prescribed for the type of asset being leased
Construction-in-progress (CIP)	
Infrastructure [1]	**$10,000/$150,000**
Building (Structures)	**$10,000**
Equipment	**$10,000**
Intangible assets *(internally generated*: Software)	**$150,000**
Intangible assets (*external: S*oftware)	**$10,000**
Museum and art collections [2]	**$10,000**

***** Holding value

[1] Project with an estimated budget cost of at least $150,000 should have costs charged to CIP from inception.

[2] Generally, if museum and art collection assets meet all of the following criteria, they are not required to be capitalized:

- Held for public exhibition, education, or research in furtherance of public service, rather than financial gain,
- Protected, kept unencumbered, cared for, and preserved, and
- Subject to an organizational policy that requires the proceeds from sales of the items to be used to acquire other items for collections.

INTERNAL CONTROL:

Non-capitalized assets are similar to capital assets in nature but are not considered *significant enough in value* to meet the capitalization thresholds. Examples may include, but are not limited to telephones, personal digital assistants (PDAs), adding machines and some printers per Board of Supervisors Policy H-26.

> *Walk-away* items are non-capitalized assets (i.e. do not meet significant value criteria) that are generally small, portable, and easily converted to personal use, having a street value or fair market value of at least $200. Examples include, but are not limited to, firearms, video equipment, two-way radios, cameras, GPS units, cellular phones, PDAs, computer peripherals, printers, mobile phones, and power tools.

Items **or** equipment purchased with federal, state, or donated funds will follow the stricter capitalization requirements outlined in applicable statues, grant agreements and other relevant agreements. *For tracking purposes, these assets could be entered into the AM module.*

DEPARTMENT ROLES:

1) Complete AM-5 Capital Assets Form - Acquisition, Betterment & Leases Form. If using the Accounts Payable Module, the Department should add the voucher as an asset and once approved (manually or through interface), and the Asset ID number is assigned, the Department can then complete the AM-5.
    a. Ensure the asset reflects the true cost
    b. Make sure it meets the minimum value threshold
    c. Assign the asset the appropriate account code
2) Record capital asset in the AM module

AUDITOR-CONTROLLER'S ROLES:

1) Review and verify AM-5 form and information recorded in the AM module
2) Review capital asset basis
3) Review capital asset to verify it meets minimum value threshold for capitalization

RECORDS MANAGEMENT ROLES:

Department
Retain all supporting documentation related to capital assets for a minimum of 7 years. This includes information reported on "Schedule Q – Construction in Progress" and any other records not submitted to the Auditor-Controller.

Auditor-Controller
The Auditor-Controller is the official repository for all AM Forms and corresponding supporting documentation. The documentation is retained in accordance with the County's General Records Retention policy which at present is current year plus the preceding 7 years.

SECURITY ROLES:

To perform the functions discussed above the following roles must be requested:

Department:
Capital Asset Processor – this role will allow you to:

- Add new capital asset information into the system
- Modify certain capital asset information

Auditor-Controller:
Asset Reviewer Auditor-Controller Only – this role will allow you to:

- Adjust, re-categorize, transfer, and dispose capital asset information
- Review and process transactions
- Generate reports on capital assets and leases.

CAPITAL ASSETS FORM
Acquisition, Betterment & Leases
OFFICE OF THE AUDITOR-CONTROLLER

Complete and return to the Auditor-Controller's Office, Mail Stop #1050.

SPM FORM AM-5
(POLICY #504)

"*" Indicates optional field	ASSET ID:	

DEPARTMENT		BUSINESS UNIT	

FUND	DEPT ID	PROGRAM *	CLASS *	PROJ/GRANT *

CATEGORY	ACCOUNT	COST	Notes
Select			

BOOK	FINANCING CODE	LOCATION	Require County issued tag?
Select			☐ Yes ☐ No

ACQUISITION DATE	IN SERVICE DATE

VENDOR CODE:	VENDOR NAME

MANUFACTURER	SERIAL NUMBER	MODEL

ASSET DESCRIPTION:

DEPRECIATION METHOD	USEFUL LIFE (in months)	SALVAGE AMOUNT
Straight Line		

PURCHASE AUTHORIZATION	VOUCHER

For Betterments Only:

BETTERMENT DESCRIPTION	
TOTAL BETTERMENT VALUE	

For Financed Purchases Only:

LEASE ID#		LIABILITY AMOUNT (PRINT)	

ATTACH THE FOLLOWING AND CHECK THE BOX FOR EACH ATTACHMENT PROVIDED:

☐ P.O. s ☐ Property schedules ☐ Amortization schedules ☐ Financing agreements

Prepared by: _____ Phone: _____

Date: _____ Dept: _____

Auditor-Controller's Use

System Updated By:	Initials	Date

June 2024

SECTION	5
POLICY NUMBER	501
REVISED DATE	12/26/24

E.5.**26-42:** Approve A Competitive Procurement for External Auditor

AGENDA ITEM: 26-42
DATE OF MEETING: October 28, 2026
ACTION: ☒
INFORMATION: ☐

APPROVE A COMPETITIVE PROCUREMENT FOR EXTERNAL AUDITOR

SUMMARY OF REQUEST

Staff recommend authorizing the development and release of a competitive procurement for independent external audit services beginning with the fiscal year ending June 30, 2027. The competitive procurement will be open to qualified independent public accounting firms with demonstrated governmental-audit experience and the capacity to perform the Commission's annual financial and expanded compliance audits in accordance with applicable professional standards, state law, and California State Controller requirements. Staff will return recommended provider selection and contract award to the Commission for approval following completion of the competitive process.

BACKGROUND

Health and Safety Code section 130150 requires each First 5 county commission to conduct an annual audit and issue a written report concerning the implementation and performance of its functions during the preceding fiscal year. Health and Safety Code section 130151 requires expanded annual audits performed in accordance with guidelines issued by the California State Controller. The Commission must also conduct a public hearing before adopting its annual audit and report.

The external auditor performs the Commission's independent financial-statement and compliance audit, evaluates applicable internal controls and statutory compliance, communicates required audit matters to the Commission, and presents the final audit results at a public meeting. The selected firm must remain independent and comply with applicable professional standards, State Controller requirements, licensure requirements, quality-control standards, and auditor-rotation requirements.

The Commission's current external-audit engagement with Eide Bailly LLP upon completion of the FY 2025–26 audit. Staff therefore propose a competitive procurement for audit services beginning with FY 2026–27. Any recommended contract award will return to the Commission for approval before execution.

The proposed procurement schedule is expected to allow sufficient time for selection, Commission approval, audit planning, interim work, year-end fieldwork, and completion of the FY 2026–27 audit within applicable statutory deadlines.

RECOMMENDED ACTION

That the Commission:

1. Authorize the development and release of a Procurement for independent external audit services beginning with the fiscal year ending June 30, 2027, subject to County Counsel and applicable procurement review, with the recommended selection and contract award returned to the Commission for approval.

BUDGET IMPACT

Adequate appropriation has been included in the approved FY 2026/2027 budget (525440-25800-938001-92955).

STRATEGIC PLAN RELEVANCE

Goal Area 4 – Countywide (92955)

POTENTIAL CONFLICTS OF INTEREST

None known.

E.6. **26-43:** Release the Remaining Early Care and Education Facility Allocation, and Commit the Remaining Maternal Fetal Medicine Capacity Building Research Funds

AGENDA ITEM: 26-43
DATE OF MEETING: October 28, 2026
ACTION: ☒
INFORMATION: ☐

RELEASE THE REMAINING EARLY CARE AND EDUCATION FACILITY ALLOCATION, AND COMMIT THE REMAINING MATERNAL FETAL MEDICINE CAPACITY BUILDING RESEARCH FUNDS

SUMMARY OF REQUEST

Clarify the status of amounts previously reported as committed fund balance, release the remaining designated for completed Early Care and Education Facility Projects, and formally commit $2,885,672 for the Maternal Fetal Medicine Capacity Building Initiative, effective October 28, 2026. The amounts reflect remaining balances as of June 30, 2026.

BACKGROUND

The Commission's investments in early care and education facilities and maternal fetal medicine were designed to build lasting capacity for Riverside County children and families. These investments support the places where children learn, access to specialized care during high-risk pregnancy, and research to improve care for pregnant women and young children.

Early Care and Education Facility Projects

The Commission has invested Proposition 10 funds in facility expansion, renovations, and improvements to indoor and outdoor learning environments. These investments support additional infant and toddler capacity and improve the safety and quality of existing child care settings. Projects have included classroom development, playground improvements, and partnerships that combine Proposition 10 funding with County, federal, and other resources.

Examples include completed improvements at ABC Center, ABC Village, Bermuda Dunes Learning Center, First School, The Growing Place, and Town and Country Day School, as well as the VIP Tots playground, celebrated at its May 2025 open house. The French Valley Discovery Hangar and Early Learning Center, Lakeland Village Child Care Center and Jan Peterson expansion site reached substantial construction completion in 2026.

Staff has identified $414,400 in remaining fund balance proposed for release from the ECE facility project designation. Releasing this amount will make it available for future Commission priorities consistent with Proposition 10 requirements, while preserving funding needed to satisfy any remaining project obligations.

Maternal Fetal Medicine Capacity Building Initiative

The Commission's investment in the Maternal Fetal Medicine Capacity Building Initiative was designed to strengthen specialized care for high-risk pregnancies through provider recruitment, telehealth capacity, and coordination among hospitals, community health centers, and existing family support programs. The original proposal also included $3 million to establish a research endowment focused on pregnancy and children ages 0–5. The research investment was intended to support new approaches to care, address health disparities, and improve connections across the regional maternal and child health system. Proposed priorities included a perinatal and neonatal consultation center and a countywide maternal transport system.

Because the proposed endowment arrangement could not be implemented under applicable requirements governing the holding and investment of Commission funds, the Commission retained the remaining allocation for its intended research purpose. The third amendment to Contract No. CF21100 extended the agreement through June 30, 2028, and continued funding for research focused on pregnancy and children ages 0–5.
As of June 30, 2026, the remaining initiative balance was $2,885,672. This action establishes an express fund balance commitment to preserve the remaining investment for the approved initiative, including its research activities.

May 11, 2022 (Action Item 22-24): The Commission approved Amendment No. 2 to Contract No. CF21100, increasing the MFM Capacity Building Initiative contract from $6,380,000 to $6,580,000.

September 27, 2021 (Action Item 21-36): The Commission authorized $5,000,000 in Proposition 10 funds for ECE Facility Projects. The approved budget impact included the commitment of $5,000,000 of Proposition 10 fund balance.

May 12, 2021 (Action Item 21-16): The Commission approved Amendment No. 1 to Contract No. CF21100 for the MFM Capacity Building Initiative with no change to the $6,380,000 contract maximum.

May 28, 2020 (Action Item 20-25): The Commission approved Contract No. CF21100 with Riverside University Health System Medical Center for the MFM Capacity Building Initiative for an amount not to exceed $6,380,000.

RECOMMENDED ACTION

That the Commission:

1. Release the remaining $414,400 of General Fund balance committed for Early Care and Education Facility Projects; and

2. Commit $2,885,672 of available General Fund balance to research focused on pregnancy and children ages 0-5 under the Maternal Fetal Medicine Capacity Building Initiative, consistent with Contract No. CF21100, as amended. Any change in purpose or release of the remaining committed balance shall require subsequent Commission action.

BUDGET IMPACT

Adequate appropriation is included in the FY 26/27 approved budget. Future funding will be included in subsequent fiscal year budget requests, as applicable.

STRATEGIC PLAN RELEVANCE

Goal Area 1 – Quality Early Learning (92950)
Goal Area 2 – Comprehensive Health and Development (92945)

POTENTIAL CONFLICTS OF INTEREST

None known.

ATTACHMENT

None.

F. **Presentation/Information Item – Supervisor Chuck Washington, Chair** (A copy of all Presentation/Information Items can be viewed at www.First5Riverside.org and at the Commission Business Office)

F.1. HeRCARe Research Highlights and Impact Presentation — Bryan T. Oshiro, M.D.; Ronald B. Johnson, M.D.; and Sabreen White, Program Director – Riverside University Health System-Medical Center

HeRCARe: Building Better Care for Mothers and Babies

Program accomplishments, research and impact

Bryan T. Oshiro, MD • Ronald B. Johnson, MD • Sabreen White, Program Director

Thank you for believing in the idea.

First 5 Riverside County made it possible to build a program that continues to serve mothers and babies.

What First 5 helped make possible

ACCESS

Expanded high-risk pregnancy specialty access

CONNECTED CARE

Built telehealth, referral and care-coordination pathways

PREVENTION

Launched targeted maternal-health interventions

EVIDENCE

Created capacity to study, publish and improve

Access grew where it mattered

MFM ultrasound visits

2,702 → 5,437

2021 to 2025

Telehealth visits

159 → 767

2021 to 2025

Expanding capacity and virtual care helps connect high-risk patients with specialty expertise.

From clinical need to evidence and action

Smoking cessation

Partnering with Loma Linda University School of Public Health on maternal smoking cessation research and programs.

Low-dose aspirin

Partnering with Stanford and CMQCC on low-dose aspirin uptake and preeclampsia prevention research.

Identify need → Study barriers → Implement → Measure → Improve

Ahmed et al. Tob Induc Dis. 2025;23. doi:10.18332/tid/210321

Lee et al. Fortune J Health Sci. 2025;8(3):798–816.

Statewide recognition and collaboration

External engagement

Work recognized by state Surgeon General, CMQCC and ACOG leadership.

Low-dose aspirin

Stanford/CMQCC partnership to improve preeclampsia prevention.

Iron deficiency

Focus on identifying and treating iron deficiency before anemia develops.

Broader influence

Riverside contributes to statewide perinatal quality improvement.

A growing maternal-health research program

Published work

Published studies and collaborations: LLU School of Public Health (smoking cessation); Stanford/CMQCC (low-dose aspirin).

AI-assisted preeclampsia detection

Newly approved collaboration with an AI technology company to help patients recognize early warning signs and symptoms of preeclampsia and alert their care teams sooner.

Research is an ongoing capability—not a one-time grant deliverable.

Published work: Ahmed et al., Tob Induc Dis (2025); Lee et al., Fortune J Health Sci (2025).

The next chapter: regional perinatal excellence

Perinatal mental health

Develop integrated screening, referral, treatment and postpartum follow-up.

Telehealth access

Extend specialist support to maternity care deserts and community facilities.

Research nurse

Explore dedicated support for recruitment, coordination and study follow-up.

Repository and biobank

Plan governed data and biospecimen infrastructure for future research.

A more connected maternal-child health system

Reproductive health and prevention

Partner with primary care to optimize chronic conditions before pregnancy and ensure access to reliable, patient-chosen contraception so people can plan pregnancy when their health is optimal.

Public health and equitable outreach

Work more closely with public health and community partners to reach underserved populations, including people experiencing homelessness, and connect them with reproductive and maternity care.

Prevention begins before pregnancy • Equitable access extends beyond the clinic

Thank you, First 5 Riverside County

You had faith in our team and provided the opportunity to turn an idea into a lasting program.

That investment continues to support access, prevention, research, statewide collaboration and a stronger future for Riverside County families.

Questions

F.2. Expanding Home Visiting Access Through Braided Funding – JUSD's Implementation and Lessons Learned — Jose Campos, Director, Parent Involvement and Community Outreach, and JUSD Program Team

Parents as Teachers

EST. 2020

FIRST 5 Riverside County Children & Families Commission

JURUPA UNIFIED SCHOOL DISTRICT PARENT INVOLVEMENT & COMMUNITY OUTREACH

parents as teachers®

BLUE RIBBON AFFILIATE

Growing Strong Families, One Visit at a Time

"You are your child's first teacher. We are here to support you every step of the way"

Understand your child's development

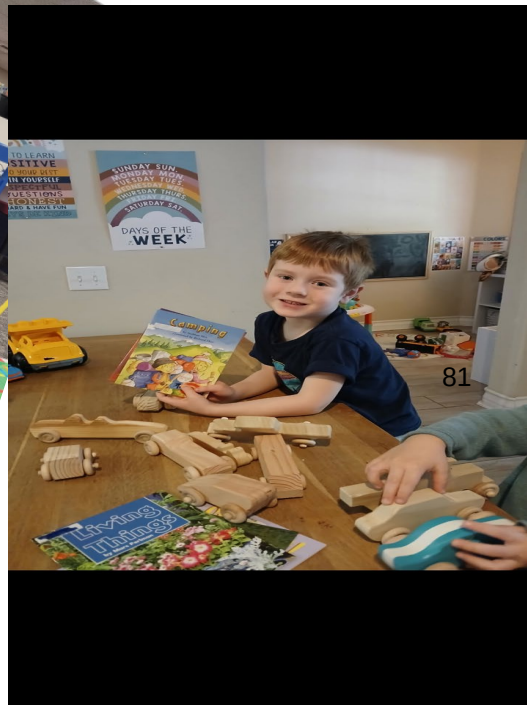
- Feel more confident as a parent
- Strengthen your relationship with your child
- Connect with valuable community resources
- Prepare your child for school and beyond

80

“What is Parents as Teachers?”

Parents as Teachers is a home-visiting program that helps parents understand child development and build strong family relationships.

- Personal Visits - two 60 min. Home, Virtual, Park, Community Center, Library
- Child Development
- Learning Activities – PCI
- Developmental & Health Screening
- Community Resources
- Family Group Connections



Learning doesn’t have to be complicated

PE spends time getting to know you and your child. Talk about what your child is learning and what you may notice next. You can help your child by:

- 📖 Reading a book
- 🎵 Singing a song
- 🧩 Playing a game
- 🗣️ Talking together
- 🎨 Creating something
- ⛹️ Moving and playing
- ❤️ Building connection

What Happens During a Personal Visit?

- Talk about your child's development and milestones
- Practice simple parent-child activities
- Discuss parenting questions and concerns
- Learn ways to support learning at home
- Connect with resources when your family needs help

You Don’t Just get Visits…..

- 👟 Clothing & shoes
- 🥕 Food & nutrition resources
- 🏥 Health services
- 🦷 Dental resources
- 🏫 School resources/employment
- 💰 Community assistance
- 🧠 Family wellness resources
- 👶 Early childhood/childcare, PCI, services

Small Steps, Lasting Benefits

Let’s grow together.

Give your child----and yourself---the support you deserve.

Our program is for families who:

Live in Jurupa Valley

Receive or are eligible for CalWORKs

What do parents say about this program

My Parent Educator emphasized the importance of my role as my child's first teacher.

It has empowered us with knowledge, built our confidence as parents, and ensured that our children thrive in a supportive environment.

I love the in-person visits, the gentleness, understanding and wiliness of my HV

HV - providing us with the tools and knowledge to nurture our children's development and strengthen our bonds.

I read to my child every day, sing during diaper change, and play gently.

My child is now receiving Speech and occupational Therapy from the referral my HV submitted to IRC

86

It feels great to have a support person non- judgmental meet with and hold you accountable to meet your goals.
I finished school and became a FT phlebotomist

Parents as Teachers

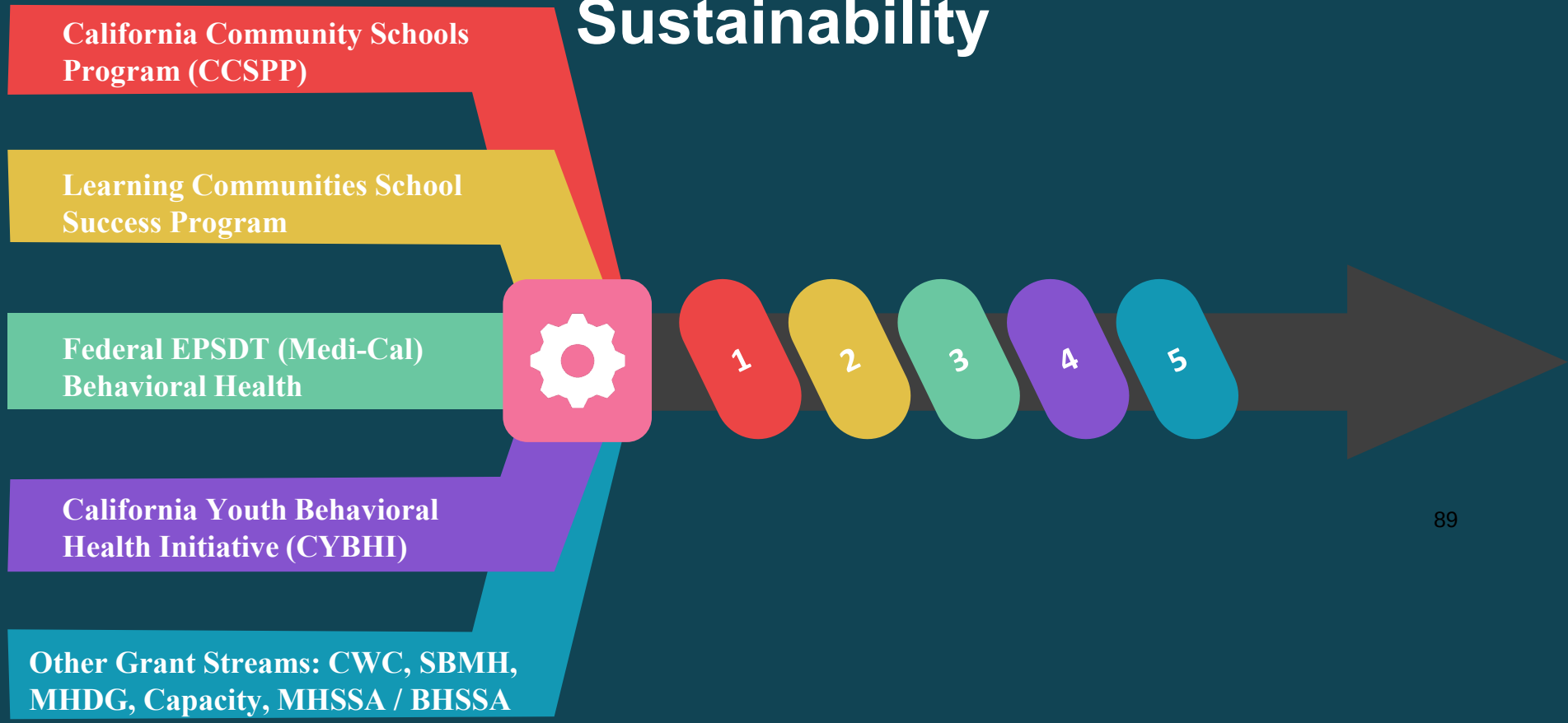
- Children and Youth Behavioral Health Initiative (CYBHI)
  - 22 families enrolled in Jurupa Valley
- CalWorks
  - 100 families enrolled in Riverside County
- 6 Certified Wellness Coaches
- 3 Community Health Workers

Parents as Teachers

- Referral to enrollment: 52% of referred families enroll
- Program capacity: 116 families enrolled, filling 89% of 130 available spaces
- Cost per family: $7,500

