



A division of Inyo County Health & Human Services

Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

AGENDA

November 19, 2025, 3PM – 4:30PM

Location: 1360 N. Main St. Bishop, Rm 142

1. Call to Order & Roll Call

2. Public Comment Chance for community members to share any questions or concerns.

3. Minutes Considering approving minutes for the April 24, 2025 and September 24, 2025. [See Attachment #1 \(ACTION\)](#)

--Public Hearing Begins--

4. Annual Report Opportunity for the public to comment on the draft First 5 Inyo County Annual Report for Fiscal Year 2024-2025. [See Attachment #2 \(DISCUSSION\)](#)

5. Annual Audit Opportunity for the public to comment on the draft First 5 Inyo County Annual Audit for Fiscal Year 2024-2025. [See Attachment #3 \(DISCUSSION\)](#)

--Public Hearing Ends--

6. Annual Report and Audit The Commission will consider approving the 2024-2025 Annual Report. **(ACTION)**

The Commission will consider approving the 2024-2025 Annual Audit. **(ACTION)**

7. Financial Report Staff will present 2025-2026 approved budget by the Inyo County Board of Supervisors and spending to date. [See Attachment #4 \(DISCUSSION\)](#)

8. Long Range Financial Plan Staff will present the Proposed 2025–2030 Long Range Financial Plan for Commission review and approval. The plan outlines projected revenues, expenditures, and fund balance trends to ensure fiscal sustainability and will be incorporated into the 2024–2029 First 5 Inyo County Strategic Plan as a financial addendum. [See Attachment #5 \(ACTION\)](#)

9. Commissioner Report Commissioners may report on local, State or Federal issues relating to children ages 0-5 and their families **(DISCUSSION)**

10. Director Report Director will report on program and activities. [See Attachment #6 \(DISCUSSION\)](#)

11. Inyo County Home Visiting Presentation Overview of the Inyo County Home Visiting Program presented by the Home Visiting Supervisor. [See Attachment #7 \(PRESENTATION\)](#)

Next Commission Meeting: January 29, 2026.



Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

Anyone requesting information on the First 5 Inyo County Commission agenda, OR disability related accommodations, should contact: Katelyne Lent, either by telephone 760-873-6453, in writing, First 5 Inyo County, 1360 N. Main St., Bishop, CA, 93514, or by email at klent@inyocounty.us.



Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

ATTACHMENT #1

First 5 Regular Meeting, November 19, 2025.

ITEM 3. Minutes

Details:

The Commission will consider approving the meeting minutes from the First 5 Inyo County Regular Commission Meeting held on April 24, 2025, and the First 5 Inyo County Special Commission Meeting held on September 24, 2025. Approval of these minutes will ensure the official record accurately reflects Commission actions and discussions from both meetings.

Action Requested: Approve minutes for the First 5 Inyo County Commission meeting on April 24, 2025 and September 24, 2025.
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Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

AGENDA

April 24, 2025, 3PM – 5PM

Location: 1360 N. Main St. Bishop, Rm 103

1. Call to Order & Roll Call

Stephanie Tanksley called the meeting to order at 3:04 pm.

Present Commissioners were: Stephanie Tanksley, Heather Carr, Lindsey Ricci, and Josie Rogers.

Not Present was Commissioners: Darcia Blackdeer-Lent, Trina Orrill, and William Wadelton.

Also present were Katelyne Lent, First 5 Director.

2. Public Comment

- No public comment.

3. Commission Appointments

- Katelyne Welcomed New Commissioner Stephanie Tanksley, HHS Director Designee.

4. Minutes

- Katelyne presented the minutes from January 23, 2025.
- Josie motioned to approved the January 23, 2025 minutes.
- Heather seconded the motion. Lindsey Ricci and Stephanie Abstained.

5. Meeting Schedule

- Katelyne presented the meeting schedule for fiscal year 2025-2026.
- Heather motioned to approve a three meeting schedule for fiscal year 2025-2026. Lindsey seconded. All were in favor.
- Katelyne presented an amended fiscal year 2024-2025 meeting scheduled to include an additional meeting in June 2025.
- Lindsey motioned to approve amending the fiscal year 2024-2025 meeting schedule to include a meeting on June 26th, 2025. Josie seconded. All were in favor.

Stephanie opened the public hearing at 3:11 PM

6. First 5 CA Annual Report 2023-2024

- Katelyne presented the Annual Report for First 5 CA representing the Fiscal Year 2023-2024. Katelyne presented a few key items included in the report such as: Director's highlight, SPCFA funding and county highlights.
- There was no public comments or questions on the First 5 California Annual Report for fiscal year 2023-2024.

7. First 5 Inyo County Strategic Plan

- Katelyne presented the Inyo County 2024-2029 Strategic Plan.
- There was no public comments or questions on the First 5 Inyo County Strategic Plan 2024-2029.

Stephanie closed public hearing at 3:17 PM



Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

8. Financial Report

- Katelyne presented expenses through March of 2025. Katelyne shared anticipated expenses still to be seen. First 5 is in good standing with expenses for the year.
- Katelyne shared a draft budget would come at the June Meeting as the county is holding off on budgets for 2025-2026 until mid May.

9. IMPACT RFA

- Katelyne presented the IMPACT Legacy RFA seeking approval for the First 5 Director to complete and submit an application to be the local consortium lead.
- This funding is for \$56,639.01 for FY 25-26.
- Lindsey motioned to approve the First 5 Director, Katelyne Lent to complete and submit an application. Heather seconded the motion. All were in favor.

10. Commissioner Report

- Heather shared there will be 1 Transitional Kindergarten Class next year, only 8 students enrolled. CSPP's will begin enrolling 2 year olds this year.
- Lindsey shared Bishop Pediatrics is lacking staff, she is the only permanent pediatrician. Colleen McIvory is taking a leave of absence but will be returning in the fall. Bronco Clinic will be closed for the summer session.
- Josie reported that they will be opening another classroom at OVCDC's Early Head Start. 9 currently enrolled and have 3 spaces available for ½ time students. Currently recruiting for a full time teacher.
- Stephanie reported Public Health nurses can be available for the Bronco Clinic. Children's Memorial Flag Raising Ceremony is Friday 4/25 at 9am. LIFE Night is May 1st at 5:30 pm with dinner served at 6:30 pm. It is open to the public.

11. Director Report

- 12. Katelyne gave a report on programs and activities. See complete packet for additional detail regarding staff vacancies, Perinatal Taskforce, Child Abuse Prevention Council, Triple P Network, Triple P parenting classes, Home Visiting, Reach Out and Read, Imagination Library, Developmental Screenings, Quality Counts Inyo and IMPACT, JEDI Work, and First 5 Network updates.

Stephanie adjourned the meeting at 4:21 PM

Next Commission Meeting: June 26, 2025.

Notes taken by Katelyne Lent.



A division of Inyo County Health & Human Services

Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

SPECIAL MEETING

AGENDA

September 24, 2025, 1PM – 2PM

Location: 1360 N. Main St. Bishop, Rm 103

1. Call to Order & Roll Call

Stephanie called the meeting to order at 1:01 PM

Present Commissioners were: Stephanie Tanksley, Heather Carr, Darcia Blackdeer-Lent, and Trina Orrill.

Not Present was Commissioners: Lindsey Ricci, Josie Rogers and William Wadelton.

Also present were Katelyne Lent, First 5 Director.

2. Public Comment - No public comment.

3. SPCFA GAN

- Katelyne presented the Grant Award Notification for the Small Population County Funding Augmentation (SPCFA).

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- Heather motioned to approve the award. Trina seconded. The motion carried with all in favor.

4. IMPACT Contract

- Katelyne presented the contract with First 5 Mono County for IMPACT Legacy services.

-

- Trina motioned to approve the contract. Heather seconded. The motion carried with all in favor.

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- Katelyne then requested approval for the First 5 Director to enter into a contract with the Inyo County Office of Education (ICOE) in the amount of \$48,143.16 for IMPACT Implementation Services.

-

- Trina motioned to approve the request. Darcia seconded. The motion carried with all in favor.

Next Commission Meeting: October 30, 2025

Anyone requesting information on the First 5 Inyo County Commission agenda, OR disability related accommodations, should contact: Katelyne Lent, either by telephone 760-873-6453, in writing, First 5 Inyo County, 1360 N. Main St., Bishop, CA, 93514, or by email at klent@inyocounty.us.



Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

ATTACHMENT #2

First 5 Regular Meeting, November 19, 2025.

ITEM 4. PUBLIC HEARING: Opportunity for the public to comment on the First 5 Inyo County Annual Report for Fiscal Year 2023-2024.

Details:

Inyo County Code 2.50.160 requires the First 5 Inyo County Commission to prepare and adopt an annual audit and report pursuant to Health and Safety Code Section 130150. The Commission shall conduct at least one public hearing prior to adopting any annual audit and report.

The purpose of the Annual Report is to provide a statewide summary of county commission revenues, expenditures, and population served as required by the California Children and Families Act (Health and Safety Code, Sections 130100-130155).

Annual reports are due to First 5 California on November 1 of each program year, via the Annual Report Web-based Reporting System Application.

