



CASA PACIFICA  
CENTERS FOR CHILDREN & FAMILIES

**CASA PACIFICA CENTERS FOR  
CHILDREN AND FAMILIES  
SINGLE AUDIT REPORT AND  
FINANCIAL STATEMENTS**

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

**VASIN, HEYN & COMPANY**

*ABOVE THE BRIGHT LINE*

AN ACCOUNTANCY CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS



**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Casa Pacifica Centers for Children and Families  
(A California Non-Profit Corporation)  
Camarillo, California

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

#### ***Opinion***

We have audited the accompanying financial statements of Casa Pacifica Centers for Children and Families (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 Casa Pacifica Centers for Children and Families as of June 30, 2025, and the changes in its 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 Casa Pacifica Centers for Children and Families 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 of Casa Pacifica Centers for Children and Families' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## INDEPENDENT AUDITORS' REPORT (Continued)

### *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 generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Casa Pacifica Centers for Children and Families' 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 Casa Pacifica Centers for Children and Families' 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.

### *Report on Summarized Comparative Information*

We previously audited Casa Pacifica Centers for Children and Families' 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 6, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

The summary financial statements do not contain all the disclosures required by accounting principles generally accepted in the United States of America. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of Casa Pacifica Centers for Children and Families.

## **INDEPENDENT AUDITORS' REPORT (Continued)**

### ***Report on Supplemental Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Department of Social Services Forms, Transitional Housing Program Plus Foster Care (THP+FC-1A) Program Costs Report, Transitional Housing Program – Foster Care (THP+FC-1B) Program & Other Revenue, Total Program Cost Display (FCR 12FFA), Group Home Program Cost Report (SR3) - CTF Residential, and Group Home Program Payroll & Fringe Benefit Report (SR4) - CTF Residential are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of Casa Pacifica's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The Department of Social Services Forms Transitional Housing Program Plus Foster Care (THP+FC-1A) Program Costs Report, Transitional Housing Program – Foster Care (THP+FC-1B) Program & Other Revenue, Total Program Cost Display (FCR 12FFA), Group Home Program Cost Report (SR3) - CTF Residential, and Group Home Program Payroll & Fringe Benefit Report (SR4) - CTF Residential 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 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 Department of Social Services Forms Transitional Housing Program Plus Foster Care (THP+FC-1A) Program Costs Report, Transitional Housing Program – Foster Care (THP+FC-1B) Program & Other Revenue, Total Program Cost Display (FCR 12FFA), Group Home Program Cost Report (SR3) - CTF Residential, and Group Home Program Payroll & Fringe Benefit Report (SR4) - CTF Residential are fairly stated in all material respects in relation to the financial statements taken as a whole.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal and State Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is 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 Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

## INDEPENDENT AUDITORS' REPORT (Continued)

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2025, on our consideration of Casa Pacifica Centers for Children and Families' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely 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 Casa Pacifica Centers for Children and Families' 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 Casa Pacifica Centers for Children and Families' internal control over financial reporting and compliance.

Voxin, Hryn + Co.

Calabasas, California  
December 1, 2025

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

	2025	2024
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,583,428	\$ 3,629,930
Contracts and other receivables, net	5,567,020	4,231,738
Investments	8,679,030	11,314,797
Deposits and prepaid expenses	829,405	828,525
Beneficial interest in perpetual trust	-	60,691
Beneficial interest in funds held by others	2,481,733	2,266,302
Right-of-use operating lease	1,171,249	1,662,223
Property and equipment, net	20,717,715	16,531,116
Total assets	\$ 42,029,580	\$ 40,525,322
<b>LIABILITIES</b>		
Accounts payable	\$ 1,714,385	\$ 1,205,542
Other accrued liabilities	1,229,468	1,284,626
Accrued payroll and related liabilities	1,698,855	1,553,876
Deferred revenue	10,142,002	7,974,751
Operating lease liability	1,252,840	1,765,406
Total liabilities	16,037,550	13,784,201
<b>COMMITMENTS AND CONTINGENCIES</b>		
<b>NET ASSETS</b>		
Without donor restrictions	23,265,427	24,026,796
With donor restrictions	2,726,603	2,714,325
Total net assets	25,992,030	26,741,121
Total liabilities and net assets	\$ 42,029,580	\$ 40,525,322

See accompanying auditors' reports and notes to financial statements

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

	2025			2024
	Without Donor Restrictions	With Donor Restrictions	Total	Total
<b>REVENUE, SUPPORT, AND RESTRICTIONS RELEASED</b>				
Program service revenue:				
Government grants and contracts	\$ 10,528,334	\$ 876,911	\$ 11,405,245	\$ 11,415,604
Patient care services contracts	10,015,819	-	10,015,819	9,452,995
Special education contracts	4,235,062	-	4,235,062	4,590,333
Public Support:				
Contributions and grants	784,955	2,088,657	2,873,612	3,055,950
In-kind contributions	1,102,549	-	1,102,549	1,191,907
Special event revenue	1,435,573	-	1,435,573	1,410,730
Other:				
Interest and dividend income	61,569	-	61,569	112,951
Net realized and unrealized gain (loss) on investments	623,083	7,140	630,223	573,676
Change in value of beneficial interest in perpetual trust	(20,455)	-	(20,455)	(59,064)
Gain (loss) on sale of property and equipment	144,028	-	144,028	91,476
Other income	431,006	-	431,006	76,126
Restrictions released	<u>2,960,430</u>	<u>(2,960,430)</u>	<u>-</u>	<u>-</u>
Total revenue, support and restrictions released	32,301,953	12,278	32,314,231	31,912,684
<b>EXPENSES</b>				
Program services	24,354,999	-	24,354,999	24,208,888
Management and general	4,763,251	-	4,763,251	4,356,131
Fundraising	<u>3,945,072</u>	<u>-</u>	<u>3,945,072</u>	<u>3,070,777</u>
Total expenses	<u>33,063,322</u>	<u>-</u>	<u>33,063,322</u>	<u>31,635,796</u>
<b>CHANGE IN NET ASSETS</b>	(761,369)	12,278	(749,091)	276,888
<b>NET ASSETS - beginning of year</b>	<u>24,026,796</u>	<u>2,714,325</u>	<u>26,741,121</u>	<u>26,464,233</u>
<b>NET ASSETS - end of year</b>	<u>\$ 23,265,427</u>	<u>\$ 2,726,603</u>	<u>\$ 25,992,030</u>	<u>\$ 26,741,121</u>