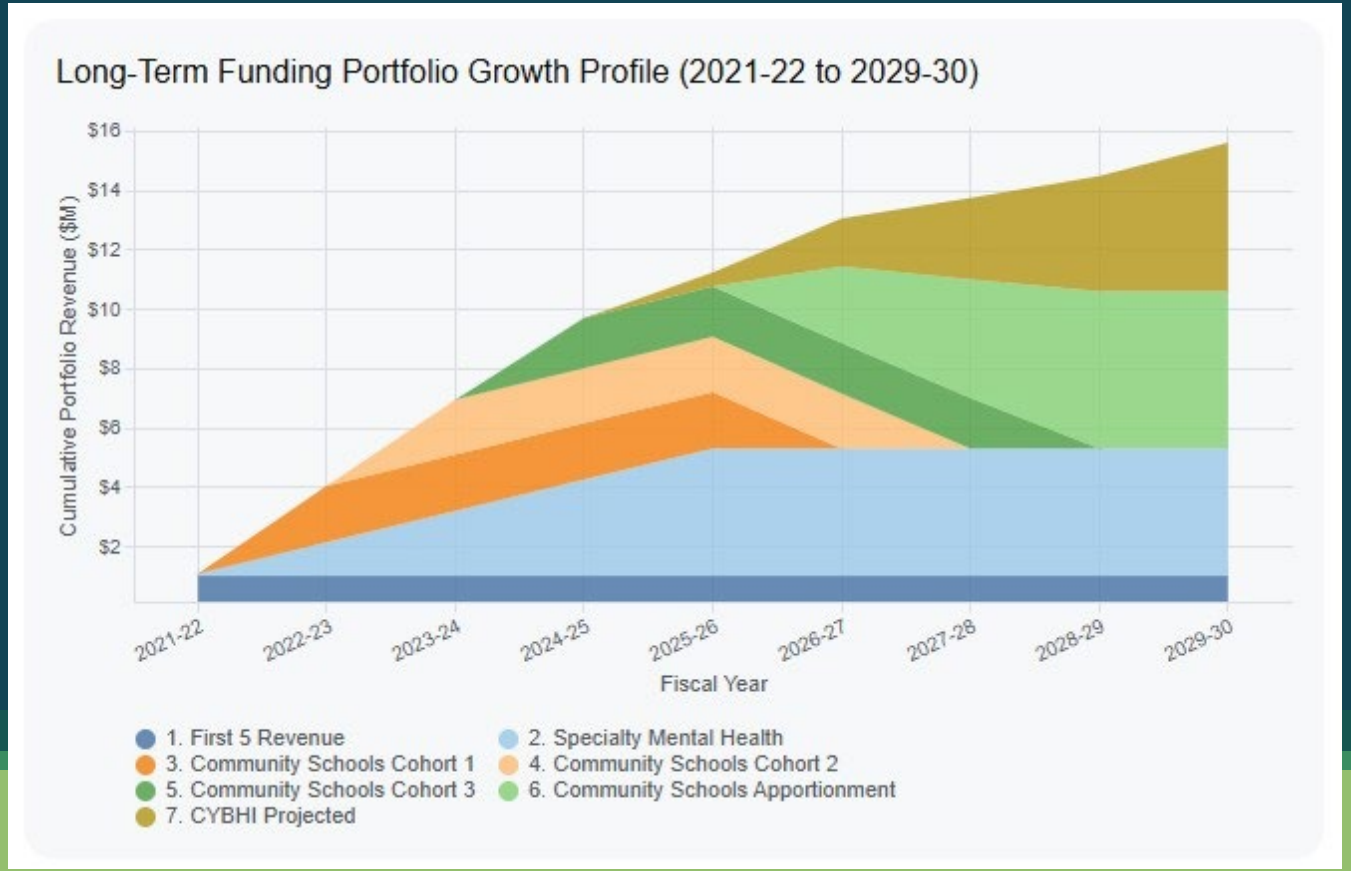
88

Sustainability



We coordinate multiple funding streams to meet overall goals while maintaining each funds identity and purpose. This maximizes use of allowable restricted funding streams to support goals seamlessly.

Systems and Sustainabilty

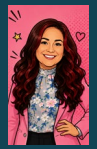


90

Dinosaur School

- Who: Pre-K, TK, and Kinder classroom as a push-in classroom support. This program can also be facilitated as a small group for 1st graders as a pull out support.
- What: Once a week for 8 weeks as a classroom presentation that provides SEL including: emotion awareness, emotion regulation, social skills, problem solving skills, and communication skills.
- Length: 8 weeks
- Can be facilitated by paraprofessionals such as Wellness coaches, community health workers, and Teachers on special assignment (TSA), as well as professionals such as clinicians (LCSW, LMFT, and LPCC)
- Sustainability: CYBHI

Testimonials



"The puppets were fun and exciting for the children. They looked forward to seeing a new friend each week".

91

"My students loved Ms. Maria! She is kind, calm, caring, and gentle. She did an excellent job presenting the Dinosaur School lessons to my Students and I saw ample improvement in classroom behaviors".

DINO: Tiny Tracks

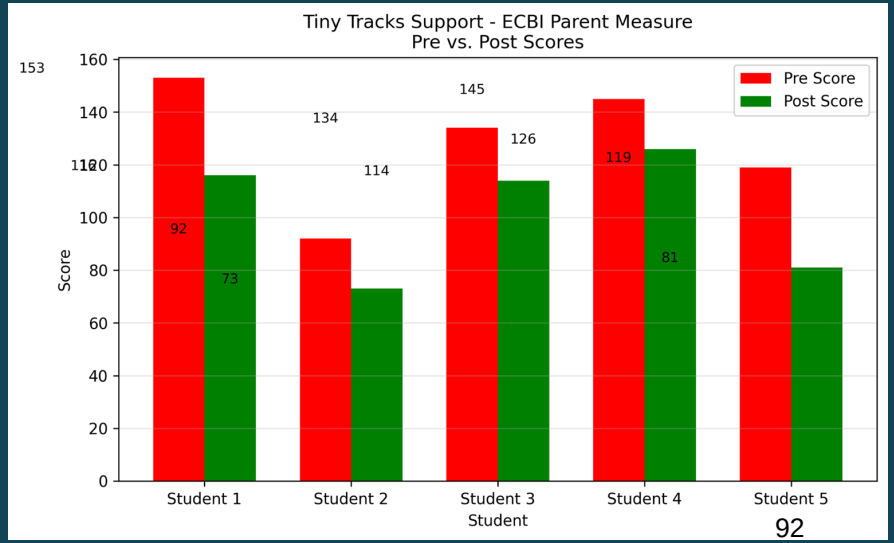
What is Tiny Tracks?

Principal Dina's One on one support!

An extension of dinosaur school that is a push in support that occurs 1x/week for approximately 30 minutes to assist students in the following skills:

- Understanding feelings
- Following school rules
- Improving attention
- Problem solving
- Pro-social Skills
- Emotional regulation skills

This can be during structured or unstructured time!



In the 2025-2026 school year we had 48 students participate in this 1 on 1 support.

This data is based on 5 randomly selected students.

ABC Music & Me

Parent / Child Interactive program to support developmental milestones and school readiness.

Infant classes only 30 minutes long and is for 10 weeks.

Classes are held at the training Support Center in room 11.

CYBHI Focus:

Parent / Child Interactive program to support healthy parent / child attachment.

Classes only 30 minutes long and is for 10 weeks.

Classes are held at the Training Support Center in room 11.

ABC Music Classes

Next Steps

- Continue to develop infrastructure for capturing CYBHI reimbursement for home visiting and care coordination.
- Utilize specialty mental health as appropriate to provide “parent partner services” through home visiting model.
- Continue to expand parent engagement 0-5

95

Resources

- DHCS - EBP Resource Guide
- CYBHI Resource Library (program manual)

- CWC Provider Manual (DHCS)

96

F.3. **Information Only** — First 5 Riverside County Vendors Over 25k Updates — Seraphina Wang, Principal Accountant — **Receive and File**

FIRST 5 Riverside County

FY 2026/2027 Cumulative Vendor List

Agenda Item F
Presentation/Information Item 3

	Vendor	Description	Action Item #	Commission Meeting Date	Approval by	Total	Action Item#	Commission Meeting Date	Approval by	Additional	Revised Total	YTD Expenditures as of 09/30/26*
1	Totalplan and/or GM Business Interiors	Office Improvements and Reconfigurations	26-20	05/13/26	Commission	$ 100,000						$ -
2	Absolute Security International Inc	Mecca FRC Security Guard Services	26-20	05/13/26	Commission	$ 81,600						$ 13,541
3	US Bank	County Credit Card and Travel Program Bank	26-20	05/13/26	Commission	$ 150,000						$ 15,588
4	Taborda Solutions Inc.	Salesforce Licenses	26-20	05/13/26	Commission	$ 123,235						$ 123,234
5	SupplyBank.Org	Diapers & Wipes Kits	26-20	05/13/26	Commission	$ 50,000						$ 0
6	Kristin Gist Consulting	CHD Consulting	26-27	07/08/26	Executive Director	$ 50,000						$ 9,875
7	The Children's Partnership	CHD Consulting	26-27	07/08/26	Executive Director	$ 50,000	26-30	09/09/26	Commission	$ 50,000	$ 100,000	$ 40,000
8	City of Moreno Valley	Drowning Prevention - Swim Lessons	26-27	07/08/26	Executive Director	$ 50,000						$ 50,000
9	PJEA SC Inc.	Drowning Prevention - Swim Lessons	26-27	07/08/26	Executive Director	$ 49,850						$ 20,930
10	Valley-Wide Recreation and Park District	Drowning Prevention - Swim Lessons	26-27	07/08/26	Executive Director	$ 42,550						$ 26,110
11	Premier Aquatic Services	Drowning Prevention - Swim Lessons	26-27	07/08/26	Executive Director	$ 50,000						$ 35,973
12	UCR Extension	UCR Extension - Accounting for Governmental & Nonprofit Organizations Training	26-27	07/08/26	Executive Director	$ 50,000						$ 49,705
13	Teachstone Training LLC	Training - Region 9 HUB	26-27	07/08/26	Commission	$ 150,000						$ 27,295
14	Bonterra Tech LLC	Apricot 360 Licenses	26-27	07/08/26	Commission	$ 135,000						$ 133,892
15	Pechanga Resort & Casino	DPSS-OCAP Summit 2027 Sponsorship	26-37	09/09/26	Executive Director	$ 50,000						$ 1,500
16	RAP Foundation	RAP Desert Fast Pitch Sponsorship	26-37	09/09/26	Executive Director	$ 30,000	F3	10/28/26	Executive Director	$ 10,000	$ 40,000	$ 40,000
17	All About Books LLC	Reach Out and Read Program Continuity	26-37	09/09/26	Commission	$ 30,000	F3	10/28/26	Executive Director	$ 20,000	$ 50,000	$ 22,122
18	Interstate Promotional Distributors Inc	Reach Out and Read Program Continuity	26-38	09/10/26	Commission	$ 25,000	F3	10/28/26	Executive Director	$ 25,000	$ 50,000	$ 4,707
19	LakeShore Parent LLC	Quality Early Learning Materials	26-37	09/09/26	Commission	$ 75,000						$ 3,971
20	CM School Supply	Quality Early Learning Materials	26-37	09/09/26	Commission	$ 75,000						$ -
21	Discount School Supplies	Quality Early Learning Materials	26-37	09/09/26	Commission	$ 75,000						$ -
22	Raising a Reader	Early Literacy Affiliate Sites	26-37	09/09/26	Commission	$ 75,000						$ -
23	Parents as Teachers	Training and Affiliation for HV Agencies	26-37	09/09/26	Executive Director	$ 30,000						$ -
24	Viva Strategy and Communication LLC	CHD Consulting	26-37	09/09/26	Executive Director	$ 50,000						$ 15,652
25	City of Lake Elsinore	Drowning Prevention	F3	10/28/26	Executive Director	$ 28,430						$ 28,430

G. **Presentation/Action Items/Public Hearings – Supervisor Chuck Washington, Chair** (A copy of all Presentation/Action Items/Public Hearings and attachments can be viewed at www.First5Riverside.org and at the Commission Business Office)

G.1. Presentation of First 5 Riverside County Annual Audit Report for Fiscal Year 2025/2026 — Patricia Perez, Deputy Director, and Roger Alfaro, CPA Partner, Eide Bailly, LLP

Communication with Those Charged with Governance

First 5 Riverside

Fiscal Year Ended June 30, 2026

Eide Bailly

Our Responsibility in Accordance with Professional Standards

- Form and express opinions on whether the financial statements prepared by management, with the Board's oversight, are presented fairly in accordance with U.S. GAAP.
- Express an opinion as to whether the Commission complied with requirements specified in the State of California's First 5 Audit Guide.
- Obtain reasonable, rather than absolute, assurance that the financial statements are free of material misstatement.
- Consider internal control for the purpose of designing audit procedures, not to express an opinion on internal control effectiveness.

Summary of Audit Results

Financial Statements	• Unmodified opinions on governmental activities and each major fund
Government Auditing Standards	• No material weaknesses identified • No instances of noncompliance reported
State Compliance	• Unmodified opinion on compliance with applicable First 5 requirements

Auditor Communications

Ethics and Independence

- We have complied with all relevant ethical requirements regarding independence.

Significant Accounting Policies

- Summary of significant accounting policies – Note 1
- Adopted GASB 103 *Financial Reporting Model Improvements*

Sensitive Estimates/Disclosures

- Net pension liability – Note 10.

Corrected and Uncorrected Misstatements

- None reported.

Significant Difficulties

- We encountered no significant difficulties in dealing with management.

Disagreements with Management

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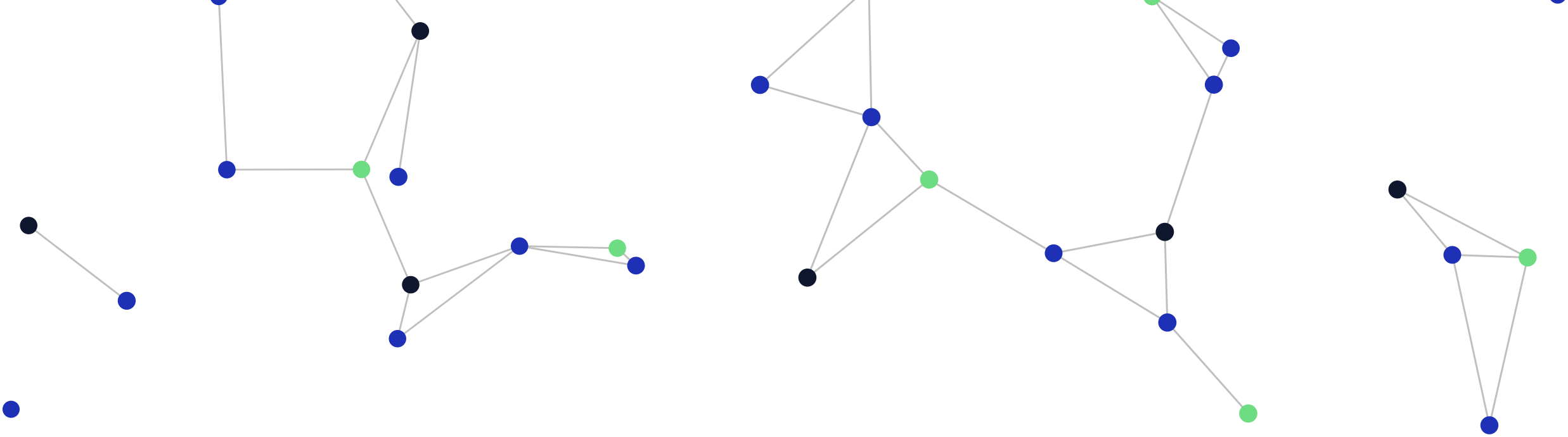
- No disagreements arose during the course of the audit.



Questions

Thank You

Roger Alfaro | Partner

909.755.2829 | ralfaro@eidebailly.com

Alternative Practice Structure Disclosure

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G.1.a. **Public Hearing:** Annual Audit of First 5 Riverside County Children and Families Commission for Fiscal Year 2025/2026 — Supervisor Chuck Washington, Chair

G.1.b. **26-44:** Adopt First 5 Riverside County Children & Families Commission Annual Independent Audit Report for Fiscal Year 2025/2026 — Supervisor Chuck Washington, Chair

AGENDA ITEM: 26-44
DATE OF MEETING: October 28, 2026
ACTION: ☒
INFORMATION: ☐

ADOPT FIRST 5 RIVERSIDE COUNTY CHILDREN & FAMILIES COMMISSION ANNUAL INDEPENDENT AUDIT REPORT FOR FISCAL YEAR 2025/2026

SUMMARY OF REQUEST

Adopt the First 5 Riverside County Children & Families Commission Annual Independent Audit Report for Fiscal Year 2025/2026 after conducting the legislatively required public hearing.

A representative from Eide Bailly, LLP, will present key highlights and respond to questions regarding the report.

BACKGROUND

In accordance with the Commission's approved Financial Reporting Policy, financial data for Fiscal Year 2025/2026 show actual year-end expenditures of $32,657,770 distributed as follows: Administrative – $3,359,802 (10.29%); Evaluation – $723,951 (2.22%); and Program Expenditures – $28,574,017 (87.49%). *Note: Expenditures reflect cash-based operating costs and exclude non-cash items such as depreciation and compensated absences.*

Pursuant to Health and Safety Code Sections 130140 and 130150, each county commission receiving Proposition 10 funds must prepare and adopt an annual audit report and conduct at least one public hearing prior to adoption. The final report must be submitted to the State Commission by October 31, 2026.

A draft copy of the audited financial statements and the independent auditor's report is available on the Commission website at www.first5riverside.org and at the Commission's business office for public viewing prior to the Commission meeting. Once adopted, the final report will be posted on the Commission website.

RECOMMENDED ACTION

That the Commission:

1. Adopt First 5 Riverside County Children and Families Commission Annual Audit Report as presented for Fiscal Year 2025/2026, after conducting a public hearing; and
2. Authorize the Executive Director or designee to execute any necessary documents to implement the foregoing action without requiring further action of the Commission.

BUDGET IMPACT

Not Applicable

STRATEGIC PLAN RELEVANCE

Not Applicable

POTENTIAL CONFLICTS OF INTEREST

None known.

ATTACHMENTS

1. Independent Audit Report – inclusive of Management's Discussion and Analysis, Financial Statements, Notes to the Financial Statements, Supplementary Information, Other Supplementary Information, and Compliance Section – For the Fiscal Year Ending June 30, 2026.

October 21, 2026

To the Board of Commissioners
First 5 Riverside County Children and Families Commission
Riverside, California

We have audited the financial statements of the First 5 Riverside County Children and Families Commission (Commission), a component unit of the County of Riverside, California, as of and for the year ended June 30, 2026, and have issued our report thereon dated October 21, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our letter dated July 8, 2026, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards dated October 21, 2026. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on State Compliance and Report on Internal Control Over Compliance dated October 21, 2026.

Planned Scope and Timing of the Audit

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

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Compliance with All Ethics Requirements Regarding Independence

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Commission is included in Note 1 to the financial statements. As discussed din Note 1 to the financial statements, the Commission has changed accounting policies related to the presentation of certain items in the required supplementary information (RSI) to adopt the provisions of Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements.* No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are amounts related to the net pension liability, related deferred inflows of resources and deferred outflows of resources, pension expense, and disclosures, which are based on actuarial valuations and a proportionate share of the collective net pension liability of the County of Riverside's miscellaneous agent employer plan. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation of the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Commission's financial statements relate to:

> The disclosure of the Commission's defined benefit pension plan, net pension liability and related deferred inflows of resources and deferred outflows of resources in Note 10 to the financial statements. The valuation of the net pension liability and related deferred outflows (inflows) of resources are sensitive to the underlying actuarial assumptions used including, but not limited to, the discount rate, and the Commission's proportionate share of the Plan's collective net pension liability. As disclosed in Note 10, a 1% increase or decrease in the discount rate has a significant effect on the Commission's net pension liability.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no uncorrected or corrected missstatements identified as a result of our audit procedures.

Disagreements with Management

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

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated October 21, 2026.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

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

Eide Bailly LLP

Ontario, California

First 5 Riverside County
Children & Families Commission

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Chuck Washington
County Supervisor
Chair

Jose Campos
Vice Chair

Jose Medina
County Supervisor
Alternate

Charity Douglas

Edwin Gomez, Ed.D.

Zachary Ginder, Psy.D.

Kimberly Saruwatari

Elizabeth Romero

Takashi Wada, MD, MPH

Cheryl-Marie Hansberger, Ed.D

STAFF

Charna Widby
Executive Director

Ben Slagter
Assistant Director

Patricia Perez
Deputy Director

Lynn Stephens
Executive Assistant IV
to Executive Director
Charna Widby

10/21/2026

Eide Bailly LLP
901 Via Piemonte, Ste. 540
Ontario, CA 91764-8504

This representation letter is provided in connection with your audit of the financial statements of First 5 Riverside Children and Families Commission (Commission), a component unit of the County of Riverside, which comprise the statement of financial position as of June 30, 2026, and the respective change in financial position and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various units are presented fairly, in all material respects, in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of 10/21/2026:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the statement of work dated May 8, 2026, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of the system 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.

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6. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
9. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
10. All funds and activities are properly classified.
11. All funds that meet the quantitative criteria in Government Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, GASB Statement No. 37, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus, and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
12. All net position components, and fund balance classifications have been properly reported and, if applicable, approved.
13. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
14. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
15. All interfund and intra-entity transactions and balances have been properly classified and reported.
16. Unusual or infrequent items have been properly classified and reported.
17. Deposit and investment risks have been properly and fully disclosed.
18. Capital assets, including infrastructure assets and right-to-use assets, are properly capitalized, reported, and if applicable, depreciated or amortized.
19. All required supplementary information is measured and presented within the prescribed guidelines.
20. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
21. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
22. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
23. We have a process to track the status of audit findings and recommendations.
24. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
25. With regard to items reported at fair value:
    a. The underlying assumptions are reasonable, and they appropriately reflect management’s intent and ability to carry out its stated courses of action.

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b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

26. With regard to pensions:
    a. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
    b. We are unable to determine the possibility of a withdrawal liability from the Plan of which we are a sponsor and are not currently contemplating withdrawing from the Plan.
    c. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
27. We have conducted a comprehensive risk assessment and disclosed all material concentrations and constraints in accordance with GASB Statement No. 102, Certain Risk Disclosures. These disclosures provide sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact associated with the concentration or constraint, if applicable.
28. We have evaluated the concentrations and constraints, including those that occur subsequent to the statement of net position date but before the financial statements are issued and have been properly disclosed in the financial statements as subsequent events.
29. With respect to the nonattest services provided, we have performed the following:
    a. Made all management decisions and performed all management functions;
    b. Assigned a competent individual to oversee the services;
    c. Evaluated the adequacy of the services performed;
    d. Evaluated and accepted responsibility for the result of the service performed; and
    e. Established and maintained controls, including a process to monitor the system of internal control.
30. With respect to the management's discussion and analysis, budgetary comparison schedule and pension schedules (RSI) accompanying the financial statements:
    a. We acknowledge our responsibility for the presentation of the RSI in accordance with U.S. GAAP.
    b. We believe the RSI including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
    c. The method of measurement or presentation has not changed from those used in the prior period.

Information Provided

31. We have provided you with:

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a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
b. Additional information that you have requested from us for the purpose of the audit;
c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
d. A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

32. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
33. All transactions have been recorded in the accounting records and are reflected in the financial statements.
34. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
35. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions, events present, concentrations and constraints, and we believe that our use of the going concern basis of accounting is appropriate.
36. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    a. Management;
    b. Employees who have significant roles in internal control; or
    c. Others where the fraud could have a material effect on the financial statements.
37. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud, and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), analysts, regulators, or others.
38. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
39. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
40. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
41. We have a process to track the status of audit findings and recommendations.
42. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
43. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
44. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.

