



Financial Statements with Supplementary Information

Years Ended June 30, 2024 and 2023

KOSMATKA DONNELLY & CO., LLP

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Independent Auditor's Report

To the Board of Directors
West County Community Services

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

We have audited the financial statements of West County Community Services ("WCCS"), which comprise the statements of financial position as of June 30, 2024 and 2023, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of WCCS as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about WCCS's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.



Independent Auditor's Report (continued)

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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 audits.
- 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 audits 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 WCCS'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 WCCS's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Independent Auditor's Report (continued)

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, for the year ended June 30, 2024, we have also issued our report dated March 26, 2025 on our consideration of WCCS'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 this 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 WCCS's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering WCCS's internal control over financial reporting and compliance.

Kosmatka, Donnelly & Co., LLP

Santa Rosa, California
March 26, 2025

West County Community Services
Statements of Financial Position

June 30,	2024	2023
Assets		
Cash and cash equivalents	\$ 1,411,889	\$ 919,383
Grant receivables	858,886	619,116
Other receivables	196,718	33,447
Prepaid expenses	112,243	116,726
Certificates of deposit	106,532	100,269
Right-of-use asset for operating leases, net	202,412	314,534
Property, equipment and improvements, net	830,204	487,474
Total assets	\$ 3,718,884	\$ 2,590,949
Liabilities and net assets		
Accounts payable	\$ 129,142	\$ 24,061
Accrued compensation	236,895	258,924
Deferred revenue	39,326	28,722
Tenant deposits	10,901	9,901
Operating lease liability	206,518	318,762
Total liabilities	622,782	640,370
Net assets		
Without donor restrictions	1,601,349	1,544,661
With donor restrictions	1,494,753	405,918
Total net assets	3,096,102	1,950,579
Total liabilities and net assets	\$ 3,718,884	\$ 2,590,949

See accompanying notes.

West County Community Services
Statement of Activities

Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support:			
State and local grant revenue	\$ 2,430,931	\$ -	\$ 2,430,931
Federal grant revenue	1,490,833	-	1,490,833
Contributions	179,864	1,291,842	1,471,706
Program fees	277,553	-	277,553
Contract income	619,316	-	619,316
Special event revenue, net of \$63,518 in expense	49,325	-	49,325
Investment income	10,015	-	10,015
Miscellaneous income	23,540	-	23,540
Total revenues and other support	5,081,377	1,291,842	6,373,219
Reclassification, net assets released from restriction	203,007	(203,007)	-
Expenses:			
Program	4,384,709	-	4,384,709
Management and general	758,972	-	758,972
Fundraising	84,015	-	84,015
Total expenses	5,227,696	-	5,227,696
Change in net assets	56,688	1,088,835	1,145,523
Net assets at beginning of year	1,544,661	405,918	1,950,579
Net assets at end of year	\$ 1,601,349	\$ 1,494,753	\$ 3,096,102

See accompanying notes.

West County Community Services
Statement of Activities

Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support:			
State and local grant revenue	\$ 2,391,842	\$ -	\$ 2,391,842
Federal grant revenue	1,962,671	-	1,962,671
Contributions	364,618	260,841	625,459
Contract income	348,677	-	348,677
Program fees	280,728	-	280,728
Special event revenue, net of \$64,948 in expense	45,331	-	45,331
Miscellaneous income	26,177	-	26,177
Investment income	2,201	-	2,201
Gain on disposal of equipment	2,000	-	2,000
Total revenues and other support	5,424,245	260,841	5,685,086
Reclassification, net assets released from restriction	202,700	(202,700)	-
Expenses:			
Program	4,694,183	-	4,694,183
Management and general	874,038	-	874,038
Fundraising	50,892	-	50,892
Total expenses	5,619,113	-	5,619,113
Change in net assets	7,832	58,141	65,973
Net assets at beginning of year	1,536,829	347,777	1,884,606
Net assets at end of year	\$ 1,544,661	\$ 405,918	\$ 1,950,579

See accompanying notes.

