



# Financial Statements

**West County Community Services**  
For the Years Ended June 30, 2025 and 2024



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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, 2025 and 2024, 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, 2025 and 2024, 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. 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 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 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 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

### **Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying 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. Such 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 GAAS. 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, 2025, we have also issued our report dated March 26, 2026, 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 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 WCCS'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 WCCS's internal control over financial reporting and compliance.

Sorren CPAs P.C.

Santa Rosa, California  
March 26, 2026

**West County Community Services  
Statements of Financial Position**

<b>June 30,</b>	<b>2025</b>	<b>2024</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 1,872,691	\$ 1,411,889
Grant receivables	412,002	858,886
Other receivables	18,240	196,718
Prepaid expenses	86,455	112,243
Certificates of deposit	134,973	106,532
Right-of-use asset for operating leases, net	294,695	202,412
Property, equipment and improvements, net	924,836	830,204
<b>Total assets</b>	<b>\$ 3,743,892</b>	<b>\$ 3,718,884</b>
<b>Liabilities and net assets</b>		
Accounts payable	\$ 141,271	\$ 129,142
Accrued compensation	277,303	236,895
Accrued legal contingency	30,000	-
Deferred revenue	35,525	39,326
Tenant deposits	10,401	10,901
Operating lease liability	298,972	206,518
<b>Total liabilities</b>	<b>793,472</b>	<b>622,782</b>
<b>Net assets</b>		
Without donor restrictions	1,526,197	1,601,349
With donor restrictions	1,424,223	1,494,753
<b>Total net assets</b>	<b>2,950,420</b>	<b>3,096,102</b>
<b>Total liabilities and net assets</b>	<b>\$ 3,743,892</b>	<b>\$ 3,718,884</b>

See accompanying notes.

**West County Community Services  
Statement of Activities**

**Year Ended June 30, 2025**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Revenues and other support:</b>			
State and local grant revenue	\$ 2,665,856	\$ -	\$ 2,665,856
Federal grant revenue	1,305,175	-	1,305,175
Contributions	217,732	132,412	350,144
Program fees	317,329	-	317,329
Contract income	258,918	-	258,918
Special event revenue, net of \$62,344 in expense	69,090	-	69,090
Investment income	40,069	-	40,069
Miscellaneous income	33,680	-	33,680
Loss on disposal of vehicle	(831)	-	(831)
<b>Total revenues and other support</b>	<b>4,907,018</b>	<b>132,412</b>	<b>5,039,430</b>
Reclassification, net assets released from restriction	202,942	(202,942)	-
<b>Expenses:</b>			
Program	4,269,459	-	4,269,459
Management and general	899,687	-	899,687
Fundraising	15,966	-	15,966
<b>Total expenses</b>	<b>5,185,112</b>	<b>-</b>	<b>5,185,112</b>
<b>Change in net assets</b>	<b>(75,152)</b>	<b>(70,530)</b>	<b>(145,682)</b>
<b>Net assets at beginning of year</b>	<b>1,601,349</b>	<b>1,494,753</b>	<b>3,096,102</b>
<b>Net assets at end of year</b>	<b>\$ 1,526,197</b>	<b>\$ 1,424,223</b>	<b>\$ 2,950,420</b>

See accompanying notes.

**West County Community Services  
Statement of Activities**

**Year Ended June 30, 2024**

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

See accompanying notes.