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45. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
46. The Commission has no plans or intentions that may materially affect the carrying value or classification of assets deferred outflows of resources, liabilities, and deferred inflows of resources.
47. We have disclosed to you all guarantees, whether written or oral, under which The Commission is contingently liable.
48. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
49. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
50. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
51. There are no:
    a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
    b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
    d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
52. The Commission has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
53. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
54. Relating to the Commission's participation in the County's pension plan, we have reviewed the actuarial valuation, and adequately considered the assumptions and qualifications of the specialist in determining the amounts and disclosures used in the financial statements and our underlying accounting records. We did not give or cause any instructions to be given to the specialist with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.

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55. We have complied with all requirements outlined in the Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act as issued by the California State Controller. In addition, we represent the following:
    a. We have established contracting and procurement policies pursuant to Health and Safety Code Sections (H&S) 130140(d)(4) and 130151(b)(1); operated in accordance with these policies; and incorporated procedures to ensure that our grants and contracts are consistent with our strategic plan.
    b. We have established administrative cost definitions that comply with the state commission guidelines and established a process for monitoring these costs. For the fiscal year ended June 30, 2026, the Commission has complied with the administrative cost limit established by the Commission's Board. No changes were made to the methodology or basis of presentation used to calculate administrative costs.
    c. We have established conflict-of-interest policies and procedures pursuant to Health and Safety Code Section 130140(d)(4) and 130151(b)(3) and complied with applicable state and local conflict-of-interest statutes and regulations.
    d. We have established policies and procedures designed to ensure our adherence to the County ordinance pursuant to Health and Safety Code Section 130140.
    e. We have created a long-range financial plan and formally adopted it in a public hearing.
    f. We have communicated our financial condition in accordance with the Commission's policies and Health and Safety Code Section 130151(b)(6), except as noted by you.
    g. We have established salaries and benefits policies pursuant to Health and Safety Code Section 130151(b)(8) and 130140(d)(6) and have maintained compliance with these policies.
56. We have evaluated the impact of GASB Statement No. 103 effective July 1, 2025, and disclosed our implementation status/impact in Note 1 to the financial statements.
57. We have not completed the process of evaluating the impact of adopting future GASB pronouncements including GASB Statement No. 105. The Commission is therefore unable to disclose the impact that adopting this statement will have on its financial position and the results of operations when such statements are adopted.

Charna Widby, Executive Director

Patricia U. Pérez, Deputy Director

Financial Statements

June 30, 2026

First 5 Riverside County Children and Families Commission

(A Component Unit of the County of Riverside, California)

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First 5 Riverside County Children and Families Commission

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June 30, 2026

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Financial Section

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Independent Auditor's Report

To the Board of Commissioners
First 5 Riverside County Children and Families Commission
Riverside, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the First 5 Riverside County Children and Families Commission (Commission), a component unit of the County of Riverside, California, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commission, as of June 30, 2026, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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.

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Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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, schedules of Commission's proportionate share of net pension liability and contributions and budgetary comparison information as listed on the table of contents, 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 First 5 California Funding (Schedule) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2026, 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.

Eide Bailly LLP

Ontario, California
October 21, 2026

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First 5 Riverside County Children and Families Commission
Management's Discussion and Analysis
(Unaudited)
For the Year Ended June 30, 2026

Introduction

The purpose of management's discussion and analysis (MD&A) is to help readers understand what the Commission's financial statements and accompanying notes in this financial report say about its financial condition and why it changed from the prior year. Information presented in this section is drawn from the financial statements and supplemented by management's knowledge of the Commission's financial activities.

If you have questions concerning this report or require further information, contact Patricia Perez, Deputy Director, Riverside County Children and Families Commission, 585 Technology Court, Riverside, California 92507.

Overview of the Financial Statements

The Commission's financial report contains two types of basic financial statements that present its finances at both an overall and a more detailed fund level. The *government-wide financial statements* provide information about the Commission as a whole, while the *governmental fund financial statements* provide more detailed information about the Commission's individual funds.

- *Government-wide financial statements* provide a broad view of the Commission's financial position and activities. These statements include the Statement of Net Position and the Statement of Activities. The Statement of Net Position presents the Commission's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. The Statement of Activities shows how the Commission's net position changed during the fiscal year, through revenues and expenses. The Commission reports only on governmental activities.
- *Governmental fund financial statements* provide a more detailed view of the Commission's financial activities by fund. These statements focus on the short-term inflows, outflows, and balances of spendable resources available to finance current programs and services. For fiscal year 2025-26, the Commission reports the General Fund and the ARPA Fund as major governmental funds. The General Fund is the Commission's primary operating fund, while the ARPA Fund accounts for activities funded through the Coronavirus State and Local Fiscal Recovery Funds.

First 5 Riverside County Children and Families Commission

Management's Discussion and Analysis (Unaudited)

Understanding the Financial Statements

The financial statements present different types of financial information.

- *Assets* are resources available to the Commission, such as cash, investments, amounts owed to the Commission, and property and equipment.
- *Liabilities* are amounts the Commission owes or is obligated to pay, such as amounts owed to vendors and obligations related to pensions and accrued employee leave.
- *Revenues* are resources received by the Commission, such as tobacco tax revenue and funding from other programs.
- *Expenses or expenditures* represent resources used to provide programs and services.

Certain long-term items, such as capital assets, pensions, and compensated absences, are reported differently in the government-wide and governmental fund financial statements.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to understanding the amounts reported in the government-wide and governmental fund financial statements. Required supplementary information, including information related to pensions and budgetary comparisons, is also presented as part of the financial report.

Analysis of Commission's Finances

Table A-1
Riverside County Children and Families Commission's Net Position

	Governmental Activities		Total Percentage Change
	2026	2025	2025-2026
Current and other assets	$ 29,141,313	$ 38,119,467	-23.6%
Capital assets, net	1,687,826	1,690,241	-0.1%
Total assets	**30,829,139**	**39,809,708**	**-22.6%**
Deferred outflows of resources	**2,129,329**	**3,112,681**	**-31.6%**
Long-term liabilities	6,633,945	7,805,022	-15.0%
Other liabilities	3,032,846	5,793,185	-47.6%
Total liabilities	**9,666,791**	**13,598,207**	**-28.9%**
Deferred inflows of resources	**943,423**	**324,799**	**190.5%**
Net Position			
Net investment in capital assets	1,687,826	1,690,241	-0.1%
Restricted	-	401,538	-100.0%
Unrestricted	20,660,428	26,907,604	-23.2%
Total net position	**$ 22,348,254**	**$ 28,999,383**	**-22.9%**

Table A-1 shows that as of June 30, 2026, the Commission's total net position—assets and deferred outflows minus liabilities and deferred inflows—was approximately $22.3 million, a decrease of approximately $6.7 million, or 22.9%, from FY 2024–25. The decrease was primarily attributed to expenses exceeding revenues during the fiscal year. The Commission also expended the remaining $401,538 in restricted ARPA fund balance during FY 2025–26, resulting in no restricted net position at year-end.

Total assets decreased by approximately $9.0 million, or 22.6%, primarily reflecting a $7.3 million decrease in cash and investments and a $1.5 million decrease in amounts due from other governments. The decrease in cash and investments primarily reflects the planned use of accumulated resources, including Proposition 10 funds committed to Early Care and Education infrastructure investments intended to expand child care capacity in Riverside County.

Total liabilities decreased approximately $3.9 million, or 28.9%, primarily due to lower accounts payable, use of the remaining ARPA funds resulting in a decrease in unearned revenue, and a decrease in the net pension liability. The decrease in accounts payable primarily reflects the timing of year-end accruals and payments, while the decrease in the net pension liability reflects changes in the Commission's proportionate share of the County's pension liability and other actuarial factors.

Deferred outflow of resources decreased approximately $983,000 and deferred inflows of resources increased approximately $619,000 due primarily to changes in pension-related amounts.

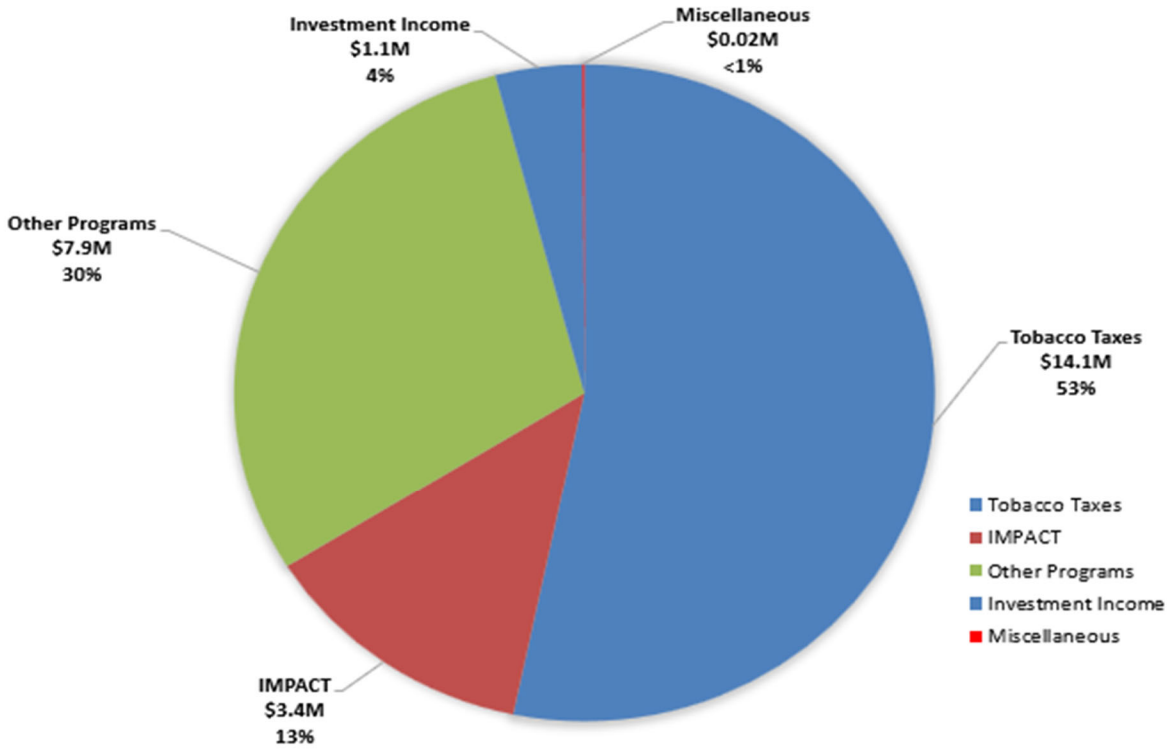
Governmental Activities

Table A-2 presents the Commission's revenues, expenses, and changes in net position for FY 2025–26 compared with FY 2024–25.

Table A-2
Changes in Riverside County Children and Families Commission's Net Position

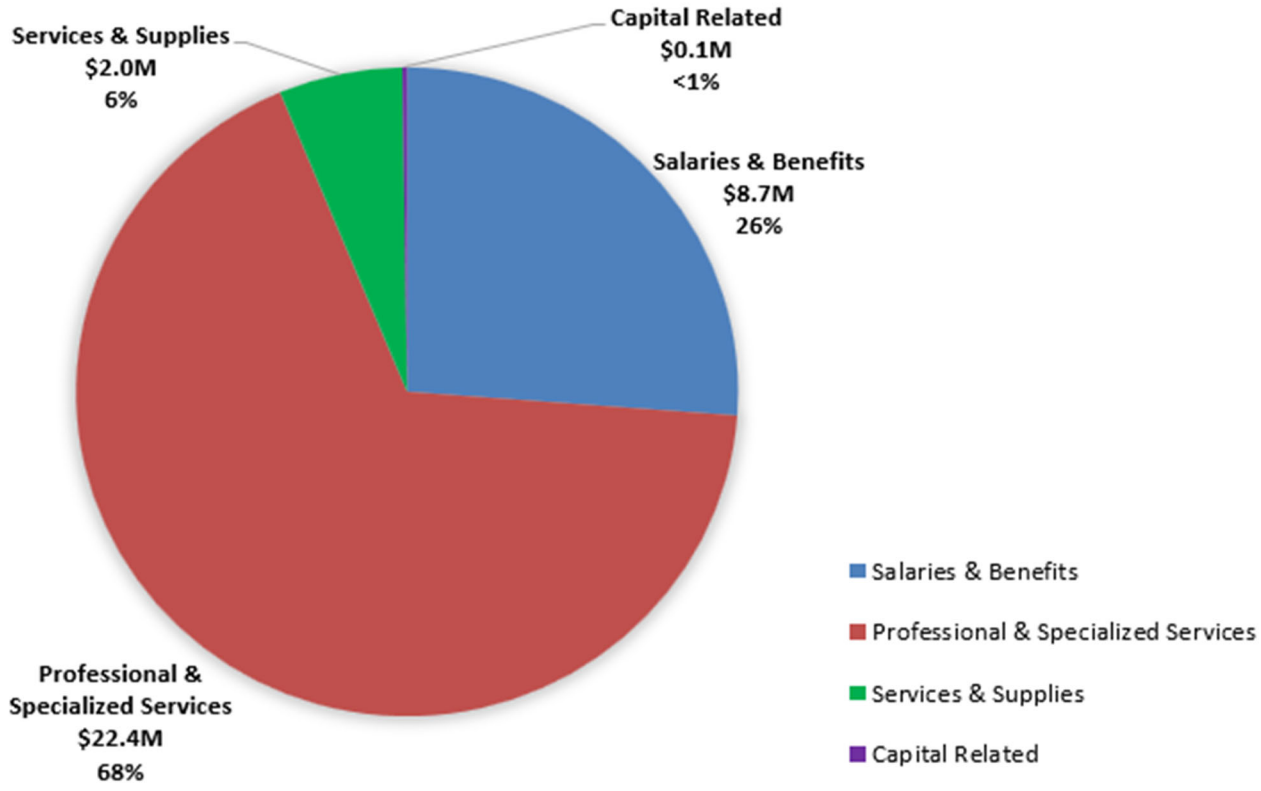
	Governmental Activities		Total Percentage Change
	2026	2025	2025-2026
Revenues			
Program revenues			
Tobacco taxes	$ 14,084,447	$ 14,192,057	-0.8%
Impact	3,412,608	4,103,018	-16.8%
Other programs	7,891,716	10,638,255	-25.8%
General revenues			
Investment income	1,065,731	1,901,505	-44.0%
Miscellaneous	22,683	0	100.0%
Total revenues	**26,477,185**	**30,834,835**	**-14.1%**
Expenses			
Child development			
Salaries and benefits	8,669,362	8,713,956	-0.5%
Professional and specialized services	22,383,862	22,626,816	-1.1%
Services and supplies	1,998,415	2,014,823	-0.8%
Capital related	76,675	70,487	8.8%
Total expenses	**33,128,314**	**33,426,082**	**-0.9%**
Change in net position	**(6,651,129)**	**(2,591,247)**	
Net position, beginning of the year	28,999,383	31,653,398	-8.4%
Adjustments-GASB 101 (2025)	-	(62,768)	
Total net position - beginning, as restated	28,999,383	31,590,630	-8.2%
Net position, end of the year	**$ 22,348,254**	**$ 28,999,383**	**-22.9%**

Figure A-1. Governmental Activities Revenues by Source



Total revenues decreased approximately $4.4 million, or 14.1%, from FY 2024–25. The largest driver was the completion of temporary ARPA-funded activities: ARPA revenue included in Other Programs decreased from approximately $4.6 million to $294,000. Higher revenues from other reimbursable programs partially offset that decrease. Investment income declined approximately $836,000, and IMPACT revenue declined approximately $690,000. Tobacco tax revenue decreased $107,610, or 0.8%, and remained the Commission's largest revenue source. The decline in total revenues therefore primarily reflects the completion of temporary ARPA funding, with smaller declines in other revenue sources.

Figure A-2. Governmental Activities Expenses by Category



Total expenses decreased $297,768 or 0.9%, from FY 2024–25 and remained relatively consistent with the prior year. Professional and specialized services continued to represent the Commission's largest expense category at approximately $22.4 million, decreasing approximately $243,000, or 1.1%. Salaries and benefits decreased approximately $45,000, or 0.5%, while services and supplies decreased approximately $16,000, or 0.8%. Capital-related expenses increased approximately $6,000 from the prior year.

Overall, expenses exceeded revenues during FY 2025–26, resulting in a decrease in net position of approximately $6.7 million.

Governmental funds

The Commission reports two major governmental funds individually in the governmental fund financial statements. Those funds are the General Fund and the ARPA Fund. Most of the discussion regarding governmental activities is equally applicable to the finances of those governmental funds. However, certain factors relevant to the Commission's current financial position are more apparent in the fund financial statements than in the government-wide financial statements. Significant changes in the Commission's major funds are shown in Table A-3 and discussed in more detail below.

Table A-3
Revenues, Expenditures, and Changes in Fund Balances

	General Fund		ARPA Fund	
	2026	**2025**	**2026**	**2025**
Total revenues	**$26,203,802**	**$26,125,882**	**$ 294,098**	**$ 4,670,628**
Total expenditures	**31,962,134**	**28,198,227**	**695,636**	**4,580,490**
Net change in fund balance	(5,758,332)	(2,072,345)	(401,538)	90,138
Fund balances – beginning of period	32,528,988	34,601,333	401,538	311,400
Fund balances – ending of period	**$26,770,656**	**$32,528,988**	**$ -**	**$ 401,538**

Fund balance represents the financial standing of a governmental fund as of the end of the fiscal year from a short-term perspective.

General Fund

The General Fund is the Commission's primary operating fund. At the end of FY 2025–26, the General Fund balance was approximately $26.8 million, a decrease of approximately $5.8 million, or 17.7%, from FY 2024–25. Revenues remained relatively unchanged, while expenditures increased approximately $3.8 million, or 13.3%, driven primarily by professional and specialized services. The increase reflects higher spending on Commission-approved Early Care and Education infrastructure projects, including the Lakeland Village and French Valley child care projects. Expenditures exceeded revenues by approximately $5.7 million, with the difference financed through accumulated fund balance.

ARPA Fund

The ARPA Fund ended FY 2025–26 with no remaining fund balance. During the fiscal year, the Commission incurred approximately $696,000 in expenditures to support completion of the Jan Peterson Child Day Care Center infrastructure expansion. Approximately $294,000 in ARPA revenue was recognized during the year, with the remaining $402,000 funded from the beginning ARPA fund balance. As of June 30, 2026, all remaining ARPA funds had been expended and the fund balance was zero.

Significant capital asset activity

At June 30, 2026, the Commission's net capital assets totaled approximately $1.7 million, remaining relatively unchanged from the prior year. The child care infrastructure investments discussed above supported facilities owned by partner organizations and therefore were reported as expenditures rather than additions to the Commission's capital assets. During FY 2025–26, the Commission added approximately $74,000 in machinery and equipment related to the Commission meeting conference room audio system upgrade and recorded approximately $77,000 in depreciation expense. Additional information on capital assets is provided in Note 4 to the financial statements.

Currently known facts, decisions, or conditions

The Commission is aware of three developments that are expected to have an impact on the Commission's finances in future periods and are reflected in the FY 2026–27 budget and subsequent budget revisions:

(1) Declining tobacco tax revenue
(2) FY 2026–27 budget and fund balance use
(3) FY 2026–27 budget revision and new funding

Declining tobacco tax revenue

The Commission continues to face declining tobacco tax revenue, its primary ongoing revenue source. Riverside County's share of statewide tobacco tax collections is affected by tobacco sales and statewide birth trends. Proposition 31, which prohibited the sale of flavored tobacco products beginning in December 2022, is also expected to continue placing downward pressure on tobacco tax revenue. The FY 2026–27 budget initially projected Proposition 10 and Proposition 56 revenues to decrease by approximately $1.2 million from the prior-year budget. In response, the Commission continues to diversify funding through state and County partnerships and other reimbursable programs.

FY 2026–27 budget and fund balance use

In May 2026, the Commission adopted the FY 2026–27 General Fund budget with estimated revenues of approximately $25.9 million and expenditures of approximately $30.6 million. The budget included a planned use of fund balance of approximately $4.7 million, including approximately $1.3 million in previously committed funding for Maternal Fetal Medicine research. The budget also included approximately $691,000 for capital assets, primarily associated with the planned build-out of undeveloped Commission space. The planned use of fund balance includes one-time investments and previously approved commitments. As tobacco tax revenue declines, the Commission will continue evaluating recurring expenditures against ongoing revenues to determine the adjustments needed to sustain programs and services.

FY 2026–27 budget revision and new funding

In September 2026, the Commission revised the FY 2026–27 budget to reflect additional program funding and updated implementation needs. Revised revenues increased to approximately $28.8 million, including an additional $2.1 million in CalWORKs Home Visiting funding and approximately $829,000 in first-year funding from the newly awarded five-year, $6 million Proposition 64 Public Health and Safety Grant. Revised expenditures increased to approximately $35.1 million and included additional contracts and MOUs and approximately $1.5 million in Early Care and Education infrastructure investments carried forward from FY 2025–26. The revised budget provides for approximately $6.3 million in fund balance use. Additional CalWORKs Home Visiting and Proposition 64 funding supports specified program activities, while accumulated fund balance supports infrastructure investments and other budgeted expenditures. The Commission will distinguish one-time commitments from recurring operating costs in its multiyear financial planning.