West County Community Services
Statement of Functional Expenses

Year Ended June 30, 2024

	Programs					Total Program Services	Management and General	Fundraising	Total
	Senior Services	Crisis Support	Employment	Housing	Behavioral Health				
Personnel expenses:									
Salaries	\$ 163,219	\$ -	\$ 62,080	\$ 902,882	\$ 1,369,674	\$ 2,497,855	\$ 441,567	\$ 23,023	\$ 2,962,445
Payroll tax and benefits	24,562	-	7,448	187,675	248,501	468,186	79,171	4,868	552,225
	187,781	-	69,528	1,090,557	1,618,175	2,966,041	520,738	27,891	3,514,670
Other expenses:									
Participant assistance	53,563	84,226	-	347,442	-	485,231	-	-	485,231
Professional services	6,600	64	-	164,208	276	171,148	80,712	49,155	315,015
Supplies and equipment	8,354	-	161	79,802	85,540	173,857	830	-	174,687
Utilities	22,645	-	-	114,294	15,115	152,054	-	-	152,054
Reimbursable rent expense	-	-	-	138,828	-	138,828	-	-	138,828
Rent	-	-	7,566	10,106	58,582	76,254	61,264	-	137,518
Miscellaneous expense	4,852	-	-	2,488	465	7,805	60,502	1,392	55,699
Depreciation	18,043	-	-	32,278	-	50,321	492	-	50,813
Repairs and maintenance	11,694	-	-	33,124	-	44,818	777	-	45,595
Telephone	5,767	-	1,258	10,889	12,632	30,546	14,497	-	45,043
Travel and transportation	6,233	355	91	14,953	21,543	43,175	567	-	43,742
Insurance	5,274	-	517	9,022	15,120	29,933	4,360	133	34,426
Printing	3,728	-	1,016	67	2,846	7,657	2,792	-	10,449
Staff training	735	-	535	120	3,809	5,199	4,859	-	10,058
Postage	1,320	-	-	20	4	1,344	2,092	5,369	8,805
Hospitality	-	-	-	248	-	248	2,929	-	3,177
Advertising and marketing	100	-	-	150	-	250	1,561	75	1,886
	148,908	84,645	11,144	958,039	215,932	1,418,668	238,234	56,124	1,713,026
	\$ 336,689	\$ 84,645	\$ 80,672	\$ 2,048,596	\$ 1,834,107	\$ 4,384,709	\$ 758,972	\$ 84,015	\$ 5,227,696

See accompanying notes.

**West County Community Services
Statement of Functional Expenses**

Year Ended June 30, 2023

	Programs					Total Program Services	Management and General	Fundraising	Total
	Senior Services	Crisis Support	Employment	Housing	Behavioral Health				
Personnel expenses:									
Salaries	\$ 146,655	\$ 22,194	\$ 62,292	\$ 729,439	\$ 1,145,360	\$ 2,105,940	\$ 530,986	\$ 37,486	\$ 2,674,412
Payroll tax and benefits	26,432	4,666	9,617	155,328	240,039	436,082	97,442	6,499	540,023
	173,087	26,860	71,909	884,767	1,385,399	2,542,022	628,428	43,985	3,214,435
Other expenses:									
Participant assistance	53,714	950,414	-	276,864	3,488	1,284,480	-	-	1,284,480
Professional services	11,155	18,673	-	151,430	-	181,258	88,687	-	269,945
Utilities	16,996	-	-	109,774	14,113	140,883	-	-	140,883
Reimbursable rent expense	-	-	-	138,828	-	138,828	-	-	138,828
Rent	-	-	9,572	7,200	57,291	74,063	60,134	-	134,197
Supplies and equipment	34,694	7	242	17,118	54,329	106,390	9,765	-	116,155
Depreciation	16,616	-	-	40,540	-	57,156	-	-	57,156
Printing	4,756	-	617	67	2,520	7,960	37,849	-	45,809
Telephone	5,498	352	1,683	8,316	12,286	28,135	15,947	-	44,082
Insurance	7,122	187	561	11,971	16,437	36,278	4,997	-	41,275
Travel and transportation	8,654	24	-	6,410	20,066	35,154	424	-	35,578
Repairs and maintenance	7,143	-	-	21,954	-	29,097	-	-	29,097
Miscellaneous expense	19,474	-	-	-	-	19,474	6,587	-	26,061
Staff training	15	-	-	1,017	6,933	7,965	4,536	-	12,501
Postage	1,353	-	-	8	-	1,361	393	6,907	8,661
Advertising and marketing	-	-	-	-	225	225	6,611	-	6,836
Hospitality	-	-	-	280	-	280	4,940	-	5,220
Bad debt expense	-	-	-	-	-	-	4,740	-	4,740
Equipment rent	-	-	-	3,174	-	3,174	-	-	3,174
	187,190	969,657	12,675	794,951	187,688	2,152,161	245,610	6,907	2,404,678
	\$ 360,277	\$ 996,517	\$ 84,584	\$ 1,679,718	\$ 1,573,087	\$ 4,694,183	\$ 874,038	\$ 50,892	\$ 5,619,113

See accompanying notes.

