

**FAMILY SERVICES OF TULARE COUNTY  
(A Non-Profit Corporation)  
AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2025**

**M. GREEN AND COMPANY LLP  
Certified Public Accountants**

**FAMILY SERVICES OF TULARE COUNTY  
A Non-Profit Corporation**

**TABLE OF CONTENTS**

	<u>Page No.</u>
<b>INDEPENDENT AUDITORS' REPORT .....</b>	1
<b>FINANCIAL STATEMENTS:</b>	
Statement of Financial Position .....	4
Statement of Activities .....	5
Statement of Functional Expenses .....	6
Statement of Cash Flows .....	7
Notes to Financial Statements .....	9
<b>OTHER SUPPLEMENTARY INFORMATION:</b>	
Supplemental Schedule of Support and Expenses by Funding Source – Federal Financial Assistance .....	19
Supplemental Schedule of Support and Expenses by Funding Source – State and Local Grants .....	20
Schedule of Expenditures of Federal Awards .....	21
Notes to Schedule of Expenditures of Federal Awards .....	22
Statement of Costs Claimed and Accepted .....	23
<b>OTHER INDEPENDENT AUDITORS' REPORTS:</b>	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	26
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....	28
<b>FINDINGS AND QUESTIONED COSTS SECTION:</b>	
Schedule of Findings and Questioned Costs .....	31
Schedule of Prior Year Audit Findings .....	33



CLOVIS | HANFORD | PORTERVILLE | TULARE | VISALIA

## M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

### INDEPENDENT AUDITORS' REPORT

Board of Directors  
Family Services of Tulare County

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

##### **Opinion**

We have audited the accompanying financial statements of Family Services of Tulare County, a California non-profit corporation, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Family Services of Tulare County as of June 30, 2025, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### **Basis for Opinion**

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

##### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Family Services of Tulare County'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.

MARLA D. BORGES, CPA  
NICOLE A. CENTOFANTI, CPA  
BRENDA A. DADDINO, CPA  
JASON A. FRY, CPA, MSA  
MANUEL GONZALEZ, CPA  
ELAINE D. HOPPER, CPA, CFE  
R. IAN PARKER, CPA  
KRYSTAL PARREIRA, CPA, MSA  
MARY L. QUILLIN, CPA  
GIUSEPPE SCALIA, CPA  
NATALIE H. SIEGEL, CPA  
ROSALIND WONG, CPA  
  
KATHERINE B. ALVES, CPA  
JAMES G. DWYER, CPA  
GREG GROEN, CPA, RETIRED  
WM. KENT JENSEN, CPA  
KATHLEEN M. LAMPE, CPA  
LYNN M. LAMPE, CPA  
ALAN S. MOORE, CPA  
KENNETH B. NUNES, CPA  
  
NORIKO A. AWBREY, CPA  
DAVID A. BEKEDAM, CPA  
TYLER J. CODAY, CPA  
MONICA RAMIREZ, CPA  
GINILU VANDERWALL, CPA

## **Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Family Services of Tulare County'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 Family Services of Tulare County'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.

## **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Support and Expenses by Funding Source – Federal Financial Assistance, Supplemental Schedule of Support and Expenses by Funding Source – State and Local Grants, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Support and Expenses by Funding Source – Federal Financial Assistance, Supplemental Schedule of Support and Expenses by Funding Source – State and Local Grants, and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The Statement of Costs Claimed and Accepted is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2026, on our consideration of Family Services of Tulare County'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 Family Services of Tulare County'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 Family Services of Tulare County's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "M. Green and Company CP". The signature is written in a cursive style.

Visalia, California  
February 17, 2026

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2025**

---

**ASSETS**

**CURRENT ASSETS:**

Cash and cash equivalents	\$ 843,891
Investments	150,000
Grants receivable	<u>752,565</u>

Total current assets	<u>1,746,456</u>
----------------------	------------------

**NON-CURRENT ASSETS:**

Investments	1,952,714
Deposits	15,336
Property and equipment, at cost:	
Land	295,447
Buildings and improvements	1,163,577
Machinery and equipment	99,739
Furniture and fixtures	6,421
Vehicles	234,463
Less: accumulated depreciation	<u>(823,716)</u>

Total non-current assets	<u>2,943,981</u>
--------------------------	------------------

**OTHER ASSETS:**

Operating lease right-of-use assets	<u>562,864</u>
-------------------------------------	----------------

Total assets	<u><u>\$ 5,253,301</u></u>
--------------	----------------------------

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES:**

Notes payable, current portion	\$ 2,954
Operating lease liabilities, current portion	306,534
Accounts payable	84,922
Accrued liabilities	<u>143,938</u>

Total current liabilities	<u>538,348</u>
---------------------------	----------------

**NON-CURRENT LIABILITIES:**

Notes payable, net of current portion	118,143
Operating lease liabilities, net of current portion	<u>461,450</u>

Total non-current liabilities	<u>579,593</u>
-------------------------------	----------------

Total liabilities	<u>1,117,941</u>
-------------------	------------------

**NET ASSETS:**

Without donor restrictions, undesignated	3,929,454
With donor restrictions	<u>205,906</u>

Total net assets	<u>4,135,360</u>
------------------	------------------

Total liabilities and net assets	<u><u>\$ 5,253,301</u></u>
----------------------------------	----------------------------

The accompanying notes are an integral part of these statements.