The Annual Report contains three sections:

- The AR-1 is the County Revenue and Expenditure Summary. It captures First 5 county commission fiscal data showing the relationship between financial resources and services. The fiscal data must be consistent with Generally Accepted Accounting Principles (GAAP) and each commission's audited financial statements.
- The AR-2 is the County Service Demographic Worksheet Overview. It captures demographic information about the populations served by each First 5 commission at the county level.
- The AR-3 is the County Evaluation Summary and Highlights Overview. It provides a standardized format for each county commission to submit information about evaluation activities completed and findings reported in its Annual Evaluation Report or other evaluations conducted during the fiscal year focusing on all four Result Areas: Family Functioning, Improved Child Development, Improved child Health, and Improved Systems of Care. County highlights describing accomplishments during the fiscal year also are reported and will be published in First 5 California's Annual Report.

Action Requested: NONE



Annual Report AR-3

Inyo County Evaluation Summary and Highlights

July 1, 2024 - June 30, 2025

County Evaluation Summary

Evaluation Activities Completed, Findings, and Policy Impact

In Focus Area 1 Systems Building, First 5 Inyo works to ensure county systems are integrated, strategic, and culturally responsive in their approaches to strengthening and supporting families. During FY 2024–25, First 5 Inyo continued its leadership role in cross-agency coordination and systems improvement. The Perinatal Taskforce met regularly, offering a professional space for partners to share resources, strengthen referral pathways, and collaborate to improve maternal and infant health outcomes. Two new countywide workgroups were launched this year, expanding Inyo County’s prevention and health infrastructure. The Maternal Mental Health Workgroup, aligned with the 2025–2028 Community Health Improvement Plan (CHIP), focuses on strengthening perinatal behavioral health supports and community awareness. Additionally, the Comprehensive Prevention Plan Team, established through FFPSA requirements, brings county departments and community partners together to improve system-level prevention strategies that reduce child maltreatment and support family well-being. First 5 Inyo also continued participation in ongoing system-building efforts, including collaboration with the Inyo County Child Abuse Prevention Council (CAPC), which remains committed to community outreach, education, and increased responsiveness to families’ needs. In Focus Area 2 Resilient Families, First 5 Inyo supports resilient families raising healthy and thriving children. The Inyo County Home Visiting Program provided 160 home visits to 24 children and 21 caregivers, offering individualized developmental guidance, parent support, and linkage to community resources. Home visiting staff continued to receive training to strengthen service quality and expand screening and referral capacity. Triple P Positive Parenting provided services to 4 caregivers and 4 children, supporting parents in strengthening their skills and confidence. Parent resilience—measured through pre- and post-assessments—showed an overall 4% increase among participating caregivers, reflecting the program’s positive impact on coping, stress management, and parenting practices. Literacy and early learning supports continued at a stable level. Dolly Parton’s Imagination Library maintained 385 enrolled children, ensuring families receive monthly age-appropriate books to build home libraries and support early literacy. Reach Out and Read participation remained consistent with previous years, with local providers continuing to distribute books and model literacy-rich interactions during well-child visits. In Focus Area 3 Comprehensive Health and Development, First 5 Inyo works to ensure children are born healthy and experience optimal physical, behavioral, and developmental health. Ages and Stages Questionnaires (ASQs) remained steady this year, with screening continuing to be an essential tool for early identification of developmental concerns. New home visitors and community providers were trained to administer ASQs, strengthening the countywide system of early detection. First 5 Inyo expanded its involvement in maternal and child health initiatives, with the launch of the Maternal Mental Health Workgroup under the 2025–2028 CHIP. This workgroup focuses on improving community awareness, strengthening referral pathways, and addressing maternal mental health gaps. Ongoing collaboration with the Perinatal Taskforce ensured alignment of family support, public health, and healthcare partners around shared early childhood goals. In Focus Area 4 Quality Early Learning, First 5 Inyo continued to serve as the lead agency for IMPACT Legacy, supporting providers in offering high-quality early learning environments. The number of early childhood education providers participating in quality improvement activities remained consistent with the previous year, despite ongoing challenges related to provider burnout and site closures across the region. Through coaching, technical assistance, and training

opportunities, First 5 Inyo supported providers across multiple settings to strengthen developmental practices, promote supportive learning environments, and maintain high-quality standards. While enrollment fluctuated locally due to staffing and capacity changes, First 5 continued its commitment to ensuring young children have access to early learning environments that support optimal growth and development.

County Highlights

County Highlight

First 5 Inyo advanced key initiatives across systems building, family resilience, and community engagement during FY 2024–25. Significant progress was made in Systems Building through continued coordination of the Perinatal Taskforce and the launch of two major cross-agency groups: the Maternal Mental Health Workgroup, aligned with the 2025–2028 Community Health Improvement Plan (CHIP), and the Comprehensive Prevention Plan Team supporting FFPSA implementation. These efforts strengthened countywide collaboration and deepened Inyo County's commitment to culturally responsive, integrated family support systems. A major accomplishment this year was the continued growth and impact of LIFE Night, a monthly family engagement event led by First 5 and Inyo County Prevention. LIFE Night provided families with free, accessible activities focused on literacy, inclusion, family bonding, and early childhood development. The program's multi-room model offered targeted activities for children of different ages, while connecting caregivers with community resources and creating a welcoming environment for families across the county. LIFE Night demonstrates First 5 Inyo's commitment to building resilient families through regular, community-centered programming. In direct services, the Inyo County Home Visiting Program delivered 160 home visits to 24 children and 21 caregivers, while Triple P Positive Parenting supported four caregivers and four children and resulted in a measurable 4 percent increase in parent resilience. Early learning and literacy initiatives remained strong, with 385 children enrolled in Dolly Parton's Imagination Library and Reach Out and Read participation consistent with previous years. Developmental screening capacity remained stable with continued training for home visitors and community providers on Ages and Stages Questionnaires. Despite persistent challenges in the early childhood education workforce, First 5 Inyo sustained quality improvement supports through IMPACT Legacy, helping maintain a foundation of high-quality practices across early learning environments.

SPCFA Performance Report

Summarize SPCFA Specific Program Accomplishments

During FY 2024–25, SPCFA funding continued to strengthen family support, parenting education, and systems-building efforts across Inyo County. The Inyo County Home Visiting Program delivered 160 home visits to 24 children and 21 caregivers, providing individualized developmental guidance, parenting support, and warm referrals for families with complex needs. Triple P Positive Parenting served 4 caregivers and 4 children, contributing to a 4% increase in caregiver resilience based on pre–post assessments. These programs remained vital for families experiencing stress, instability, or limited access to resources. SPCFA funding supported Inyo County's growing focus on maternal and family well-being through leadership in two newly formed cross-agency groups: the Maternal Mental Health Workgroup, established under the 2025–2028 Community Health Improvement Plan (CHIP), and the Comprehensive Prevention Plan Team, launched to meet federal FFPSA prevention requirements. These groups are improving coordination, strengthening service pathways, and increasing visibility of family support resources across the county. First 5 Inyo also expanded community engagement through LIFE Night, a monthly, family-centered event designed to support literacy, inclusion, family bonding, and caregiver education. LIFE Night has become a cornerstone program for connecting families to resources and strengthening community resilience. Early literacy programs remained stable, with 385 children enrolled in Dolly Parton's Imagination Library and continued participation in Reach Out and Read. These programs ensure young children have access to books and literacy-rich interactions during a critical developmental period.

How SPCFA Funding Was Used To Assist With Recovery From The Effects Of COVID-19

SPCFA funding continued to play a key role in supporting families still experiencing long-term impacts of the COVID-19 pandemic. Funding expanded access to family support services, including home visiting and parenting programs, which addressed increased caregiver stress, reduced social support networks, and lingering economic challenges. Home visiting services provided families with developmentally appropriate activities, safe caregiving strategies, and linkages to mental health services, mitigating pandemic-related developmental and behavioral concerns among young children. SPCFA also supported the Triple P parenting program, which helped caregivers reestablish consistent routines, reduce stress, and strengthen connections within the home—areas often disrupted during COVID-19 closures. Additionally, SPCFA resources helped maintain community outreach efforts, such as LIFE Night, which provided families with opportunities to reconnect, access supportive services, and engage in structured, developmentally enriching activities. These programs helped rebuild community cohesion and addressed gaps in social and emotional support that persisted following the pandemic.

How SPCFA Funded Projects Align With Other State And Locally Funded Efforts

SPCFA-funded services aligned closely with state and local initiatives focused on family strengthening, prevention, and early childhood development. The Inyo County Home Visiting Program and Triple P Positive Parenting were aligned with statewide goals to enhance parental capacity, reduce child maltreatment, and support early developmental health. These programs complemented local efforts by Social Services, Public Health, and Behavioral Health to provide coordinated supports to families with young children. The creation of the Maternal Mental Health Workgroup and the Comprehensive Prevention Plan Team ensured alignment with state-level CHIP priorities, federal FFPSA requirements, and ongoing Child Welfare redesign efforts. These groups integrate SPCFA-funded staff into broader county strategies aimed at improving prevention services, strengthening child and family well-being, and increasing access to support before crisis occurs. Early learning and literacy efforts—including Dolly Parton's Imagination Library and Reach Out and Read—aligned with statewide early childhood education, literacy promotion, and school readiness initiatives. These programs supported local early learning providers and helped families prepare young children for kindergarten through age-appropriate literacy engagement. Finally, LIFE Night aligned with local health, education, and family engagement initiatives by offering a monthly community-based platform for resource sharing, parent education, and connection-building. Through these aligned efforts, SPCFA funding contributed to a more integrated, responsive, and resilient system of care for Inyo County families.