See accompanying auditors' reports and notes to financial statements

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

	Program Services	Management and General	Fundraising	2025 Total Expenses	2024 Total Expenses
<b>Salaries and related expenses</b>					
Salaries	\$ 15,397,139	\$ 2,683,931	\$ 857,661	\$ 18,938,731	\$ 18,841,895
Payroll taxes	1,156,443	176,198	49,169	1,381,810	1,361,355
Employee benefits	<u>2,128,083</u>	<u>404,427</u>	<u>66,363</u>	<u>2,598,873</u>	<u>2,492,545</u>
	18,681,665	3,264,556	973,193	22,919,414	22,695,795
<b>Other expenses</b>					
Advertising and recruiting	159,731	127,726	30,356	317,813	296,277
Auto expense	500,727	7,776	509	509,012	575,591
Bad debt	453,123	-	-	453,123	173,962
Board expenses	-	860	1,496	2,356	9,201
Child related costs	364,580	10,302	11,695	386,577	353,411
Computer and technology	555,353	43,405	36,123	634,881	531,351
Conferences and meetings	37,731	18,758	1,033	57,522	55,944
Depreciation	534,441	186,486	16,604	737,531	714,279
Dues and subscriptions	2,740	38,964	2,836	44,540	58,964
Education and training	4,300	6,241	308	10,849	17,546
Equipment maintenance and rental	84,980	51,788	-	136,768	115,136
Event expense	-	-	609,516	609,516	540,526
Food costs	64,433	243,716	565	308,714	325,788
Grant expense	6,144	161	1,110,629	1,116,934	139,284
In-kind expenses	-	19,895	1,071,137	1,091,032	1,167,401
Insurance	551,698	97,752	15,550	665,000	632,800
Interest and related expenses	4,220	100,853	12,805	117,878	78,472
Miscellaneous expense	-	(1,127)	53	(1,074)	-
Outside services	892,061	327,912	13,823	1,233,796	1,461,278
Printing	5,899	16,919	17,141	39,959	47,623
Rent	435,340	124,377	-	559,717	518,648
Repairs and maintenance	296,289	5,830	2,941	305,060	258,495
Supplies	147,092	42,009	9,925	199,026	189,619
Taxes and licenses	24,457	18,401	-	42,858	38,652
Utilities	<u>547,995</u>	<u>9,691</u>	<u>6,834</u>	<u>564,520</u>	<u>639,753</u>
<b>Total 2025 expenses</b>	<b>\$ 24,354,999</b>	<b>\$ 4,763,251</b>	<b>\$ 3,945,072</b>	<b>\$ 33,063,322</b>	
(2025 Percentage breakdown)	74%	14%	12%	100%	
<b>Total 2024 expenses</b>	<b>\$ 24,208,888</b>	<b>\$ 4,356,131</b>	<b>\$ 3,070,777</b>		<b>\$ 31,635,796</b>
(2024 Percentage breakdown)	77%	13%	10%		100%

See accompanying auditors' reports and notes to financial statements

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ (749,091)	\$ 276,888
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	737,531	714,279
Net realized and unrealized (gain) loss on investments	(433,662)	(445,449)
(Gain) loss on sale of property and equipment	(144,028)	-
Change in value of beneficial interest in funds held by others	(196,561)	(128,227)
Change in value of beneficial interest in perpetual trust	20,455	(1,627)
Donated stock	(123,277)	(103,568)
Reduction in carrying amount of right of use assets	490,974	583,420
(Increase) decrease in:		
Contracts receivables, net	(1,335,282)	(355,545)
Deposits and prepaid expenses	(880)	(24,557)
Increase (decrease) in:		
Accounts payable	508,843	211,355
Other accrued liabilities	(55,158)	(79,344)
Accrued payroll and related liabilities	144,979	274,464
Deferred revenue	2,167,251	540,377
Operating lease liability	(512,566)	(585,763)
Total adjustments	1,268,619	599,815
Net Cash Provided (Used) by Operating Activities	519,528	876,703
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Net reinvestment activity	3,090,795	(181,326)
Purchase of beneficial interest in funds held by others	-	(2,000,000)
Proceeds from sale of investments	123,277	6,141,012
Proceeds from sale of property and equipment	136,972	-
Capital expenditures	(4,768,510)	-
Payments related to the acquisition of property and equipment	(148,564)	(2,569,390)
Net Cash Provided (Used) by Investing Activities	(1,566,030)	1,390,296
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(1,046,502)	2,266,999
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	3,629,930	1,362,931
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	\$ 2,583,428	\$ 3,629,930
<b>Supplemental disclosures:</b>		
Interest paid	\$ 20,118	\$ 14,100
<b>Non-cash supplemental disclosure:</b>		
In-kind revenue	\$ 1,102,549	\$ 1,191,907
Addition of right-of-use lease assets—operating	\$ 936,680	\$ 248,476

See accompanying auditors' reports and notes to financial statements

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**1. ORGANIZATION**

Casa Pacifica Centers for Children and Families (Casa Pacifica) was conceived as a state-of-the-art residential trauma care and treatment center designed to provide comprehensive assessment, treatment, medical, assessment, and education services in the context of 24-hour care to meet the needs of Ventura County's most vulnerable children – children entering the Child Welfare system and foster youth already in services. The public/private collaboration resulted in Casa Pacifica's Camarillo campus which opened in 1994. Casa Pacifica is the largest nonprofit provider of children's mental health services in Ventura and Santa Barbara Counties.

Four original campus-based programs have now grown to 16 therapeutic, cutting-edge programs and services. In 2000, Casa Pacifica extended its services off-campus and into the Ventura County community through an intensive, behavioral service intended to be an ancillary, last effort intervention for children at-risk of being removed from their homes. In 2003, at the request of Santa Barbara County, Casa Pacifica began providing this same Therapeutic Behavioral Service (TBS) to that community as well. Transitional Youth Services were added in 2007 to help prepare transitional and emancipated foster youth for life after foster care through services including housing, education, employment, basic living skills, etc.; and in 2016, the agency launched its Camino a Casa program serving youth at-risk of, or returning home from, a psychiatric hospitalization – providing brief residential treatment for youth from the private sector through contracts with commercial insurance companies such as Kaiser, as well as intensive outpatient and day services. In 2022, the agency created a Residential Education Cottage for youth attending the on-campus non-public special education school from districts/counties too far to commute daily. And in 2024, Casa Pacifica launched Outpatient Therapy services offering compassionate mental health care for individuals of all ages in a safe supportive space to process life's ups and downs (stress, relationship issues, anxiety, emotional well-being), and those transitioning down from more intensive services.