Basic Financial Statements

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First 5 Riverside County Children and Families Commission

Statement of Net Position

June 30, 2026

	Governmental Activities
Assets	
Cash and investments in County Treasury	$ 27,291,295
Interest receivable	145,493
Due from other governments	1,704,525
Capital assets not being depreciated	373,380
Capital assets, net of accumulated depreciation	1,314,446
Total assets	30,829,139
Deferred Outflows of Resources	
Deferred outflows related to pensions	2,129,329
Liabilities	
Accounts payable	1,326,296
Accrued wages and benefits	413,249
Use tax payable	87
Unearned revenue	211,520
Due to other governments	401,895
Compensated absences	
Payable within one year	679,799
Payable after one year	496,083
Net pension liability	6,137,862
Total liabilities	9,666,791
Deferred Inflows of Resources	
Deferred inflows related to pensions	943,423
Net Position	
Net investment in capital assets	1,687,826
Unrestricted	20,660,428
Total net position	$ 22,348,254

First 5 Riverside County Children and Families Commission

Statement of Activities

Year Ended June 30, 2026

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position
Governmental Activities			
Child development	$ 33,128,314	$ 25,388,771	$ (7,739,543)
Total governmental activities	$ 33,128,314	$ 25,388,771	(7,739,543)
General Revenues			
Investment income			1,065,731
Miscellaneous			22,683
Total general revenues			1,088,414
Change in Net Position			(6,651,129)
Total Net Position - Beginning			28,999,383
Total Net Position - Ending			$ 22,348,254

First 5 Riverside County Children and Families Commission

Balance Sheet – Governmental Funds

June 30, 2026

	General Fund	ARPA Fund	Total
Assets			
Cash and investments in County Treasury	$ 27,291,295	$ -	$ 27,291,295
Interest receivable	145,493	-	145,493
Due from other governments	1,704,525	-	1,704,525
Total assets	$ 29,141,313	$ -	$ 29,141,313
Liabilities and Fund Balance			
Liabilities			
Accounts payable	$ 1,326,296	$ -	$ 1,326,296
Accrued wages and benefits	413,249	-	413,249
Use tax payable	87	-	87
Unearned revenue	211,520	-	211,520
Due to other governments	401,895	-	401,895
Total liabilities	2,353,047	-	2,353,047
Deferred Inflows of Resources			
Unavailable revenues	17,610	-	17,610
Total deferred inflows of resources	17,610	-	17,610
Fund Balances			
Fund Balance			
Committed	9,300,072	-	9,300,072
Assigned	3,417,189	-	3,417,189
Unassigned	14,053,395	-	14,053,395
Total fund balance	26,770,656	-	26,770,656
Total liabilities, deferred inflows of resources and fund balance	$ 29,141,313	$ -	$ 29,141,313

First 5 Riverside County Children and Families Commission

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2026

Amounts reported for governmental activities in the Statement of Net Position are different because	
Fund Balance of Governmental Funds	$ 26,770,656
Capital assets used for governmental activities in the amount of $2,446,490 net of $758,664 in accumulated depreciation, are not financial resources and therefore, are not reported in the funds.	1,687,826
Governmental funds report pension contributions to the plan as expenditures, however in the statement of net position contributions are recorded as deferred outflows of resources to reduce the net pension liability at a future date. Additionally, the net pension liability is recorded in the statement of net position as a long-term liability. The following reconciles adjustments related to the net pension liability	
Net pension liability	(6,137,862)
Deferred outflows of resources	2,129,329
Deferred inflows of resources	(943,423)
Compensated absences liability is not reported in the fund financial statements.	(1,175,882)
Revenues reported as unavailable revenue in the governmental funds do not provide current financial resources but are recognized in the statement of activities.	17,610
Net Position of Governmental Activities	$ 22,348,254

First 5 Riverside County Children and Families Commission

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended June 30, 2026

	General Fund	ARPA Fund	Total
Revenues			
Tobacco taxes	$ 14,105,162	$ -	$ 14,105,162
IMPACT	3,412,608	-	3,412,608
Other programs	7,597,618	294,098	7,891,716
Investment income	1,065,731	-	1,065,731
Miscellaneous	22,683	-	22,683
Total revenues	26,203,802	294,098	26,497,900
Expenditures			
Current			
Child development			
Salaries and benefits	8,201,233	-	8,201,233
Professional and specialized services	21,688,226	695,636	22,383,862
Services and supplies	1,998,415	-	1,998,415
Capital outlay	74,260	-	74,260
Total expenditures	31,962,134	695,636	32,657,770
Excess/(Deficiency) of Revenues over Expenditures	(5,758,332)	(401,538)	(6,159,870)
Net Change in Fund Balance	(5,758,332)	(401,538)	(6,159,870)
Fund Balance, Beginning of Year	32,528,988	401,538	32,930,526
Fund Balance, End of Year	$ 26,770,656	$ -	$ 26,770,656

First 5 Riverside County Children and Families Commission

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2026

Amounts reported for Governmental Activities in the Statement of Activities are different because	
Net Change in Fund Balance - Total Governmental Funds	$ (6,159,870)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(2,415)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows related to pensions. This amount represents the net change in pension related amounts.	(279,377)
Compensated absences expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This amount represents the net change in the compensated absences liability.	(188,752)
Revenues in the Statement of Activities that do not meet the "availability" criteria for revenue recognition are reported as deferred inflows of resources, unavailable revenues, in the governmental funds. This is the net change in deferred inflows of resources, unavailable revenues, from the prior year.	(20,715)
Change in Net Position of Governmental Activities	$ (6,651,129)

Notes to Financial Statements

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Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

The Riverside County Board of Supervisors established First 5 Riverside, also known as Riverside County Children and Families Commission ("the Commission") in 1999 under the provisions of the California Children and Families Act of 1998 (Act). The Commission provides support for all children, prenatal through five years, and their families to improve early childhood development. The Commission is funded through cigarette tax revenue generated as a result of the California voter approval of the Proposition 10 Act ("Prop 10") in November 1998. A governing board of nine members, which are appointed by the County Board of Supervisors, administers the Commission. The composition of the Commission is consistent with the requirements set forth in the Proposition 10 legislation and the local Riverside County Ordinance No. 784.

The Commission is a component unit of the County of Riverside, California. The Commission implements comprehensive and integrated systems for children to thrive in supportive, nurturing and loving environments; enter school healthy and ready to learn and become productive and well-adjusted as members of society. The Commission developed a strategic plan to guide activities and funding for the period of June 2027 through June 2030. The Commission's primary goals are: 1) to foster a healthy community and provide access to affordable, comprehensive and preventive mental and physical health services 2) to expand the availability of quality, accessible and affordable Child Care services and 3) to educate Riverside County residents about the lifelong implication of optimal development through age 5.

Upon termination of the Commission, all assets of the Commission shall be returned to the State of California. The liabilities of the Commission shall not become liabilities of the County upon either termination of the Commission or the liquidation or disposition of the Commission's remaining assets.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (e.g., the statement of net position and the statement of activities) report information on all of the activities of the reporting entity. Governmental activities are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) on pages 13 and 14 are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Contributions to local grantee organizations are recognized as expense when criteria for grant payments are met by the grantee organization. The *Statement of Net Position* presents the Commission's overall financial position. The *Statement of Activities* reports the change in net position in a net program cost format to demonstrate the degree to which the expenses of the Commission are offset by its program revenues. The Commission's principal activity is child development.

Governmental fund financial statements, presented after the government-wide financial statements, are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues are generally considered to be available when they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recognized in the accounting period in which the liability is incurred, if measurable. However, expenditures related to compensated absences are recorded only when payment is due. Revenues collected in advance are recorded as advances (Unearned Revenue) and recognized in the period earned.

The government reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the Commission.

The Coronavirus State and Local Fiscal Recovery Funds (*ARPA fund)* is a special revenue fund. This fund supports the resilience of the overall economy by allowing more parents to access early care and education (childcare) so that they are able to return to work after experiencing the negative impacts of COVID-19 within Riverside County.

D. Accounting and Reporting Policies

The accounting policies of the Commission conform to accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental accounting and financial reporting principles.

E. Cash and Investments

The Commission categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

F. Capital Assets

Capital assets are recorded at historical cost. The capitalization threshold for equipment is $10,000; buildings, land and land improvements is $150,000. Betterments result in a more productive, efficient or long-lived asset. Significant betterments are considered capital assets when they result in an improvement of $2,500 or more. Capital assets used in operations are depreciated using the straight-line method over their estimated useful lives in the government-wide statements. The estimated useful lives are as follows: Buildings 25-60 years, Improvements 10-20 years, Equipment 3-20 years. Maintenance and repairs are charged to operations when incurred. Betterments and major improvements, which significantly increase values, change capacities, or extend useful lives, are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the changes in financial position.

G. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Commission has one item that qualifies for reporting in this category: Deferred outflows related to pensions.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Commission has two items that qualify for reporting in this category: Deferred inflows related to pensions and Deferred inflows related to unavailable revenues.

H. Unearned Revenue

Revenues collected in advance of incurring eligible expenses are recorded as advances (Unearned Revenue) and recognized in the period to which they apply. As of June 30, 2026, the Commission has unearned revenues of $211,520.

I. 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 the reported amounts and disclosures at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

J. Restricted Resources

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, and then unrestricted resources as they are needed.

K. Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned for leave balances that are more likely than not to be used for compensated leave or settled through cash or noncash means. The entire compensated absence liability is reported on the government-wide Statement of Net Position. For governmental funds, a liability for compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid, primarily the general fund.

Commission policy permits employees to accumulate earned, but unused vacation, holiday, and sick pay benefits. Vacation, holiday and sick pay are accrued when incurred. Governmental funds record amounts that are due and payable at year-end as a liability of the fund and amounts due in the future as a liability in the government-wide financial statements.

The Commission allows unlimited accumulation of sick leave. Upon service retirement, disability retirement, or death of an employee or officer, and subject to the provisions of any applicable agreement between the employing agency and CalPERS, unused accumulated sick leave for most employees with at least 5 but less than 15 years of service shall be credited at the rate of 50% of current salary value thereof provided, however, that the total payment shall not exceed a sum equal to 960 hours of full pay. Unused accumulated sick leave for employees with more than 15 years of service shall be credited at the rate of the current salary value provided, however, that the total payment shall not exceed a sum equal to 960 hours of full pay. In addition, the employee may also elect to place the payable amount of sick leave into a VEBA (Voluntary Employee Beneficiary Association) account, which may be used for future health care costs.

L. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County of Riverside's Miscellaneous Pension Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by California Public Employees Retirement System (CalPERS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Net Position and Fund Balance

Net Position

In the government-wide financial statements, net position represents the difference between assets, liabilities and deferred outflows (inflows) of resources, and may be classified into three components:

- Net Investment in Capital Assets – This balance reflects the net position of the Commission that are invested in capital assets. This amount is generally not accessible for other purposes.
- Restricted Net Position – This balance represents net position that is not accessible for general use because their use is subject to restrictions enforceable by third parties.
- Unrestricted Net Position – This balance represents the net position that is available for general use.

Fund Balance

The following classifications describe the relative strength of the constraints placed on the purposes for which resources can be used:

- Nonspendable Fund Balance – Amounts that cannot be spent either because they are in nonspendable form or are required to be maintained intact.
- Restricted Fund Balance – Amounts that are constrained to specific purposes by state or federal laws or externally imposed conditions by grantors or creditors.
- Committed Fund Balance – Amounts with self-imposed limitations and require both the approval of the highest level of decision-making authority (Commissioners) and the same formal action to remove or modify limitations. The formal action required by the Commissioners for funds to be committed is action by the way of a formal action item allocating funding for a specific purpose, program or initiative.
- Assigned Fund Balance – Amounts that are constrained by the Commission's intent to be used for specific purposes, but are neither restricted nor committed. The Commission is the only authority allowed to assign amounts to be used for specific purposes.
- Unassigned Fund Balances – These are residual resources of the General Fund in excess of what can properly be classified in one of the other four categories, or negative fund balance of special revenue funds.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first and then unrestricted resources, as they are needed. For unrestricted resources, decreases in fund balance first reduce committed fund balance, in the event that committed fund balance becomes zero, then assigned and unassigned fund balances are used in that order.

N. Effect of New Governmental Accounting Standards Board (GASB) Pronouncements

Effective in Current Fiscal Year

GASB Statement No. 103 – *Financial Reporting Model Improvements* – In April 2024, the GASB issued 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 Statement improves key components of the financial reporting model, including changes to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. The Commission implemented this Statement for the fiscal year ended June 30, 2026.

GASB Statement No. 104 – *Disclosures of Certain Capital Assets* – In September 2024, the GASB issued Statement No. 104, *Disclosures of Certain Capital Assets*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. This Statement requires certain additional disclosures for capital assets, including capital assets held for sale, lease assets by major class of underlying assets, subscription assets, and intangible assets other than lease assets and subscription assets. The Commission has determined that there was no material impact on the Commission's financial statements.

Effective in Future Fiscal Years

The GASB has issued the following pronouncement that has an effective date which may impact future financial statement presentation. The Commission has not determined the effect of the following Statement:

GASB Statement No. 105 – *Subsequent Events*

Note 2 - Cash and Investments

Cash and Investments are classified in the accompanying financial statements as follows:

Cash and Investments in County Treasury	$ 27,291,295
Total cash and investments	$ 27,291,295

Investments Authorized by the California Government Code

The Commission is authorized under the California Government Code to make direct investments and has adopted the Riverside County Statement of Investment Policy and any amendments, therein. The Commission maintains policies for exposure to interest rate risk, credit risk, and concentration of credit risk, as stated in the policy. The following are investments authorized under the Riverside County Statement of Investment Policy, which is more limited than those authorized under the California Government Code:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio
U.S. Treasuries	5 years	100%
Reverse Repos	60 days	10%
Repurchase Agreements (REPO)	45 days	40% max; 25% in term repo over 7 days
Negotiable Certificate Of Deposits & Collateralized Time Deposits (NCD & TCD)	2 years	20%
Municipal Bonds (MUNI)	5 years	15%
Money Market Mutual Funds (MMF)	Daily liquidity	20%
Medium Term Notes (MTNO) Corporate Notes	4 years	20%
Local Agency Obligations (LAO)	3 years	2.5%
Local Agency Investment Fund (LAIF)	Daily liquidity	Max $50 million
Joint Powers Authority Pool, CLTR, Camp	Daily liquidity	2%
Int'l Bank for Reconstruction and Development, Int'l Finance Corporation, and Inter-American Development Bank	5 years	20%
Federal Agencies	5 years	100%
Commercial Paper (CP)	397 days	40%
Cash/Deposit Account	N/A	20%

Investment in Riverside County Treasurer's Pooled Investment Fund

The Commission maintains all of its funds with the Riverside County Treasurer. For information regarding interest rate risk, credit risk, concentration of credit risk, and custodial credit risk of the Riverside County Treasurer's Pool refer to the County of Riverside Annual Comprehensive Financial Report.

The Riverside County Treasurer maintains a cash and investment pool for all funds of the County and other agencies for which the County treasury is the depository. Interest earned on the pooled funds is allocated and credited to these funds quarterly. Interest is apportioned to the Commission based on the average daily balances on deposit with the Riverside County Treasurer.

The Commission is an involuntary participant in the pool regulated by the California Government Code, under the oversight of the Treasurer of the County of Riverside and Treasury Oversight Committee. The fair value of the Commission's investment in this pool is reported in the accompanying financial statements at amounts based upon the Commission's pro-rata share of the fair value provided by the County of Riverside for the entire pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the pool, which are recorded on an amortized cost basis. The weighted average maturity of the pool was 1.35 years at June 30, 2026. The County pool investment fund is rated AAAf/S1 by Fitch Ratings.

Fair Value Measurements

The Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2026, the Commission held no individual investments. All funds are invested in the Riverside County Investment Pool.

Deposits and withdrawals are made on the basis of $1 and not fair value. Accordingly, the Commission's investment in the Riverside County Investment Pool at June 30, 2026 is uncategorized and not defined as a Level 1, Level 2, or Level 3 input.

Note 3 - Due from Other Governments

Due from other governments represents amounts due to the Commission from the California Children and Families Commission ("State Commission") for Prop 10 related revenues. The amounts due at June 30, 2026, were as follows:

Prop 10 Revenue For June 2026	$ 850,790
IMPACT	722,012
SMIF (interest)	92,029
Other	39,694
Total due from other governments	$ 1,704,525

Note 4 - Capital Assets

Capital assets activity for the year ended June 30, 2026, is shown below:

	Beginning	Increases	Decreases	Ending
Capital Assets Not Depreciated				
Land	$ 373,380	$ -	$ -	$ 373,380
Capital Assets Depreciated				
Building and improvements	1,897,938	-	-	1,897,938
Machinery and equipment	107,404	74,260	(6,492)	175,172
Total depreciable assets	2,005,342	74,260	(6,492)	2,073,110
Less - Accumulated Depreciation For				
Building and improvements	(597,738)	(53,827)	-	(651,565)
Machinery and equipment	(90,743)	(22,848)	6,492	(107,099)
Total accumulated depreciation	(688,481)	(76,675)	6,492	(758,664)
Total capital assets depreciated, net	1,316,861	(2,415)	-	1,314,446
Total capital assets, net	$ 1,690,241	$ (2,415)	$ -	$ 1,687,826

Depreciation expense for the year ended June 30, 2026 totaled $76,675 and is included in child development in the statement of activities.

Note 5 - Compensated Absences

At June 30, 2026, the amount of accrued vacation, holiday pay, and sick leave reported in the government-wide statement of net position was $1,175,882.

	Beginning Balance	Net Change	Ending Balance	Amount Due in one year
Compensated Absences	$ 987,130	$ 188,752	$ 1,175,882	$ 679,799

Note 6 - Fund Balance

The details of the fund balances as of June 30, 2026, are presented below:

	General Fund	ARPA Fund	Total
Fund Balance			
Committed to			
Budgetary Stabilization Reserve	$ 6,000,000	$ -	$ 6,000,000
RUHS-MC MFM Capacity Building	2,885,672	-	2,885,672
ECE Facility Projects	414,400	-	414,400
Total committed	9,300,072	-	9,300,072
Assigned to			
FY 26/27 Budgeted Fund Balance Draw	3,417,189	-	3,417,189
Unassigned			
Unassigned Fund Balance	14,053,395	-	14,053,395
Total fund balance	$ 26,770,656	$ -	$ 26,770,656

Stabilization Arrangement

In May 2018, the Commission approved Action Item #18-12. Under the formal action, a portion of the fund balance of the General Fund is committed for budget stabilization arrangement, such as might be needed when revenue shortages or budgetary imbalances occur. The Policy states that, at fiscal year-end, an amount equal $6,000,000 of the General Fund is to be committed for use to maintain services at the same level as was contracted in the event of revenue budgetary shortfall (revenue fall 10% below budget). At June 30, 2026, $6,000,000 was committed for the budgetary stabilization reserve.

Minimum Fund Balance Policy

In May 2018, the Commission approved Action Item #18-12, which created a minimum fund balance reserve policy. The minimum fund balance reserve is set at an amount equal to $4,000,000. The reserve is to be replenished as soon as economic conditions allow. As of June 30, 2026, the Commission had $4,000,000 of the targeted reserve amount of $4,000,000 in unassigned fund balance, pursuant to the policy.

Note 7 - Special Funding – Other Programs

The Riverside IMPACT (Improve and Maximize Programs so All Children Thrive) Legacy program is dedicated to enhancing the quality of early learning environments across a diverse range of voluntary settings, including licensed centers, family child-care homes (FCCH), legally exempt centers, family, friend, and neighbor (FFN) care, and alternative settings serving children ages 0 to 5.

First 5 California initially awarded the Commission $7,698,631 to support the IMPACT initiative over a two-year period beginning in FY 2023-24. In FY 2025-26, the agreement was amended to extend the initiative to three years and increase the total award to $11,156,265. As the fiscal lead for the region, the Commission administers the award on behalf of Riverside County and partner First 5 Commissions in San Bernardino, Orange, and Imperial counties, including pass-through funding to those partners.

Funds claimed for the year ending June 30, 2026 totaled $3,412,608. The IMPACT program requires matching contributions from program partners at a 2:1 ratio, meaning First 5 California provides two dollars for every one dollar of local matching funds. The Commission also secured $73,894 in IMPACT-related funding from the Riverside County Office of Education.

Additionally, the Commission received $746,775 from Inland Empire Health Plan (IEHP) to support home visitation and related early childhood initiatives and $80,000 from the University of California, Irvine (UCI) for program activities, bringing total IMPACT, home visitation, and related program funding to $4,239,383.

The Riverside County Department of Public Social Services has provided funding to support countywide family support programs. During the year ended June 30, 2026, the Commission received $4,196,949 through the California Work Opportunity and Responsibility to Kids (CalWORKs) program and $2,500,000 to support Family Resource Centers throughout the County. These funds support services designed to strengthen families, promote child well-being, and connect residents with community resources and support services.

In addition, the Riverside County Board of Supervisors approved federal funding allocations of $15,000,000 on September 14, 2021, $8,000,000 on January 24, 2023, and $72,202 on January 9, 2024, for a total of $23,072,202 through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) established under the American Rescue Plan Act of 2021 (ARPA). These funds were designated for the Commission's Early Care & Education Recovery activities in Riverside County.

As of June 30, 2026, the Commission had incurred $20,565,442 in eligible ARPA expenditures, consisting of $5,781,770 in FY 2022, $7,255,855 in FY 2023, $2,251,691 in FY 2024, $4,580,490 in FY 2025, and $695,636 in FY 2026. During FY 2024-25, the Commission transferred $3,000,000 of ARPA funding to the County of Riverside Executive Office to support the Lakeland Village Childcare Infrastructure Project. ARPA funds were required to be obligated by December 31, 2024, and expended by December 31, 2026. As of June 30, 2026, no ARPA funds remained unspent.

Note 8 - Related Party Transactions

The required composition of the Board of Commissioners is consistent with the Children and Families Act of 1998 and Riverside County Ordinance 784. Some of the programs funded by First 5 Riverside are operated by organizations associated with the Commissioners. Commissioners must abstain from discussion and voting on issues directly related to their respective organizations. The Commission also utilizes the County Counsel for its legal services.

The following is a summary of related party amounts at June 30, 2026:

Organization	Expenditure Amount	Payable Amounts
County Counsel	$ 43,204	$ -
Department of Public Health	438,512	-
Jurupa Unified School District	929,612	89,176
Riverside County Office of Education	2,731,257	350,823
Total	$ 4,142,585	$ 439,999

The expenditure amounts are included in Professional and Specialized Services.

Note 9 - Program Evaluation

In accordance with the *Expanded Audit Guide: Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5)*, issued by the California State Controller, the Commission is required to disclose the amounts expended during the fiscal year on program evaluation. Program evaluation costs pertain to those activities undertaken to support the collection, production, analysis and presentation of evaluation information for Commission management, Commissioners and other interested parties.

For the year ended June 30, 2026, the Commission expended $723,951 on program evaluation.

Note 10 - Retirement Plan

A. General Information about the Pension Plan

Plan Descriptions – The County contracts with CalPERS to provide retirement benefits to its employees. CalPERS is a common investment and administrative agent for participating public entities with the State of California. All qualified permanent and probationary employees are eligible to participate in the County's Miscellaneous (all other) Employee Pension Plans, an agent multiple-employer defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and County resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information may be obtained from: California Public Employee's Retirement System, 400 Q Street, P.O. Box 942701, Sacramento, California 94229-2701 or can be found on the CalPERS website at: http://www.calpers.ca.gov.

The employees of the Commission are employees of the County. The Commission reimburses the County for all pension plan costs and participates in the County's agent employer plan. For financial reporting purposes, the Commission reports a proportionate share of the County's collective net pension liability, pension expense, and deferred outflows and inflows of resources. Accordingly, the disclosures and required supplementary information have been reported for the Commission as a cost-sharing participant. For additional details of the County's pension plan, refer to the County of Riverside Annual Comprehensive Financial Report.

Benefits Provided – CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect at June 30, 2026, are summarized as follows:

	Miscellaneous		
	Tier I	Tier II	Tier III
	Prior to	8/23/2012 through	On or after
Hire Date	8/23/2012	12/31/2012	1/1/2013
Formula	3% at 60	2% @ 60	2% @ 62
Benefit Vesting Schedule	5 years of service	5 years of service	5 years of service
Final Compensation	12 months	36 months	36 months
PEPRA Compensation Limit	N/A	N/A	$ 159,733
Benefit Payments	monthly for life	monthly for life	monthly for life
Earliest Retirement Age	50	50	52
Required Employee Contribution Rates	8.0%	7.0%	7.25%
Required Employer Contribution Rates	23.05%	23.05%	23.05%

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers must be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund. The dollar amounts are billed on a monthly basis.

Active plan members in CalPERS are required to contribute up to 8% (Miscellaneous employees) of their annual covered salary as specified in the governing Memorandum of Understanding or as provided by state statute. The Commission's contributions to the County plan were $1,255,468 for the year ended June 30, 2026.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2026, the Commission reported a net pension liability for its proportionate share of the County's miscellaneous plan net pension liability of $6,137,862.