Annual Report AR-2
Inyo Demographic Worksheet
July 1, 2024 - June 30, 2025

Population Served

Category	Number
Children – Ages Unknown (birth to 6th Birthday)	25
Children Less than 3 Years Old	4
Providers	6
Primary Caregivers	25
Total Population Served	60

Primary Language Spoken in Home

Category	Number of Children	Number of Primary Caregivers
English	26	24
Spanish	3	1
Totals	29	25

Race and/or Ethnicity of Population Served

Category	Number of Children	Number of Primary Caregivers
Alaska Native/American Indian	4	3
Two or more races	5	3
White	15	14
Hispanic/Latino	5	5
Totals	29	25

Duplication Assessment

Category	Data
Degree of Duplication	10%
Confidence in Data	Moderately confident
Additional Details (Optional)	



Annual Report AR-1
Inyo Revenue and Expenditure Summary
July 1, 2024 - June 30, 2025

Revenue Detail

Category	Amount
Tobacco Tax Funds	\$281,554
IMPACT Legacy	\$31,997
Small Population County Augmentation Funds	\$91,479
Home Visiting Coordination Funds	\$0
Other First 5 California Funds	\$0
Other First 5 California Funds Description	
Other Public Funds	\$0
Other Public Funds Description	
Donations	\$0
Revenue From Interest Earned	\$0
Grants	\$0
Grants Description	
Other Funds	\$7,071
Other Funds Investment Income	
Total Revenue	\$412,101

Improved Family Support

[illegible]

Improved Child Development

Service	Grantee	Program(s)	Children	Caregivers	Providers	SPCFA Funding	Amount
Quality Early Learning and Care Supports	Resource and Referral Agency (COE or Non-Profit)	Quality Counts California	28	0	6	Not Funded	\$37,702
Quality Early Learning and Care Supports	First 5 County Commission	Quality Counts California	0	0	0	Not Funded	\$17,430
Reason for no population served: IMPACT Match							
Total							\$55,132

Improved Child Health

Service	Grantee	Program(s)	Children	Caregivers	Providers	Unique Families	SPCFA Funding	Amount
Early Intervention	First 5 County Commission	Care Coordination and Linkage	102	0	13	0	Partially	\$39,263
Perinatal and Early Childhood Home Visiting	First 5 County Commission	Parents as Teachers	25	21	0	0	Partially	\$31,432
Total								\$70,695

Improved Systems Of Care

Service	Grantee	Program(s)	SPCFA Funding	Amount
Systems Building	First 5 County Commission	Health Systems	Partially	\$42,645
Systems Building	First 5 County Commission	Family Resiliency	Partially	\$66,711
Systems Building	First 5 County Commission	Family Resiliency	Partially	\$38,215
Total				\$147,571

Expenditure Details

Category	Amount
Program Expenditures	\$559,708
Administrative Expenditures	\$13,116
Evaluation Expenditures	\$2,385
Total Expenditures	\$575,209
Excess (Deficiency) Of Revenues Over (Under) Expenses	(\$163,108)

Other Financing Details

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

Net Change in Fund Balance

Category	Amount
Fund Balance - Beginning	\$504,247
Fund Balance - Ending	\$341,139
Net Change In Fund Balance	(\$163,108)

Fiscal Year Fund Balance

Category	Amount
Nonspendable	\$1,800
Restricted	\$0
Committed	\$0
Assigned	\$339,156
Unassigned	\$0
Total Fund Balance	\$340,956

Expenditure Note

No data entered for this section as of 11/14/2025 2:51:54 PM.



Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

ATTACHMENT #3

First 5 Regular Meeting, November 19, 2025.

ITEM 5. PUBLIC HEARING: Opportunity for the public to comment on the First 5 Inyo County Annual Audit for Fiscal Year 2024-2025.

Details:

Inyo County Code 2.50.160 requires the First 5 Inyo County Commission to prepare and adopt an annual audit and report pursuant to Health and Safety Code Section 130150. The Commission shall conduct at least one public hearing prior to adopting any annual audit and report.

All commissions are required to conduct an independent audit of the basic financial statements. The audit requirements refer to an external review required by an independent audit firm to determine that the financial statements fairly present the financial position of the agency being audited in accordance with GAAP. Auditors make this determination based on a review and testing of financial data maintained by the Commission.

The Commission reviews the annual independent audit report, including discussion of reportable conditions, internal controls and management points. After review, the commission approves and accepts the independent audit, identifying specific appropriate corrective actions to any financial or management risks noted in the audit.

Action Requested: NONE

INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2025



**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
TABLE OF CONTENTS
JUNE 30, 2025**

	<u>Page(s)</u>
Organization Table.....	1
Independent Auditor's Report.....	2
Management's Discussion and Analysis.....	6
Basic Financial Statements:	
Governmental Activities Financial Statements:	
Statement of Net Position.....	10
Statement of Activities.....	11
Fund Financial Statements:	
Balance Sheet - Governmental Fund.....	12
Reconciliation of the Balance Sheet - Governmental Fund to the Statement of Net Position..	13
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund.....	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund to the Statement of Activities.....	15
Notes to Basic Financial Statements.....	16
Required Supplementary Information:	
Budgetary Comparison Schedule.....	24
Notes to Required Supplementary Information.....	25
Supplementary Information:	
Schedule of Revenues, Expenditures, and Changes in Fund balance by Fund Source for First 5 California (F5CA) Funding.....	26
Compliance Section:	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	27
Independent Auditor's Report on State Compliance and on Internal Control over Compliance.....	29
Schedule of Findings and Responses.....	32
Status of Prior Year Findings.....	34

**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
ORGANIZATION TABLE
JUNE 30, 2025**

<u>Name</u>	<u>Position</u>	<u>Date of Term Appointment</u>	<u>Current Term Expires</u>
Stephanie Tanksley	HHS Director	February 25, 2025	December 5, 2026
Darcia Blackdeer-Lent	HHS Commissioner	February 25, 2025	December 5, 2027
Trina Orrill	BOS Commissioner	Annually Appointed by Board of Supervisors	
William Waderton	BOS Commissioner (Alternate)	Annually Appointed by Board of Supervisors	
Lindsey Ricci	Community Commissioner	February 25, 2025	December 5, 2027
Heather Carr	Community Commissioner	January 16, 2024	December 5, 2026
Josie Rogers	Community Commissioner	March 5, 2024	December 5, 2026

Draft - Preliminary for
Discussion Purpose Only
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Not to be Reproduced

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, and general fund of Inyo County Children and Families Commission (the "Commission"), a component unit of the County of Inyo, California, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Qualified Opinion
Governmental Fund - General Fund	Unmodified Opinion

Qualified Opinion on Governmental Activities

In our opinion, except for the effects of the matter discussed in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the Commission as of June 30, 2025, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion on General Fund

In our opinion, the general fund financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund of the Commission as of June 30, 2025, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

We conducted our audit of the financial statements of the governmental activities, and general fund in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the Financial Statements section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to Qualified Opinion on Governmental Activities

The Commission has not implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and, therefore, has not recorded a pension liability in its governmental activities financial statements. The amount of the pension liability could not be determined.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 6 through 9, and Budgetary Comparison Information on pages 24 through 25, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The schedule of revenues, expenditures, and changes in fund balance by fund source for First 5 California (F5CA) Funding and organization table listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial report. The other information comprises the organization schedule but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

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

San Diego, California
October XX, 2025

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**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

On November 3, 1998, California voters approved Proposition 10 - the Children & Families First Act. The Act imposed an additional excise tax on cigarettes and tobacco related products to fund programs that promote, support, and improve the early development of children from prenatal through age 5. The intent is for all California children to be healthy, live in a supportive family environment, and to enter school ready to learn.

The Inyo County Board of Supervisors created the First 5 Inyo Commission (formerly the Inyo County Children & Families Commission) in 1999 under the provisions of the Act. The Commission consists of seven members and one alternate member appointed by the County Board of Supervisors. The Commission is considered a component unit on the County's financial statements.

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

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Commission's basic financial statements. These financial statements comprise three components: 1) Governmental activities financial statements, 2) Fund financial statements, and 3) Notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

In this report, the governmental activities financial statements are represented on pages 10-11, and the fund financial statements for the Commission are presented on pages 12-15.

Governmental Activities Financial Statements

The governmental activities financial statements are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to a private sector business.

Statement of Net Position:

This statement presents information on all of the Commission's assets and liabilities, with the difference reported as net position.