**FAMILY SERVICES OF TULARE COUNTY  
(A Non-Profit Corporation)  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b><u>SUPPORT:</u></b>			
Government grants	\$ 4,677,216	\$ 231,880	\$ 4,909,096
Contributions	448,586	98,970	547,556
Fundraising	133,644	25,221	158,865
Total support	<u>5,259,446</u>	<u>356,071</u>	<u>5,615,517</u>
<b><u>REVENUE:</u></b>			
Counseling fees	346,196	-	346,196
Other revenue	79,444	-	79,444
Gain on the disposition of assets	8,169	-	8,169
Total revenue	<u>433,809</u>	<u>-</u>	<u>433,809</u>
<b>NON-MONETARY DONATIONS</b>	<u>100,744</u>	<u>-</u>	<u>100,744</u>
<b><u>NET ASSETS RELEASED FROM RESTRICTIONS</u></b>			
	<u>289,376</u>	<u>(289,376)</u>	<u>-</u>
<b>TOTAL SUPPORT AND REVENUE</b>	<u>6,083,375</u>	<u>66,695</u>	<u>6,150,070</u>
<b><u>EXPENSES:</u></b>			
Program services	4,929,072	-	4,929,072
Support services	913,915	-	913,915
Fundraising	291,747	-	291,747
Total expenses	<u>6,134,734</u>	<u>-</u>	<u>6,134,734</u>
<b><u>CHANGE IN NET ASSETS</u></b>	<u>(51,359)</u>	<u>66,695</u>	<u>15,336</u>
Net assets, beginning of year	<u>3,980,813</u>	<u>139,211</u>	<u>4,120,024</u>
Net assets, end of year	<u>\$ 3,929,454</u>	<u>\$ 205,906</u>	<u>\$ 4,135,360</u>

The accompanying notes are an integral part of these statements.

**FAMILY SERVICES OF TULARE COUNTY  
(A Non-Profit Corporation)  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2025**

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
Salaries and wages	\$ 2,359,310	\$ 745,181	\$ 60,099	\$ 3,164,590
Payroll taxes	175,311	48,582	4,453	228,346
Insurance	353,418	50,025	7,825	411,268
Retirement	24,560	5,360	15	29,935
Administrative	505,272	-	20,447	525,719
Travel and conferences	41,939	24	6,239	48,202
Rent	87,160	9,994	81	97,235
Utilities and telephone	179,082	12,322	360	191,764
Supplies	32,203	3,094	83,904	119,201
Equipment rental	26,941	2,248	-	29,189
Food	39	-	-	39
Printing and postage	-	-	6,077	6,077
Dues and memberships	19,117	9,139	9,229	37,485
General insurance	69,734	7,016	2,510	79,260
Advertising	120	475	9,806	10,401
Repairs and maintenance	36,179	2,001	29,253	67,433
Educational materials	30,078	-	18,497	48,575
Client assistance	499,380	-	-	499,380
Interest	17,162	-	-	17,162
Accounting and auditing	35,899	215	11,182	47,296
Bank charges	-	-	8,150	8,150
Staff training	3,054	13,696	9,788	26,538
Total before depreciation	4,495,958	909,372	287,915	5,693,245
Depreciation and amortization expense	433,114	4,543	3,832	441,489
Total expenses	\$ 4,929,072	\$ 913,915	\$ 291,747	\$ 6,134,734

The accompanying notes are an integral part of these statements.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

---

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in net assets	\$	15,336
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Gain on disposition of assets		(8,169)
Depreciation and amortization		441,489
Non-monetary donations		(100,744)
Non-monetary income		(99,058)
Non-monetary expenses		114,952
Changes in operating assets and liabilities:		
Decrease in grants receivable		30,723
Decrease in deposits		5,268
Increase in operating lease liability		(210,907)
Decrease in accounts payable and accrued liabilities		24,951
		213,841
Net cash provided by operating activities		213,841

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Purchase of investments		(395,000)
Redemption of investments		137,500
Sale of property and equipment		10,000
		(247,500)
Net cash used by investing activities		(247,500)
Net decrease in cash and cash equivalents		(33,659)
Cash and cash equivalents, beginning of year		877,550
Cash and cash equivalents, end of year	\$	843,891

The accompanying notes are an integral part of these statements.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

---

**SUPPLEMENTAL DISCLOSURES OF**  
**CASH FLOW INFORMATION:**

Cash paid for interest	\$ 17,162
------------------------	-----------

Non-cash investing and financing activities for the year ended June 30, 2025, are as follows:

Reduction of loan balances	\$ 2,954
Less annual amounts forgiven on loans	<u>(2,954)</u>
Net payments made on loans	<u>\$ -</u>
Purchase of investments	\$ 494,058
Less reinvested earnings	<u>(99,058)</u>
Net cash paid for purchase of investments	<u>\$ 395,000</u>

The accompanying notes are an integral part of these statements.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

---

**NOTE 1 – Nature of Activities**

Family Services of Tulare County (Family Services) is a non-profit, charitable organization formed in 1983 to operate two emergency shelters and a full range of counseling services for victims of domestic violence.

The Organization's current operations consist of the following programs:

- Emergency shelter, including meals, for battered women and children. On-site case management and counseling is provided to adult residents. Child advocates assess the needs of child residents and provide education in a therapeutic setting.
- Community-wide domestic violence crisis intervention, treatments and prevention components include three 24-hour hotlines, legal assistance with restraining orders, individual and group counseling for children and teens impacted by domestic violence and victim support groups.
- Crisis intervention, prevention and treatment for sexual assault (molest, rape) victims. Includes 24 hour hospital support, court accompaniment and counseling.
- Domestic violence and sexual assault community awareness and prevention programs with emphasis on teens and young adult audiences.
- Batterers' treatment program for perpetrators of domestic violence.
- Anger management classes for abusing parents and individuals with impulse control issues.
- Training on domestic violence and sexual assault dynamics, issues and resources to impacted professionals such as health care providers, law enforcement, educators and child welfare workers.
- Parenting skills classes.
- Individual, couples and family therapy with special emphasis on high conflict divorce and abuse and neglect.
- Supervised visitation and exchange for children at potential risk from a non-custodial parent.
- Financial assistance with emergency needs and individual and group counseling to individuals with HIV/AIDS and their families.
- Fundraising efforts in support of the above families.
- Legal assistance to survivors of domestic violence, sexual assault and stalking.
- Administrative and fiscal management in support of the above programs.