Over the last 31 years, Casa Pacifica's programs and services have continued to grow to respond to the increasing needs of the community. In keeping with a "once in a generation" foster care reform effort effective January 2017, Casa Pacifica obtained a new state license called Short-Term Residential Therapeutic Program (STRTP) to continue to provide more intensive residential services to foster care youth with complex trauma and significant behavioral and emotional challenges. Originally the STRTP program offered 42 beds and accepted youth from throughout California. California amended STRTP programs' maximum capacity a few years ago to a limit of 16 beds. Casa Pacifica recently completed a three-year repurposing/remodeling project trading locations of its Transitional Youth Services (TYS) transitional housing program and the STRTP program. The former STRTP residential cottages now house 27 bedroom-suites for the TYS transitional housing program, nearly tripling capacity of this program that supports emancipated foster youth as they navigate their newfound independence. The previous transitional housing facilities on campus, after remodeling to meet the STRTP program's needs, now house the STRTP residents and offer 10 beds in total.

Casa Pacifica's mission statement reads: Casa Pacifica inspires hope and nurtures mental health and wellbeing of children, young adults, and families to realize their full potential. Regardless of the program - campus or community - or funding source - public or private - Casa Pacifica continues to work with vulnerable youth and their families to prevent unnecessary hospitalizations and out-of-home placements, and to overcome any barriers to staying together as a family.

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**1. ORGANIZATION - Continued**

Today, with a staff of approximately 300 individuals and services provided to thousands of children, youth, and young adults annually (ages 2-24 years), Casa Pacifica is among the 15 largest nonprofits on California's Central Coast providing residential services; intensive mental health services; a special education nonpublic school on campus; transitional youth services offering housing, support services, and preparing emancipated young adults to succeed in living independently; as well as a wide range of community-based services all directed at helping children and youth have the best chance to reach their full potential and enjoy a successful life. In addition, Casa Pacifica provides highly regarded professional training to staff to ensure youth are receiving consistency throughout our services and the latest evidence-based, best care available.

Casa Pacifica is licensed and certified by California's Departments of Social Services, Education, and Health Care Services and its programs and services are accredited by the National Council on Accreditation (COA); the nonpublic special education school carries certification of the Western Association of Schools and Colleges (WASC) and is accredited by the National Council of Accreditation for Special Education Services (NCASES). Casa Pacifica's leadership is active in national, state, interagency and community organizations, collaboratives, task forces and work groups.

Casa Pacifica receives funding from county and state agencies with portions of its funding originating from the Federal government as well as from commercial insurance companies and private payers. Casa Pacifica's pastoral 25-acre campus - five miles from the Pacific Ocean - sits on land leased from Ventura County and upon which operating facilities have been constructed. The lease extends until 2053. Casa Pacifica also receives significant charitable support from the private sector.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Casa Pacifica prepares its financial statements in accordance with generally accepted accounting principles (GAAP) promulgated in the United States of America. The significant accounting and reporting policies used by Casa Pacifica are described below to enhance the usefulness and understandability of the financial statements.

*Accrual Basis*

The accompanying financial statements have been prepared on the accrual basis of accounting.

*Net Assets*

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

- *Net assets without donor restrictions.* Net assets without donor restrictions are resources available to support operations. The only limits on the use of net assets without donor restrictions are the broad limits resulting for the nature of Casa Pacifica, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

*Net Assets – Continued*

- *Net assets with donor restrictions.* Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period or are limited by donor-imposed restrictions that neither expire by being used in accordance with a donor's restriction nor by the passage of time. Casa Pacifica's unspent contributions are classified in this class if the donor limited their use, as are the unspent appreciation of its donor-restricted endowment funds. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as donor restricted until the specified asset is placed in service by Casa Pacifica, unless the donor provides more specific directions about the period of its use.

All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the use of the related resources is subject to donor restrictions. All expenses and net losses other than losses on endowment investments are reported as decreases in net assets without donor restrictions.

*Cash and Cash Equivalents*

Cash and cash equivalents are defined as cash in demand deposit accounts as well as cash on hand.

*Contracts and Other Receivables, Net*

Contracts and other receivables are recorded when billed or accrued and represent claims against third parties that will be settled in cash. The carrying value of receivables, net of the allowance for credit losses, represents their estimated net realizable value. The allowance for credit losses is estimated based on historical collection trends, type of customer, the age of outstanding receivables and existing economic conditions. If events or changes in circumstances indicate that specific receivable balances may be impaired, further consideration is given to the collectability of those balances and the allowance is adjusted accordingly. Past due receivable balances are written off when internal collection efforts have been unsuccessful in collecting the amount due. At June 30, 2025, Casa Pacifica has established an allowance for credit losses in the amount of \$560,604.

*Promises to Give*

Casa Pacifica recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest are received. Casa Pacifica reports unconditional contributions as restricted support if they are received with donor stipulations that limit the use of the donated assets. Promises to give are discounted to their present value when payments are expected in future periods exceeding one year. These discounts are recorded as reductions to contribution revenue and promises to give, and are adjusted annually. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. Intentions to give are not included as support until payments are made or enforceable promises to give are executed. At June 30, 2025, Casa Pacifica had no promises to give.

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

*Investments*

Investments in equity and debt securities with readily determinable values are reported at fair value. The fair value of investments is based on the closing price on the last business day of the year. Securities are generally held in custodial investment accounts administered by financial institutions.

Investment purchases and sales are accounted for on a trade-date basis. Interest income is recorded as earned on an accrual basis, and dividend income is recorded based upon the ex-dividend date. Realized gains and losses are calculated based upon the underlying cost of the securities traded. Unrealized gains and losses are included in investment return in the statement of activities and represent the difference between the cost and fair value of investments held at the end of the fiscal year.

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Because of the level of risk associated with certain long-term investments, it is reasonably possible that changes in the values of these investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

*Deposits and Prepaid Expenses*

Prepaid insurance and other costs are expensed ratably over their respective terms of agreement.

*Beneficial Interest in Perpetual Trust*

Casa Pacifica is a beneficiary of a perpetual trust, which is administered by a third party other than Casa Pacifica. Under the terms of the trust, Casa Pacifica has the irrevocable right to receive 50% of the income earned on the trust assets for the life of the trust. Casa Pacifica does not control the assets held by the outside trust. Annual distributions from the trust are reported as investment income. Adjustments to the beneficial interest to reflect changes in the fair value are reflected in the statement of activities as a change in value of beneficial interest in perpetual trust.

*Beneficial Interest in Funds Held by Others*

Casa Pacifica has the unconditional right to receive all of the cash flows from its beneficial interest in certain assets held by the Ventura County Community Foundation. Casa Pacifica records its beneficial interest at fair value using the fair value of the underlying funds. The change in the value of the beneficial interest is included in investment return in the statement of activities.