Statement of Activities:

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

Fund Financial Statements

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

**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

Fund Financial Statements - Cont'd

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

The Commission adopts an annual appropriated budget for its fund(s). A budgetary comparison statement has been provided for the fund to demonstrate compliance with the budget.

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the governmental activities financial statement and fund financial statements. The notes to basic financial statements can be found on pages 16-23 of this report.

Governmental Activities Financial Analysis

This is the 20th year that the Commission has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34 (GASB 34), Basic Financial Statements, and Management's Discussion and Analysis (MD&A) - for State and Local Governments.

The Commission is required to implement the Governmental Accounting Standards Board Statement No. 68 (GASB 68) Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27, for the year ended June 30, 2025.

Since the Commission participates in the Inyo County's pension plan and information from the Inyo County about the Commission's allocated pension liability is not available at the time of its fiscal year end closing, the Commission is not able to implement the requirements of GASB 68 for the fiscal year ended June 30, 2025.

Net position may serve over time as a useful indicator of a government's financial position. In the case of the First 5 Inyo Commission, assets exceed liabilities by \$336,437 at the close of the most recent fiscal year. The most significant portion of the Commission's net position is its cash and investments which balance \$314,073.

This represents resources received from the State Commission from Proposition 10 taxes that have not yet been expended, although the funds may not have been committed for multiyear contracts. Cash and investments are maintained in the County's cash and investment pool, where interest earned on the Commission's balance is apportioned to the Commission. The Commission also reports accounts payable of \$37,951 representing planned reimbursements to grantees that were not invoiced/paid for FY 2024-25.

The Commission's net position decreased by \$163,108 during the 2024-25 fiscal year. This decrease is explained in governmental activities financial statements analysis below and is aligned with the Commission's Long Term Financial Plan.

INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

Governmental Activities Financial Analysis (Cont'd)

STATEMENT OF NET POSITION COMPARISON

	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>% Change</u>
Assets				
Current Assets	\$ <u>387,500</u>	\$ <u>531,717</u>	\$ <u>(144,217)</u>	<u>(27.12)%</u>
Total Assets	<u>387,500</u>	<u>531,717</u>	<u>(144,217)</u>	<u>(27.12)%</u>
Liabilities				
Current Liabilities	<u>51,063</u>	<u>32,172</u>	<u>18,891</u>	<u>58.72 %</u>
Total Liabilities	<u>51,063</u>	<u>32,172</u>	<u>18,891</u>	<u>58.72 %</u>
Net Position				
Unrestricted	<u>336,437</u>	<u>499,545</u>	<u>(163,108)</u>	<u>(32.65)%</u>
Total Net Position	<u>\$ 336,437</u>	<u>\$ 499,545</u>	<u>\$ (163,108)</u>	<u>(32.65)%</u>

STATEMENT OF ACTIVITIES COMPARISON

	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>% Change</u>
Revenues				
Program Revenues	\$ <u>405,030</u>	\$ <u>429,785</u>	\$ <u>(24,755)</u>	<u>(5.76)%</u>
Investment Income	<u>7,071</u>	<u>9,712</u>	<u>(2,641)</u>	<u>(27.19)%</u>
Total Revenues	<u>412,101</u>	<u>439,497</u>	<u>(27,396)</u>	<u>(6.23)%</u>
Expenses				
Program Expenses	<u>575,209</u>	<u>489,543</u>	<u>85,666</u>	<u>17.50 %</u>
Total Expenses	<u>575,209</u>	<u>489,543</u>	<u>85,666</u>	<u>17.50 %</u>
Change in Net Position	<u>\$ (163,108)</u>	<u>\$ (50,046)</u>	<u>\$ (113,062)</u>	<u>225.92 %</u>

Financial Analysis of the Commission's Governmental Fund

As noted earlier, the Commission uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. For the year ended June 30, 2025, the Commission reported an ending fund balance of \$340,956, representing a decrease of \$163,291. The Commission has committed \$-, and assigned \$-, leaving \$340,956 unassigned fund balance for the fiscal year 2024-25, although these funds are assigned in the Commission's long-range financial plan for expenditure by the end of fiscal year 2025. Total revenue consisting of Proposition 10 funds and interest income, decreased from \$439,497 to \$412,101 for the year ended June 30, 2025.

Total expenditures increased from \$489,543 to \$575,209 for the year ended June 30, 2025. The increase was primarily due to an increase in program expenditures, salaries and benefits expenditures.

**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

Capital Assets and Long-Term Liabilities Administration

Capital Assets: As of June 30, 2025, the Commission did not have any capital assets that exceeded its capital asset threshold of \$5,000.

Long-term Liabilities: The Commission's long-term liabilities consist of compensated absences payable.

Economic Factors and Next Year's Budget

The Commission continues to focus Proposition 10 funds on their intended purpose: to promote and sustain comprehensive, integrated programs and services that will help nurture children ages 0 to 5 so that they experience optimal brain development. The Commission's long-range financial plan in the new Strategic Plan for 2025-2029, assigns a majority of Proposition 10 funds to family strengthening and child health goals that include the development of countywide networks that deliver Triple P (Positive Parenting Program) interventions and developmental screening and referral services.

The First 5 Inyo Commission's willingness to commit to these long-term infrastructure goals was buoyed by First 5 California's small county population funding augmentation, which stabilized income in spite of reduced Proposition 10 revenues through FY 2025. We are already seeing countywide system changes as a result of these efforts, with increased interagency cooperation, streamlining of referral processes, and services being provided to children and families.

Request for Information

This financial report is designed to provide a general overview of First 5 Inyo's finances for all those interested. Questions concerning any of the information provided in this report, or request for additional information should be addressed to:

First 5 Inyo County
1360 N. Main St., Suite 203-D
Bishop, CA 93514

BASIC FINANCIAL STATEMENTS

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GOVERNMENTAL ACTIVITIES FINANCIAL STATEMENTS

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**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
STATEMENT OF NET POSITION
JUNE 30, 2025**

ASSETS

Cash and investments	\$ 314,073
Due from the state	72,249
Interest and other receivables	<u>1,178</u>
Total assets	<u>387,500</u>

LIABILITIES

Accounts payable	37,951
Accrued salaries	8,593
Compensated absences	<u>4,519</u>
Total liabilities	<u>51,063</u>

NET POSITION

Unrestricted	<u>336,437</u>
Total net position	<u>336,437</u>
Total liabilities and net position	<u>\$ 387,500</u>

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

**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

PROGRAM EXPENSES

Salaries and benefits	\$ 327,138
Services and supplies	162,474
Rent and utilities	7,715
Program expenses	<u>77,882</u>
Total program expenses	<u>575,209</u>

PROGRAM REVENUES

Proposition 10 apportionment	281,554
First 5 California funding	<u>123,476</u>
Total program revenues	<u>405,030</u>
Net program surplus/(deficit)	<u>(170,179)</u>

GENERAL REVENUES

Investment income	<u>7,071</u>
Total general revenues	<u>7,071</u>
Change in net position	(163,108)
Net position, beginning of year	<u>499,545</u>
Net position, end of year	<u><u>\$ 336,437</u></u>

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

FUND FINANCIAL STATEMENTS

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**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
BALANCE SHEET - GOVERNMENTAL FUND
JUNE 30, 2025**

ASSETS

Cash and investments	\$ 314,073
Due from the state	72,249
Interest and other receivables	<u>1,178</u>
Total assets	<u>387,500</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	37,951
Accrued salaries	<u>8,593</u>
Total liabilities	<u>46,544</u>

FUND BALANCE

Unassigned	<u>340,956</u>
Total fund balance	<u>340,956</u>
Total liabilities and fund balance	<u>\$ 387,500</u>

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

INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND TO THE
STATEMENT OF NET POSITION
JUNE 30, 2025

Total fund balance - governmental fund	\$ 340,956
Amount reported in the statement of net position is different because:	
Long-term obligations are not due and payable in the current period and therefore, are not reported in the fund.	
Compensated absences	<u>(4,519)</u>
Net position - governmental activities	<u>\$ 336,437</u>

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

INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

REVENUES

Proposition 10 allocation	\$ 281,554
First 5 California funding	123,476
Investment income	<u>7,071</u>
Total revenues	<u>412,101</u>

EXPENDITURES

Salaries and benefits	327,321
Services and supplies	162,474
Rent and utilities	7,715
Program expenditures	<u>77,882</u>
Total expenditures	<u>575,392</u>
Net change in fund balance	(163,291)
Fund balance - beginning of year	<u>504,247</u>
Fund balance - end of year	<u>\$ 340,956</u>

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

INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net change in fund balance - governmental fund \$ (163,291)

Amounts reported for governmental activities in the statement of activities are different because:

The change in compensated absences reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditure in governmental fund.

183

Change in net position - governmental activities \$ (163,108)

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

**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Inyo County Children and Families Commission First 5 Inyo County (the "Commission"), a component unit of the County of Inyo, was established on April 20, 1999, by Inyo County Ordinance #1014 under the authority of Section 5, Division 108 of the Health and Safety Code, commencing with Section 130100. The Commission shall be composed of eight members to be appointed by the Inyo County Board of Supervisors.