West County Community Services
Statements of Cash Flows

Year Ended June 30,	2024	2023
	Increase (decrease) in cash and cash equivalents	
Cash flows from operating activities		
Change in net assets	\$ 1,145,523	\$ 65,973
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	50,813	57,156
Write off of uncollectible accounts	-	4,740
Interest and dividends reinvested	(6,263)	(269)
Right-of-use asset for operating leases amortization	112,122	107,692
Gain on disposal of equipment	-	(2,000)
Decrease (increase) in operating assets:		
Grant receivables	(239,770)	400,964
Other receivables	(163,271)	3,872
Prepaid expenses	4,483	(48,590)
Increase (decrease) in operating liabilities:		
Accounts payable	105,081	(12,691)
Accrued compensation	(22,029)	13,116
Deferred revenue	10,604	(6,075)
Tenant deposits	1,000	-
Operating lease liability	(112,244)	(103,464)
Net cash provided by operating activities	886,049	480,424
Cash flows from investing activities		
Purchase of certificates of deposit	-	(100,000)
Proceeds from sale of equipment	-	2,000
Purchase of property, equipment and improvements	(393,543)	(127,092)
Net cash used in investing activities	(393,543)	(225,092)
Net increase in cash and cash equivalents	492,506	255,332
Cash and cash equivalents at beginning of year	919,383	664,051
Cash and cash equivalents at end of year	\$ 1,411,889	\$ 919,383
Supplemental disclosure of cash flow information		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash outflows—payments on operating leases	\$ 119,741	\$ 113,790
Noncash investing and financing activities		
Right-of-use assets obtained in exchange for operating lease obligations	\$ -	\$ 422,226

See accompanying notes.

Note A. Nature of Organization

West County Community Services (“WCCS”) is a California nonprofit public benefit corporation whose mission is to strengthen the west Sonoma County, California community. Established in 1975, WCCS operates a range of human services, including services to senior citizens, people struggling with mental health challenges, at-risk youth and their families, people without homes, and other economically disadvantaged residents. WCCS is both publicly and privately funded, having program contracts with federal, state, and local agencies, as well as individual contributors.

WCCS’s major program services are as follows:

Senior Services – WCCS offers a variety of services to Sonoma County seniors, including the Russian River Senior Center, senior meals, food pantries, mobility services, caseworkers, senior peer counseling, and a depression reduction program.

Crisis Support – WCCS offers general financial assistance to community members in need.

Employment – WCCS offers training to assist individuals with job searches, creating resumes, and developing interviewing and job skills.

Housing – WCCS manages several housing programs in Guerneville and Sebastopol, California, including Park Village, Mill Street Supportive Housing, Petaluma Avenue Homes, the Homeless Services Shelter and Navigation Site, Homeless Prevention, and the Rapid Re-housing program.

Behavioral Health – WCCS operates counseling and behavioral health programs for adults and youth in Guerneville, Santa Rosa, Sebastopol, and Petaluma, California, including the Russian River Empowerment Center, Wellness and Advocacy Center, Interlink Self Help Center, Petaluma Peer Recovery Center, Senior Peer Counseling & Older Adult Collaborative, Outreach Services, WCCS Youth and Family Services, Summer Adventures for Youth, and the Transitions to Housing Program.

Note B. Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Cash and Cash Equivalents

Cash and cash equivalents include cash in banks and money market accounts. WCCS considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents, except when a restriction is imposed that limits the investment's use to long-term.

Note B. Significant Accounting Policies (continued)

Grant and Other Receivables and Allowance for Credit Losses

WCCS's grant and other receivables are stated at net realizable value and are recorded when revenue is recognized. WCCS maintains an allowance for credit losses in accordance with the Current Expected Credit Loss model, which requires the recognition of expected credit losses over the life of the receivables based on historical loss experience, current conditions, and reasonable and supportable forecasts.