Family Services conducts its affairs under the management of an elected Board of Directors, a salaried executive director, various paid staff and unpaid volunteers. Family Services is supported primarily through government grants.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

---

**NOTE 2 – Summary of Significant Accounting Policies**

Basis of Presentation

Family Services reports information regarding its financial position and activities into two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets without Donor Restrictions - These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions and performing administrative functions.

Net Assets with Donor Restrictions - These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

Revenue Recognition

Support received is recorded as net assets without donor restriction or net assets with donor restrictions, depending on the existence and/or nature of any restrictions.

All support with donor restrictions is reported as an increase in net assets with donor restrictions. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Furthermore, it is the policy of Family Services to show restricted support whose restrictions are met in the same reporting period as support without donor restrictions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For the Statement of Cash Flows, Family Services considers all highly-liquid investments with a maturity of three months or less at the date of purchase to be cash and cash equivalents.

Investments

Family Services classifies its debt securities as "held to maturity" if it has the positive intent and ability to hold the securities to maturity and reports them in the financial statements at amortized cost. All other debt securities are classified as "available for sale" and reported at fair value. For purposes of the financial statements, Family Services considers all investments with initial maturities greater than three months, as short-term investments, which are intended by management to be available to fund operations. All equity securities held by the Company have readily determinable fair values and are reported at fair value. Changes in fair value are reported as interest income in the income statement.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

---

**NOTE 2 – Summary of Significant Accounting Policies (continued)**

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on assumptions market participants would use when pricing an asset. Generally accepted accounting principles provide a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Assets and liabilities that are required to be recorded at fair value on the balance sheet are categorized based on the inputs to valuation techniques as follows:

Level 1 – These are assets and liabilities where values are based on unadjusted quoted prices for identical assets in an active market Family Services has the ability to access.

Level 2 – These are assets and liabilities where values are based on the following inputs:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs which are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Property and Equipment

Property and equipment that are purchased are shown at cost. Donations of property and equipment are recorded as support at their estimated fair market value at the date of donation. Such donations are reported as support without donor restrictions unless the donor has restricted the asset for a specific purpose. Generally, all property and equipment with an acquisition cost of \$5,000 or more is capitalized, unless otherwise required by grantor agencies.

Depreciation is computed using the straight-line method over the estimated useful lives of the various assets.

Right-of-Use ("ROU") Assets and Lease Liabilities

A ROU asset is measured at the commencement date at the amount of the initially measured liability plus any lease payments made to the lessor before or after commencement date, minus any lease incentives received, plus any initial direct costs. Unless impaired, the ROU asset is subsequently measured throughout the lease term at the amount of the lease liability (that is the present value of the remaining lease payments), plus unamortized initial direct costs, and the addition or subtraction of any prepaid lease payments (accrued lease payments, less the unamortized balance of lease incentives received). Operating lease payments are recognized on a straight-line basis over the lease term.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

---

**NOTE 2 – Summary of Significant Accounting Policies (continued)**

Right-of-Use ("ROU") Assets and Lease Liabilities (continued)

Family Services of Tulare County is a lessee in noncancellable leases for building space and office equipment. Leases for equipment were evaluated using the criteria outlined in ASC Topic 842 to determine whether the equipment leases were operating or finance leases.

For operating leases, interest on the lease liabilities and the amortization of the ROU asset result in straight-line rent expense over the lease term. Variable lease expenses, if any, are recognized when incurred.

Family Services of Tulare County excludes short-term leases having initial terms of 12 months or less from the new guidance as an accounting policy and recognizes rent expense on a straight-line basis over the lease term.

Compensated Absences

Employees of Family Services are entitled to paid vacation and paid sick days, depending on job classification, length of service and other factors. The amount of compensation for future absences cannot be reasonably estimated, and accordingly, no liability has been recorded in the accompanying financial statements. Family Services' policy is to recognize the costs of compensated absences when actually paid to employees.

Functional Allocation of Expenses

The costs of providing Family Services' programs and supporting services have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the program services, support services and fundraising services benefited. The expenses that are allocated include insurance, retirement, administrative, rent, utilities and telephone, supplies, equipment rental, printing and postage and general insurance, which are allocated on the basis of estimates of time and effort.

Advertising Costs

Family Services expenses advertising costs as the advertising expense is incurred.

**NOTE 3 – Income Taxes**

Family Services is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701(d). Accordingly, no provision has been made for income taxes.

**NOTE 4 – Concentration of Credit Risk**

Family Services maintains its cash and cash equivalents with one bank located in California. Federally insured limit is \$250,000. At June 30, 2025, cash balance exceeding the federally insured limit was \$655,504.

**FAMILY SERVICES OF TULARE COUNTY  
(A Non-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

---

**NOTE 5 – Investments**

Fair values of assets measured on a recurring basis at June 30, 2025, are as follows:

	Fair Value Measurement at June 30, 2025			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Available-for-sale				
Mutual Funds	\$ 2,086,526	\$ -	\$ -	\$ 2,086,526
Stocks	16,188	-	-	16,188
<b>Total investments at fair value</b>	<b><u>\$ 2,102,714</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,102,714</u></b>

**NOTE 6 – Grants Receivable**

Grants receivable consists of funds expended for qualifying expenditures for which reimbursement has been committed by various funding agencies. Grants receivable as of June 30, 2025, consisted of the following:

California Office of Emergency Services	\$ 169,024
Tulare County Health and Human Services Agency	279,554
Housing and Urban Development	32,405
First 5 of Tulare County	142,805
California Department of Public Health	55,820
City of Tulare	19,230
Tulare County Sheriff's Department	1,826
City of Visalia	10,636
Superior Court of Tulare County	13,055
Miscellaneous	<u>28,210</u>
<b>Total</b>	<b><u>\$ 752,565</u></b>