The purpose of the Commission is to create and manage a comprehensive system of information, programs, services, and administrative support for enhancing the early childhood development of children and their families. The objective of this system is to prepare children to enter school in good health, ready and able to learn, and emotionally well-developed.

The Commission includes all activities (operations of its administrative staff and commission officers) considered to be part of the Commission. The Commission reviewed criteria provided in Government Accounting Standards Board Statement No. 14, relating to the financial reporting entity to determine whether the Commission is financially accountable for other entities. The Commission has determined that no other outside entity meets the above criteria and therefore, no agency has been included as a component unit in the financial statements.

The Commission is a component unit of County of Inyo (the "County"). The financial statements included in this report are intended to present the financial position and results of operations of only the Commission. They are not intended to present the financial position and results of operations of the County of Inyo taken as a whole.

B. Basis of Presentation and Accounting

Governmental Activities and Fund Financial Statements

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

The statement of net position presents the Commission's assets and liabilities, with the difference reported as net position, is reported in the following three categories:

- *Net investment in capital assets* consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt attributable to the acquisition, construction, or improvement of those assets.
- *Restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.
- *Unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

B. Basis of Presentation and Accounting - Cont'd

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

The governmental activities financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include Proposition 10 allocations, grants, and donations. Revenues from Proposition 10 allocations are recognized when all eligibility requirements are met which coincides with when the State apportions Proposition 10 tax revenues to the Commission. Revenues from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Separate financial statements are provided for the governmental fund, which is the general fund. The general fund accounts for all financial resources of the Commission and is its major fund. The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available to finance expenditures of the current period. Proposition 10 apportionments, grant revenues, and investment income are recognized when their receipt occurs within 60 days after the end of the accounting period so as to be both measurable and available. All receivables are expected to be collected within the current year. Expenditures (including capital outlay) are recorded when the related liability is incurred, except for debt service expenditures (principal and interest), as well as expenditures related to compensated absences, which are reported when due.

C. Pooled Cash and Investments

Cash accounts, which essentially operate as demand deposit accounts, are maintained by the Inyo County Treasurer's Office. Available cash balances are controlled and invested by the County Treasurer in pooled investment funds in order to provide safety, liquidity, and high investment returns for all funds. Interest earnings from these funds are generally credited to the Commission's account on a quarterly basis. The Inyo County Treasurer's investment policy is in compliance with Section 53635 of the Government Code of the State of California, which permits investments in certain securities and participation in certain investment trading techniques or strategies.

D. Capital Assets

This includes furniture and equipment that are reported as governmental activity in the statement of net position. Capital assets are defined as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of one year. Donated capital assets received prior to June 15, 2015, are recorded at their estimated fair value at the date of donation and after that, recorded at acquisition value. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Furniture and equipment are depreciated using the straight-line method over the following estimated useful lives:

INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

D. Capital Assets -Cont'd

<u>Capital Assets</u>	<u>Useful Lives (in Years)</u>
Furniture	2-10 years
Equipment	3-5 years

E. Unavailable Revenue

Under the modified accrual basis of accounting, revenue is recognized in the fund financial statements if it has been collected after year-end within the Commission's established availability period of 60 days. All other accrued revenues due to the Commission are recognized as unavailable revenue at year-end in the fund financial statements.

F. Proposition 10 Allocation

The Children and Families Trust Fund (the Fund) was created by the California Children and Families Act of 1998 (Proposition 10). Effective January 1, 1999, Section 30131.2 of the Revenue and Taxation Code authorized the Fund to collect 50 cents for each cigarette pack distributed and an additional surtax for other tobacco products. The State Board of Equalization collects and deposits the cigarette tax and the additional surtax into the Fund. These monies are allocated and appropriated, 20% to the State Commission and 80% to the County Commissions. Each county commission receives a portion of the monies equal to the percentage of the number of live births recorded in the relevant county (for the most recent reporting period) in proportion to the entire number of live births recorded in California for the same period. The Commission is economically dependent on these funds.

G. Budget and Budgetary Reporting

The Commission is required to prepare a budget each year based on estimates of revenues and expected expenditures. The budget is adopted on a basis consistent with generally accepted accounting principles. Budgetary control is exercised at the major object level. All changes to the budget, at main classification levels, during the year require the approval of the Commission. All unencumbered annual appropriations lapse at the end of each fiscal year.

H. Fund Balance

Following is a description of the Commission's fund balance classifications:

- **Nonspendable** - Includes amounts that cannot be spent because they are either (a) not in spendable form (inventories, prepaid amounts, etc.) or (b) legally or contractually required to be maintained intact (such as the corpus of principal of a permanent fund).
- **Restricted** - Includes amounts with constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** - Includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Commission Board. Those committed amounts cannot be used for any other purpose unless the Commission Board removes or changes the specified use by taking the same type of action (legislation, resolution, ordinance) it employed to previously commit those amounts. The Commission establishes grant allocation amounts for specific programs and/or recipients by formal Commission Board vote.

INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

H. Fund Balance - Cont'd

- **Assigned** - Includes amounts the Commission intends to be used for specific purposes that are neither restricted nor committed. The Commission identifies these amounts by adopting an annual budget and strategic plan. Authority is given to the Commission by Ordinance of the Inyo County Board of Supervisors as noted under the Reporting Entity above.
- **Unassigned** - Resources that cannot be reported in any other classification.

The Commission applies restricted resources first when an expense is incurred for purposes for which both restricted and other funds are available, then the Commission applies amounts to the committed fund balance followed by assigned and then unassigned amounts.

I. Income Taxes

The Commission is an instrumentality of the State of California. It is exempt from income taxes under Internal Revenue Code Section 115.

J. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

K. New Accounting Pronouncement

The commission adopted the following current accounting pronouncement issued by the GASB during the current fiscal year ended June 30, 2025:

GASB No.	Title	Effective Date	Fiscal Year
Statement No. 101	Compensated Absences	December 15, 2023	2025
Statement No. 102	Certain Risk Disclosures	June 15, 2024	2025

L. Future Accounting Pronouncement

The GASB has issued several new accounting pronouncements, which will be effective for the commission in subsequent years. The following GASB pronouncements have been issued, but are not yet effective as of June 30, 2025:

GASB No.	Title	Effective Date	Fiscal Year
Statement No. 103	Financial Reporting Model improvements	June 15, 2025	2026
Statement No. 104	Disclosure of Certain Capital Assets	June 15, 2025	2026

INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2025, cash and investments consisted of the following:

Inyo County Treasury Pool	\$ <u>314,074</u>
Total	\$ <u><u>314,074</u></u>

Cash balances of the Commission are deposited with the County of Inyo, where the available balances beyond immediate needs are invested in various securities by the County Treasurer. Pooled balances are restricted to legally stipulated investments consistent with state statutes and the County's Investment Policy. As required by GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments*, investments held at June 30, 2025, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Any unrealized gains or losses are reported along with investment income (interest). As of June 30, 2025, the unrealized gains applicable to the Commission are considered to be immaterial and therefore no adjustments have been made to the financial statements. Additional information regarding deposit custodial credit, interest and credit risks, and securities lending transactions of the County investment pool can be found in the notes of the County's basic financial statements.

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

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation to the holder of the investment. This is measured by ratings assigned by nationally-recognized organizations. California Government Code, Section 53601, limits investments in commercial paper to "prime" quality of the highest ranking, or of the highest letter and numerical rating as provided by nationally recognized statistical rating organizations (NRSRO), and limits investments in medium-term notes to a rating of A or better. The Commission has no investment policy that would further limit its investment choices.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity its fair value is to changes in market interest rates. California Government Code, Section 53601, limits the County's investment to maturities of five years. Investments held in the County's investment pool are available on demand and are stated at cost plus accrued interest, which approximates fair value.

Investment in County Investment Pool - The Commission is a participant in the County Investment Pool. The fair value of the Commission's investment in this pool is reported in the accompanying financial statements at amounts based upon the Commission's pro-rata share of the fair value provided by the County for the entire County portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County, which are recorded on an amortized cost basis. Interest earned on pooled investments is credited to the Commission based on the Commission's average daily deposit balance during the allocation period with all remaining interest deposited with the County. The Commission's investments and policies are overseen by the County Treasury Oversight Committee.

**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 2 - CASH AND INVESTMENTS - CONT'D

Investments Authorized by the California Government Code and the Commission's Investment Policy -

The table below identifies the investment types that are authorized for the Commission by the California Government Code (or the Commission's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Commission's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers' Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Negotiable Certificates of Deposit	5 years	None	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	None	None
Medium-Term Notes	5 years	None	None
Mutual Funds	N/A	None	None
Money Market Mutual Funds	N/A	None	None
Mortgage Pass-Through Securities	5 years	None	None
County Pooled Investment Funds	N/A	100%	None
Local Agency Investment Fund (LAIF)	N/A	None	None

Fair Value Measurements - GASB Statement No. 72 improved the measurement of fair value for financial reporting purposes and enhanced disclosures about the fair value hierarchy as established by GAAP. The Commission categorizes its fair value measurements within the fair value hierarchy. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. County Investment Pool is uncategorized.