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

*Property and Equipment, Net*

Property and equipment are reported at cost, if purchased, or at fair value at the date of donation, if donated. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than or equal to \$5,000 and the useful life is greater than one year.

The estimated useful lives are as follows:

Buildings and improvements	40 years
Equipment and furnishings	3 to 7 years
Leasehold improvements	20 Years, or remaining lease term, if shorter
Vehicles	5 years

*Long-Lived Assets*

Casa Pacifica reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the book value of the assets may not be recoverable. An impairment loss is recognized when the sum of the undiscounted future cash flows is less than the carrying amount of the asset, in which case a write-down is recorded to reduce the related asset to its estimated fair value. No impairment losses were recognized on long-lived assets during the year ended June 30, 2025.

*Right-of-Use Lease Assets and Liabilities*

Casa Pacifica leases office space, equipment, and vehicles. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from the use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed. Operating leases are included in right-of-use ("ROU") asset and lease liabilities in the statement of financial position. The ROU asset represents Casa Pacifica's right to use the underlying asset for the lease term, and the lease liability represents Casa Pacifica's obligation to make lease payments. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term.

Casa Pacifica uses the implicit rate when it is readily determinable. Since Casa Pacifica's leases do not provide an implicit rate, to determine the present value of lease payments, management uses Casa Pacifica's incremental borrowing rate based on the information available at lease commencement. ROU assets also include any lease payments made and exclude lease incentives. Casa Pacifica's lease terms may include options to extend or terminate the lease when it is reasonably certain that Casa Pacifica will exercise the option.

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

*Vacation Policy*

Vacation benefits are accrued on a bi-weekly basis. Full-time employees accrue vacation time based upon years of service to Casa Pacifica as follows:

Months of Completed Service	Maximum Accrual
Months 0 - 24	16 Days per year
Months 25 - 59	18.5 Days per year
Months 60 - 119	21 Days per year
120 Months or more	26 Days per year

Eligible regular full-time and part-time employees who have work schedules wherein they work less than 40 hours per week accrue PTO benefits on a pro rata basis. Unused vacation leave will be paid at the time of termination.

Total accrued vacation at June 30, 2025, was \$1,132,056.

*Revenue Recognition*

Revenues from government agencies, service fees, and other third-party payors for services provided under such contracts are recognized when earned by Casa Pacifica. All gifts, bequests, and other public support are included in net assets without donor restrictions unless specifically restricted by the donor or the terms of the gift or grant instrument. Revenue received where the restriction is met in the same fiscal year is reported under net assets without donor restrictions. Amounts received in excess of balances earned are recognized as liabilities.

*Accounting for Contributions*

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions consistent with the nature of the restriction. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as net assets with donor restrictions until the payment is due unless the contribution is clearly intended to support activities of the current fiscal year or is received with donor restrictions. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

*In-Kind Donations of Goods and Services*

Contributions of goods received that are measurable are recorded as revenue at their estimated fair value when received. Contributions of services are recognized if the services received meet any of these criteria: (1) if they create or enhance nonfinancial assets and (2) if they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated services and supplies of \$1,102,549 were received during the year ended June 30, 2025, which satisfied the criteria for recognition.

Casa Pacifica benefits from personal services provided by a substantial number of volunteers. Those volunteers have donated significant amounts of time and services in Casa Pacifica's program operations. Some of the services that these individuals rendered, however, do not meet the above criteria and, as such, are not recognized as revenue.

*Government Revenue*

Government revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Government revenue from federal agencies is subject to independent audit required by the Uniform Guidance and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, Casa Pacifica's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of Casa Pacifica.

*Allocated Expenses*

The cost of providing Casa Pacifica's programs and other activities is summarized on a functional basis in the statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit, including but not limited to proportionate salary dollars, program census and square footage.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of Casa Pacifica. Fundraising costs are expensed as incurred, even though they may result in contributions received in future years.

*Use of Estimates*

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, Casa Pacifica's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. Casa Pacifica's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

*Income Taxes*

Casa Pacifica is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and California income taxes under section 23701(d) of the California Revenue and Taxation Code. The IRS classified the organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Casa Pacifica has adopted Financial Accounting Standards Board Accounting Standards Codification (ASC) Section 740-10, which clarifies the accounting for uncertainty in income taxes. ASC Section 740-10 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC Section 740-10 requires that an organization recognize in the financial statements the impact of the tax position if that position will more likely than not be sustained on audit, based on the technical merits of the position. As of and for the year ended June 30, 2025, Casa Pacifica had no material unrecognized tax benefits, tax penalties or interest.

Casa Pacifica's Forms 990, *Return of Organization Exempt from Income Tax*, for each of the tax years ended June 30; 2024, 2023, and 2022, are subject to examination by the IRS, generally for 3 years after they were filed.

Casa Pacifica's Forms 199, *California Exempt Organization Return*, for each of the tax years ended June 30, 2024, 2023, 2022, and 2021, are subject to examination by the Franchise Tax Board, generally for 4 years after they were filed.

*Comparative Totals*

The financial statements include certain prior-year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Casa Pacifica's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

*Reclassifications*

Certain amounts in the 2024 comparative totals have been reclassified to conform with the 2025 reporting format.

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

*Fair Value Measurements*

Casa Pacifica reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal or most advantageous market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

- *Level 1* - Quoted prices for identical assets or liabilities in active markets to which Casa Pacifica has access at the measurement date.
- *Level 2* - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
  - quoted prices for similar assets or liabilities in active markets;
  - quoted prices for identical or similar assets in markets that are not active;
  - observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
  - inputs derived principally from, or corroborated by, observable market data by correlation or by other means.
- *Level 3* - Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

The carrying amounts of cash and cash equivalents and receivables approximate fair value because of the terms and relatively short maturity of these financial instruments. The equities, fixed income, and other investment funds are valued at quoted market prices, which represent the net asset value of shares held by Casa Pacifica at year end.

The carrying amounts of liabilities, approximate fair value because of the relatively short maturity of these financial instruments. When available, Casa Pacifica measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

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**(CONTINUED)**

**3. INVESTMENTS**

Casa Pacifica measures fair value in accordance with FASB ASC 820-10. FASB ASC 820-10 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels; Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs, other than the quoted prices in active markets, are observable either directly or indirectly, and Level 3 unobservable inputs in which there is little or no market data, which requires Casa Pacifica to develop its own assumptions. Casa Pacifica uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, Casa Pacifica measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available. All assets reported at fair value at June 30, 2025, are Level 1 inputs.