**NOTE 7 – Line of Credit**

On May 5, 2024, Family Services secured a \$300,000 line of credit with Citizens Business Bank to be drawn down as needed. Monthly interest payments on the outstanding principal balance is at the prime rate plus .75% which was 8.25% at June 30, 2025. The line of credit matures on May 5, 2027. There was no outstanding balance as of June 30, 2025.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

---

**NOTE 8 – Notes Payable**

The following is a summary of Family Services of Tulare County notes payable at June 30, 2025:

<p>Note payable to the City of Visalia, formerly known as the Redevelopment Agency of the City of Visalia, dated December 2012, for the purchase of land. The loan term is 53 years with no interest. Repayment of the loan is deferred as long as the development is used to provide for the continued availability of the property to low-income persons or families. Annually, \$482 of the loan shall be forgiven until the loan is forgiven in full. The note is collateralized by real property in Visalia, California.</p>	\$ 19,765
<p>Note payable to the City of Visalia, formerly known as the Redevelopment Agency of the City of Visalia, dated December 2012, for the purchase of land. The loan term is 53 years with no interest. Repayment of the loan is deferred as long as the development is used to provide for the continued availability of the property to low-income persons or families. Annually, \$2,289 of the loan shall be forgiven until the loan is forgiven in full. The note is collateralized by real property in Visalia, California.</p>	93,830
<p>Note payable to the City of Visalia, formerly known as the Redevelopment Agency of the City of Visalia, dated December 2012, for the purchase of land. The loan term is 53 years with no interest. Repayment of the loan is deferred as long as the development is used to provide for the continued availability of the property to low-income persons or families. Annually, \$183 of the loan shall be forgiven until the loan is forgiven in full. The note is collateralized by real property in Visalia, California.</p>	<u>7,502</u>
Total notes payable	121,097
Less current portion	<u>(2,954)</u>
Long-term portion	<u><u>\$ 118,143</u></u>

Annual required principal payments on these notes are as follows:

<u>Year ending June 30,</u>	
2026	\$ 2,954
2027	2,954
2028	2,954
2029	2,954
2030	2,954
Thereafter	<u>106,327</u>
Total	<u><u>\$ 121,097</u></u>

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

---

**NOTE 9 – Net Assets**

Family Services' net assets at June 30, 2025 consisted of the following:

Net assets without donor restrictions:

Undesignated	\$ 3,929,454
Total net assets without donor restrictions	3,929,454

Net assets with donor restrictions:

Subject to expenditure for specified purpose:

Domestic violence	24,302
In-home parenting program	4,252
Goshen Family Center	81,928
Shelter expenses	13,054
Goshen Summer Nights	1,726
In-home parenting, Goshen	2,366
Supportive housing, general expenses	41,363
Various direct program expenses	36,915
Total net assets with donor restrictions	205,906

Total net assets	\$ 4,135,360
------------------	--------------

**NOTE 10 – Non-Monetary Donations**

Non-monetary donations are valued at fair value at the time of donation. Donated services are of a professional nature and are provided by volunteers that serve in various programs of Family Services. The non-monetary donations for the year ended June 30, 2025, were \$100,744, of which \$97,790 and \$2,954 were for donated services and for annual amounts forgiven on loans, respectively.

**NOTE 11 – Leasing Activities**

Family Services of Tulare County leases 11 facilities under long-term operating lease agreements. The leases have remaining lease terms of 24 months to 37 months as of June 30, 2025. Additionally, Family Services of Tulare County has three equipment operating leases with varying dates of expiration through March 29, 2029. Some of the leases include options to extend and options to cancel. None of these options were deemed likely to be exercised. There were no contingent rentals or sublease rental income associated with these leases.

The Organization elected to use the risk-free rate of return when evaluating leases for which an interest rate was not available. The three-year treasury rate as of the date of evaluation was 3.68%, depending on the remaining term of the contract and the execution date of the contract. The Organization elected not to separate lease components from non-lease components when allocating consideration for all leases.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

---

**NOTE 11 – Leasing Activities (continued)**

The following summarizes the line items in the statement of activities which include the components of lease expense for the year ended June 30, 2025:

Operating lease cost:

Amortization of lease assets included in depreciation and amortization expense	\$ 367,883
Interest on lease liabilities included in interest expense	<u>17,162</u>

Total operating lease costs	<u><u>\$ 385,045</u></u>
-----------------------------	--------------------------

The following summarizes the weighted average lease terms and discount rates as of June 30, 2025:

Weighted Average Remaining Lease Term:

Operating Leases	2.66 years
------------------	------------

Weighted Average Discount Rate:

Operating Leases	2.69%
------------------	-------

The maturities of lease liabilities as of June 30, 2025, were as follows:

<u>Year Ending June 30,</u>	<u>Operating</u>
2026	\$ 323,356
2027	255,651
2028	208,181
2029	<u>9,764</u>
Total lease payments	796,952
Less: imputed interest	<u>(28,968)</u>
Present value of lease liabilities	<u><u>\$ 767,984</u></u>

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

---

**NOTE 12 – California Office of Emergency Services – Local Matching Requirements**

During the fiscal year, Family Services had seven grants from the California Office of Emergency Services (Cal OES). Each grant contained a cash portion and may have required additional local matching by Family Services. The revenue and expenses presented in the Supplemental Schedules of Support and Expenses by Funding Source under the Cal OES columns reflect only those items of income and expense attributable to the cash portion of the grants. Amounts attributable to the local matching requirements, are detailed below:

	<u>Domestic Violence</u>	<u>Rape Crisis</u>	<u>Child Abuse Treatment Program</u>	<u>Sexual Assault Response Team</u>
<u>Personal Services:</u>				
Without donor restrictions:				
In-kind volunteers	\$ 23,293	\$ 42,536	\$ 24	\$ 3,992
Direct services staff	-	-	37,949	-
 <u>Operating Services:</u>				
Unrestricted fund:				
Other	-	4,770	-	708
Totals	<u>\$ 23,293</u>	<u>\$ 47,306</u>	<u>\$ 37,973</u>	<u>\$ 4,700</u>

**NOTE 13 – Retirement Plan**

Employees of Family Services are covered under a 403(b) Retirement Plan. All employees are eligible to participate in this tax-sheltered annuity and are allowed to make elective deferrals as of the first day of employment. For employees working a minimum of 30 hours per week, following the first two months of employment, Family Services contributes a dollar for every employee's dollar contribution with a maximum of \$50 per month. All employees are allowed access to the plan after reaching the age of 59 ½. The total contribution for the year ended June 30, 2025, was \$29,935.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

---

**NOTE 14 – Liquidity and Availability of Resources**

Family Services receives support from restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, Family Services must maintain sufficient resources to meet those responsibilities to its donors and grantors, therefore, financial assets may not be available for general expenditure within one year. In the event of an unanticipated liquidity need, Family Services could also draw upon \$300,000 of available line of credit, as described in Note 7.

The following table reflects Family Services' financial assets as of June 30, 2025, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations. Amounts available include donor-restricted amounts that are available for expenditure in the following year.

Financial assets:	
Cash and cash equivalents	\$ 843,891
Investments	150,000
Grants receivable	<u>752,565</u>
Financial assets available to meet cash needs for general expenditures within one year	 <u><u>\$ 1,746,456</u></u>

**NOTE 15 – Subsequent Events**

Management has evaluated subsequent events through February 17, 2026, the date on which the financial statements were available to be issued, and has determined that no adjustments are necessary to the amounts reported in the accompanying financial statements.

**OTHER SUPPLEMENTARY INFORMATION**

**FAMILY SERVICES OF TULARE COUNTY  
(A Non-Profit Corporation)  
SUPPLEMENTAL SCHEDULE OF SUPPORT AND EXPENSES  
BY FUNDING SOURCE – FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2025**

	California Office of Emergency Services	Department of Justice	Federal Emergency Management Agency	California Department of Public Health	Department of Housing and Urban Development	Tulare County Health and Human Services Agency	Tulare County Sheriff's Department	Superior Court of Tulare County	City of Tulare	City of Porterville	City of Visalia	Total
<b>Support:</b>												
Government grants	\$ 878,347	\$ -	\$ 32,501	\$ 370,515	\$ 242,027	\$ 78,668	\$ 19,641	\$ 96,547	\$ 202,790	\$ 21,000	\$ 50,000	\$ 1,992,036
Other revenue	-	-	-	-	-	-	-	-	33,065	-	-	33,065
Transfers	43,825	(1,120)	-	(16)	-	3	(551)	6,560	1,068	2	-	49,771
<b>Total support</b>	<b>922,172</b>	<b>(1,120)</b>	<b>32,501</b>	<b>370,499</b>	<b>242,027</b>	<b>78,671</b>	<b>19,090</b>	<b>103,107</b>	<b>236,923</b>	<b>21,002</b>	<b>50,000</b>	<b>2,074,872</b>
<b>Expenses:</b>												
Salaries and wages	532,528	-	6,338	124,464	38,689	46,879	6,686	70,859	25,598	10,985	26,745	889,771
Payroll taxes	38,146	-	461	9,563	2,681	4,099	524	5,331	1,903	825	1,914	65,447
Insurance	70,696	-	872	17,062	6,621	8,092	410	7,900	4,013	2,290	4,856	122,812
Retirement	5,102	-	112	502	224	1,001	16	307	174	36	96	7,570
Administrative	155,417	-	3,465	49,316	8,622	7,907	1,443	2,895	6,083	2,401	5,823	243,372
Travel and conferences	9,062	-	-	4,453	5	143	6,364	2,644	14	-	36	22,721
Rent	15,561	-	31,581	8,165	7,073	4,179	777	5,048	2,459	975	2,559	78,377
Utilities and telephone	40,868	-	3,341	7,932	11,589	3,440	649	3,493	1,718	765	1,785	75,580
Supplies	6,661	-	71	1,499	477	647	97	822	342	135	307	11,058
Equipment rental	6,700	-	74	1,393	459	610	81	799	296	131	306	10,849
Dues and memberships	-	-	150	-	-	-	1,617	-	-	-	-	1,767
General insurance	16,669	-	3,205	3,178	1,121	1,026	340	1,980	669	295	706	29,189
Advertising	-	-	-	120	-	-	-	-	-	-	-	120
Repairs and maintenance	4,664	-	62	1,212	410	548	86	462	259	111	269	8,083
Educational materials	11,889	-	-	1,719	-	-	-	-	-	-	-	13,608
Client assistance	6,812	(1,120)	-	139,552	125,985	-	-	-	187,121	1,803	4,169	464,322
Accounting and auditing	947	-	-	369	85	100	-	697	320	250	429	3,197
Staff training	450	-	-	-	-	-	-	(130)	-	-	-	320
<b>Total expenses</b>	<b>922,172</b>	<b>(1,120)</b>	<b>49,732</b>	<b>370,499</b>	<b>204,041</b>	<b>78,671</b>	<b>19,090</b>	<b>103,107</b>	<b>230,969</b>	<b>21,002</b>	<b>50,000</b>	<b>2,048,163</b>
<b>Excess revenue (expense)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (17,231)</b>	<b>\$ -</b>	<b>\$ 37,986</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,954</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,709</b>

**FAMILY SERVICES OF TULARE COUNTY  
(A Non-Profit Corporation)  
SUPPLEMENTAL SCHEDULE OF SUPPORT AND EXPENSES  
BY FUNDING SOURCE – STATE AND LOCAL GRANTS  
FOR THE YEAR ENDED JUNE 30, 2025**