The allowance for credit losses is estimated using a combination of quantitative and qualitative factors, including the aging of receivables, customer creditworthiness, payment history, macroeconomic conditions, and industry trends. WCCS evaluates the adequacy of the allowance on a periodic basis, making adjustments as necessary to reflect changes in credit risk.

Grant and other receivables are written off when deemed uncollectible after all collection efforts have been exhausted. Recoveries of amounts previously written off are recognized in income when received. Management determined that no allowance for credit losses was necessary for grant and other receivables as of June 30, 2024 and 2023.

Leases

WCCS accounts for its leases in accordance with Financial Accounting Standards Board Accounting Standards Codification ("ASC") Topic 842, *Leases* ("Topic 842"). Topic 842 requires lessees to recognize most leases on their balance sheets as a right-of-use ("ROU") asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis.

WCCS determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) WCCS obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. WCCS also considers whether its service arrangements include the right to control the use of an asset.

WCCS made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, WCCS made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date.

Note B. Significant Accounting Policies (continued)

Leases (continued)

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

WCCS has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its property, equipment, and improvement asset classes. The non-lease components typically represent additional services transferred to WCCS, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Property, Equipment and Improvements

Property, equipment, and improvements are stated at cost. Depreciation is computed on the straight-line method over useful lives ranging from three to 25 years. Donated property is recorded at the estimated fair value at the date of receipt. Such donations are reported as without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as donor restricted. In the absence of donor stipulations regarding how long those donated assets must be maintained, WCCS reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor.

Revenue Recognition and Contributions

WCCS has concluded that revenue from federal and state contracts represent conditional contributions, as defined by Accounting Standards Update 2018-08. As such, revenue on these contracts is generally recognized as contract-related expenditures are made. Contract-related expenditures are considered the best available measure of performance under the terms of the contracts. Deferred revenue represents amounts received where the related performance-related measures have not been met.

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restriction unless use of the contributed asset is specifically restricted by the donor. WCCS reports gifts and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restriction are reclassified to net assets without donor restriction and reported in the statements of activities as net assets released from restriction.

Note B. Significant Accounting Policies (continued)

Revenue Recognition and Contributions (continued)

Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as net assets with donor restrictions until the payment is due unless the contribution is clearly intended to support activities of the current year or is received with permanent donor restrictions. Conditional promises are not recognized until all conditions on which they depend are substantially met.

Program Fees

Program fees revenue is comprised of operating support received under the City of Sebastopol's Village Mobile Home Park ("VMHP") project to manage VMHP and to provide case management and supportive services to its residents. WCCS invoices the City of Sebastopol according to an agreed upon rate schedule based on current occupancy and for other costs incurred on a monthly basis. Revenue is recognized over time as services are provided and over the duration of tenants' occupancy.

Special Event Revenue

Special event revenue is recognized when the event occurs and includes both an exchange and a contribution component. The portion of the gross proceeds paid by the attendee, representing payment for the direct cost of the benefits received by the attendee at the event, is the exchange component. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at events is measured at the actual cost to WCCS. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. Special event revenue is reported in the statement of activities net of direct costs.

Donated Services

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation are recorded at their fair values in the year received. Many individuals volunteer their time and perform a variety of tasks that assist WCCS in support of its programs and fundraising activities; however, these donated services are not reflected in the financial statements since the services do not require specialized skills.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions based on management's knowledge and experience. Those estimates affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenue, support, and expenses. The use of management's estimates primarily relates to the collectability of grants and other receivables, depreciable lives of property, equipment and improvements, and the allocation of expenses by function. Actual results could differ from those estimates.

Note B. Significant Accounting Policies (continued)

Net Assets

Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of WCCS and changes therein are classified and reported as follows:

Without donor restriction – Net assets that are not subject to donor-imposed restrictions. These also may be designated for specific purposes by action of the Board of Directors.

With donor restriction – Net assets subject to donor-imposed stipulations that may or will be met by actions of WCCS to meet the stipulations or that become unrestricted at the date specified by the donor or net assets subject to donor-imposed stipulations that are maintained permanently by WCCS. The income from these assets is available for either general operations or specific programs as specified by the donor.