Investments consist of the following 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
Equities	\$ 1,074,502	\$ -	\$ -	\$ 1,074,502
Fixed income	7,475,536	-	-	7,475,536
Other	128,992	-	-	128,992
Total investments	<u>\$ 8,679,030</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,679,030</u>

At June 30, 2025, Casa Pacifica did not have any investments measured using Level 2 or Level 3 inputs.

The composition of the investment return reported in the statement of activities at June 30, 2025 is as follows:

	Amount
Investment and dividend income	\$ 32,680
Net realized and unrealized gain (loss) on investments	<u>473,898</u>
Total investment return	<u>\$ 506,578</u>

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**(CONTINUED)**

**4. BENEFICIAL INTEREST IN FUNDS HELD BY OTHERS**

*Ventura County Community Foundation*

Casa Pacifica entered into an agreement with Ventura County Community Foundation, whereby Casa Pacifica established a board-designated endowment fund to be held by the Foundation. The funds held can be used for various purposes as determined by the Board and the annual distributions are limited to 5% of the average balance of funds held over the prior twelve quarters calculated on an annual basis.

At June 30, 2025, Casa Pacifica had a beneficial interest in the Fund and is stated at fair value as a Level 3 classification. Investments are made up of pooled expendable funds held by the Foundation, stocks, mutual funds, treasury funds and certificates of deposits and are reported at their fair values in the statement of financial position. The Fund's fair market value at June 30, 2025 was \$2,481,733. The composition is as follows using Level 3 inputs:

	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)	Total
Beginning value	\$ 2,266,302	\$ 2,266,302
Contributions	-	-
Distributions	-	-
Dividends and interest reinvested	28,889	28,889
Realized and unrealized gain (loss)	196,561	196,561
Less investments fees	(10,019)	(10,019)
Total	\$ 2,481,733	\$ 2,481,733

**5. PROPERTY AND EQUIPMENT, NET**

Property and equipment at June 30, 2025 consists of the following:

	Amount
Buildings and improvements	\$ 23,875,683
Equipment and furnishings	4,149,198
Leasehold improvements	80,981
Vehicles	352,563
Work in progress	7,442,555
	35,900,980
Less accumulated depreciation	(15,183,265)
Total property and equipment, net	\$ 20,717,715

Total depreciation expense for the year ended June 30, 2025 was \$737,531.

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**(CONTINUED)**

**6. OTHER ACCRUED LIABILITIES**

Other accrued liabilities consisted of the following at June 30, 2025:

	<u>Amount</u>
DMH settlement reserves	\$ 612,482
Deferred compensation plan liability	
[See note 9]	320,000
Deferred rent liability	234,423
Self-insured retention	<u>62,563</u>
Total other accrued liabilities	<u>\$ 1,229,468</u>

**7. RIGHT-OF-USE ASSETS AND LIABILITIES**

Casa Pacifica leases facilities, vehicles, and equipment under operating leases with terms expiring at various dates in excess of one year. Casa Pacifica's operating leases generally do not contain any material restrictive covenants or residual value guarantees. Casa Pacifica's operating leases provide for an increase in future minimum annual rental payments.

At June 30, 2025, the weighted-average remaining lease term for operating leases is 2.81 years, and the weighted-average discount rate is 3.63%.

Amounts disclosed for ROU assets obtained in exchange for lease obligations and reductions to ROU assets resulting from reductions to lease obligations include amounts added to or reduced from the carrying amount of ROU assets resulting from new lease, lease modifications or reassessments.

Maturities of lease liabilities under noncancellable operating leases as of June 30, 2025, are as follows:

<u>Year Ending June 30;</u>	<u>Amount</u>
2026	\$ 714,912
2027	438,161
2028	330,544
2029	230,212
2030	<u>25,592</u>
Total undiscounted lease payments	1,739,421
Less present value discount:	<u>(486,581)</u>
Lease liability balance	<u>\$ 1,252,840</u>

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**8. LINE OF CREDIT**

Casa Pacifica has a renewable revolving line of credit agreement with a financial institution in the amount of \$2,200,000 with a maturity date of November 5, 2026. The line of credit bears a variable interest rate at the U.S. prime rate less 0.5%, and the U.S. prime rate was 3.25% at June 30, 2025. There was no balance outstanding on the line of credit at June 30, 2025. The line is secured by the funds held by Casa Pacifica in its deposit and savings accounts at the financial institution. The line of credit agreement contains certain covenants, with which Casa Pacifica was in compliance at June 30, 2025.

**9. IN-KIND CONTRIBUTIONS**

*Valuation Techniques & Inputs*

Contributions of goods received that are measurable are recorded as revenue at their estimated fair value when received. Contributions of services are recognized if the services received meet any of these criteria: (1) if they create or enhance nonfinancial assets and (2) if they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased by Casa Pacifica if not provided by donation. Natural classifications of in-kind expenses for the year ended June 30, 2025 are as follows:

	Amount
Donated services	\$ 197,036
Supplies	905,513
	\$ 1,102,549

*In-Kind Services*

Contributed services recognized comprise of professional services. Such services are valued and reported at the estimated fair value in the financial statements based on current rates for similar services.

*Donor Restrictions*

There were no donor restrictions on any in-kind contributions received during the year ended June 30, 2025.

*Monetization of In-Kind Contributions*

Casa Pacifica does not monetize in-kind contributions and only distributes goods or uses the services for program use.

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**10. EMPLOYEE BENEFIT PLAN**

*Defined Contribution Plan*

Casa Pacifica has a defined contribution plan covering all eligible employees who have completed three months of service and are age twenty-one or older. Casa Pacifica makes matching contributions equal to 100% up to 5% of the employee’s deferred compensation. Casa Pacifica made contributions to the retirement plan of \$479,147 during the year ended June 30, 2025.

*Deferred Compensation Plan*

Casa Pacifica’s Board of Directors entered into an agreement to sponsor an Internal Revenue Code Section 457(b) deferred compensation plan that covers a select group of management employees. The deferred compensation plan liability included in other accrued liabilities on the statement of financial position totaled \$320,000 at June 30, 2025, with the related assets included in investments.