	California Office of Emergency Services	Tulare County Health and Human Services Agency	Tulare County Probation Nurturing Parenting	Tulare County Sheriff's Department	Tulare County Clerk/ Recorder	Housing Authority of Tulare County	City of Porterville	College of the Sequoias	Kings Tulare Homeless Alliance	First 5 of Tulare County	CalAIM	Heluna Health	Total
<b>Support:</b>													
Government grants	\$ 860,699	\$ 1,484,332	\$ -	\$ 30,085	\$ -	\$ 64,564	\$ 10,961	\$ 2,580	\$ 69,434	\$ 253,805	\$ 5,785	\$ 134,815	\$ 2,917,060
Contributions	-	6,681	-	-	-	-	-	-	-	-	-	-	6,681
Counseling fees	-	78,327	-	-	-	-	-	-	-	-	237,104	-	315,431
Other revenue	-	-	-	-	-	-	-	-	6,951	-	-	-	6,951
Transfers	(43,835)	3,354	-	-	-	-	11	2,203	-	5,095	1,226	-	(31,946)
<b>Total support</b>	<b>816,864</b>	<b>1,572,694</b>	<b>-</b>	<b>30,085</b>	<b>-</b>	<b>64,564</b>	<b>10,972</b>	<b>4,783</b>	<b>76,385</b>	<b>258,900</b>	<b>244,115</b>	<b>134,815</b>	<b>3,214,177</b>
<b>Expenses:</b>													
Salaries and wages	505,921	698,987	-	19,651	-	11,370	6,605	2,779	2,429	184,272	83,078	34,755	1,549,847
Payroll taxes	39,174	51,372	-	1,444	-	825	487	208	185	14,456	6,408	2,553	117,112
Insurance	72,270	108,145	-	1,344	-	1,572	1,417	427	131	25,082	10,570	5,021	225,979
Retirement	4,712	9,758	-	167	-	204	-	45	46	1,778	358	196	17,264
Administrative	105,646	454,337	-	3,015	-	23,972	819	739	637	29,532	31,732	10,015	660,444
Travel and conferences	2,324	12,645	-	235	-	-	13	-	-	2,814	-	62	18,093
Rent	12,275	89,413	-	1,575	-	1,104	657	250	224	8,980	9,954	3,206	127,638
Utilities and telephone	26,657	51,640	-	1,131	-	717	469	166	158	6,091	6,407	2,084	95,520
Supplies	6,254	9,637	-	284	-	127	74	29	26	4,482	871	384	22,168
Equipment rental	5,196	7,983	-	200	-	137	77	30	27	2,205	878	395	17,128
Dues and memberships	-	8,164	-	-	-	-	-	-	-	-	-	-	8,164
General insurance	12,913	23,168	-	544	-	124	159	80	74	4,185	2,021	610	43,878
Repairs and maintenance	5,814	7,680	-	180	-	111	70	27	25	-	861	347	15,115
Educational materials	2,507	7,153	-	-	-	-	-	-	-	2,828	-	1,461	13,949
Client assistance	2,691	9,146	-	-	-	-	-	-	66,458	-	-	-	78,295
Accounting and auditing	12,424	13,103	-	315	-	-	125	3	4	2,960	79	1,796	30,809
Staff training	86	10,363	-	-	-	-	-	-	-	-	-	-	10,449
<b>Total expenses</b>	<b>816,864</b>	<b>1,572,694</b>	<b>-</b>	<b>30,085</b>	<b>-</b>	<b>40,263</b>	<b>10,972</b>	<b>4,783</b>	<b>70,424</b>	<b>289,665</b>	<b>153,217</b>	<b>62,885</b>	<b>3,051,852</b>
<b>Excess revenue (expense)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,301</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,961</b>	<b>\$ (30,765)</b>	<b>\$ 90,898</b>	<b>\$ 71,930</b>	<b>\$ 162,325</b>

**FAMILY SERVICES OF TULARE COUNTY  
(A Non-Profit Corporation)  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2025**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<u>U.S. Department of Housing and Urban Development (HUD):</u>				
Passed Through the State of California				
Department of Public Health:				
Housing Opportunities for Persons with AIDS	14.241	2329	\$ -	\$ 216,250
Total CFDA 14.241			-	216,250
Passed Through the Office of Community				
Planning and Development:				
Continuum of Care Program	14.267	N/A	-	204,033
Passed Through the City of Porterville:				
Shelter Plus Care	14.238	N/A	-	21,000
Passed Through the City of Visalia:				
Shelter Plus Care	14.238	N/A	-	50,000
Passed Through the City of Tulare:				
Shelter Plus Care	14.238	N/A	-	230,971
Total Assistance Listing 14.238			-	301,971
Total U.S. Department of Housing and Urban Development (HUD)			-	722,254
<u>U.S. Department of Justice:</u>				
Passed Through the Office of Tulare County Sheriff:				
Grants to Encourage Arrest Policies and				
Enforcement of Protection Orders Program				
	16.588	18451	-	19,088
Passed Through California Office of Emergency Services:				
Crime Victims Assistance				
	16.575	18200	-	777,586
Total U.S. Department of Justice			-	796,674
<u>U.S. Department of Health and Human Services:</u>				
Passed Through the State of California Department				
of Public Health:				
Injury Prevention and Control Research and State				
and Community Based Programs				
	93.136	09-11593	32,611	154,248
Passed Through the County of Tulare HHSA:				
Block Grants for Prevention and Treatment				
of Substance Abuse				
	93.959	4730	-	78,668
Passed Through the County of Tulare Superior Court:				
Grants to States for Access and Visitation Programs				
	93.597	N/A	-	96,547
Passed Through the California Office of				
Emergency Services:				
Family Violence Prevention and Services/ Grants for Battered Women's Shelters-Grants				
to States and Indian Tribes				
	93.671	18234	-	92,103
Total U.S. Department of Health and Human Services			32,611	421,566
<u>U.S. Department of Homeland Security:</u>				
Passed Through the Federal Emergency				
Management Agency:				
Emergency Food and Shelter National				
Board Program				
	97.024	N/A	-	49,733
Total U.S. Department of Homeland Security			-	49,733
Total Expenditures of Federal Awards			\$ 32,611	\$ 1,990,227

The accompanying notes are an integral part of this statement.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2025**

**NOTE 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Family Services of Tulare County under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Family Services, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Family Services.