Net assets released from restriction – Net assets with donor restriction are released to net assets without donor restriction when the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed.

Income Taxes

WCCS is a not-for-profit organization and is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, WCCS is subject to income taxes on any net income that is derived from a trade or business, regularly carried on, and not in furtherance of the purposes for which it was granted exemption, commonly referred to as unrelated business income. No income tax provision has been recorded for the years ended June 30, 2024 and 2023, as management determined that WCCS had no unrelated business income.

WCCS is subject to "Accounting for Uncertainty in Income Taxes" under Accounting Standards Codification ("ASC") 740, Income Taxes. ASC 740 requires the evaluation of tax positions taken or expected to be taken in WCCS's tax returns and does not allow recognition of tax positions that do not meet a "more-likely-than-not" threshold of being sustained by the applicable tax authority. WCCS does not believe it has taken any tax positions that would not meet this threshold. WCCS's policy is to reflect interest and penalties related to uncertain tax positions as part of income tax expense, when and if they become applicable. WCCS's federal and state income tax returns are subject to possible examination by the taxing authorities until the expiration of the related statutes of limitations on those tax returns. In general, federal income tax returns have a three-year statute of limitations, and state income tax returns have a four-year statute of limitations.

Years Ended June 30, 2024 and 2023

Note B. Significant Accounting Policies (continued)

Functional Expense Allocation

WCCS allocates operational costs between program services, management and general, and fundraising by utilizing a cost allocation policy that is updated and reviewed annually and approved by the Board of Directors. Expenses that can be identified with a program are charged directly to that program as direct costs. Costs common to multiple functions have been allocated among the various functions benefited on the basis of usage. Management and general expenses include those costs that are not directly identifiable with a program, but which provide for the overall support and direction of WCCS. These costs are allocated to the functions using a base that results in an equitable distribution. The allocation is reflected in the statement of functional expenses.

Note C. Grant Receivables

Grant receivables represent reimbursements for program costs incurred related to federal, state and local grants due from the following sources:

June 30,	2024	2023
County of Sonoma	\$ 487,317	\$ 483,120
Sonoma County Community Development Commission	291,017	116,342
Other	80,552	19,654
	<u>\$ 858,886</u>	<u>\$ 619,116</u>

Note D. Property, Equipment and Improvements

Property, equipment and improvements consist of the following:

June 30,	2024	2023
Buildings and improvements	\$ 768,686	\$ 740,156
Vehicles	567,802	314,287
Work in progress	106,647	59,150
Computer equipment	55,022	46,171
Software	55,151	-
Land	21,933	21,933
	1,575,241	1,181,697
Accumulated depreciation	(745,037)	(694,223)
	<u>\$ 830,204</u>	<u>\$ 487,474</u>

Note E. Leases

WCCS leases two commercial offices in Guerneville and Santa Rosa, California and office equipment under long-term, non-cancellable operating lease agreements, with terms through June 2028. Options to extend or terminate a lease are included in the lease terms when it is reasonably certain that WCCS will exercise that option. WCCS's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

Operating lease cost is recognized on a straight-line basis over the lease term. Total rent expense for operating leases was \$119,619 and \$118,018 for the years ended June 30, 2024 and 2023, respectively.

The weighted-average remaining lease term for operating leases was 1.7 years and the weighted-average discount rate was 2.89% as of June 30, 2024.

Future undiscounted cash flows for each of the next five years and thereafter and a reconciliation to the lease liabilities recognized on the balance sheet are as follows as of June 30, 2024:

Year ending June 30,		
2025	\$	121,813
2026		86,801
2027		1,601
2028		1,601
<hr/>		
Total lease payments		211,816
Less: imputed interest		(5,298)
<hr/>		
Total present value of operating lease liability		206,518
Less: current maturities of operating lease liability		(117,637)
<hr/>		
Operating lease liability, net of current maturities	\$	88,881

WCCS utilizes leased space for use as a homeless shelter under one of its grant programs. WCCS is not contractually obligated under this lease and is reimbursed for related costs by the grantor of the program. Therefore, payments under this lease are excluded from the above schedule of future payments. Total reimbursable rent expense under this lease for each of the years ended June 30, 2024 and 2023, was \$138,828.