**11. SPECIAL EVENTS**

Casa Pacifica conducts various special fundraising events during the year. The revenue and expenses from these activities for the year ended June 30, 2025, were as follows:

<u>Event</u>	<u>Revenue</u>	<u>Contributions</u>	<u>Expenses</u>	<u>Total</u>
Golf Tournament	\$ 235,665	\$ 39,421	\$ (120,080)	\$ 155,006
Spotlight on Style Fashion Show	234,575	7,573	(97,598)	144,550
Wine, Food & Brew Festival	752,120	597,443	(983,322)	366,241
Yummie Dinner	<u>213,213</u>	<u>64,745</u>	<u>(113,929)</u>	<u>164,029</u>
Total special events, net	<u>\$1,435,573</u>	<u>\$ 709,182</u>	<u>\$(1,314,929)</u>	<u>\$ 829,826</u>

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**12. NET ASSETS WITHOUT DONOR RESTRICTIONS**

Net assets without donor restrictions consist of undesignated and Board designated amounts as follows at June 30, 2025:

	Amount
Undesignated	\$ 20,092,919
Board designated:	
Reserve fund	731,011
Endowment fund	2,481,733
Total net assets without donor restrictions	\$ 23,305,663

The Board designated endowment fund of \$2,481,733 is held with the Ventura County Community Foundation (refer to Note 2 and Note 3). The Board has also established a reserve fund to be used for capital and other projects.

**13. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are part of the net assets of Casa Pacifica resulting from contributions and other inflows of assets whose use by Casa Pacifica is limited by donor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of Casa Pacifica pursuant to those stipulations.

Purpose	Balance at 7/1/24	Income	Expenditures	Balance at 6/30/25
Children and Youth Behavioral				
Health Initiative	\$ 894,785	\$ 447,393	\$ (388,974)	\$ 953,204
Education assistance	66,323	24,321	-	90,644
Homekey	1,241,384	178,142	(179,527)	1,239,999
Other programs	511,833	2,322,852	(2,391,929)	442,756
Total	\$ 2,714,325	\$2,972,708	\$ (2,960,430)	\$ 2,726,603

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**14. ACCOUNTING FOR ENDOWMENTS**

*Interpretation of Relevant Law*

The Board of Directors of Casa Pacifica has interpreted State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted permanent endowment funds unless there are explicit donor stipulations to the contrary. As a result of this interpretation, Casa Pacifica classifies as net assets with donor restrictions (a) the original value of gifts donated to all donor-restricted permanent endowments, (b) the original value of any subsequent gifts to donor-restricted permanent endowments, and (c) the original value of accumulations to donor restricted permanent endowments made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of a donor-restricted permanent endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by Casa Pacifica in a manner consistent with the standard of prudence prescribed by SPMIFA.

In accordance with SPMIFA, Casa Pacifica considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the endowment fund
- The purposes of Casa Pacifica and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of Casa Pacifica
- The investment policy of Casa Pacifica

The changes in endowment net assets for the year ended June 30, 2025, are as follows:

	<u>Board Designated</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, July 1, 2024	\$ 2,266,302	\$ -	\$ 2,266,302
Investment return:			
Investment income	28,889	-	28,889
Net gains (realized and unrealized)	<u>196,561</u>	<u>-</u>	<u>196,561</u>
Total investment return	2,491,752	-	2,491,752
Less investment fees	<u>(10,019)</u>	<u>-</u>	<u>(10,019)</u>
Endowment net assets, June 30, 2025	<u>\$ 2,481,733</u>	<u>\$ -</u>	<u>\$ 2,481,733</u>

From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donor or SPMIFA requires Casa Pacifica to retain as a fund of perpetual duration. Deficiencies of this nature are reported in net assets without donor restrictions, when applicable. There were no such deficiencies as of June 30, 2025.

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**15. LIQUIDITY AND FUNDS AVAILABLE**

The total financial assets held by Casa Pacifica at June 30, 2025 and the amount of those financial assets that could be made available for general expenditure within one year of the date of the statement of financial position are summarized in the following table:

	June 30, 2025
Financial assets:	
Cash and cash equivalents	\$ 2,583,428
Contracts and other receivables, net	5,567,020
Investments	<u>8,679,030</u>
Total financial assets	16,829,478
Less restrictions:	
Contractual or donor-imposed restrictions:	
Restricted by donors with time or purpose restrictions	(2,726,603)
Endowment fund, for long term-investing	<u>(2,481,733)</u>
Total restrictions	<u>(5,208,336)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 11,621,142</u>

Casa Pacifica regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. As part of Casa Pacifica's liquidity management, it has the policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Casa Pacifica has various sources of liquidity at its disposal, including cash and cash equivalents and marketable debt and equity securities. Casa Pacifica also has access to a \$2,200,000 line of credit facility with the full amount available for borrowing at June 30, 2025. In addition, at June 30, 2025, Casa Pacifica has a Board designated endowment fund of \$2,481,733 and a Board designated reserve fund of \$731,011 that could be drawn upon with Board approval.

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**(CONTINUED)**

**16. COMMITMENTS AND CONTINGENCIES**

*Governmental Funding*

Casa Pacifica's grants and contracts are subject to inspection and audit by the appropriate governmental funding agencies. The purpose is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated. However, due to the complexity and timing of the DMH contract settlement process, Casa Pacifica has set aside a reserve of \$612,482 for its DMH contracts [see Note 2 and Note 6]. The reserve is related to DMH contract years which have not yet been settled by the State of California and its counties. Upon settlement by the State of California and the counties, Casa Pacifica records known prior-year settlements (disallowances, additional funding, contract adjustments, and related year reserves write-offs) as contract settlement adjustments.

*Legal*

In the ordinary course of conducting its business, Casa Pacifica becomes involved in various lawsuits. Some of these proceedings may result in judgments being assessed against Casa Pacifica which, from time to time, may have an impact on changes in net assets. Casa Pacifica believes that these proceedings, individually or in the aggregate, would not have a material effect on the accompanying financial statements.

**17. SUBSEQUENT EVENTS**

Casa Pacifica has evaluated events subsequent to June 30, 2025, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through December 1, 2025, the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required. Based upon this evaluation, it was determined that the following subsequent events occurred that require recognition or additional disclosure in the financial statements.

**INFORMATION REQUIRED BY *GOVERNMENT AUDITING STANDARDS*  
AND THE UNIFORM GUIDANCE**



**VASIN, HEYN & COMPANY**

ABOVE THE BRIGHT LINE

AN ACCOUNTANCY CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS

**INDEPENDENT AUDITORS' 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 Directors of  
Casa Pacifica Centers for Children and Families  
(A California Non-Profit Corporation)  
Camarillo, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Casa Pacifica Centers for Children and Families (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 December 1, 2025.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Casa Pacifica Centers for Children and Families' internal control over financial reporting (internal control) as a basis for designing the 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 Casa Pacifica Centers for Children and Families' internal control. Accordingly, we do not express an opinion on the effectiveness of the Casa Pacifica Centers for Children and Families' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

As part of obtaining reasonable assurance about whether the Casa Pacifica Centers for Children and Families' 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 Casa Pacifica Centers for Children and Families' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Casa Pacifica Centers for Children and Families' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vorlein, Hagen + Co.