The Commission's net pension liability was measured as the proportionate share of the County's net pension liability based on its actual 2026 contributions in relation to all County contributions to the Plan.

The net pension liability of the Plan was measured as of June 30, 2025, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024, rolled forward to June 30, 2025, using standard update procedures. The Commission's proportionate share of the County's miscellaneous pension plan's net pension liability, measured as of June 30, 2024, and 2025 was 0.307451% and 0.299380%, respectively.

For the year ended June 30, 2026, the Commission recognized pension expense of $1,534,845. At June 30, 2026, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Actual and Expected Experience	$ 506,147	$ (23,067)
Changes In Assumptions	77,374	-
Net Differences Between Projected and Actual Earnings On Plan investments	-	(743,685)
Changes In Proportion and Difference Between Commission's Contributions and Proportionate Share of Contributions	290,340	(176,671)
Contributions Subsequent To The Measurement Date	1,255,468	-
Total	$ 2,129,329	$ (943,423)

The amount of $1,255,468 reported as deferred outflow of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2027. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended June 30	
2027	$ 660,520
2028	(130,162)
2029	(323,643)
2030	(276,277)
	$ (69,562)

Actuarial Assumptions – The Commission's proportion of the County's total pension liabilities in the June 30, 2024, actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2024
Measurement Date	June 30, 2025
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions	
Discount rate	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Mortality rate table (1)	Derived using CalPERS' Membership Data for all Funds
Post retirement benefit increase	Lesser of Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter

(1) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 6.90% for the Plan. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the County's contributions will be made at rates equal to the difference between actuarially determined contributions rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Target Allocation	Real Return[1,2]
Public Equity	37.0%	4.56%
Private Equity	17.0%	5.56%
Fixed Income	28.0%	2.53%
Real Assets	15.0%	3.03%
Private Debt	8.0%	4.93%
Strategic Leverage	-5.0%	1.40%
Total	100%	

(1) Figures are based on the 2024 Mid-Cycle Asset Liability Management study.
(2) An expected annual rate of price inflation of 2.30% was used for this period.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the proportionate share of the net pension liability of the Commission, calculated using the discount rate for the Plan, as well as what the Commission's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-Percentage point higher than the current rate:

	Discount Rate -1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Commission's Proportionate Share of the Net Pension Liability	$ 11,227,665	$ 6,137,862	$ 1,986,546

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and the County Annual Comprehensive Financial Report (ACFR). The County's financial statements may be found on the Auditor-Controller's Website: http://www.auditorcontroller.org/.

Note 11 - Risk Management

The Commission is part of the County of Riverside's insurance programs including coverage for general liability and auto liability. The County's insurance program for general and auto liability is a combination of self-insurance and excess insurance providing limits of liability of $25,000,000 per occurrence.

The employees at the Commission are considered to be employees of the County of Riverside and are covered by the County's workers' compensation program. The County's workers' compensation program is a combination of self- insurance and excess insurance providing statutory limits of coverage as required by the State of California.

There were no significant reductions in insurance coverage during the fiscal year ended June 30, 2026. No claims or suits are pending against the Commission arising out of proposed claim settlements covered by insurance. No settlements exceeded insurance coverage during the last three years.

Note 12 - Contingencies

The Commission participates in state and federal programs, the principal of which are subject to program compliance. The amount of expenditures which may be disallowed, if any, by the granting agencies (First 5 California or State of California or federal awarding agencies) are anticipated to be immaterial.

The Commission is involved in various legal proceedings from time to time in the normal course of business. In management’s opinion, the Commission is not involved in any legal proceeding that will have a material adverse effect on financial position or changes in financial position of the Commission.

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Required Supplementary Information
June 30, 2026

First 5 Riverside County Children and Families Commission

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First 5 Riverside County Children and Families Commission

Schedule of the Commission's Proportionate Share of the Net Pension Liability (Miscellaneous Plan)

Last Ten Years

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Commission's proportion of the net pension liability	0.299380%	0.307451%	0.292782%	0.285902%	0.322377%	0.303069%	0.214360%	0.243538%	0.240294%	0.181543%
Commission's proportionate share of the net pension liability	$ 6,137,862	$ 7,460,461	$ 7,333,106	$ 6,901,560	$ 3,253,591	$ 6,463,224	$5,065,275	$ 5,301,689	$ 5,231,069	$ 2,987,791
Covered payroll	$ 4,685,454	$ 3,628,795	$ 3,327,557	$ 3,734,131	$ 3,481,611	$ 2,638,451	$ 2,660,118	$ 2,581,044	$ 1,944,230	$ 1,590,991
Commission's proportionate share of the net pension liability as a percentage of covered payroll	131.00%	205.59%	220.38%	184.82%	93.45%	244.96%	190.42%	205.41%	269.06%	187.79%
Plan fiduciary net position as a percentage of the total pension liability	82.73%	78.32%	76.24%	75.92%	89.13%	76.03%	72.08%	72.12%	71.03%	74.51%
Measurement date	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016

First 5 Riverside County Children and Families Commission

Schedule of Contributions

Last Ten Years

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Required Commission contributions	$ 1,255,468	$ 1,565,664	$ 1,334,938	$ 924,394	$ 948,918	$ 866,994	$ 523,854	$ 505,552	$ 438,501	$ 325,821
Contributions in relation to the actuarially determined contribution	1,255,468	1,565,664	1,334,938	924,394	948,918	866,994	523,854	505,552	438,501	325,821
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 4,640,819	$ 4,685,454	$ 3,628,795	$ 3,327,557	$ 3,734,131	$ 3,481,611	$ 2,638,451	$ 2,660,118	$ 2,581,044	$ 1,944,230
Contributions as a percentage of covered payroll	27.05%	33.42%	36.79%	27.78%	25.41%	24.90%	19.85%	19.00%	16.99%	16.76%

First 5 Riverside County Children and Families Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – General Fund

Year Ended June 30, 2026

	Budgeted Amounts		Variance with Original Budget- over (under)	Actual Amounts Budgetary (and GAAP)	Variance with Final Budget Positive
	Original	Final	Final Budget	Basis	(Negative)
Budgetary Revenues					
Tobacco taxes	$ 14,806,156	$ 14,806,156	$ -	$ 14,105,162	$ (700,994)
IMPACT	3,464,384	3,457,634	(6,750)	3,412,608	(45,026)
Other programs	6,795,549	7,838,969	1,043,420	7,597,618	(241,351)
Investment income	1,408,663	1,408,663	-	1,065,731	(342,932)
Miscellaneous	-	-	-	22,683	22,683
Total budgetary revenues	26,474,752	27,511,422	1,036,670	26,203,802	(1,307,620)
Budgetary Expenditures					
Current					
Salaries and benefits	9,152,074	9,249,864	97,790	8,201,233	1,048,631
Professional and specialized services	19,239,126	25,405,050	6,165,924	21,688,226	3,716,824
Services and supplies	3,015,554	2,598,870	(416,684)	1,998,415	600,455
Capital outlay	-	75,000	75,000	74,260	740
Total budgetary expenditures	31,406,754	37,328,784	5,922,030	31,962,134	5,366,650
Net Change in Fund Balance	(4,932,002)	(9,817,362)	(4,885,360)	(5,758,332)	4,059,030
Budgetary Fund Balance, Beginning of Year	32,528,988	32,528,988	-	32,528,988	-
Budgetary Fund Balance, Ending	$ 27,596,986	$ 22,711,626	$ (4,885,360)	$ 26,770,656	$ 4,059,030
Reconciliation to GAAP Basis					
Total fund balance GAAP basis				$ 26,770,656	

First 5 Riverside County Children and Families Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – ARPA Fund

Year Ended June 30, 2026

	Budgeted Amounts		Variance with Original Budget- over (under)	Actual Amounts Budgetary (and GAAP)	Variance with Final Budget Positive
	Original	Final	Final Budget	Basis	(Negative)
Budgetary Revenues					
Other programs	$ 250,000	$ 695,636	$ 445,636	$ 294,098	$ (401,538)
Budgetary Expenditures					
Current					
Professional and specialized services	250,000	695,636	445,636	695,636	-
Net Change in Fund Balance	-	-	-	(401,538)	(401,538)
Budgetary Fund Balance, Beginning of Year	401,538	401,538	-	401,538	-
Budgetary Fund Balance, Ending	$ 401,538	$ 401,538	$ -	$ -	$ (401,538)
Reconciliation to GAAP Basis					
Total fund balance GAAP basis				$ -	

See Note to Required Supplementary Information

Note 1 - Budget and Budgetary Process

The annual budget is adopted on a basis consistent with Generally Accepted Accounting Principles for the general fund and ARPA fund. The appropriated budget is prepared utilizing fund and department categories. Transfer of appropriations between categories must be approved by the Commission. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

The Commission adopts an annual budget, which can be amended by the Commission throughout the year. The basis used to prepare the budget is the same as the basis used to reflect actual revenues and expenditures.

Note 2 - Budgetary Analysis

The following provides a summary of the primary factors that caused variances between the original budget and final budget, and the final budget and actual amounts.

Original to Final Budget

General Fund:
During FY 2025–26, the Commission approved budget revisions to reflect updated program revenues, contractual commitments, and infrastructure investments. General Fund budgeted revenues increased by approximately $1.0 million, primarily from a $1.04 million increase in Other Programs revenue. Budgeted expenditures increased by approximately $5.9 million, driven largely by additional Commission-approved Early Care and Education infrastructure investments to expand childcare capacity throughout Riverside County. Revisions also included adjustments to operating expenditures and a $75,000 capital equipment appropriation.

As a result, the budgeted General Fund decrease in fund balance increased from approximately $4.9 million to $9.8 million, reflecting the planned use of accumulated resources for approved investments and program commitments.

ARPA Fund:
In the ARPA Fund, the revenue and expenditure budgets each increased by approximately $446,000, to $695,636, to support completion of the Jan Peterson Child Day Care Center expansion.

Final Budget to Actual

General Fund:
For the year ended June 30, 2026, General Fund revenues were approximately $1.3 million below the final budget, primarily because tobacco tax revenues were about $701,000 below budget, investment income was about $343,000 below, and Other Programs revenue was about $241,000 below. General Fund expenditures were approximately $5.4 million below the final budget. The largest expenditure variances were in salaries and benefits and professional and specialized services. Salaries and benefits were approximately $1.0 million below budget, primarily due to vacancies, turnover, and the timing of filling budgeted positions. The authorized staffing level included vacant and anticipated positions and did not represent positions continuously filled throughout the year.

Professional and specialized services were approximately $3.7 million below budget, primarily due to lower-than-budgeted contract expenditures and the timing of program and infrastructure contract activity. Certain multi-year contracts and projects were not fully expended as of June 30, 2026. The actual General Fund decrease in fund balance was approximately $5.8 million, compared with the final budgeted decrease of approximately $9.8 million.

ARPA Fund:
ARPA Fund revenues were approximately $402,000 below the final budget, while expenditures of $695,636 were consistent with the final budget. Actual revenue of approximately $294,000 was recognized during the year; the remaining $402,000 of expenditures was funded from beginning fund balance.

Other Supplementary Information
June 30, 2026

First 5 Riverside County Children and Families Commission

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First 5 Riverside County Children and Families Commission

Schedule of First 5 California Funding

Year Ended June 30, 2026

Program	Source	Revenue	Expenses
IMPACT	F5CA Program Funds	$ 3,412,608	$ 3,412,608

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Compliance Section
June 30, 2026

First 5 Riverside County Children and Families Commission

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

To the Board of Commissioners
First 5 Riverside County Children and Families Commission
Riverside, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States *(Government Auditing Standards)*, the financial statements of the governmental activities and each major fund of First 5 Riverside County Children and Families Commission (Commission), a component unit of the County of Riverside, California, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated October 21, 2026.

Report on Internal Control over Financial Reporting

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

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

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

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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.

Eide Bailly LLP

Ontario, California
October 21, 2026

Independent Auditor's Report on State Compliance and on Internal Control over Compliance

To the Board of Commissioners
First 5 Riverside County Children and Families Commission
Riverside, California

Report on Compliance

Opinion

We have audited the First 5 Riverside County Children and Families Commission's (Commission), a component unit of the County of Riverside, California, compliance with the requirements specified in the State of California's *Expanded Audit Guide: Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5)*, issued by the State Controller's Office, applicable to the Commission's statutory requirements identified below for the year ended June 30, 2026.

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, 2026.

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 *Expanded Audit Guide: Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5)*, 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 First 5 Program.

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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 *Expanded Audit Guide: Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5)* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance 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 State of California's *Expanded Audit Guide: Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5)*, 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 *Expanded Audit Guide: Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5)*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Commission's compliance with the state laws and regulations applicable to the following items:

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

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

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 *Expanded Audit Guide: Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5)*. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Ontario, California
October 21, 2026

G.2. Presentation of First 5 Riverside County Children and Families Commission Annual Report for Fiscal Year 2025/2026 — Charna Widby, Executive Director and Patricia Perez, Deputy Director

G.2.a. **Public Hearing:** Annual Report of First 5 Riverside County Children and Families Commission for Fiscal Year 2025/2026 — Supervisor Chuck Washington, Chair

G.2.b. **26-45:** Adopt First 5 Riverside County Children and Families Commission Annual Report for Fiscal Year 2025/2026 — Supervisor Chuck Washington, Chair

AGENDA ITEM: 26-45
DATE OF MEETING: October 28, 2026
ACTION: ☒
INFORMATION: ☐

ADOPT FIRST 5 RIVERSIDE COUNTY CHILDREN & FAMILIES COMMISSION ANNUAL REPORT FOR FISCAL YEAR 2025/2026

SUMMARY OF REQUEST

Adopt First 5 Riverside County Children & Families Commission Annual Report for the period of July 1, 2025, through June 30, 2026, following a public hearing to allow for comments and input.

BACKGROUND

The Commission's Annual Report summarizes FY 2025/2026 expenditures, populations served, and progress toward the goals and objectives of the strategic plan applicable to the reporting period. Health and Safety Code Section 130150(a) requires each county commission to conduct an audit and issue a written report on the implementation and performance of its functions during the preceding fiscal year by October 15, and to submit its audit and report to the State Commission by November 1. The report must include, at a minimum, how funds were expended, progress toward and achievement of program goals and objectives, and information on funded programs and populations served. Section 130140(a)(1)(G) requires at least one public hearing before adoption of the annual audit and report.

The Annual Report presents fiscal year revenue and expenditure information, demographic data on populations served, and county evaluation findings using First 5 California's required reporting format. First 5 California compiles county submissions into its statewide annual report. A draft copy of the report is available on the Commission website at http://www.first5riverside.org/ and at the Commission's business office for public viewing prior to the Commission meeting. Once adopted, the final will be posted on the Commission website.

RECOMMENDED ACTION

That the Commission:

1. Adopt First 5 Riverside County Children and Families Commission Annual Report for Fiscal Year 2025/2026 as presented.
2. Authorize the Executive Director or designee to submit the adopted Annual Report to First 5 California and make non-substantive technical corrections necessary for submission.

BUDGET IMPACT

None

STRATEGIC PLAN RELEVANCE

All Goal Areas

POTENTIAL CONFLICTS OF INTEREST

None Known

ATTACHMENTS

Attachment A: First 5 Riverside County Children & Families Commission FY 2025/2026

Annual Report – includes AR-1 (Revenue & Expenditure Summary); AR-2 (Demographic Worksheet); and AR-3 (County Evaluation Summary & Highlights).

Annual Report AR-1

Riverside Revenue and Expenditure Summary

July 1, 2025 - June 30, 2026

Revenue Detail

Category	Amount
Tobacco Tax Funds	$14,105,162
IMPACT Legacy	$3,412,608
Small Population County Augmentation Funds	$0
Home Visiting Coordination Funds	$0
Other First 5 California Funds	$0
Other First 5 California Funds Description	
Other Public Funds	$7,891,716
Other Public Funds Description Includes ARPA, health plan, program revenue, other county funds and reimbursement for services.	
Donations	$0
Revenue From Interest Earned	$1,065,731
Grants	$0
Grants Description	
Other Funds	$22,683
Other Funds	
Total Revenue	**$26,497,900**

Improved Family Support

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Family Support	CBO/Non-Profit	• Core Operating Support	0	319	0	$142,350
General Family Support	CBO/Non-Profit	• Not Applicable (Guaranteed Basic Income)	0	409	0	$373,171
General Family Support	CBO/Non-Profit	• Core Operating Support	392	1813	0	$89,998
General Family Support	CBO/Non-Profit	• Core Operating Support	89	59	0	$99,685
General Family Support	CBO/Non-Profit	• Core Operating Support	103	95	0	$86,527
General Family Support	CBO/Non-Profit	• Core Operating Support	138	135	0	$65,507
General Family Support	CBO/Non-Profit	• Core Operating Support	225	318	0	$99,922
General Family Support	CBO/Non-Profit	• Core Operating Support	95	88	0	$97,604
General Family Support	County Office of Education/School District	• Core Operating Support	199	2214	0	$100,000
					Total	**$4,978,324**

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
General Family Support	First 5 County Commission	• Core Operating Support	415	9776	45	$3,634,900
General Family Support	Other Public	• Core Operating Support	226	105	0	$99,952
Family Literacy and Book Programs	CBO/Non-Profit	• Reach Out and Read	0	0	7	$51,096
Family Literacy and Book Programs	Other Private/For Profit	• Reach Out and Read	0	0	0	$1,919
Reason for no population served: Book vendor purchasing for same providers in ROR						
Family Literacy and Book Programs	Other Private/For Profit	• Reach Out and Read	0	0	14	$12,883
Family Literacy and Book Programs	Other Private/For Profit	• Reach Out and Read	0	0	28	$22,810
					Total	**$4,978,324**

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning and Care Supports	Research/Consulting Firm	• Quality Counts California	0	366	169	$73,915
Quality Early Learning and Care Supports	CBO/Non-Profit	• Quality Counts California	0	0	0	$39,000
Reason for no population served: Land Use Report						
Quality Early Learning and Care Supports	CBO/Non-Profit	• Quality Counts California	0	0	23	$7,500
Quality Early Learning and Care Supports	First 5 County Commission	• Quality Counts California	0	0	0	$871,098
Reason for no population served: First 5 Orange County						
Quality Early Learning and Care Supports	First 5 County Commission	• Quality Counts California	0	0	0	$269,208
Reason for no population served: First 5 Imperial County						
					Total	**$12,607,010**

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Quality Early Learning and Care Supports	First 5 County Commission	• Quality Counts California	0	0	0	$757,830
Reason for no population served: First 5 San Bernardino						
Quality Early Learning and Care Supports	Other Private/For Profit	• Quality Counts California	0	0	0	$278,600
Reason for no population served: HUBBE Data System						
Quality Early Learning and Care Supports	Other Private/For Profit	• Quality Counts California	0	0	91	$11,750
Quality Early Learning and Care Supports	Other Private/For Profit	• Quality Counts California	0	0	30	$11,025
Quality Early Learning and Care Supports	Research/Consulting Firm	• Quality Counts California	0	0	43	$12,000
Quality Early Learning and Care Supports	Research/Consulting Firm	• Quality Counts California	0	0	340	$6,500
Quality Early Learning and Care Supports	Research/Consulting Firm	• Quality Counts California	0	0	0	$95,744
					Total	**$12,607,010**

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Reason for no population served: Quality Start Riverside County data support						
Quality Early Learning and Care Supports	Other Private/For Profit	• Quality Counts California	0	0	0	$17,115
Reason for no population served: Translation services						
Quality Early Learning and Care Supports	First 5 County Commission	• Quality Counts California	0	0	0	$1,447,659
Reason for no population served: F5 staff time to administer QCC: provider onboarding, coaching coordination, CQI tracking, and reporting. Internal implementation support; no direct child encounters						
Early Learning and Care Program Direct Costs	Child Care Centers	• Facility Grants	0	0	0	$20,457
Reason for no population served: Infrastructure investment						
Early Learning and Care Program Direct Costs	Child Care Centers	• Facility Grants	0	0	0	$1,752,645
Reason for no population served: Infrastructure investment						
Early Learning and Care Program Direct Costs	Child Care Centers	• Facility Grants	0	0	0	$22,610
Reason for no population served: Infrastructure investment						
					Total	**$12,607,010**

Service	Grantee	Program(s)	Children	Caregivers	Providers	Amount
Early Learning and Care Program Direct Costs	Other Public	• Facility Grants	0	0	0	$1,652,927
Reason for no population served: Infrastructure Investment - Riverside County Office of Economic Development						
Early Learning and Care Program Direct Costs	Other Public	• Facility Grants	0	0	0	$2,533,171
Reason for no population served: Infrastructure Investment - County of Riverside - Facilities Management						
Early Learning and Care Program Direct Costs	County Office of Education/School District	• Preschool/Childcare	0	0	0	$74,858
Reason for no population served: Riverside Hybrid Alternative Payment Program - children/providers counted in second contract						
Early Learning and Care Program Direct Costs	County Office of Education/School District	• Preschool/Childcare	78	78	181	$2,651,398
					Total	**$12,607,010**

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	Amount
General Health Education and Promotion	CBO/Non-Profit	• Safety Education	152	0	0	0	$18,864
General Health Education and Promotion	CBO/Non-Profit	• Safety Education	1142	0	0	0	$336,000
General Health Education and Promotion	CBO/Non-Profit	• Safety Education	577	0	0	0	$85,452
General Health Education and Promotion	Other Private/For Profit	• Safety Education	246	0	0	0	$178,216
General Health Education and Promotion	Other Private/For Profit	• Safety Education	168	0	0	0	$100,000
General Health Education and Promotion	Other Private/For Profit	• Safety Education	92	0	0	0	$13,636
General Health Education and Promotion	Other Private/For Profit	• Safety Education	66	0	0	0	$19,734
General Health Education and Promotion	Other Public	• Safety Education	164	0	0	0	$11,840
						Total	**$8,842,008**

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	Amount
General Health Education and Promotion	Other Public	• Safety Education	35	0	0	0	$1,840
General Health Education and Promotion	Other Public	• Safety Education	19	0	0	0	$950
General Health Education and Promotion	Other Public	• Safety Education	56	0	0	0	$709
General Health Education and Promotion	Other Public	• Safety Education	19	0	0	0	$1,093
General Health Education and Promotion	Other Public	• Safety Education	40	0	0	0	$2,708
General Health Education and Promotion	First 5 County Commission	• Not Applicable ()	0	0	0	0	$356,726
Reason for no population served: Staff time for home visiting system coordination, contracting, and fidelity/data monitoring. Administrative support, families served are reported by providers, not in this line.							
General Health Education and Promotion	First 5 County Commission	• Not Applicable ()	0	0	0	0	$521,641
Reason for no population served: Staff time for developmental screening infrastructure, referral coordination and performance reporting. Capacity and systems support; no direct child services							
						Total	**$8,842,008**

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	Amount
Oral Health Education and Treatment	Higher Education	• Other - Describe county commission local efforts	88	0	30	0	$71,393
Early Intervention	County Health & Human Services	• Not Applicable (Infant Early Childhood Mental Health)	0	0	216	0	$116,850
Early Intervention	Hospital/Health Plan	• Care Coordination and Linkage	4813	0	0	0	$499,625
Perinatal and Early Childhood Home Visiting	CBO/Non-Profit	• Parents as Teachers	28	33	0	0	$175,953
Perinatal and Early Childhood Home Visiting	CBO/Non-Profit	• Parents as Teachers	27	16	0	0	$158,917
Perinatal and Early Childhood Home Visiting	CBO/Non-Profit	• Parents as Teachers	190	185	0	0	$792,428
						Total	**$8,842,008**