Years Ended June 30, 2024 and 2023

Note F. Net Assets

Net assets with donor restrictions represent amounts received or committed with donor restrictions, which have not yet been expended for their designated purpose (purpose-restricted) or amounts for general use in future periods (time-restricted). Net assets consist of the following:

June 30,	2024	2023
With donor restrictions:		
Time-restricted and purpose restricted for specific programs	\$ 1,244,483	\$ 184,750
Purpose restricted for:		
Specific programs	122,457	127,051
Specific purchases	127,813	94,117
Total net assets with donor restrictions	1,494,753	405,918
Without donor restrictions	1,601,349	1,544,661
Net assets	\$ 3,096,102	\$ 1,950,579

Net assets were released from donor restrictions by incurring expenses that satisfied the restricted purpose, or by the occurrence of the passage of time or other events specified by the donor, as follows for the years ended June 30, 2024 and 2023:

June 30,	2024	2023
Satisfaction of time and purpose restrictions	\$ 141,347	\$ 75,000
Satisfaction of purpose restrictions:		
Specific programs	61,660	85,000
Specific purchases	-	42,700
Total net assets released from restrictions	\$ 203,007	\$ 202,700

Note G. Retirement Plan

WCCS maintains a retirement plan under Internal Revenue Code Section 403(b)(7), which allows for its employees to make tax deferred investment contributions. The plan provides for matching contributions equal to 50% of elective deferrals up to 3% of a participant's compensation. WCCS contributed \$24,195 and \$29,751 to the plan on behalf of employees for the years ended June 30, 2024 and 2023, respectively.

Years Ended June 30, 2024 and 2023

Note H. Liquidity

Financial assets are considered unavailable due to donor-imposed restrictions, or when the governing board has set aside funds for internal designations. Amounts available include donor-restricted amounts that will meet purpose or time restriction within the next twelve months from the statement of position date. WCCS operates with a balanced budget and anticipates covering its general expenditures with existing working capital and by maintaining and expanding existing programs and relationships with funders who have provided donations without restrictions and are willing to provide multi-year grants. Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

June 30,	2024	2023
Cash and cash equivalents	\$ 1,411,889	\$ 919,383
Grant receivables	858,886	619,116
Other receivables	196,718	33,447
Certificates of deposit	106,532	100,269
	2,574,025	1,672,215
Less: funds unavailable for general expenditure within one year due to donor imposed time and purpose restrictions	(1,494,753)	(405,918)
Funds available to meet expenditures within one year	\$ 1,079,272	\$ 1,266,297

Note I. Concentrations

WCCS had two grantors that provided approximately 64% and 76% of total revenues for the years ended June 30, 2024 and 2023, respectively. Receivables due from these grantors were \$944,314 and \$599,462 as of June 30, 2024 and 2023, respectively. An adverse change in WCCS's relationship with either grantor could negatively affect the results of WCCS's operations.

Note J. Risks and Uncertainties

Government Assistance

WCCS receives significant assistance from numerous government agencies in the form of contracts and grants. Any interruption of these funding sources could result in a significant impact on WCCS's operations. Expenditures of these funds require compliance with the agreements and are subject to audit. Any disallowed expenditures resulting from such audits become a liability of WCCS. In the opinion of management, the results of such audits, if any, will not have a material effect on the financial position of WCCS as of June 30, 2024 and 2023.

Note J. Risks and Uncertainties (continued)

Deposit Risk

WCCS maintains its cash in demand deposits and money market accounts with commercial banks which, at times, exceed federally insured limits. Accounts with commercial banks and financial institutions are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000. The uninsured portions of cash and money market accounts are backed solely by the assets of the underlying institution. As such, the failure of an underlying institution could result in financial loss to WCCS. However, WCCS has not experienced any such losses in the past and does not believe it is exposed to any significant financial risk on these cash balances. WCCS had approximately \$1.15 million and \$450,000 on deposit in excess of the FDIC insured amount as of June 30, 2024 and 2023.

Note K. Subsequent Events

WCCS evaluated subsequent events through March 26, 2025, the date which the financial statements were available to be issued.