Calabasas, California  
December 1, 2025



**VASIN, HEYN & COMPANY**

ABOVE THE BRIGHT LINE

AN ACCOUNTANCY CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of  
Casa Pacifica Centers for Children and Families  
(A California Non-Profit Corporation)  
Camarillo, California

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

***Opinion on Each Major Federal Program***

We have audited the Casa Pacifica Centers for Children and Families (A California Non-Profit Corporation) 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 each of the Casa Pacifica Centers for Children and Families' major federal programs for the year ended June 30, 2025. The Casa Pacifica Centers for Children and Families' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Casa Pacifica Centers for Children and Families 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 of Compliance section of our report.

We are required to be independent of Casa Pacifica Centers for Children and Families 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 Casa Pacifica Centers for Children and Families' 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 Casa Pacifica Centers for Children and Families' federal programs.

### ***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 the Casa Pacifica Centers for Children and Families' 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 the Casa Pacifica Centers for Children and Families' 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 the Casa Pacifica Centers for Children and Families' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Casa Pacifica Centers for Children and Families' 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 the Casa Pacifica Centers for Children and Families' 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, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a 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. 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.

*Vorlein, Hays + Co.*

Calabasas, California  
December 1, 2025

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**FEIN: 77-0195022**

Federal & State Grantor/ Pass Through Grantor/ Program Title	Assistance Listing #	Pass-Through/ Award Number	Expenditures	Payments to Subrecipients
<b>FEDERAL FUNDING:</b>				
<b>U.S. Department of Health and Human Services</b>				
Passed Through the California Department of Social Services				
Foster Care - Title IV-E	93.658	1566.00.01/1566.00.02/ 1566.18.01/1566.01.02	\$ 1,021,403	\$ -
Training Program	93.658	None Assigned	413	-
<b>Foster Care - Title IV-E</b>	<b>93.658</b>		<u><b>1,021,816</b></u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 1,021,816</b>	<b>\$ -</b>
<b>U. S. Department of Agriculture</b>				
<i>Child Nutrition Cluster:</i>				
Passed Through the California Department of Social Services				
After School Snack Program				
<b>National School Lunch Program</b>	<b>10.555</b>	03072-SN-56-R	<u><b>\$ 23,375</b></u>	<u><b>\$ -</b></u>
<b>Total U.S. Department of Agriculture - Child Nutrition Cluster</b>			<u><b>\$ 23,375</b></u>	<u><b>\$ -</b></u>
<b>TOTAL FEDERAL EXPENDITURES</b>			<u><b>\$ 1,045,191</b></u>	<u><b>\$ -</b></u>
<b>STATE FUNDING:</b>				
Passed Through the California Department of Social Services				
Foster Care - Title IV-E		1566.00.01/1566.00.02/ 1566.18.01/1566.01.02	<u><b>\$ 429,192</b></u>	<u><b>\$ -</b></u>
<b>TOTAL STATE EXPENDITURES</b>			<u><b>\$ 429,192</b></u>	<u><b>\$ -</b></u>
<b>TOTAL FEDERAL AND STATE EXPENDITURES</b>			<u><b>\$ 1,474,383</b></u>	<u><b>\$ -</b></u>

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**1. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal and State Awards (the "Schedule") includes the Federal and State grant activity of Casa Pacifica Centers for Children and Families under programs of the federal and state government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the Casa Pacifica Centers for Children and Families, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Casa Pacifica Centers for Children and Families

**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 Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (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. Pass-through entity identifying numbers are presented where available.

**3. DE MINIMIS INDIRECT COST RATE**

Casa Pacifica Centers for Children and Families did not elect to use the 10% de minimis indirect cost rate for the year ended June 30, 2025.

**4. LOAN AND LOAN GUARANTEE**

Casa Pacifica Centers for Children and Families did not have any balances of loan and loan guarantee programs outstanding at June 30, 2025 for loans described in 2 CFR section 200.50(b).

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES  
(A California 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 on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified.

Internal control over financial reporting:

• Material weakness(es) identified?

\_\_\_\_\_ Yes        X   No

• Significant deficiency(ies) identified?

\_\_\_\_\_ Yes        X   None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes        X   No

*Federal Awards*

Internal control over major programs:

• Material weakness(es) identified?

\_\_\_\_\_ Yes        X   No

• Significant deficiency(ies) identified?

\_\_\_\_\_ 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 2CFR 200.516(a)?

\_\_\_\_\_ Yes        X   No

Identification of major programs:

Assistance Listing Number(s)

93.658

Name of Federal Program or Cluster

Foster Care Title IV-E

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

  X   Yes      \_\_\_\_\_ No

**Section II - Financial Statement Findings**

No matters were reported.

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported.

**CASA PACIFICA CENTERS FOR CHILDREN AND FAMILIES**  
**(A California Non-Profit Corporation)**  
**SCHEDULE CURRENT AND PRIOR YEARS FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**CURRENT YEAR FINDINGS:**

**2025 Findings:**

There were no 2025 findings noted.

**2025 Questioned Costs:**

There were no 2025 questioned costs noted.

**PRIOR YEARS FINDINGS:**

**2024 Findings:**

There were no 2024 findings noted.

**2024 Questioned Costs:**

There were no 2024 questioned costs noted.

**2023 Findings:**

There were no 2023 findings noted.

**2023 Questioned Costs:**

There were no 2023 questioned costs noted.

**SUPPLEMENTAL SCHEDULES FOR DEPARTMENT OF SOCIAL SERVICES**

**TOTAL PROGRAM COST DISPLAY (FCR 12FFA)**

*SUBMIT ONE FOR EACH PROGRAM*

Number of months in cost reporting period 12

CORPORATE/LICENSEE NAME		PROGRAM NAME (IF DIFFERENT)	CORPORATE NUMBER		PROGRAM NUMBER		AGENCY FISCAL YEAR (MO /YR - MO /YR)	
Casa Pacifica Centers for Childen and Families		Foster Family Agency	1607658		1566.01.02		7/01/24 - 6/30/25	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
LINE	LINE ITEMS OF COST	TOTAL (SUM OF COLS. 3 THRU 6)	ADMINISTRATION	RECRUITMENT	TRAINING	SOCIAL WORK	EXPLANATION	
100a	Executive Director Salary	30880.99	30880.99					
100b	Assistant Director Salary	0				0		
100c	Administrator Salary	0						
100d	All Other Administrative Salaries	88943.83	88943.83					
101	Recruitment Payroll	0						
102	Training Payroll	0						
110	Administrative Contracts	947	947					
121	Telephone	0	0					
122	Postage and Freight	0						
123	Office Supplies	0	0					
132	Conferences, Meetings, In-Service Training	0	0					
133	Memberships, Subscriptions, Dues	1270	1270					
134	Printing, Publications	139	139					
135	Bonding, General Insurance	0	0					
137	Advertising	2011	2011					
138	Miscellaneous	71203	71203					
		195394.82	195394.82	0	0	195394.82	0 0	
200	Building and Equipment Payroll	0						
211	Building Rents and Leases	10529	10529					
214	Acquisition Mortgage Principal & Interest	0						
215	Property Appraisal Fees	0						
216	Property Taxes	0						