**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 3 - LONG-TERM OBLIGATIONS

General long-term obligation balances and transactions for the fiscal year ended June 30, 2025, are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Compensated absences	\$ 4,702	\$ 12,890	\$ 13,073	\$ 4,519
Total	<u>\$ 4,702</u>	<u>\$ 12,890</u>	<u>\$ 13,073</u>	<u>\$ 4,519</u>

NOTE 4 - FUND BALANCES

As of June 30, 2025, the Commission's fund balance consisted of:

Committed for:

Total committed fund balance \$ 0

Assigned for:

Total assigned fund balance 0

Unassigned fund balance 340,956

Total fund balance \$ 340,956

NOTE 5 - PROGRAM EVALUATION COSTS

The Commission **spent \$226 within** the Government Fund, on program evaluation for the year ended June 30, 2025.

NOTE 6 - RELATED PARTY TRANSACTIONS

During the year ended June 30, 2025, the Commission paid the County of Inyo, a related party, \$40,918 for accounting and administrative services.

**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 7 - RETIREMENT PLAN

The Commission's employees are paid through the County's payroll system and receive the same benefits as the County employees, including pension benefits. The County contributes to the Public Employees Retirement System (PERS), which is a multiple-employer defined benefit plan for employees. The County and employees are required to contribute at rates established by PERS. The County pays both the County and the employee portion to PERS.

NOTE 8 - RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, employees health and natural disasters. The Commission is covered from risk of loss by its participation in the County of Inyo's risk pool. Information about coverage can be found in the County's financial statements.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

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

NOTE 10 - EVALUATION OF SUBSEQUENT EVENTS

The management of the commission has evaluated subsequent events through October XX, 2025, the date at 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, nor have any subsequent events occurred, the nature of which would require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

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**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Budgeted Amounts</u>			Variance with Final Budget- Positive/ (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
State grants	\$ 352,506	\$ 352,506	\$ 238,190	\$ (114,316)
Investment income	-	6,061	7,071	1,010
State other	150,578	144,517	100,286	(44,231)
Reimbursed expenses	-	-	275	275
MAA revenue	<u>-</u>	<u>-</u>	<u>66,279</u>	<u>66,279</u>
Total revenues	<u>503,084</u>	<u>503,084</u>	<u>412,101</u>	<u>(90,983)</u>
EXPENDITURES				
Salaries and benefits	358,864	358,864	327,321	31,543
Services and supplies	219,901	219,901	162,474	57,427
Rent and utilities	7,715	7,715	7,715	-
Program expenditures	<u>72,509</u>	<u>72,509</u>	<u>77,882</u>	<u>(5,373)</u>
Total expenditures	<u>658,989</u>	<u>658,989</u>	<u>575,392</u>	<u>83,597</u>
Net change in fund balance	<u>\$ (155,905)</u>	<u>\$ (155,905)</u>	<u>\$ (163,291)</u>	<u>\$ (7,386)</u>

See the accompanying notes to required supplementary information.

**INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - BUDGET AND BUDGETARY ACCOUNTING

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

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

An operating budget is adopted each fiscal year on the modified accrual basis. Additionally, encumbrance accounting is utilized to ensure effective budgetary control. Encumbrances outstanding at year-end represent the estimated amount of the expenditures that would ultimately result if the unperformed contracts in process at the year-end are completed or purchase commitments satisfied. Such year-end encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year's budget. Unencumbered appropriations lapse at year-end.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriation) is at the object level. Object levels of expenditures are as follows: salaries and benefits, services and supplies, rents and utilities, and program expenditures.

The budget is adopted on a basis consistent with generally accepted accounting principles.

SUPPLEMENTARY INFORMATION

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INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BY FUND SOURCE FOR FIRST 5 CALIFORNIA (F5CA) FUNDING
FOR THE YEAR ENDED JUNE 30, 2025

	<u>F5CA Funds</u>
REVENUES	
Small County Augmentation	\$ 91,479
Impact	<u>31,997</u>
Total revenues	<u>123,476</u>
EXPENDITURES	
Small County Augmentation	198,522
Impact	<u>37,752</u>
Total expenditures	<u>236,274</u>
Net change in fund balance	(112,798)
Fund balance, beginning of year	<u>(103,981)</u>
Fund balance, end of year	<u>\$ (216,779)</u>

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COMPLIANCE SECTION

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of Inyo County Children and Families Commission (the "Commission"), a component unit of the County of Inyo, California, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated October XX, 2025. Our opinion on the governmental activities was qualified because management has not adopted Governmental Accounting Standards Board Statement No. 68, "*Accounting and Financial Reporting for Pensions*."

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California
October XX, 2025

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

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

Report on Compliance

Opinion

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

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

Basis for Opinion

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the State of California's *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act*. Accordingly, this report is not suitable for any other purpose.

San Diego, California
October XX, 2025

INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of auditor's report issued:

- | | |
|------------------------------------|------------|
| • Governmental Activities | Qualified |
| • Governmental Fund - General Fund | Unmodified |

Internal control over financial reporting:

- | | |
|---|---------------|
| • Material weakness(es) identified? | No |
| • Significant deficiency(ies) identified that are not considered to be material weakness? | None reported |
| • Noncompliance material to financial statements noted? | No |

State Awards:

Internal control over state program:

- | | |
|---|---------------|
| • Material weakness(es) identified? | No |
| • Significant deficiency(ies) identified that are not considered to be material weakness? | None reported |

Type of auditor's report issued on compliance for state programs	Unmodified
--	------------

INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025

SECTION II - FINANCIAL STATEMENTS FINDINGS

No matters were reported.

SECTION III - STATE AWARD FINDINGS

No matters were reported.

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INYO COUNTY CHILDREN AND FAMILIES COMMISSION
(FIRST 5 INYO COUNTY)
STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

No matters were reported in the prior year.

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Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

ATTACHMENT #4

First 5 Regular Meeting, November 19, 2025.

ITEM 7. Financial Report

Details:

Total projected revenue for FY 2025–26 is \$375,704, with total expenditures estimated at \$489,773. This represents \$114,069 in spending over projected revenue, in alignment with the approved Long Range Financial Plan to intentionally draw down the fund balance.

Expenses for Quarter 1 totaled \$82,746.90, representing 16% of the total annual budget.

Action Requested: NONE



A division of Inyo County Health & Human Services

Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

County Approved Budget

FY25-26 First 5 Inyo County Budget							
Budget number	Type	Account Code	Account Name	Description	Period 1 Base	Period 1 Itemization	
643000	Revenues	4498	STATE GRANTS	IMPACT Grant	\$ 56,639.00		
643000	Revenues	4498	STATE GRANTS	Estimated Allocation of Tobacco Tax received from the State of California	\$ 68,476.00		68,476
643000	Revenues	4498	STATE GRANTS	SPCFA monies allocated to Inyo County.	\$ 250,589.00		250,589
643000	Expenses	5001	SALARIED EMPLOYEES		\$ 212,597.00		\$212,597.00
643000	Expenses	5021	SOCIAL SECURITY		\$ 16,264.00		\$16,264.00
643000	Expenses	5022	PERS RETIREMENT		\$ 21,865.00		\$21,865.00
643000	Expenses	5024	RETIREMENT-UNFUND LIB	Fixed Amount	\$ 22,267.00		\$22,267.00
643000	Expenses	5031	MEDICAL INSURANCE		\$ 63,496.00		\$63,496.00
643000	Expenses	5032	DISABILITY INSURANCE		\$ 2,339.00		\$2,339.00
643000	Expenses	5043	OTHER BENEFITS		\$ 4,041.00		\$4,041.00
643000	Expenses	5121	INTERNAL CHARGES	Information Services	\$ 800.00		\$800.00
643000	Expenses	5121	INTERNAL CHARGES	Building and Maintenance	\$ 7,200.00		\$7,200.00
643000	Expenses	5122	CELL PHONES	878-8659-First 5 Director	\$ 445.00		\$445.00
643000	Expenses	5122	CELL PHONES	937-2839 Prevention Specialist	\$ 600.00		\$600.00
643000	Expenses	5122	CELL PHONES	878-8559-Prevention Specialist	\$ 445.00		\$445.00
643000	Expenses	5123	TECH REFRESH EXPENSE	Fixed Cost	\$ 4,360.00		\$4,360.00
643000	Expenses	5129	INTERNAL COPY CHARGES (NON-IS)	Fixed Cost	\$ 2,122.00		\$2,122.00
643000	Expenses	5152	WORKERS COMPENSATION	Fixed Cost	\$ 6,200.00		\$6,200.00
643000	Expenses	5155	PUBLIC LIABILITY INSURANCE	Fixed Cost	\$ 9,613.00		\$9,613.00
643000	Expenses	5263	ADVERTISING	General Advertising of program events and Triple P training throughout the year	\$ 2,000.00		\$2,000.00
643000	Expenses	5265	PROFESSIONAL SERVICE	Annual Audit	\$ 11,700.00		\$11,700.00
643000	Expenses	5265	PROFESSIONAL SERVICE	Childcare costs for commissioners	\$ 500.00		\$500.00
643000	Expenses	5265	PROFESSIONAL SERVICE	Hola Doctor	\$ 500.00		\$500.00
643000	Expenses	5265	PROFESSIONAL SERVICE	ASQ Online Contract and Web hosting (Brookes)	\$ 1,000.00		\$1,000.00
643000	Expenses	5265	PROFESSIONAL SERVICE	First 5 Association fees	\$ 6,460.00		\$6,460.00
643000	Expenses	5265	PROFESSIONAL SERVICE	Time Study Buddy	\$ 400.00		\$400.00
643000	Expenses	5265	PROFESSIONAL SERVICE	Zoom	\$ 118.00		\$118.00
643000	Expenses	5265	PROFESSIONAL SERVICE	IMPACT ICOE (Coaching & Data)	\$ 56,639.00		\$56,639.00
643000	Expenses	5291	SITE & OFFICE RENTS/LEASES	Bishop Consolidated Building	\$ 5,671.00		\$5,671.00
643000	Expenses	5311	GENERAL OPERATING	Parent Education Supports and Motivational Redirectives	\$ 4,000.00		\$4,000.00
643000	Expenses	5311	GENERAL OPERATING	General Office Supplies (Paper, pens, pencils, toners, etc.)	\$ 1,000.00		\$1,000.00
643000	Expenses	5311	GENERAL OPERATING	Developmental Play supplies	\$ 1,000.00		\$1,000.00
643000	Expenses	5311	GENERAL OPERATING	Wellness Supplies including Diaper Depot	\$ 3,000.00		\$3,000.00
643000	Expenses	5311	GENERAL OPERATING	Dolly Parton Imagination Library	\$ 3,750.00		\$3,750.00
643000	Expenses	5311	GENERAL OPERATING	Holiday Toy Shop	\$ 500.00		\$500.00
643000	Expenses	5311	GENERAL OPERATING	Literacy Supplies	\$ 2,250.00		\$2,250.00
643000	Expenses	5315	COUNTY COST PLAN	County Cost Plan	\$ 8,641.00		\$8,641.00
643000	Expenses	5331	TRAVEL & MILEAGE REIMBURSEMENT	Training to Supplement-First 5 Director to travel to San Diego for First 5 Association Summit.	\$ 2,510.00		\$2,510.00
643000	Expenses	5331	TRAVEL & MILEAGE REIMBURSEMENT	Training to Supplement-First 5 Director and Prevention Specialist to travel to Bridgeport for IMPACT In-Person Hub Meeting.	\$ 100.00		\$100.00
643000	Expenses	5331	TRAVEL & MILEAGE REIMBURSEMENT	Training to Supplement-One staff to Sacramento for First 5 CA Summit	\$ 1,780.00		\$1,780.00
643000	Expenses	5333	MOTORPOOL	Countywide travel	\$ 1,600.00		\$1,600.00
Grand Total Expenses					\$489,773.00		\$489,773.00



Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

SPCFA Q1 Table

SPCFA Q1	Total Expenses	Remaining	% Remaining
SPCFA Q1 Salary	\$21,538.54	\$ 147,503.46	87%
SPCFA Q1 Benefit	\$20,283.68	\$ 44,852.32	69%
SPCFA Q1 Operations	0	\$ 9,138.49	100%
SPCFA Q1 Indirect	\$2,160.24	\$ 5,112.27	70%
	\$43,982.46	\$ 206,606.54	82%

Prop 10 Q1 Table

Prop 10	Expenses	Remaining	% Remaining
Prop 10 Q1 Salary	\$6,362.44	\$26,337.24	80.54%
Prop 10 Q1 Benefits	\$7,844.57	\$10,966.71	58.30%
Prop 10 Q1 Internal	0	\$8,000.00	100.00%
Prop 10 Q1 Other	0	\$8,965.00	100.00%
	\$14,207.00	\$54,268.95	79.25%

Fund Balance Q1 Table

Fund Balance Q1	Total Expenses	Remaining	% Remaining
Q1 Salary + Benefits	\$17,102.23	\$40,077.82	70.09%
Q1 Internal	\$5,043.25	\$24,291.24	82.81%
Q1 Operating	\$2,411.96	\$25,143.04	91.25%
	\$24,557.44	\$89,512.10	78.47%



Commissioners: Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton

ATTACHMENT #5

First 5 Regular Meeting, November 19, 2025.

ITEM 8. 2025-2030 Long Range Financial Plan

Summary:

Staff will present the Proposed 2025–2030 Long Range Financial Plan (LRFP) for Commission review and approval. The updated LRFP outlines projected revenues, expenditures, and fund balance trends for the next five fiscal years, incorporating known funding changes such as the sunset of the IMPACT Legacy Program, continued SPCFA (Small Population County Funding Augmentation) allocations, and shifts of program funding to CAPIT/FFPSA and CHVP.

Recommended Action:

Approve the 2025–2030 Long Range Financial Plan as presented.

Fiscal Impact:

None beyond what is already reflected in the FY 2025–26 adopted budget.

Action Requested: Approve the Proposed 2025–2030 Long Range Financial Plan and its inclusion as an addendum to the 2024–2029 Strategic Plan.
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LRFP 25-30

First 5 Inyo County - Long Range Financial Plan					
Financial Planning for Sustainability					
DRAFT 10/30/2025					
Fiscal Year ending June 30	Estimated 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
REVENUE					
Prop 10 tax revenue	68,476	74,148	62,137	65,843	64,000
First 5 California Funding					
Small County Augmentation	\$250,589	\$260,510	\$268,962	\$265,000	\$270,000
IMPACT Legacy	\$56,639				
Total Revenues	\$375,704	\$334,658	\$331,099	\$330,843	\$334,000
EXPENSES					
Prop 10 Programs					
Literacy Programs : ROR & Imagination Library	\$34,289	\$30,000	\$20,000	\$20,000	\$20,000
Administration	\$39,989	\$30,000	\$10,000	\$10,000	\$10,000
First 5 Network	\$34,249	\$20,000			
IMPACT Match	\$9,440				
Parent Education Programs: Triple P, Inside out Dad	\$31,789		\$50,000	\$50,000	\$50,000
Child Health & Wellness Programs: Diaper Depot	\$32,789		\$20,000	\$20,000	\$20,000
Prop 10 Programs TOTAL	\$182,545	\$80,000	\$100,000	\$100,000	\$100,000
SPCFA Programs					
Parent Education Programs: Triple P, Inside out Dad	\$181,094	\$181,094			
Child Health & Wellness Programs: ASQ's	\$69,495	\$69,495			
SPCFA Programs TOTAL	\$250,589	\$260,510	\$268,962	\$265,000	\$270,000
IMPACT Programs					
IMPACT Programs TOTAL	\$56,639				
Total Expenditures	\$489,773	\$340,510	\$368,962	\$365,000	\$370,000
Total Fund Balance	\$340,956	\$226,887	\$221,035	\$183,172	\$149,015
Withdrawal from Fund Balance	\$114,069	\$5,852	\$37,863	\$34,157	\$36,000
Ending Fund Balance	\$226,887	\$221,035	\$183,172	\$149,015	\$113,015

*LRFP does not include CHVP, CAPIT, FFPFA Funding for other First 5 Staff.



Commissioners: *Stephanie Tanksley • Darcia Blackdeer-Lent • Heather Carr • Lindsey Ricci • Josie Rogers • Trina Orrill • William Wadelton*

ATTACHMENT #6

First 5 Regular Meeting, November 19, 2025.

ITEM 11. Director Report

Details: Director will report on programs and activities. Items underlined include additional documents following.

Staff Update

There are currently no staff vacancies within the Prevention and First 5 programs. To ensure deliverables are met and staff are supported, First 5 funding has been strategically distributed among existing Prevention Specialists. This allows multiple staff members to dedicate a portion of their time to First 5 initiatives, fostering collaboration across programs and broadening service impact.

Professional Development and Collaboration

The First 5 Director, **Katelyne Lent**, attended the **California Health Executives Association of California (CHEAC) Conference**, where she served as a **panel speaker** on the topic of *braiding and blending funding streams to maximize impact*. This engagement provided an opportunity to highlight Inyo County's innovative approaches to collaboration and cross-system coordination.

The Director is also an active participant in the **Maternal Mental Health Workgroup**, contributing to discussions and strategies that aim to improve perinatal and postpartum mental health outcomes across the region. Additionally, the **Community Health Improvement Plan (CHIP)** will soon be available for public review, representing another important step toward aligning countywide health priorities with early childhood and family well-being.

Triple P – Positive Parenting Program

Efforts are underway to expand staff capacity within the Triple P Network. Two staff members are scheduled to complete **Triple P Group** and **Triple P Primary Care** training before the end of the calendar year.

- **Karlina** successfully completed **Triple P Baby** with one family and will host two **Teen Seminars** at Big Pine Schools in November and December.
- **Griselda**, Equity and Diversity Coordinator, is lending her expertise to First 5 and facilitating group sessions with parents. She recently completed one **Parenting Class** and has launched both a **Family Transitions** and a **Pathways** class, each with three participating families.