Supplementary Information

**West County Community Services
Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2024

Federal Grantor / Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
<i>Aging Cluster</i>			
Passed through County of Sonoma			
Special Programs for the Aging-Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AA-WCCS-CMSS-2224	\$ 37,393
Special Programs for the Aging-Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AA-WCCS-CDA-ARP-2224	485
Subtotal Aging Cluster			37,878
Passed through County of Sonoma			
Block Grants for Community Mental Health Services	93.958	2020-1211-A00	394,807
Total Department of Health and Human Services			432,685
<u>U.S. Department of the Treasury</u>			
Passed through County of Sonoma			
Coronavirus State and Local Fiscal Recovery Funds	21.027	PREE-WCCS-ARPA-2224	396,488
Passed through County of Sonoma			
Passed through Social Advocates for Youth			
Coronavirus State and Local Fiscal Recovery Funds	21.027	PREE-SAY-ARPA-222	62,405
Total Department of the Treasury			458,893
<u>U.S. Department of Homeland Security</u>			
Passed through United Way of Wine Country			
Emergency Food and Shelter National Board Program	97.024	090800-049	18,000
Total Department of Homeland Security			18,000
<u>U.S. Department of Housing and Urban Development</u>			
<i>CDBG-Entitlements/Special Purpose Grants Cluster</i>			
Passed through Sonoma County Community Development Commission			
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	B-20-UW-06-0008	191,340
Subtotal CDBG-Entitlements/Special Purpose Grants Cluster			191,340
Passed through Sonoma County Community Development Commission			
Emergency Solutions Grant Program	14.231	E-23-UW-06-0008	48,786
Passed through County of Sonoma			
COVID-19 Emergency Solutions Grant Program	14.231	20-ESGCV1-00033	242,545
Subtotal Emergency Solutions Grant Program			291,331
Continuum of Care Program	14.267		98,584
Total Department of Housing and Urban Development			581,255
Total expenditures of federal awards			\$ 1,490,833

See accompanying Notes to Schedule of Expenditures of Federal Awards.

Year Ended June 30, 2024

Note A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes award activity of West County Community Services (“WCCS”), under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 US. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of WCCS, it is not intended to and does not present the financial position, changes in net assets, or cash flows of WCCS.

Note B. Subrecipients

WCCS provided no federal funds to subrecipients.

Note C. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Schedule of Expenditures of Federal Awards presents financial data in conformity with generally accepted accounting principles.

Note D. Indirect Cost Rate

WCCS uses a 15% indirect cost rate, unless limited by contract to the 10% de minimus cost rate allowed under the Uniform Guidance.

**Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance with
*Government Auditing Standards***

Independent Auditor's Report

To the Board of Directors
West County Community Services

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West County Community Services ("WCCS") (a not-for-profit organization), which comprise the statement of financial position as of June 30, 2024, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered WCCS's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of WCCS's internal control. Accordingly, we do not express an opinion on the effectiveness of WCCS'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of WCCS's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

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



**Report on 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*** (continued)

Independent Auditor's Report (continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether WCCS's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the Schedule of Findings and Questioned Costs as item 2024-001.

Management's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on WCCS's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. Management's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 WCCS's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering WCCS's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kosmatka, Donnelly & Co., LLP

Santa Rosa, California

March 26, 2025

**Report on Compliance for Each Major Federal Program
and Report on Internal Control Over Compliance
Required by the Uniform Guidance****Independent Auditor's Report**

To the Board of Directors
West County Community Services

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

We have audited West County Community Services' ("WCCS") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of WCCS's major federal programs for the year ended June 30, 2024. WCCS's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, WCCS complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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



**Report on Compliance for Each Major Federal Program
and Report on Internal Control Over Compliance
Required by the Uniform Guidance (continued)**

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 WCCS's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on WCCS'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 Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about WCCS's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding WCCS's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of WCCS's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of WCCS's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001. Our opinion on each major federal program is not modified with respect to this matter.

**Report on Compliance for Each Major Federal Program
and Report on Internal Control Over Compliance
Required by the Uniform Guidance (continued)**

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency.