**TOTAL PROGRAM COST DISPLAY (FCR 12FFA)**  
**SUBMIT ONE FOR EACH PROGRAM - CONTINUED**

Number of months in cost reporting period 12

CORPORATE/LICENSEE NAME		CORPORATE NUMBER (IF DIFFERENT)		CORPORATE NUMBER		PROGRAM NUMBER		AGENCY FISCAL YEAR (MO/ YR - MO/ YR)	
Casa Pacifica Centers for Childen and Families		Foster Family Agency		1607658		1566.01.02		7/01/24 - 6/30/25	
(1) LINE	(2) LINE ITEMS OF COST	(3) TOTAL (SUM OF COLS. 4 THRU 7)	(4) ADMINISTRATION	(5) RECRUITMENT	(6) TRAINING	(7) SOCIAL WORK	(8) EXPLANATION		
217	Building and Equipment Insurance	5522 0	5522						
221	Utilities	1808 0	1808						
222	Building Maintenance	-54 0	-54						
223	Building and Equipment Contracts	0 0							
224	Building and Equipment Supplies	5628 0	5628						
225	Equipment Leases	0 0							
226	Equipment Depreciation Expense	0 0							
227	Expendable Equipment	0 0							
228	Building and Equipment Miscellaneous	0 0							
241	Vehicle Leases	3884.18 0	3884.18					0	
242	Vehicle Depreciation	0 0	0	0	0	0	0	0	
243	Vehicle Operating Costs	225.82 0	225.82 0	0	0	0	0	0	
		27543 0	27543 0	0	0	0	0	0	0
350	Total Paid to Certified Family Homes	169552 0	169552 0	0	0	0	0	0	
352	Other Child-Related Costs, Not Provided by Certified Family Homes	792 0	792						
		170344 0	170344 0	0	0	0	0	0	0
410	Social Worker Payroll and/or Social Worker Contract	0 0						0	
440	Direct Care Contracts	0 0						0	
		0 0 0		0	0	0	0	0	0
500	<b>TOTAL EXPENSES</b>	<b>393281.82</b>	<b>393281.82</b>	<b>0</b>	<b>0</b>	<b>195394.82</b>	<b>0</b>	<b>0</b>	

**GROUP HOME PROGRAM COST REPORT (SR 3)**

This form is to collect cost information for the group home program. Report actual allowable and reasonable costs. If the corporation operates more than one group home program and/or the program provides other activities, (example: day care, on-site education, adult services, foster family agency, etc.) costs **must be allocated** to the appropriate activity and only the allowable group home program costs for the program are to be reported. Describe the methodology used to allocate costs if other than the standard allocation methodology indicated in current regulations (MPP 11-402.8 et seq.). NOTE: A separate cost report form must be completed for each group home program operated by the corporation.

Number of months in cost reporting period 12

CORPORATE NAME:		PROGRAM NAME (IF DIFFERENT)	CORPORATE NUMBER	PROGRAM NUMBER	PROGRAM FISCAL YEAR (MO /YR - MO /YR)		
Casa Pacifica Centers for Children and Families		Residential Treatment Center	1607658	1566.0.01	7/24 - 6/25		
COST GROUPS		A	B	C	D	E	F
		TOTAL PROGRAM COSTS	OFFSETS	REASONABLENESS ADJUSTMENTS	FINAL COSTS (COL. A MINUS COLS. B & C)	PERCENTAGE OF TOTAL COSTS	CDSS USE ONLY
1	Child Care & Supervision	\$965,336			\$965,336	44.9%	
2	Social Work Activity						
3	Food	\$127,613			\$127,613	5.9%	
4a	Shelter Costs - Building Rent & Leases						
4b	Shelter Costs - Approved by Attorney General Self-Dealing Transactions Affiliated Leases	\$56,575			\$56,575	2.6%	
4c	Shelter Costs - Acquisition Mortgage: Principal & Interest						
5	Building & Equipment	\$316,076			\$316,076	14.7%	
6	Utilities	\$7,172			\$7,172	0.3%	
7	Vehicles & Travel	\$52,725			\$52,725	2.4%	
8	Child-Related	\$23,658			\$23,658	1.1%	
9a	Executive Director Salary						
9b	Assistant Director Salary						
9c	Administrator Salary						
9d	All Other Admin. Salaries						
9e	Financial Audit Costs						
9f	Administration (Minus Admin. Salaries and Financial Audit Costs)	\$602,902			\$602,902	28%	
	<b>TOTAL</b>	<b>\$2,152,056</b>			<b>\$2,152,056</b>	<b>100%</b>	
<b>CDSS USE ONLY</b>							<b>KDE DATE</b>

**GROUP HOME PROGRAM**  
**PAYROLL & FRINGE BENEFIT REPORT (SR 4)**

Number of months in cost reporting period: 12

CORPORATE/LICENSEE NAME: Casa Pacifica Centers for Children and Fa	CORPORATE NUMBER: 1607658	PROGRAM NUMBER 1566 00 01	PROVIDER FISCAL YR (MO/YR - MO/YR) 07 24 06 25
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	(1) Child Care & Supervision	(2) Social Work Activities	(3) CDSS USE ONLY
I. PAYROLL (DO NOT INCLUDE BENEFITS)	\$780,303		
II. FRINGE BENEFIT EXPENSE			
1. FICA Employer Tax (include MEDICARE)	\$60,528		
2. Unemployment Coverage (State & Federal)	\$1,334		
3. Workers' Compensation Insurance	\$32,471		
4. Medical Insurance Expense	\$75,621		
5. Retirement	\$15,078		
6. Other (Specify on back of form)			
TOTAL FRINGE BENEFITS (Add Lines 1 through 6)	\$185,032	\$0	
III. TOTAL PAYROLL & FRINGE BENEFITS	\$965,335	\$0	
IV. CONTRACTOR COSTS			
V. TOTAL (Add Line III and Line IV) Transfer to Column A, Lines 1 and 2, Cost Report (SR 3)	\$965,335	\$0	

**CDSS USE ONLY**