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	Amount
Perinatal and Early Childhood Home Visiting	CBO/Non-Profit	• Parents as Teachers	79	69	0	0	$482,735
Perinatal and Early Childhood Home Visiting	County Health & Human Services	• Nurse Family Partnership	7	8	0	0	$25,380
Perinatal and Early Childhood Home Visiting	County Health & Human Services	• Parents as Teachers	58	50	0	0	$255,940
Perinatal and Early Childhood Home Visiting	County Office of Education/School District	• Parents as Teachers	270	234	0	0	$848,289
Perinatal and Early Childhood Home Visiting	Other Private/For Profit	• Nurse Family Partnership	77	101	0	0	$1,386,933
Perinatal and Early Childhood Home Visiting	Other Private/For Profit	• Nurse Family Partnership	32	32	0	0	$207,933
Perinatal and Early Childhood Home Visiting	Other Private/For Profit	• Parents as Teachers	0	0	10	0	$29,185
						Total	**$8,842,008**

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	Amount
Prenatal and Infant/Toddler Pediatric Support	County Health & Human Services	• Healthy Steps	3015	1291	0	0	$602,487
Prenatal and Infant/Toddler Pediatric Support	Hospital/Health Plan	• Healthy Steps	0	0	0	0	$200,000
Reason for no population served: Still in startup phase							
Prenatal and Infant/Toddler Pediatric Support	Hospital/Health Plan	• Healthy Steps	8287	0	0	0	$849,682
Prenatal and Infant/Toddler Pediatric Support	Hospital/Health Plan	• Healthy Steps	0	0	0	0	$410,000
Reason for no population served: Clinic sites in startup phase							
Prenatal and Infant/Toddler Pediatric Support	County Health & Human Services	• Local Model	0	0	0	0	$78,869
Reason for no population served: Telehealth Infrastructure							
						Total	**$8,842,008**

Improved Systems Of Care

Service	Grantee	Program(s)	Amount
Policy and Public Advocacy	CBO/Non-Profit	• Early Learning	$167,916
Systems Building	CBO/Non-Profit	• Family Resiliency	$10,000
Systems Building	Other Private/For Profit	• Not Applicable (Professional Development)	$14,438
Systems Building	County Health & Human Services	• Family Resiliency	$30,255
Systems Building	First 5 County Commission	• Not Applicable (Hub)	$98,000
Systems Building	Research/Consulting Firm	• Health Systems	$115,105
Systems Building	Other Private/For Profit	• Not Applicable (Database management)	$185,726
Systems Building	Other Private/For Profit	• Not Applicable (Database management)	$87,500
Systems Building	Research/Consulting Firm	• Health Systems	$12,600
Systems Building	Research/Consulting Firm	• Health Systems	$8,063
Systems Building	Research/Consulting Firm	• Health Systems	$50,000
		Total	**$2,146,676**

Service	Grantee	Program(s)	Amount
Systems Building	Research/Consulting Firm	• Health Systems	$50,000
Systems Building	Research/Consulting Firm	• Family Resiliency	$50,942
Systems Building	Research/Consulting Firm	• Not Applicable (CQI countywide)	$57,500
Systems Building	First 5 County Commission	• Family Resiliency	$43,114
Systems Building	First 5 County Commission	• Not Applicable (Countywide Programs)	$1,147,382
Systems Building	Other Private/For Profit	• Family Resiliency	$18,135
		Total	**$2,146,676**

Expenditure Details

Category	Amount
Program Expenditures	$28,574,018
Administrative Expenditures	$3,359,801
Evaluation Expenditures	$723,951
Total Expenditures	$32,657,770
Excess (Deficiency) Of Revenues Over (Under) Expenses	($6,159,870)

Other Financing Details

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

Net Change in Fund Balance

Category	Amount
Fund Balance - Beginning	$32,930,526
Fund Balance - Ending	$26,770,656
Net Change In Fund Balance	($6,159,870)

Fiscal Year Fund Balance

Category	Amount
Nonspendable	$0
Restricted	$0
Committed	$9,300,072
Assigned	$3,417,189
Unassigned	$14,053,395
Total Fund Balance	$26,770,656

Expenditure Note

No data entered for this section as of 10/26/2026 9:33:18 AM.

Annual Report AR-2

Riverside Demographic Worksheet

July 1, 2025 - June 30, 2026

Population Served

Category	Number
Children Less than 3 Years Old	16,981
Children from 3rd to 6th Birthday	4,725
Children – Ages Unknown (birth to 6th Birthday)	20,948
Primary Caregivers	17,475
Total Population Served	**60,129**

Primary Language Spoken in Home

Category	Number of Children	Number of Primary Caregivers
Cantonese	22	7
English	18,136	9,241
Korean	10	2
Mandarin	48	2
Spanish	2,367	4,853
Other - Specify with text box American Sign Language	8	3
Other - Specify with text box Bengali	1	0
Other - Specify with text box Bulgarian	2	0
Other - Specify with text box Cambodian	1	0
Other - Specify with text box Dari	0	1
Other - Specify with text box French	3	0
Other - Specify with text box German	2	0
Totals	**42,654**	**17,475**

Category	Number of Children	Number of Primary Caregivers
Other - Specify with text box Haitian Creole	5	0
Other - Specify with text box Indonesian	1	0
Other - Specify with text box Magyar	0	1
Other - Specify with text box Pashto	1	3
Other - Specify with text box Portuguese	4	0
Other - Specify with text box Punjabi	15	0
Other - Specify with text box Purepache	0	1
Other - Specify with text box Q'anjob'al	0	1
Other - Specify with text box Tamil	1	0
Other - Specify with text box Tarrasco	0	1
Other - Specify with text box Turkish	1	1
Other - Specify with text box Ukranian	3	0
Totals	**42,654**	**17,475**

Category	Number of Children	Number of Primary Caregivers
Other - Specify with text box Urdu	5	0
Other - Specify with text box Arabic	15	3
Other - Specify with text box Armenian	1	0
Other - Specify with text box Farsi	9	3
Other - Specify with text box Hmong	1	0
Other - Specify with text box Tagalog	1	1
Other - Specify with text box Russian	8	0
Unknown	21,957	3,340
Other - Specify with text box Hindi	3	0
Vietnamese	23	11
Totals	**42,654**	**17,475**

Race and/or Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Hispanic/Latino	12,535	9,710
Other – Specify with text box Egyptian	1	0
Other – Specify with text box Hebrew Israelite	0	1
Other – Specify with text box Italian American	0	1
Other – Specify with text box Multiracial	24	61
Alaska Native/American Indian	287	141
Asian	1,054	96
Non-Hispanic Black or African American	1,203	1,741
Middle Eastern or North African	51	28
Native Hawaiian or Other Pacific Islander	61	25
Non-Hispanic White	3,816	1,679
Unknown	23,622	3,992
Totals	**42,654**	**17,475**

Duplication Assessment

Category	Data
Degree of Duplication	30%
Confidence in Data	Moderately confident
Additional Details (Optional)	We estimate 30% duplication based on expected overlap among participants reported across programs, including Family Resource Center Network Specialist partnerships. Approximately one-quarter of reporting agencies could not provide trackable participant IDs, preventing a complete comparison across programs. This is an estimate of potential repeat counting, not a rate calculated by matching individual records.

Annual Report AR-3

Riverside County Evaluation Summary and Highlights

July 1, 2025 - June 30, 2026

County Evaluation Summary

Evaluation Activities Completed, Findings, and Policy Impact

Program Overview and Objectives

RivCoONE is Riverside County's effort to connect health, social services, and other public programs around residents' needs and priorities. Led by the Board of Supervisors, the initiative is designed to help people reach support across participating departments without having to understand how County government is organized. The approach combines a shared registration, the Whole Person Health Score—an assessment of health and everyday needs—and a coordinated referral plan. Residents choose their priorities, how they want to be contacted, and whether relevant information may be shared. Staff help identify additional needs and make warm handoffs: personal introductions to another provider, with follow-through on the connection. First 5 Riverside County contributes to this shared effort through Family Resource Centers and Family Resource Center Network Specialists. Centers provide community access points where parents and caregivers can receive practical help, early childhood support, and connections to County and community services. Network Specialists strengthen relationships with local organizations and support outreach, helping families find resources through trusted people and familiar places. In Jurupa Valley, the Family Resource Center's partnership with County health clinics puts this approach into practice where families already receive care. First 5 Riverside County's focus is pregnant and parenting families, children from birth through age five, and the caregivers whose well-being shapes children's development. Services can address immediate needs while opening a conversation about other support a family may want. The objectives are to connect families with help early, coordinate services with their permission, and strengthen pathways between community organizations and County programs. Together, these roles bring the County's integrated approach into everyday community settings, meeting families where they are.

Methodology and Evaluation Approach

FY 2025–26 implementation monitoring drew on First 5 Riverside County registration, consent, referral, and enrollment records. Descriptive counts and percentages documented use of shared registration, permission to coordinate, and recorded service activity. Findings were considered against the objectives of earlier access and stronger connections across services. Registration, referral, and enrollment totals were assessed separately; the available figures do not establish that they describe the same people. Countywide RivCoONE findings cited in the Agency Progress Report provided context about service enrollment following warm handoffs. These countywide comparisons do not measure the separate effect of First 5 services or prove that the handoff alone caused enrollment. The assessment therefore reports implementation and access measures, with family experiences and completed service connections identified as priorities for further evaluation.

Key Findings and Outcomes

First 5 Riverside County staff completed 2,882 registrations during FY 2025–26. Nine in ten included permission to coordinate with at least one County department, creating opportunities for teams to work together around residents' priorities. First 5 also received more than 2,000 referrals and enrolled 1,200 individuals in its programs; these are separate activity measures. Countywide RivCoONE data cited in the Agency Progress Report showed service enrollment of 89% among residents referred through a warm handoff and 49% among those referred without one, a difference of 40 percentage points. This broader County finding supports attention to personal connections and follow-through. Together, these measures show that the shared process is operating and residents generally authorize coordination. Linking referrals with completed services is the next step in assessing whether families receive help sooner and experience fewer gaps.

Equity and Access

Family Resource Centers offer community entry points, while Network Specialists connect with local organizations and help families find resources through familiar settings. This approach is intended to reach families who may need help identifying available services or navigating several programs. Residents' priorities, contact preferences, and information-sharing choices guide coordination. Consent data describe people who entered the process. They do not show whether families needing help but not registered were reached, or whether connections were equally successful across communities. The next analysis should examine reach and service receipt by geography, language, race and ethnicity, children's ages, and referral source. Family and partner feedback should help identify barriers involving transportation, communication, eligibility, or service availability and guide adjustments in outreach and referral pathways.

Lessons Learned and Recommendations

Implementation highlights the importance of connecting a shared County system with trusted community relationships. Family Resource Centers provide access points and early support; Network Specialists strengthen the local partnerships that help families find and use resources. Countywide referral findings support keeping personal introductions and follow-through central to this work. Recommendations are to record whether referrals result in service receipt, track time to connection, and review unresolved referrals with County and community partners. Identifying why connections remain incomplete can distinguish eligibility or capacity constraints from steps that staff can improve. Family and partner feedback should guide changes in outreach, staff training, and coordination practices.

These findings can inform partner agreements and resource decisions. Progress should be measured by whether families receive useful support earlier and encounter fewer gaps between services.

County Highlights

Purpose and Activities

First 5 Riverside County and its partners are making infant and toddler care part of neighborhood infrastructure, alongside libraries, community spaces, and affordable housing. During FY 2025–26, these partnerships advanced four projects in French Valley, Lakeland Village, Moreno Valley, and Ripley. As a County department, First 5 brought Proposition 10 tobacco tax funding, early childhood expertise, and relationships with child care providers to the work. County partners contributed federal American Rescue Plan Act (ARPA) resources and expertise in economic development, housing, libraries, and facility projects. Together, partners connected early childhood priorities with broader County investments, creating opportunities to expand care while renewing places where families gather, learn, and find support.

Key Achievements and Outcomes

An initial $5 million ARPA allocation for early childhood infrastructure was matched with Proposition 10 funding and additional County investments to advance child care facilities. Across the four projects, approximately 180 additional infant and toddler spaces are planned as facilities become licensed, staffed, and operational. These investments turn one-time recovery resources into facilities intended to serve families for years to come. They also demonstrate how dedicated early childhood funding can help shape larger public investments around the needs of young children and their caregivers.

Community Engagement, Partnerships and Equity-Focused Efforts

County economic development, housing, and library teams partnered with district leadership, First 5 Riverside County, and child care operators to connect care with community resources. In French Valley, the early learning center and aviation-themed Discovery Hangar complement the public library. Lakeland Village brings child care beside a library, community center, and park, building on investments in this neighborhood gathering place. In rural Ripley, partners are transforming unused community space within an affordable housing development into a child care facility and resource hub. Together, these projects strengthen partnerships and renew neighborhood spaces, with the goal of bringing care and support closer to families, helping parents work, and supporting local economic growth.

Qualitative Impact

At the Jan Peterson Child Development Center in Moreno Valley, relationships across generations are part of everyday learning. Operated by Integrated Care Communities, which also operates assisted living facilities, the center brings children and older adults together each week for gardening, art, music, and conversation. CEO Sarah Saucedo describes how naturally children enter these relationships: playing, listening to stories, and connecting with older adults. For senior residents, she sees a sense of purpose and an emotional lift from these shared experiences. The expansion includes two additional classrooms, with 36 infant and toddler spaces planned, extending this approach to more

families. Proposition 10 and federal recovery funding are supporting growth in a place where early learning is rooted in community relationships. The investment builds on the center's established role in connecting generations.

Looking Forward

The next phase is turning capital investments into dependable care that families can use. First 5 Riverside County will work alongside operators and County partners as facilities move through licensing, staffing, and enrollment. Follow-through will include tracking when planned infant and toddler spaces become available, how many families enroll, and providers' ability to sustain dependable care over time. The work also offers lessons about bringing early childhood priorities into broader County investments. Partners will carry those lessons forward as they connect child care with libraries, housing, and community resources. These partnerships should give families lasting access to places where young children can learn, caregivers can find support, and parents can count on care as they work or pursue education. Success will be measured in both available spaces and the lasting community partnerships that help keep them open.

G.2.c. **Presentation Information Only:** First 5 Riverside County Agency Progress Report July 1, 2025 – June 30, 2026 — **Receive and File**

Agenda Item G
Presentation/Action Items/Public Hearing
Information Item 2.C

Annual Agency Progress Report

FIRST 5
Riverside County
Children & Families Commission

FY 2025-2026

Letter from Supervisor Chuck Washington, Commission Chair

As Riverside County continues to grow, we must make sure it grows stronger for children and families. It has been a joy to serve again as the Commission Chair of the Riverside County Children and Families Commission. As a grandfather and Supervisor, First 5 Riverside County's mission is especially meaningful to me in one of the fastest-growing counties in California - a place more families choose to call home each year.

Riverside County families deserve more than good enough. They deserve our very best. That begins with helping every child get a strong start in life and arrive at kindergarten safe, healthy, and ready to learn.

As a pilot, I know that every successful flight begins with careful preparation and a strong foundation. The same is true for children. They cannot be ready to learn if they are not safe around water or if their parents cannot find dependable child care. When families need help, we must also make it easier for them to connect with the County and community partners best able to support them.

This year, First 5 Riverside County expanded its network of sponsored swim lesson providers to the largest in the Commission's history. This work is especially close to my heart. Swim lessons help children build skills and confidence in the water. Close adult supervision, secure barriers, and other layers of protection remain essential. When children can enjoy the water more safely—and parents and caregivers know how to protect them—we are helping build a safer county for families.

We also saw years of investment in child care begin to come to life. County, community, and child care partners brought several facility projects closer to welcoming children. Construction is an important milestone; licensing, staffing, and enrollment are the next steps toward making that care available to families. One example is the French Valley Learning Center and Discovery Hangar. Construction is complete, and the child care center is now moving through the licensing process. Supported with First 5 and American Rescue Plan Act funds, it will be operated by longtime child care leaders Angel and Sean Anton of ABC Child Care Village. Angel also serves on the First 5 Riverside County Advisory Committee and has been a tireless champion for children and families.

As Supervisor for the Third District, it brings me great pride and joy to see a project like this take shape in French Valley. It is also one example of work happening across our large and diverse county.

I am proud of Riverside County, proud of the families who call it home, and proud of the many people who work each day to help our children thrive. What we accomplished this year should not cause us to slow down. It should encourage us to keep going, reach farther, and continue bringing attention and resources to the earliest years of life.

Thank you to everyone joining us in this work.

Executive Director's Message
Charna Widby, Executive Director

Every child deserves a strong start. Every family should know where to turn when they need help. That belief guided our work throughout the 2025–2026 fiscal year.

This year marked the final full fiscal year of our 2023–2026 Strategic Plan. Working alongside families, County departments, community organizations, health care providers, and educators, we strengthened connections to support young children across Riverside County.

Across FY 2023–24 through FY 2025–26, First 5 Riverside County invested $48.1 million through funded contracts with County and community partners. Those investments supported child care, home visiting, healthy development, and family connections—helping sustain the people and places families turn to for support. Child care centers supported with American Rescue Plan Act funds finished construction, moved into licensing and are closer to opening their doors. Soon, more children will have safe, welcoming places to learn and grow.

First 5 Riverside County does not do this work alone. We are one County department within a much larger network of people and organizations that care for children and families. Our role is to listen, connect, invest, and help our partners move shared goals forward.

The numbers in this report show how programs performed and how public funds were used. But behind every number is a child, parent, caregiver, provider, or community partner. Their experiences help us understand what is working and where we must do better.

Our 2027–2030 Strategic Plan builds on this shared foundation. It reflects what we have learned and gives us a clear direction for the next four years.

Thank you to the families, partners, Commissioners, County colleagues, and staff who make this work possible. The progress reflected in this report belongs to all of us.

Every connection is a chance to **strengthen our families**. Together, we can turn those connections into **LASTING SUPPORT** — so more children grow up safe, healthy and ready to thrive.

Lynn Stephens
Executive Assistant IV
Martina Guevara
Commission Coordinator

Riverside County Children and Families Commission

Our Role & Legal Authority (Prop 10)

First 5 Riverside County was created under the California Children and Families Act of 1998, also known as Proposition 10. Proposition 10 provides tobacco-tax revenue to support pregnant people, young children through age 5, and their families. Riverside County Ordinance 784.11 carries out that law locally. It places First 5 within County government and creates an independent public commission to guide its work. The Commission adopts the Strategic Plan and annual budget, approves investments and contracts, and oversees the responsible use of public funds. Its work follows Commission Bylaws, the Brown Act, and County conflict-of-interest requirements.

What the Commission Does

The Riverside County Children and Families Commission serves as the governing board for First 5 Riverside County. Commissioners set direction, approve major investments, and hold the organization accountable for results.

State law and County ordinance define the seats on the Commission. Together, its members bring experience in health, education, social services, early childhood, County government, and community leadership. They ask hard questions, listen to families and providers, and keep the focus on access, fairness, and meaningful results for children and families.

Commission Membership

- Supervisor Chuck Washington — Chair; Board of Supervisors, Third District
- Jose Campos — Vice Chair; Public Member (District II appointee)
- Edwin Gomez, EdD — Riverside County Superintendent of Schools
- Zachary Ginder, PsyD, MSW — Public Member (District I appointee)
- Kimberly Saruwatari, MPH — Director, RUHS–Public Health
- Elizabeth Romero — Public Member (District IV appointee)
- Charity Douglas — Director, Department of Public Social Services
- Takashi Wada, MD, MPH — Public Member (District III appointee)
- Cheryl-Marie Hansberger, Ed.D. — Public Member (District V appointee)
- Board of Supervisors Alternate: Supervisor Jose Medina (District I)

First 5 Riverside County Advisory Committee

What the Advisory Committee Does

The Advisory Committee brings parent, provider, health, education, and community voices into the Commission's work. Members review information, identify gaps and barriers, and offer recommendations about strategy, access, fairness, and community needs.

Early experiences and safe, stable, nurturing relationships shape a child's development. Advisory Committee members help the Commission understand what families are experiencing so that its decisions reflect the needs of Riverside County's diverse communities.

Advisory Committee Membership

- Antonia Eli Mast — Chair (District II appointee)
- Agam Patel — Vice Chair (District IV appointee)
- Kari Middleton-Hendrix — Member (District IV appointee)
- Saovaros Diehl-Hope — Member (District V appointee)
- Angel Anton — Member (District III appointee)
- Helena Lopez — Member (District V appointee)
- Audrie Echnoz — Member (District II appointee)
- Jackie Steed — Member (District III appointee)

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Riverside County's Youngest Children

Understanding children and families who call Riverside County home helps guide where First 5 Riverside County and our partners focus resources.

Population Overview	**About 161,400** Children ages 0–5 live in Riverside County.
Maternal & Infant Health	**9.3%** Of births were preterm in 2025
Prenatal Care Inequities	**79.6%** Of pregnant people began prenatal care during the first trimester in 2025.
Child Safety	**3.9 PER 1,000** The infant mortality rate in 2025. Riverside County recorded 105 infant deaths, down from 141 the year before. **47 CALLS** Emergency responders received 47 water-related 911 calls involving children ages 0–5 in 2025.

Why Early Investment Matters

Riverside County continues to grow while the number of children is falling across much of California. This means our county must prepare for more families while also responding to changing needs.

Strong prenatal care, safe and available child care, healthy development, and support for parents all help children get the best possible start. Investing early prevents more serious—and more costly—challenges later.

Our Shared Impact: FY 2025-26

First 5 Riverside County works with County departments, health care providers, educators, community organizations, and families. Together, these partnerships help children grow up healthy, safe, supported, and ready to learn.

16,053 Children and Caregivers
- Received services through First 5 Riverside County-funded programs

39 Contracted Partner Organizations
- Delivered direct services to families across Riverside County

14,626 Children
- Learned and grew in early learning programs participating in Quality Start Riverside County

11,302 Children
- Received added support through HealthySteps during pediatric visits

730 Families
- Received voluntary home visiting services, parenting support, and connections to community resources

4,806 Children
- Participated in sponsored swim lessons through partners across Riverside County

21,100 Books
- Distributed countywide to foster a love of reading in young children

409 Pregnant Participants
- Received monthly financial support through the county's guaranteed income pilot

Building a Stronger System

This year, First 5 Riverside County and our partners also worked behind the scenes to make support easier to reach. Shared data helped identify gaps by race and geography. Process improvement projects reduced delays and made services easier to use. New funding partnerships helped extend the reach of local Proposition 10 dollars.

2026 Champion for Children Awards

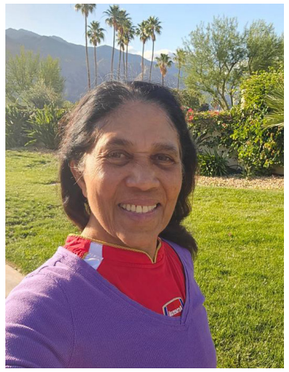
A New Approach

Since 2019, First 5 Riverside County has honored people who make a lasting difference for young children and their families. Community members submit nominations, the First 5 Advisory Committee evaluates the nominations, and the Commission awards the honorees.