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Home Visiting

The **California Home Visiting Program (CHVP)** continues to provide vital support to local families. The Inyo County Home Visiting team is currently serving **13 families**, offering ongoing coaching, developmental screenings, and linkages to community resources.

Literacy Initiatives

- **Reach Out and Read:** The annual report was submitted by the August 30th deadline. Staff continue to supply books to participating clinics and review required provider trainings.
- **Imagination Library:** Enrollment remains strong with **331 children** currently receiving monthly books.

In September, First 5 staff participated in the **California Indian Days Parade**, distributing over 200 books authored by Indigenous writers. The First 5 literacy float celebrated Indigenous stories and authors under the theme **“Talk. Read. Sing.® It Changes Everything.”** The float highlighted the importance of storytelling to build language, strengthen family bonds, and celebrate culture.

Books received through the **Home Visiting Coordination Grant** are being distributed countywide — to libraries, tribal communities, preschools, and partner agencies — ensuring all children have access to diverse, high-quality books.

Quality Counts Inyo / IMPACT

The Quality Counts team continues to attend monthly regional HUB meetings to align practices and share resources. Beginning in **November**, Inyo County will begin enrolling interested child care providers in the **Quality Counts program**, which will run from **November through May**. Providers will receive coaching, training, and materials to enhance program quality and support continuous improvement.

Family, Friend & Neighbor (FFN) Program

The FFN program is currently paused and will **relaunch in January 2026** with an improved structure that offers two participation tracks:

- **Coaching Track (Parents as Teachers Curriculum):** Caregivers receive personalized coaching using the PAT model, focusing on child development, safety, and caregiving strategies.



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- **Education & Activities Track:** Caregivers seeking flexible engagement can attend workshops, access take-home activity kits, and participate in sessions on positive discipline, school readiness, and health and safety.

The program continues to collaborate closely with **Child Care Connection** to support Family, Friend, and Neighbor caregivers interested in pursuing licensure.

Action Requested: NONE



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ATTACHMENT #7

First 5 Regular Meeting, November 19, 2025.

ITEM 12. Inyo County Home Visiting Program Presentation

Details:

The Inyo County Home Visiting Program is designed to help local families through pregnancy, birth, and the first five years of a child's life. The program aims to give parents and caregivers the tools and confidence they need to help their family thrive through regular visits with families and their children in their home or community spaces. During each visit, families have a chance to practice a parent-child activity, learn about development-centered parenting, and explore family well-being. In addition, the program offers prenatal, postpartum and breastfeeding support, child development screenings, maternal mental health screenings, connections to community resources, diapers and wipes, grocery gift cards, and books to enrolled families.

Action Requested: NONE

Parents as Teachers is an evidence-based parent education and family engagement model serving families throughout pregnancy until their child enters kindergarten. Below is a summary of services that were provided by Affiliate: [16294]

Population Reach

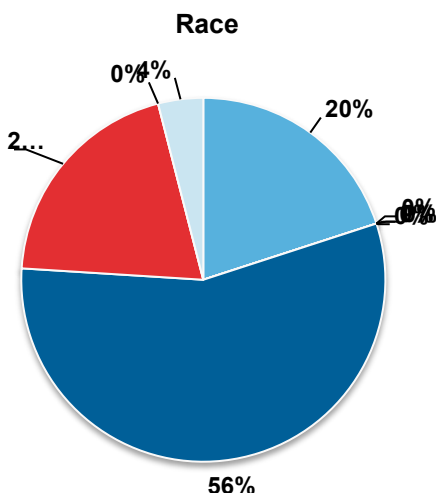
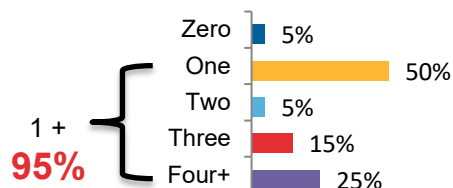
Families Served



Children Served

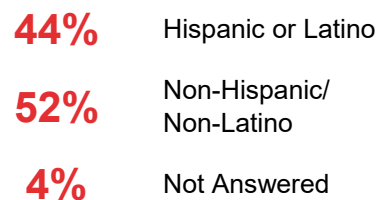


Families with Stressors (%)

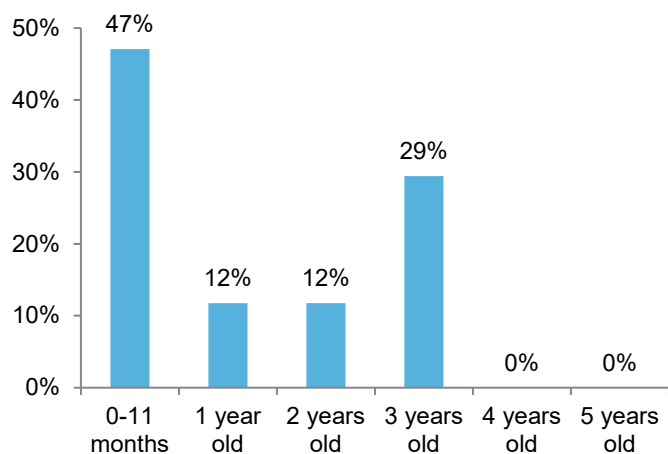


- American Indian/Alaskan Native
- Asian
- Black or African American
- Native Hawaiian
- Other Pacific Islander
- White
- Multi-racial
- Other
- Not Answered

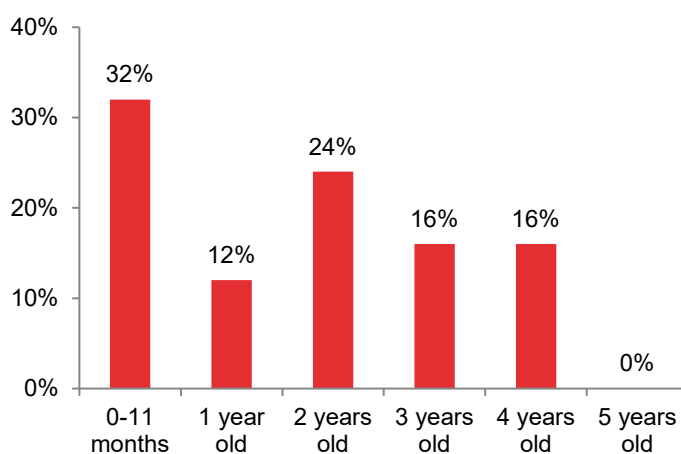
Ethnicity



Child Age at Enrollment*



Child Age at End of Program Year



• 13.3% Enrolled Prenatally

*Child age at enrollment only includes children who newly enrolled during this program year

Program Services and Impact

Personal Visits

160



Group Connections

Average # of group connections per affiliate **= 12**

9 enrolled families attended

Immunizations



50%

of 19–35 month olds reported up-to-date

Family-Centered Assessment



Developmental Screening



Health Review



Goals Documented



Resource Connections



5 referred this program year for further assessment based on screening/review

4 received follow-up services this program year

8 Potential delays/concerns identified

Developmental **6**

Social-emotional **2**

Hearing **0**

Vision **0**

Physical Health **0**

Parent Educators

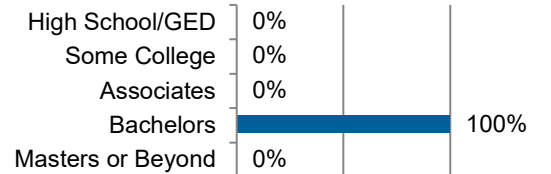


Total **3**

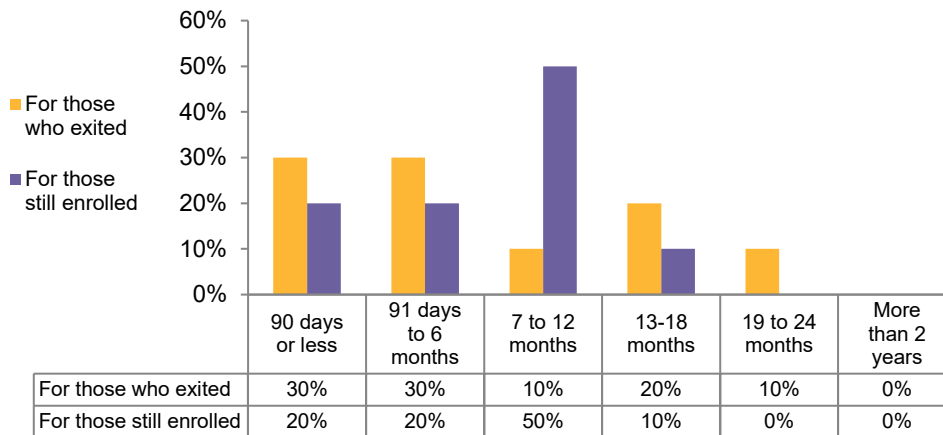
Full-Time **3**

Part-time **0**

Parent Educator Level of Education



Length of Time Enrolled in Program



Waitlist and Family Retention

50% Family Retention Rate

50% Family Retention Rate (excluding families who moved out of service area)

0 Families on waitlist

NOTE: Retention rates are based on one year of data.

Accuracy of the data presented in this report is contingent upon the accuracy of APR data submitted by affiliates.