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

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on WCCS's response to the internal control over compliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. WCCS's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kosmatka, Donnelly & Co., LLP

Santa Rosa, California
March 26, 2025

**West County Community Services
Schedule of Findings and Questioned Costs**

Year Ended June 30, 2024

I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weaknesses identified?	No
Significant deficiencies identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:

Material weaknesses identified?	No
Significant deficiencies identified?	Yes
Type of auditor's report issued on compliance for major federal programs:	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
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Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.958	Block Grants for Community Mental Health Services
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	No
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Year Ended June 30, 2024

II. Financial Statement Findings

No matters are reportable

III. Federal Award Findings and Questioned Costs

Finding 2024-001

Untimely Filing with the Federal Clearinghouse

Criteria: Under federal regulations, specifically 2 CFR § 200.512, recipients of federal funding are required to submit their Single Audit report to the federal clearinghouse no later than nine months after the end of the fiscal year. Timely filing is critical for ensuring compliance with federal requirements and maintaining transparency in the use of federal funds.

Condition: For the year ended June 30, 2023, WCCS failed to submit its Single Audit report to the federal clearinghouse within the required deadline. The Single Audit report for the fiscal year ended June 30, 2023 was not filed until October 14, 2024, which was 196 days after the mandated due date of March 31, 2024. The delay in filing was directly attributable to internal delays in completing the Single Audit process.

Cause: The untimely filing was caused by delays in completing the Single Audit. These delays were due to internal factors, including challenges in gathering necessary documentation and insufficient procedures over account reconciliations, which prevented the audit from being finalized in time for timely submission to the federal clearinghouse.

Effect: The untimely filing of the Single Audit report with the federal clearinghouse resulted in non-compliance with federal reporting requirements. This delay could affect WCCS's standing with federal agencies and may impact future funding opportunities. Furthermore, repeated delays in filing could lead to increased scrutiny from federal auditors and penalties for non-compliance.

Questioned Cost: Not applicable.

Recommendation: It is recommended that WCCS strengthen its internal processes to ensure that the Single Audit is completed in a timely manner. This includes improving coordination between departments, addressing any resource or staffing issues, and implementing a more effective project management system to track audit progress and deadlines. Regular training for staff involved in the audit and reporting process should also be conducted to enhance efficiency and compliance.

Views of Responsible Officials: See 2024 Corrective Action Plan.

Year ended June 30, 2024

II. Financial Statement Findings

Finding 2023-001

Account Reconciliation and Review

Criteria: Reconciliations are to be prepared completely, accurately, and on a timely basis to ensure financial statements are prepared in accordance with the applicable financial reporting framework.

Condition: Several accounts were not reconciled at year-end.

Cause: Internal controls over preparation of complete and accurate reconciliations were not properly implemented.

Effect: Numerous audit adjusting journal entries required to prevent misstatement of the financial statements. Internal financial statements may not be reliable.

Questioned Cost: Not applicable.

Recommendation: We recommend further assistance be provided to accounting personnel and mandatory procedures be implemented. We further recommend that all reconciliations undergo a secondary review, to ensure completeness and accuracy, and that this secondary review be documented.

Views of Responsible Officials: Recommendation was implemented during the fiscal year ended June 30, 2024.

Current Status: Fully corrected.

III. Federal Award Findings and Questioned Costs

No matters were reportable in the prior year



*Counseling and Behavioral Health * Senior Services *
Employment * Housing and Homeless Services
Celebrating 40 Years of Service!*

Corrective Action Plan Year Ended June 30, 2024

Federal Award Findings

Finding Number:

2024-001

Finding:

Untimely Filing with the Federal Clearinghouse. For the fiscal year ended June 30, 2023, West County Community Services failed to submit its Single Audit report to the federal clearinghouse within the required deadline.

Planned Corrective Actions:

Complete timely filing with Federal Audit Clearinghouse for the fiscal year ended June 30, 2024.

Anticipated Completion Date:

Completed

Responsible Contact Person:

David France, Director of Finance



*Counseling and Behavioral Health * Senior Services *
Employment * Housing and Homeless Services
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Corrective Action Plan Year Ended June 30, 2023

Financial Statement Findings

Finding Number:

2023-001

Finding:

Account Reconciliation and Review. Several accounts were not reconciled at year-end.

Planned Corrective Actions:

We have engaged a part-time contract Controller to complete the monthly financial close. The Director of Finance will review the financial statements with the Controller on a monthly and quarterly basis. A new accounting system has been implemented to support this process.

Anticipated Completion Date:

August 30, 2024

Responsible Contact Person:

David France, Director of Finance