**NOTE 2 – Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 – De Minimis Cost Rate**

Family Services has elected to use the 10% de minimis cost rate.

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**STATEMENT OF COSTS CLAIMED AND ACCEPTED**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Costs Claimed		Costs Accepted	
	2025	Actual	Matching	Total
Child Abuse Treatment (CHAT)				
Grant Number AT 23041248				
Grant Period (1/1/2024 - 12/31/2024)				
Current Period Revenue \$157,418				
Personal Services	\$ 115,436	\$ 100,847	\$ 14,589	\$ 115,436
Operating Services	41,982	41,982	-	41,982
Equipment	-	-	-	-
<b>Totals</b>	<b>\$ 157,418</b>	<b>\$ 142,829</b>	<b>\$ 14,589</b>	<b>\$ 157,418</b>
Child Abuse Treatment (CHAT)				
Grant Number AT 24010901				
Grant Period (1/1/2025 - 12/31/2025)				
Current Period Revenue \$150,807				
Personal Services	\$ 122,139	\$ 91,469	\$ 30,670	\$ 122,139
Operating Services	28,668	28,668	-	28,668
Equipment	-	-	-	-
<b>Totals</b>	<b>\$ 150,807</b>	<b>\$ 120,137</b>	<b>\$ 30,670</b>	<b>\$ 150,807</b>
Domestic Violence (DV)				
Grant Number DV 23371248				
Grant Period (10/1/2023 - 9/30/2024)				
Current Period Revenue \$145,984				
Personal Services	\$ 107,960	\$ 107,960	\$ -	\$ 107,960
Operating Services	38,024	38,024	-	38,024
Equipment	-	-	-	-
<b>Totals</b>	<b>\$ 145,984</b>	<b>\$ 145,984</b>	<b>\$ -</b>	<b>\$ 145,984</b>
Domestic Violence (DV)				
Grant Number DV 24010902				
Grant Period (10/1/2024 - 9/30/2025)				
Current Period Revenue \$429,694				
Personal Services	\$ 343,352	\$ 320,059	\$ 23,293	\$ 343,352
Operating Services	86,342	86,342	-	86,342
Equipment	-	-	-	-
<b>Totals</b>	<b>\$ 429,694</b>	<b>\$ 406,401</b>	<b>\$ 23,293</b>	<b>\$ 429,694</b>

(continued)

**FAMILY SERVICES OF TULARE COUNTY  
(A Non-Profit Corporation)  
STATEMENT OF COSTS CLAIMED AND ACCEPTED  
FOR THE YEAR ENDED JUNE 30, 2025**

	Costs	Costs Accepted		
	Claimed 2025	Actual	Matching	Total
Rape Crisis (RC)				
Grant Number RC 23321248				
Grant Period (10/1/2023 - 9/30/2024)				
Current Period Revenue \$148,503				
Personal Services	\$ 101,114	\$ 101,114	\$ -	\$ 101,114
Operating Services	47,389	47,389	-	47,389
Equipment	-	-	-	-
Totals	<u>\$ 148,503</u>	<u>\$ 148,503</u>	<u>\$ -</u>	<u>\$ 148,503</u>

Rape Crisis (RC)				
Grant Number RC 24010901				
Grant Period (10/1/2024 - 9/30/2025)				
Current Period Revenue \$389,325				
Personal Services	\$ 305,096	\$ 257,791	\$ 47,305	\$ 305,096
Operating Services	84,229	84,229	-	84,229
Equipment	-	-	-	-
Totals	<u>\$ 389,325</u>	<u>\$ 342,020</u>	<u>\$ 47,305</u>	<u>\$ 389,325</u>

Victim Services				
Grant Number XC 23061248				
Grant Period (1/1/2024 - 12/31/2024)				
Current Period Revenue \$132,467				
Personal Services	\$ 61,447	\$ 61,447	\$ -	\$ 61,447
Operating Services	71,020	66,155	4,865	71,020
Equipment	-	-	-	-
Totals	<u>\$ 132,467</u>	<u>\$ 127,602</u>	<u>\$ 4,865</u>	<u>\$ 132,467</u>

Supervised Visitation				
Grant Number SP 23061248				
Grant Period (5/1/2024 - 8/30/2025)				
Current Period Revenue \$207,745				
Personal Services	\$ 154,321	\$ 154,321	\$ -	\$ 154,321
Operating Services	53,424	53,424	-	53,424
Equipment	-	-	-	-
Totals	<u>\$ 207,745</u>	<u>\$ 207,745</u>	<u>\$ -</u>	<u>\$ 207,745</u>

(continued)

**FAMILY SERVICES OF TULARE COUNTY  
(A Non-Profit Corporation)  
STATEMENT OF COSTS CLAIMED AND ACCEPTED  
FOR THE YEAR ENDED JUNE 30, 2025**