In 2026, the Commission expanded the award to recognize two kinds of leadership:

- MAKING A DIFFERENCE honors someone who works directly with children and families. Candidates may also nominate themselves.
- LEADING THE WAY honors someone who uses a leadership role to create lasting change for children and families.

Samudra Leitan, Child Care Provider
Making a Difference: Helping Every Child Learn and Thrive



Samudra Leitan has worked in child care for more than 25 years. For the past six years, she has operated a Montessori-inspired family child care home in the Coachella Valley.

Samudra creates a setting where children with different needs and abilities can learn together. She incorporates American Sign Language throughout her curriculum, helping children who are deaf or hard of hearing participate fully while giving all children another way to communicate.

Learning also extends beyond the classroom. Drawing on her experience as a soccer coach, Samudra uses outdoor activity and play to help children build confidence, skills, and friendships.

Her care does not end when children leave her program. Families often stay in touch and share stories about their children's progress in elementary school. Those lasting relationships reflect the trust she has built over many years.

Through her warmth, consistency, and inclusive approach, Samudra helps every child feel seen, supported, and ready to thrive.

First 5 Riverside County's Champion for Children Awards were created to honor and bring awareness to people and organizations whose leadership and advocacy embody the vision of First 5 Riverside County, where **ALL CHILDREN IN RIVERSIDE COUNTY** are healthy and thrive in supportive, nurturing, and loving environments and enter school ready to learn and embrace lifelong learning.

Sophia Williams, Regional Manager, DPSS
Leading the Way: Empowering Foster Youth and their Caregivers

Sophia Williams leads the Riverside County Healthy Crownz initiative, a culturally responsive program that supports the hair care, identity, and emotional well-being of Black children and youth in foster care.

Healthy Crownz began with a simple but powerful understanding: hair care is about more than appearance. It is connected to identity, dignity, belonging, and confidence.

Under Sophia's leadership, the Healthy Crownz committee meets weekly and hosts three major events each year. These events bring together young people, caregivers, social workers, and local hair care professionals for hands-on education, resources, and support.

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Volunteer professionals care for children's hair while teaching caregivers and social workers how to maintain it at home and choose appropriate hair care products. Children leave with practical support and the experience of being understood and celebrated.

Participants have reported greater confidence after attending Healthy-Crownz events. That confidence can strengthen relationships, resilience, and a young person's sense of belonging at home and at school.

Sophia also helped turn the initiative into lasting change within the County. Healthy Crownz training is now required for DPSS social workers, helping more staff provide culturally responsive care to Black children and youth throughout Riverside County.

Through Healthy Crownz, Sophia has created more than a successful event. She has helped build a more informed, compassionate, and supportive foster care system.

Carol Abella
Regional Manager

Goal 1 - Quality Early Learning (QEL)

Supporting Providers, Expanding Choices for Families

Families need child care they can find, afford, and trust. Children need nurturing relationships and opportunities to learn through play. Meeting those needs takes early educators, families, the Riverside County Office of Education (RCOE), County departments, community organizations, and First 5 Riverside County working together.

21,100 books shared through early literacy partnerships -- bringing stories into children's lives and helping families read together.

During FY 2025–26, these partnerships supported child care providers, helped families access financial assistance, and advanced facility projects intended to expand infant and toddler care. First 5 Riverside County contributed funding, staff support, and coordination alongside the expertise and resources of our partners.

Through the Riverside Hybrid Alternative Payment (RHAP) partnership with RCOE, families receive help paying for care, and participating providers receive support to serve families using child care assistance. This work connects affordability for parents with the providers who make dependable care possible.

Access and quality must grow together. In FY 2025–26, 484 early learning sites participated in Quality Start Riverside County (QSRC). Through this shared effort, RCOE, First 5 Riverside County, and participating early educators supported professional learning, coaching, and improvements in everyday teaching and care.

Early literacy was one part of that work. In partnership with Raising a Reader National, First 5 Riverside County supported QSRC providers in bringing books and shared reading into their programs. Across the county, 43 participating providers reached more than 1,200 children, creating opportunities for families to enjoy reading together and build early language skills.

Providers' experiences helped guide what comes next. More than 150 QSRC providers shared feedback about the program's value for teaching, professional growth, classroom quality, and family engagement. They also identified needs for support with recruitment and retention, children's behavior, inclusion of children with disabilities, and educator well-being. Their input informed the QSRC strategic plan for FY 2026–27.

Partnership in Action

More Providers, More Child Care Choices

Nearly $9 million invested with RCOE over three fiscal years -- helping families afford child care and support the providers they depend on.

Finding child care can be hard, especially when families need a provider who accepts child care assistance. First 5 Riverside County partners with RCOE to expand the number of providers available through the California Alternative Payment Program (CAPP).

The CAAP helps eligible families pay for child care with an approved provider of their choice. Each year, the partnership aims to add 125 providers to the program. Incentives help newly enrolled providers complete the process. They can also help Family, Friend and Neighbor caregivers become licensed providers.

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In FY 2025–26, RCOE helped 181 providers enroll in the CAPP program—56 above the annual goal. All 181 entered the new fiscal year with agreements in place to serve families receiving child care assistance.

The partnership does not stop after a provider enrolls. New providers are also connected with QSRC for training, coaching, and other support.

Too many Riverside County families struggle to find child care that meets their needs. Expanding the provider network gives families more choice in where and how their children receive care. Investing in early care and education helps sustain dependable, high-quality care over time.

Infrastructure Expansion Across Riverside County

County leaders, facility partners, and child care operators are working together to expand infant and toddler care, with First 5 Riverside County contributing Proposition 10 funding alongside American Rescue Plan Act funds and other local resources. In FY 2025–26, nearly $6 million in Proposition 10 and ARPA expenditures supported child care facility projects led by County and community partners. Licensing, staffing, and enrollment remain the next steps toward making that planned capacity available to families.

District	Project	Funding Blend	Capacity Impact	Completion
1/2	Lakeland Village (Lake Elsinore)	$5.1M ARPA D1/D2/ECE + $3.5M Prop 10 + $607K DIF	+48 Infant/Toddler spaces	Spring 2026
3	French Valley	$12M D3 ARPA + $2M Prop 10 + $2M Library + $2M ARPA contingency	+48 Infant/Toddler spaces	Early 2026
4	Desert Rose (Ripley)	$1M ARPA	+48 Infant/Toddler spaces	Fall 2026
5	Jan Peterson CDC (Moreno Valley)	$1M ARPA + $1.4M Prop 10	+36 Infant/Toddler spaces	Summer 2026

Partner Provider Highlights

Sarah Saucedo, CEO, Integrated Care Communities
Fostering Social Emotional Development and Early Education through Community

For years, the Jan Peterson Child Development Center (JPCDC) has been a nurturing environment for Moreno Valley's youngest residents — a place where early education, community partnership, and dedicated care come together. The center is operated by Integrated Care Communities – which also operates assisted senior living facilities – under the leadership of CEO Sarah Saucedo.

The JPCDC operates with a clear developmental philosophy. Children learn through play, discovery, and relationship building. Under Sarah's leadership, the site is growing. This summer, construction was completed on two new additional classrooms, further expanding vitally needed child care capacity. Construction was made possible due to American Rescue Plan Act funds through Supervisor Yxstian Gutierrez' office as well as First 5 Riverside County Prop 10 funds.

One of the most unique strengths Sarah champions is the JPCDC's intergenerational model with senior residents. Through weekly shared experiences — art, gardening, music, conversation — staff provide space for children to interact with older adults in ways that enrich both groups. Sarah notes how instinctively children lean into these interactions, joyfully playing, hearing stories, and connecting. Seniors, in turn, feel the purpose and emotional lift from these cross-generational relationships. It is a model that reinforces that healthy, happy kids are in everyone's best interest.

In every space she occupies — from program development to community partnerships — Sarah brings a grounded, compassionate perspective. She sees early educators as essential partners, values community, and advances models of care rooted in dignity and belonging. Her leadership ensures that JPCDC remains not only a special place for child care and learning, but also a vibrant hub where children and community members, young and old, thrive together.

Trudy Oliver, Director, Temple Beth El Child Development Center
Parent Partnership Through Every Child

NAEYC-accredited Temple Beth El Child Development Center (TBECDC) has served families in Riverside since 1965, providing low teacher-to-child ratios for children aged 6 weeks through sixth grade. TBECDC is also a long-standing partner of First 5 Riverside County, having received funding for multiple projects since 2000 to increase capacity for the growing number of families in our county.

Center director Trudy Oliver says the site is a one-stop support for families who need child care for a range of ages. While most children enrolled are aged five and younger, caring for older children after school is a significant support for working parents with demanding schedules.

Whatever the age range, communication is everything to Trudy and to the providers at TBECDC. Infants especially require individualized approaches and consistent dialogue with parents.

"Infants are the most challenging and rewarding of all classes. Parents are picky and they should be, as you entrust a newborn who cannot speak and cannot talk to you – we need to work together with parents and replicate what they are doing at home and share information so that child has a more seamless process under our care," Trudy said.

Parents of infants receive a daily report detailing naps, feedings, diaper changes, and mood. As children get older, TBECDC employs a continuum of care model so that caregivers continue to work with children as they get older, ensuring a familiar face and voice educating them as well as caring for them as they keep growing.

An Engaged Parent, Now a Provider for Children

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Wendy and Kamila's Story

Wendy first brought her daughter, Kamila, to parent engagement classes at the Mead Valley Family Resource Center. Led by First 5 Riverside County's Quality Early Learning team, the classes give families simple and playful ways to support their children's development.

Parents learn how everyday activities—such as crafts, sensory play, stories, and movement—can help children build fine and gross motor skills, language, and early literacy. Many activities use items families already have at home, making learning easy to continue after class.

Kamila loved the hands-on, screen-free activities and the chance to make new friends. Wendy valued having a welcoming place to spend time with her daughter, connect with other parents, and exchange ideas about raising young children.

The experience also opened a new path for Wendy. Today, she is a newly credentialed substitute teacher in RCOE's Court School program. She credits the parent engagement classes with helping her recognize an interest in education and imagine a career she had not considered before.

The lessons still guide her work with young people.

"I learned that every child is different," Wendy said. "As a parent, I want to help my child grow and develop in every way, and First 5 gives me that space."

Larissa Wills
Regional Manager

Goal 2 - Comprehensive Health & Development (CHD)

Helping Children Grow Healthy and Strong

A child's first three years are filled with extraordinary growth. When families have caring support early, children have a stronger foundation for learning, health, and well-being.

This year, First 5 Riverside County worked with Riverside University Health System–Public Health's Epidemiology team to build shared data dashboards. These dashboards help us see where families are thriving, where more support is needed, and how children's health is changing across Riverside County. A clearer picture helps First 5 Riverside County and its partners focus time and resources where they can make the greatest difference.

730 families connected with home visiting--a trusted partner through pregnancy, parenting, and a child's earliest years. FY 2025-26

Home visiting is another trusted source of support. Home visitors build relationships with families, answer questions, celebrate progress, and help parents connect with health care, food, housing, financial assistance, and other resources.

This year, First 5 Riverside County and JFK Memorial Foundation also tested an AI-assisted tool designed to make those connections easier. The tool helped staff find benefit programs and complete forms with families from different locations—not only in an office. Staff said they spent less time on paperwork, worked more efficiently, and had greater flexibility to support families. Some staff described opportunities to spend more time engaged with families; their feedback also identified improvements needed for reliable everyday use.

$2.08 million supporting child development and family care within pediatric settings. FY 2025-26

Pediatric teams at partnering hospitals and clinics provide HealthySteps support during young children's health visits. First 5 Riverside County helped establish the local partnerships and funding, and now thousands of children and families have received HealthySteps services through Riverside University Health System — Community Health Centers and Rady Children's Hospital. This year, the partnership grew again. With support from Inland Empire Health Plan and coordination from First 5 Riverside County, HealthySteps expanded to four additional sites across Riverside County.

HealthySteps

Support Families Can Feel

HealthySteps specialists work alongside pediatric care teams to answer parents' questions, support children's development, and connect families with help.

"Thank you for helping our family try to reach our goals! [Our child] always enjoyed our time in sessions and it was helpful for all of us to have guidance and support. It was good for us to have some structure while we navigate military family life and developmental leaps."

"She quickly helped my child. We felt right at home."

"My HealthySteps Specialist listens to what my concerns are and always gets back to me with suggestions or answers."

Camila's Story: Growing Safer and Stronger in the Water

Five-year-old Camila loved the water long before she took her first formal swim lesson. She had gone swimming with her family at their apartment's community pool, but her confidence was growing faster than her swimming skills.

Camila is naturally fearless and adventurous. Her mother, Rebeca, wanted her to enjoy the water while also learning to recognize her abilities and boundaries.

The family learned about sponsored swim lessons when the City of Temecula Aquatics Division visited Camila's older brother's elementary school. Through a partnership between First 5 Riverside County and the City of Temecula, Camila received a scholarship that made lessons available to her family.

Camila has now completed Levels 1 and 2. Along with new swimming skills, she is building awareness and respect for the water. Rebeca has been amazed by how much her daughter has learned in a short time and looks forward to helping her continue.

Camila's story shows what partnership can make possible. A school shared the information. The City provided the instruction. First 5 Riverside County helped cover the cost. Her family encouraged her every step of the way.

Why Early Swim Skills Matter

Many childhood drownings happen when no one is planning to swim. A child may get through a door unnoticed, reach a pool during a brief distraction, or encounter water during an unexpected moment.

Swim lessons help children build water skills, but children still need layers of protection—even when a child has taken lessons.

Partner Provider Highlights

Lea Martinez, Home Visiting Parent Partner, JFK Memorial Foundation
Trusted Support, Easier Access to Benefits

When families are managing concerns about income, housing, employment, or health, finding and applying for assistance can feel overwhelming. At the JFK Memorial Foundation, Home Visiting Parent Partner Lea Martinez helps parents understand their options and take the next steps toward support.

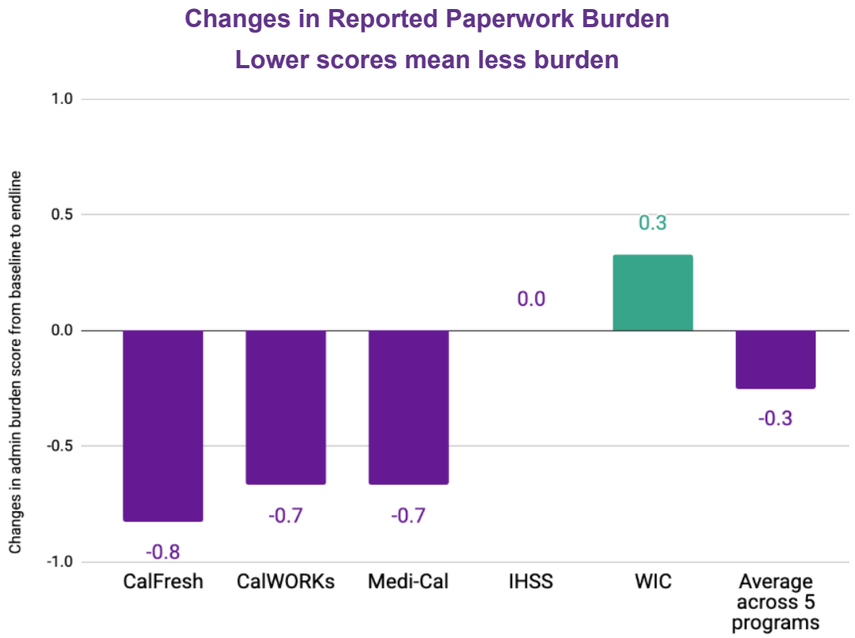
Through a partnership with Nava Labs and First 5 Riverside County, Lea tested an AI-assisted tool designed to help caseworkers identify benefit programs and complete applications alongside families. The tool supports the practical work of applying, while Lea brings the relationship, guidance, and understanding of each family's priorities.

Family Resource Center staff spend 50% of their time filling out application forms with families.

For one family expecting a baby, that combination helped address an urgent need. The father was unemployed, and the family was using limited savings to buy food. They had struggled to access CalFresh despite being eligible. Lea used the tool to help them complete an application, and within a week of submitting it, the family was approved for benefits. That assistance helped them afford groceries and eased pressure on their budget as they prepared for their baby.

In the months that followed, the father found work close to home, the family welcomed a baby girl, and they began saving for an apartment of their own.

Their progress reflects the family's efforts and the value of having a trusted person to turn to. Lea's experience shows how thoughtfully used technology can support that relationship and make an important step—accessing help with food—easier for families.



Step-by-Step to Success

Elizabeth's Story

It was September 2025 and Elizabeth was feeling alone, afraid, and unsure how she would be able to best take care of her children today, let alone tomorrow. She spoke with her Parent Partner for the first time over the phone, in tears, detailing how she had to leave her partner and take her children to live with her father in a small RV. Her income was tight and she worried about having enough food for her children.

Slowing the conversation down, and focusing on the next small steps that needed taking, Elizabeth's Parent Partner addressed a budgeting goal first. This helped Elizabeth feel more in control of her situation. With a little time, she became more confident as she better managed her finances. Then she opened up to her Parent partner about a longtime goal she had yet to achieve: finishing school.

With her Parent Partner always exploring options with her and working out different scenarios, Elizabeth had her next goal in sight. She enrolled in RCOE School of Career Education to become a phlebotomist.

In FY 25–26, 4,654 home visits were delivered, giving parents like Elizabeth a partner when they need it most.

Soon after enrolling in school, Elizabeth enrolled her youngest son in daycare. She was building momentum. She went to class four days a week, and at home was engaging with more routine activities with her children - story time at night, accessible activities like going to the library. These small steps led to big outcomes: she passed the phlebotomy exam after completing her 21-week course.

Today Elizabeth is employed and has moved her family into their own apartment. She continues to meet with her Parent Partner, who is inspired by listening to the confident mom today who not long ago did not even know how she would put food on the table. Elizabeth's success today is the result of creating and sticking to a clear plan, every step of the way.

Ben Slagter
Assistant Director

Goal 3 - Resilient Families

Connecting Families Across County and Community Services

Families should be able to find support wherever they first ask for help. Through RivCoONE, County departments and community partners are working together to make those connections easier, so families can spend less time navigating programs and more time caring for their children.

$2.2 million invested in Family Resource Center Network Specialist partnerships over three fiscal years—strengthening local connections to support families.

At Family Resource Centers, staff listen to families' priorities, identify available resources, and—with permission—connect them directly with people who can help. First 5 Riverside County contributes its staff, provider relationships, and experience working alongside families to this shared effort.

As one of the first departments to participate in RivCoONE, First 5 Riverside County began putting the approach into practice through the Jurupa Valley Family Resource Center's partnership with Riverside University Health System — Community Health Centers. Teams incorporated the Whole Person Health Score—a tool for understanding a family's needs and priorities—into everyday conversations and service connections. Work in Temecula extended this approach, with First 5 Riverside staff working alongside other County teams to help families access support in one place.

These partnerships provide opportunities to learn together: what makes a connection helpful, where families encounter barriers, and how County and community providers can improve follow-through. The measure of progress is whether families receive the support they need.

Our 2027–2030 Strategic Plan builds on this foundation. Together with our partners, we will focus on three priorities:

- **Make connections part of everyday practice:** Help staff and providers connect families directly with services and follow up to understand whether they received help.
- **Strengthen County and community partnerships:** Connect County services with the trusted organizations and places families already turn to, making support easier to reach close to home.
- **Learn from families' experiences:** Use family feedback and shared information to identify delays, reduce repeated steps, and address barriers together.

84,922 diapers distributed through Family Resource Centers -- meeting families' immediate needs and connecting families with more support

Partnership in Action

Helping Families Connect—and Following Through

Finding the right support can be difficult when the resources a family needs are spread across different departments and programs. Through RivCoONE, County and community partners are working together to connect families with support that matches their priorities. Staff at Family Resource Centers contribute by listening to families, helping them identify available support, and connecting them directly with resources.

In FY 2025–26, First 5 Riverside County staff completed 2,882 universal registrations—14% of the countywide total. This shared process helps staff understand families' needs and, with their permission, coordinate support across departments. First 5 Riverside County also received more than 2,000 referrals and enrolled 1,200 individuals in its programs during the fiscal year.

Family Resource Centers served 10,191 individuals in FY 2025-26, including 415 children aged 0-5 years

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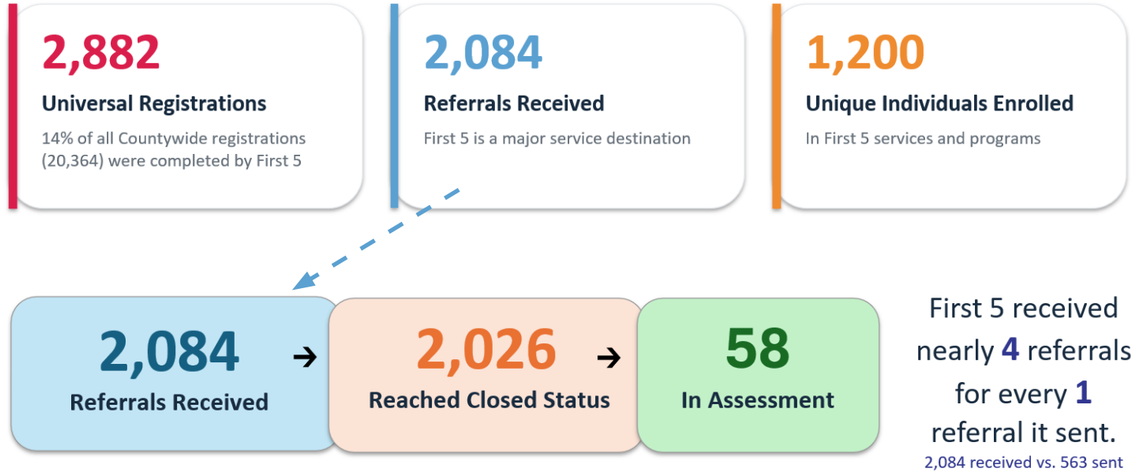
Nine out of ten First 5 Riverside County registrations included permission to coordinate with at least one County department. That permission allows teams to work together on the priorities families identify, whether they need food assistance, health care, housing support, or other services.

Countywide RivCoONE data show why a personal connection matters: 89% of residents referred through a warm handoff enrolled in a service or program, compared with 49% of those referred without one. A warm handoff connects a family directly with someone who can help, giving them a person to contact and a clearer next step.

RivCoONE is a countywide shared commitment: helping families take the next step, following up on what happened, and working with partners to address barriers along the way.



Family Resource Centers

Family Resource Centers: Connections That Make a Difference

Families come to Family Resource Centers with different priorities and circumstances. These stories show how staff and partners listen, respond to immediate needs, and stay connected.

Desert Hot Springs Family Resource Center
Connecting a Parent with Ongoing Support

Maria Machuca
Regional Manager

Late one afternoon, a pregnant mother came to the Desert Hot Springs Family Resource Center looking for food and a safe place to stay. She had spent the previous night in her car and was managing several urgent needs.

Staff listened to her priorities and explained how home visiting could provide ongoing support during pregnancy and after her baby's birth. When she chose to participate, the team contacted the JFK Memorial Foundation, whose home visiting staff connected with her that evening. Together, they explored available resources, and JFK submitted a request for housing assistance to the Department of Public Social Services.

Within days, she enrolled in home visiting. The connection gave her an ongoing source of support as she prepared for her baby and worked toward greater stability for her family.