---

	Costs			
	Claimed 2025	Costs Accepted		
	Actual	Matching	Total	
Sexual Assault Response Team Grant Number XS 23031248 Grant Period (1/1/2024 - 12/31/2024) Current Period Revenue \$48,742				
Personal Services	\$ 36,795	\$ 36,795	\$ -	\$ 36,795
Operating Services	11,947	11,947	-	11,947
Equipment	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Totals	<u>\$ 48,742</u>	<u>\$ 48,742</u>	<u>\$ -</u>	<u>\$ 48,742</u>
Sexual Assault Response Team Grant Number XS 24010901 Grant Period (1/1/2025 - 12/31/2025) Current Period Revenue \$51,184				
Personal Services	\$ 40,698	\$ 36,745	\$ 3,953	\$ 40,698
Operating Services	10,486	9,739	747	10,486
Equipment	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Totals	<u>\$ 51,184</u>	<u>\$ 46,484</u>	<u>\$ 4,700</u>	<u>\$ 51,184</u>

## **OTHER INDEPENDENT AUDITORS' REPORTS**



CLOVIS | HANFORD | PORTERVILLE | TULARE | VISALIA

## M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

**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**

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Family Services of Tulare County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Family Services of Tulare County (Family Services), a California non-profit corporation, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated February 17, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Family Services of Tulare County'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Family Services of Tulare County's internal control. Accordingly, we do not express an opinion on the effectiveness of Family Services of Tulare County's internal control.

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

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

MARLA D. BORGES, CPA  
NICOLE A. CENTOFANTI, CPA  
BRENDA A. DADDINO, CPA  
JASON A. FRY, CPA, MSA  
MANUEL GONZALEZ, CPA  
ELAINE D. HOPPER, CPA, CFE  
R. IAN PARKER, CPA  
KRYSTAL PARREIRA, CPA, MSA  
MARY L. QUILLIN, CPA  
GIUSEPPE SCALIA, CPA  
NATALIE H. SIEGEL, CPA  
ROSALIND WONG, CPA

KATHERINE B. ALVES, CPA  
JAMES G. DWYER, CPA  
GREG GROEN, CPA, RETIRED  
WM. KENT JENSEN, CPA  
KATHLEEN M. LAMPE, CPA  
LYNN M. LAMPE, CPA  
ALAN S. MOORE, CPA  
KENNETH B. NUNES, CPA

NORIKO A. AWBREY, CPA  
DAVID A. BEKEDAM, CPA  
TYLER J. CODAY, CPA  
MONICA RAMIREZ, CPA  
GINILU VANDERWALL, CPA

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

As part of obtaining reasonable assurance about whether Family Services of Tulare County'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 determination of financial statement amounts. 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*.

We noted certain matters that we reported to management of Family Services of Tulare County in a separate letter dated February 17, 2026.

### **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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Family Services' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "M. Green and Company LLP". The signature is written in a cursive, flowing style.

Visalia, California  
February 17, 2026



CLOVIS | HANFORD | PORTERVILLE | TULARE | VISALIA

## M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Family Services of Tulare County

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Family Services of Tulare County compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Family Services of Tulare County's major federal program for the year ended June 30, 2025. Family Services of Tulare County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Family Services of Tulare County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit Compliance section of our report.

We are required to be independent of Family Services of Tulare County and to meet our other ethical responsibilities, in accordance with 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 on compliance for each major federal program. Our audit does not provide a legal determination of Family Services of Tulare County'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 Family Services of Tulare County's federal programs.

MARLA D. BORGES, CPA

NICOLE A. CENTOFANTI, CPA

BRENDA A. DADDINO, CPA

JASON A. FRY, CPA, MSA

MANUEL GONZALEZ, CPA

ELAINE D. HOPPER, CPA, CFE

R. IAN PARKER, CPA

KRYSTAL PARREIRA, CPA, MSA

MARY L. QUILLIN, CPA

GIUSEPPE SCALIA, CPA

NATALIE H. SIEGEL, CPA

ROSALIND WONG, CPA

KATHERINE B. ALVES, CPA

JAMES G. DWYER, CPA

GREG GROEN, CPA, RETIRED

WM. KENT JENSEN, CPA

KATHLEEN M. LAMPE, CPA

LYNN M. LAMPE, CPA

ALAN S. MOORE, CPA

KENNETH B. NUNES, CPA

NORIKO A. AWBREY, CPA

DAVID A. BEKEDAM, CPA

TYLER J. CODAY, CPA

MONICA RAMIREZ, CPA

GINILU VANDERWALL, CPA

## **Auditors' 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 Family Services of Tulare County'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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that 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 Family Services of Tulare County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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 Family Services of Tulare County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- obtain an understanding of Family Services of Tulare County'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Family Services of Tulare County's internal control over compliance. Accordingly, no such opinion is expressed.

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 identified during the audit.

## **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*M. Green and Company LLP*

Visalia, California  
February 17, 2026

## **FINDINGS AND QUESTIONED COSTS**

**FAMILY SERVICES OF TULARE COUNTY  
(A Non-Profit Corporation)  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025**

---

**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?        Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?        Yes   X   None reported

Non-compliance material to financial statements noted?        Yes   X   No

**Federal Awards**

Internal control over major programs:

One or more material weaknesses identified?        Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?        Yes   X   None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of Uniform Guidance?        Yes   X   No

Identification of major program:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victims Assistance
14.241	Housing Opportunities for Persons with AIDS

Dollar threshold used to distinguish between Type A and Type B programs:        \$        750,000

Auditee qualified as low-risk auditee?        Yes   X   No

**FAMILY SERVICES OF TULARE COUNTY**  
**(A Non-Profit Corporation)**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section II – Financial Statement Findings**

NONE

**Section III – Federal Findings**

NONE

**FAMILY SERVICES OF TULARE COUNTY  
 (A Non-Profit Corporation)  
 SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
 FOR THE YEAR ENDED JUNE 30, 2025**

---

Finding/Recommendation	Current Status	Explanation if not Implemented
2023-003 The six non-grant related journal entries tested during the audit did not have proper approvals.	Implemented	
2024-001 The SF-SAC Single Audit Data Collection Form was not submitted to the Federal Audit Clearinghouse by the required deadline of March 30 each fiscal year.	Implemented	