Jurupa Valley Family Resource Center
A Place to Return for Support

Alicia Corona
Regional Manager

A resident came to the Jurupa Valley Family Resource Center without stable housing or the identification documents needed to access benefits and health care. He had limited transportation and phone access, making each step more difficult.

Family Resource Center staff and their clinic partner helped him work through document replacement, food assistance, health coverage, and medical appointments. When he returned after a gap in visits, the team helped address interrupted benefits and an identity verification issue delaying unemployment assistance.

At his request, staff also helped organize paperwork and develop a manageable plan for next steps. Support continues with employment, training, health care, and basic needs. His experience shows the value of having a consistent place to return when circumstances change or a process becomes difficult to navigate.

Mead Valley Family Resource Center
Supporting a Grandparent's New Caregiving Role

Charity Webb
Regional Manager

When a grandmother unexpectedly became the primary caregiver for her nine-month-old grandchild, she sought help finding formula, diapers, clothing, and other baby essentials.

At the Mead Valley Family Resource Center, First 5 Riverside County staff Eduardo Herrera and Jennifer Gomez listened to her priorities and arranged an in-person meeting with California Family Life's KinCare staff. Because she lived in Temecula, they also connected her with nearby organizations and the Temecula Family Resource Center for help accessing supplies closer to home.

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The team introduced her to Grandparents Raising Grandchildren through the Office on Aging, adding opportunities to connect with other caregivers and receive ongoing guidance. As she settles into her caregiving role, these partnerships give her people and places to turn to for her grandchild's immediate needs and her own support.

Mecca Family and Farmworkers' Service Center
Keeping Paperwork Ready for the Next Step

Maria Machuca
Regional Manager

Applying for assistance often means keeping track of forms, identification, and other important documents across several appointments. At the Mecca Family and Farmworkers' Service Center, staff introduced document organizers to help families keep those materials together and ready to use.

Staff work with families to organize paperwork around their upcoming appointments and applications. The organizers offer a practical way to keep documents secure and easier to find.

This small change addresses an everyday barrier: helping families arrive with the information they need so appointments can focus on getting support.

Temecula Family Resource Center
Staying Connected as Families Move Forward

Charity Webb
Regional Manager

After separating from her husband, a mother of two young children came to the Temecula Family Resource Center for support. First 5 Riverside County Community Health Worker Carolina Sanchez listened to her priorities and connected her with local resources.

She continued attending parent engagement sessions, where she explored ways to support her children's development and connected with other families. Over time, she took additional steps herself, including completing a needs assessment with the Department of Child Support Services and beginning an In-Home Supportive Services application for her child. Family Resource Center staff remained available when she wanted help with paperwork or questions.

Today, she and her children are living in their own home. Her experience reflects the value of practical help, ongoing relationships, and room for parents to set their own direction.

Ben Slagter
Assistant Director

Goal 4 - Cross Program Impact

Strong Programs, Stronger Connections

The 2023–2026 Strategic Plan guided First 5 Riverside County's work through four priority areas: Quality Early Learning, Comprehensive Health and Development, Resilient Families, and Cross-Program Impact.

The first three areas focused on services for children and families. Cross-Program Impact focused on what helped those services work together: strong partnerships, shared information, easier processes, community connections, and the thoughtful use of public resources.

During FY 2025–26, First 5 and Riverside University Health System–Public Health continued developing shared data dashboards. These tools helped partners better understand where needs were greatest, where gaps remained, and how the experiences of children and families differed across Riverside County.

Staff also used continuous improvement projects to examine delays, repeated steps, and confusing processes. New tools helped home visitors and caseworkers find benefits and complete forms with families from different locations. RivCoONE Connect began bringing intake, consent, screening, and referrals into a more connected process.

Family Resource Center Network Specialists strengthened relationships among local organizations and helped connect families with support closer to home. Partnerships with County departments, health plans, health care providers, schools, and community organizations also brought together different funding sources and areas of expertise.

What We Learned

- See the whole child
- Listen to the family
- Meet families where they are
- Connect support sooner
- Make every handoff count
- Build health and strength together

What Cross-Program Impact Means

- Share information responsibly
- Makes services easier to reach
- Strengthen partnerships across programs and organizations
- Learn what works and improve what does not
- Use public resources where they can make the greatest difference

The final year of the 2023–2026 Strategic Plan showed the value of this work. It also showed that stronger connections could not remain behind the scenes or sit alongside our other priorities. They needed to become part of how every program works.

The 2027–2030 Strategic Plan builds on this foundation. Cross-Program Impact becomes County-wide Impact, reflecting a broader commitment to shared data, connected services, community access, strong partnerships, and learning across Riverside County. Wherever a family begins, they should be welcomed, heard, and connected to support that helps their family thrive.

Partnership in Action

Shared Data, Earlier Support

Children do best when families can get help before a difficult moment becomes a crisis.

The Riverside County Department of Public Social Services created the Office of Child Abuse Prevention to help partners prevent child abuse and support families earlier. This year, the office released its first State of the Child Report, bringing together countywide information about children's health, safety, education, and family well-being.

The report helps partners see where families are under the greatest strain and where added support could make a difference. It also identifies Family Resource Centers and RivCoONE as important parts of Riverside County's family support system.

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What the data tell us

Family Stress Begins Early

Parents of young children may be balancing financial pressure, housing needs, child care, health concerns, and the daily work of raising a family.

A Healthy Start Matters

Prenatal care, health coverage, developmental screening, and support during a child's earliest years build a strong foundation.

Attendance can Reveal Barriers

Frequent school absences may be a sign that a family is facing challenges with health, housing, transportation, child care, or other basic needs.

Safety Trends Show Where Help is Needed

Looking at patterns across communities helps partners direct support earlier and strengthen the conditions that help families thrive.

Turning Information into Support

Data should do more than describe a problem. It should help partners act.

Family Resource Centers, Community Health Workers, benefits assistance, warm handoffs, and RivCoONE Connect can make food, housing, child care, health care, and other resources easier to reach.

Prenatal care, home visiting, perinatal mental health services, developmental screening, early learning, and family navigation add other layers of support. Together, these services help families build stability, connection, and confidence.

This is Cross-Program Impact in action: County and community partners looking at the same information, understanding the connections among family needs, and working together to make help easier to find.

Patricia Perez
Deputy Director;
Hui Wang
Principal Accountant

Budget Overview

Investing Today, Planning for Tomorrow

County and community partners bring different funding sources and expertise to Riverside County's early childhood services. First 5 Riverside County invests Proposition 10 funding alongside state, federal, health plan, and other resources to support early learning, home visiting, healthy development, and family connections.

In FY 2025–26, expenditures exceeded annual revenue, and fund balance helped support services and planned investments. This makes careful planning essential: sustaining effective services, pursuing eligible funding, and matching future commitments to available resources.

Our responsibility is to report what these investments supported and work with our partners to sustain effective services, keeping children and families at the center of those decisions.

Total Revenues	$26.5M
Total Expenditures	$32.7M
Ending Fund Balance	$26.8M
Liquidity (Cash & Investments)	$27.3M

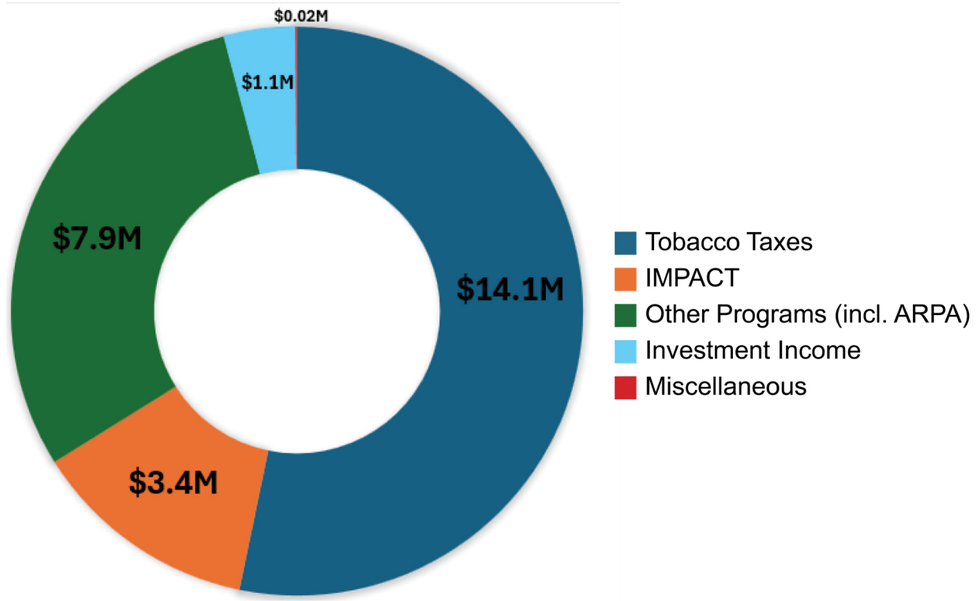
Proposition 10 remains our funding foundation. Nearly half of this year's revenue came from other sources, extending the resources available to support children and families.

Strong partnerships and careful fiscal planning help public dollars go further — supporting effective services today and **PROTECTING OUR ABILITY** to invest in children and families for years to come.

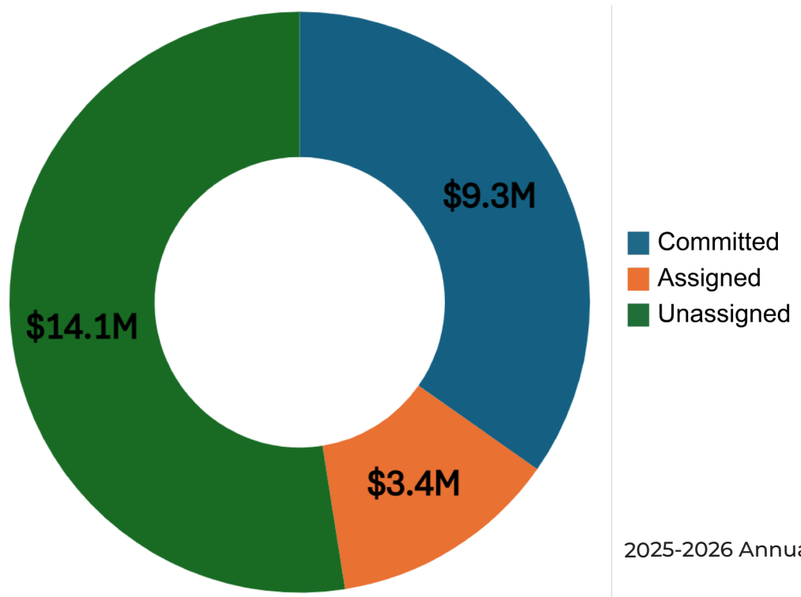
Cash & Investments in County Treasury: $27.3M

Budget Stabilization: **$6.0M committed** | Minimum Fund Balance: **$4.0M on target**

FY25-26 Revenue Mix



FY25-26 Ending Fund Balance Composition



FY 23/24 through FY 26/27 Investments

Goal Area	FY 23/24 Contract Actuals	FY 24/25 Contract Actuals	FY 25/26 Contract Actuals	*FY 26/27 Contract Budget*	FY 23-27 Estimated Total
Countywide Programs - Total	$675,000.00	$1,265,700.00	$373,171.12	*$250,000.00*	$2,563,871.12
Quality Early Learning - Total	$6,249,524.75	$5,656,766.49	$8,708,067.11	*$5,889,610.24*	$26,503,968.59
Comprehensive Health and Development (CHD) - Total	$6,653,243.01	$7,764,062.86	$8,121,318.95	*$9,427,273.34*	$31,965,898.16
Resilient Families - Total	$707,388.48	$746,275.69	$769,448.53	*$1,100,000.00*	$3,323,112.70
Contracts Expired - Total	$373,745.45	$84,578.28	$ -	$ -	$458,323.73
ESTIMATED GRAND TOTAL FY 23/24 THROUGH FY 26/27 INVESTMENTS	$14,658,901.69	$15,517,383.32	$17,972,005.71	*$16,666,883.58*	$64,815,174.30

Includes select funded contracts; FY 2026–27 amounts are budgeted.

FY 25/26 Funded Partner Results

Service Targets and Reported Results for Funded Contracts

Agency Name	Contract	Primary Target Description	Target #	Result #
Desert Recreation District	CF23118	Swim scholarships	902	157
SoCal Water Babies	CF24101	Swim scholarships	242	242
Corona-Norco YMCA	CF24104	Swim scholarships	2,240	2,240
City of Temecula	CF24146	Swim scholarships	250	296
YMCA of the Desert	CF25108	Swim scholarships	400	684
Lifesaver Aquatics	CF25132	Swim scholarships	150	500
City of Banning	CF25117	Swim scholarships	58	21
City of Beaumont	CF25124	Swim scholarships	112	19
City of Desert Hot Springs	CF25136	Swim scholarships	184	40
City of Palm Springs	CF25138	Swim scholarships	38	21
Jurupa Area Recreation & Park District	CF25140	Swim scholarships	65	37
Premier Aquatic Services LLC	CF26118	Swim scholarships	92	92
City of Lake Elsinore	CF26128	Swim scholarships	53	87
British Swim School (PJEA SC Inc.)	CF26130	Swim scholarships	40	66
Rady Children's Hospital (HealthySteps)	CF25130	Children ages 0-3 receiving Tier 3 Visits	2,400	2,119
Riverside University Health System – Community Health Centers (HealthySteps)	CF25144	Children Ages 0-3 receiving Tier 3 Visits	800	1,541
Loma Linda University Children's Hospital (Help Me Grow Inland Empire)	CF25146	Children registered for developmental navigation	5,411	4,813
Blindness Support (Home Visiting)	CF24111 CF24112	Families served	38	50
Yoo, Jeung Choo MD Inc. (Home Visiting)	CF24113 CF24114	Families served	122	133
Jurupa Unified School District (Home Visiting)	CF24115	Families served	130	234
John F. Kennedy Memorial Foundation (Home Visiting)	CF24117	Families served	100	185
Riverside University Health System - Public Health (Home Visiting)	CF24119 CF24120	Families served	31	40
Family Service Association (Home Visiting)	CF24123	Families served	60	69
Inland Southern California United Way, Inc. (Basic Income Pilot)	CF24136	Pregnant participants	409	409
Early Literacy/Reach Out and Read Continuity -All About Books	V271662	Books distributed	26,000	20,947
Early Literacy/Reach Out and Read Continuity -Hexagramm Books	V261865			
Early Literacy/Reach Out and Read Continuity -Interstate Books4School	V272145			
Riverside County Office of Education (RCOE)	CF25121	RHAP - scholarships for children and provider incentives		432
		Child care providers and sites receiving Quality Incentives		1,632

Larissa Wills
Regional Manager
Alicia Corona
Regional Manager

More Time for What Families Need

When a parent comes to us for help, an application is often one piece of a much longer day: another appointment across town, documents to gather, work, and children who need care. Staff may be moving between websites, repeating information, and tracking requirements across programs. Our teams bring tremendous care to this work. But the steps required to get help can leave less time for the person asking. This partnership offered a possibility worth exploring: a little more breathing room for families and staff.

During FY 2025–26, Nava Labs partnered with First 5 Riverside County and the JFK Memorial Foundation to test an AI-assisted Form-Filling Assistant, supported by Google.org's GenAI Accelerator. Eighteen frontline staff contributed their experience and feedback.

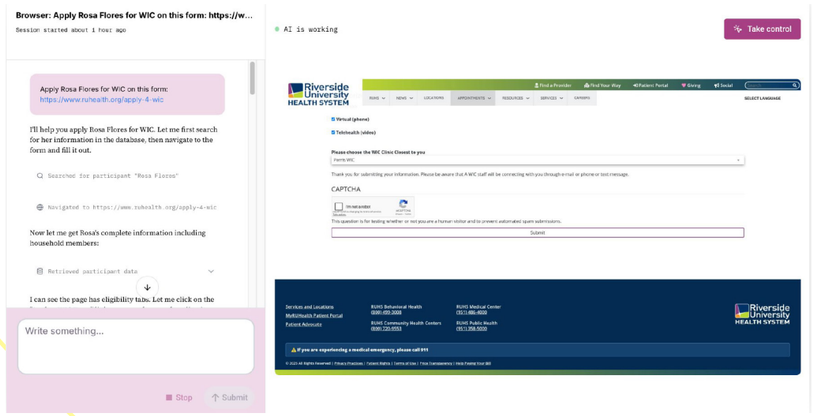
The assistant uses information in a family's case record to fill out online benefit applications. Staff can monitor progress, add missing information, and take over at any time. The caseworker reviews each application before submitting it, keeping professional judgment and family priorities at the center.

During the evaluation, a JFK Family Resource Center Network Specialist described completing a parent support session while the assistant worked on an application. The family received both kinds of help in one visit—an example of how technology could give staff more time to connect and families fewer appointments to manage.

> ***A little less paperwork can create more room to listen—and one less appointment can give a family part of their day back.***

The pilot also identified challenges. Incomplete records, connectivity problems, and technical interruptions sometimes added work. Use remained limited, and staff feedback is guiding improvements in reliability and everyday usefulness.

The next opportunity is helping families renew and keep their benefits while managing notices, paperwork, and deadlines. Partners will explore whether the assistant can help address missing information and required steps, reducing preventable interruptions or denials tied to incomplete paperwork.



What's Next: Stronger Connections for Children and Families

Ben Slagter, Assistant Director

As we enter the 2027–2030 strategic cycle, First 5 Riverside County is poised to lead with renewed clarity and purpose. The Plan guides how we work with partners to help families find timely support, with fewer repeated steps and stronger connections across services.

Using this plan as our compass, we will *LEAD* by advancing quality early learning and expanding integrated referral pathways especially in maternal and child health systems, so that parents, caregivers, and children receive right-sized, high-quality support in times of need. This leadership reflects our commitment to building a system around the needs of children and parents. A system that improves access, quality, coordination, and capacity while ultimately creating stronger outcomes and better experiences for families.

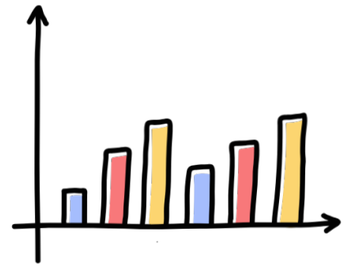
Over the next three years, we will *PARTNER* across county departments, education, managed care, and community-based organizations so that families experience connection as a coordinated community of support. Shared infrastructure such as RivCoONE Connect, home visiting networks, warm handoffs, and closed-loop pathways help make those connections stick. As those connections take hold, parents feel seen, heard, and understood. And when they receive timely follow-up and authentic connection to help, trust builds. As trust builds and engagement deepens, growth and resilience can begin anew.

Finally, we will *SUPPORT* the people and organizations that families turn to when they need help. Behind every service, contract, and braided funding stream is a parent or caregiver trying to make sure their child is safe, healthy, and growing, or a child who needs a caring adult to show up and stay. To that end, we will invest in strong services, strengthen the connections between them, and help communities build solutions that reflect what families are actually experiencing. We remain steadfast in our vision: all children in Riverside County are healthy and thrive in supportive, nurturing, and loving environments.

Stronger connections among County and community partners can make support easier for families to reach. Our next strategic chapter builds on those relationships so children and caregivers can find **TIMELY HELP, CLOSER TO HOME, WITH FEWER STEPS ALONG THE WAY.**

Methodology & Sources

How We Understand Progress



This report brings together program records, partner reports, family and provider feedback, financial information, and research. Program results generally cover FY 2025–26. Countywide indicators, research findings, and updates outside that period are identified by their reporting year or date.

Sources include:

- First 5 Riverside County's Apricot 360 case-management records, contracted-provider reports, and FY 2025–26 program results.
- RivCoONE registration, consent, referral, and enrollment records, including the Whole Person Health Score and RivCoONE Connect.
- Riverside County Office of Education and First 5 records for Riverside Hybrid Alternative Payment, including child care assistance and provider incentives.
- Quality Start Riverside County participation and improvement records, accomplishment reports, and provider feedback, including analyses by Kenyon Education Consulting and Poder Collective Research.
- HealthySteps partner reports and family feedback from Riverside University Health System and Rady Children's Hospital, with information on expansion supported by Inland Empire Health Plan.
- Child care facility project reports and funding records from County departments, facility partners, and child care operators.
- First 5 financial statements, expenditure records, and funding agreements.

Countywide Conditions and Research:

- Riverside University Health System–Public Health's Epidemiology & Program Evaluation Branch: county dashboards and maternal, infant, and injury surveillance data.
- California Integrated Vital Records System, California Department of Education, and First Watch drowning surveillance data.
- Riverside County Department of Public Social Services, Office of Child Abuse Prevention: State of the Child Report.
- Nava Labs: Form-Filling Assistant project brief and September 2026 Pilot Evaluation Report, drawing on caseworker surveys, interviews, usability testing, time studies, and product data.
- Kristin Gist, MS: Early Identification and Intervention Landscape Report and stakeholder discussions.
- UC Berkeley Center for the Study of Child Care Employment: early educator workforce and compensation research.
- Dowell Myers, PhD, University of Southern California Population Dynamics Research Group: Children as Infrastructure: Securing Riverside County's Future through Early Investment (2025).

Reading the Findings

Service counts describe participation and activities; they do not, by themselves, establish changes in children's health or family well-being. Counts across programs may include the same children or caregivers and should not be added unless identified as unduplicated. Countywide trends reflect many influences and cannot be attributed to First 5 investments alone.

Family stories and participant feedback help illustrate experiences that numbers may miss. They are individual perspectives rather than evidence that every family experienced the same result. Findings from the AI pilot are preliminary; its limited use and small evaluation samples inform how broadly the results can be interpreted.

Recognizing Shared Contributions

The progress described here reflects the work of families, providers, County departments, educators, health plans, and community organizations. First 5 contributes funding, staff expertise, coordination, and learning alongside these partners. Reporting those contributions accurately helps us understand what is working and where stronger connections and additional support are needed.

FIRST 5
Riverside County
Children & Families Commission

H. **Future Agenda Items:**
   H.1. Quality Early Learning Needs Assessment and Landscape
   H.2. First 5 Riverside County Fiscal Updates
   H.3. First 5 Riverside County Chair and Vice Chair Nominations
   H.4. First 5 California Annual Report Annual

I. **Adjournment:** Adjournment to the next Regular Meeting of the Riverside County Children and Families Commission to be held on January 20, 2027, beginning at 2:00 p.m. at:
First 5 Riverside County Children and Families Commission Office
585 Technology Court — Conference Room A
Riverside, CA 92507

Conflict of Interest: Any person, or group of persons present at this meeting, who wish (es) to speak on a matter may be required to state for the record any contributions, in excess of $250.00 made in the past (12) twelve months, made to any Commission member, the Commission member receiving the contribution, and the matter of consideration with which they are involved.

Agenda Posting: Agendas will be posted at the Clerk of the Board of Riverside County and the Commission Business Office.

All public record documents for matters on the open session of the Agenda are available for inspection at the meeting listed in this Agenda, and at the following location beginning three (3) days prior to the meeting date:

Riverside County Children and Families Commission
585 Technology Court
Riverside, CA 92507

If a public record document that relates to a matter on the open session of the Agenda is distributed less than 72 hours prior to the meeting date, the public record document shall be available for inspection, at the same time it is distributed, at the address listed above. Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990.