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

**Year Ended June 30, 2025**

	Programs				Total Program Services	Management and General	Fundraising	Total
	Senior Services	Crisis Support	Housing	Behavioral Health				
<b>Personnel expenses:</b>								
Salaries	\$ 205,944	\$ -	\$ 967,282	\$ 1,397,250	\$ 2,570,476	\$ 351,215	\$ 3,480	\$ 2,925,171
Payroll tax and benefits	32,980	-	214,020	276,235	523,235	68,948	587	592,770
	238,924	-	1,181,302	1,673,485	3,093,711	420,163	4,067	3,517,941
<b>Other expenses:</b>								
Professional services	1,088	-	158,617	-	159,705	222,215	8,292	390,212
Participant assistance	55,297	50,034	262,450	2,497	370,278	269	-	370,547
Supplies and equipment	8,696	-	90,902	95,095	194,693	7,300	-	201,993
Utilities	25,308	-	119,656	17,159	162,123	-	-	162,123
Rent	-	-	-	55,209	55,209	74,432	-	129,641
Depreciation	21,680	-	36,217	2,951	60,848	9,490	-	70,338
Bad debt expense	-	-	-	-	-	60,910	-	60,910
Travel and transportation	7,528	-	21,532	25,245	54,305	1,188	62	55,555
Miscellaneous expense	5,211	-	2,802	30	8,043	37,915	783	46,741
Telephone	6,843	-	13,644	13,422	33,909	11,385	-	45,294
Repairs and maintenance	14,791	-	27,556	1,371	43,718	204	-	43,922
Legal contingency expense	-	-	-	-	-	30,000	-	30,000
Insurance	7,803	-	14,089	569	22,461	5,980	-	28,441
Staff training	90	-	435	7,831	8,356	8,326	-	16,682
Postage	-	-	66	-	66	3,752	1,997	5,815
Printing	1,073	-	141	820	2,034	3,093	-	5,127
Hospitality	-	-	-	-	-	2,216	-	2,216
Advertising and marketing	-	-	-	-	-	849	765	1,614
	155,408	50,034	748,107	222,199	1,175,748	479,524	11,899	1,667,171
	\$ 394,332	\$ 50,034	\$ 1,929,409	\$ 1,895,684	\$ 4,269,459	\$ 899,687	\$ 15,966	\$ 5,185,112

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				
<b>Personnel expenses:</b>									
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
<b>Other expenses:</b>									
Participant assistance	53,563	84,226	-	347,442	-	485,231	-	-	485,231
Professional services	6,600	64	-	164,208	276	171,148	94,712	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	46,502	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  
Statements of Cash Flows**

<b>Year Ended June 30,</b>	<b>2025</b>	<b>2024</b>
	<b>Increase (decrease) in cash and cash equivalents</b>	
<b>Cash flows from operating activities</b>		
Change in net assets	\$ (145,682)	\$ 1,145,523
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	70,338	50,813
Write off of uncollectible accounts	60,910	-
Interest and dividends reinvested	(5,708)	(6,263)
Right-of-use asset for operating leases amortization	107,665	112,122
Loss on disposal of equipment	831	-
Decrease (increase) in operating assets:		
Grant receivables	446,884	(239,770)
Other receivables	117,568	(163,271)
Prepaid expenses	25,788	4,483
Increase (decrease) in operating liabilities:		
Accounts payable	(34,478)	105,081
Accrued compensation	40,408	(22,029)
Accrued legal contingency	30,000	-
Deferred revenue	(3,801)	10,604
Tenant deposits	(500)	1,000
Operating lease liability	(107,494)	(112,244)
<b>Net cash provided by operating activities</b>	<b>602,729</b>	<b>886,049</b>
<b>Cash flows from investing activities</b>		
Purchase of certificates of deposit	(22,733)	-
Purchase of property, equipment and improvements	(119,194)	(393,543)
<b>Net cash used in investing activities</b>	<b>(141,927)</b>	<b>(393,543)</b>
<b>Net increase in cash and cash equivalents</b>	<b>460,802</b>	<b>492,506</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>1,411,889</b>	<b>919,383</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,872,691</b>	<b>\$ 1,411,889</b>
<b>Supplemental disclosure of cash flow information</b>		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash outflows—payments on operating leases	\$ 121,811	\$ 119,741
<b>Supplemental disclosure of cash flow information</b>		
Remeasurement of operating lease right-of-use assets and lease liabilities	\$ 199,948	\$ -
Acquisition of vehicle through accounts payable financing	\$ 46,607	\$ -

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. As of June 30, 2024, WCCS no longer operates this program.

**Employment** – WCCS offers training to assist individuals with job searches, creating resumes, and developing interviewing and job skills. As of June 30, 2024, WCCS no longer operates this program.

**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, Peer Education and Training, Senior Peer Counseling and 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).

**Note B. Significant Accounting Policies** (continued)

*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.

*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, 2025 and 2024.

*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.

**Note B. Significant Accounting Policies (continued)**

*Leases (continued)*

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.

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 office space and equipment 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*

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.

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.

*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.

**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, 2025 and 2024, as management determined that WCCS had no unrelated business income.

WCCS is subject to "Accounting for Uncertainty in Income Taxes" under 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.

**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 statements of functional expenses.

*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 relate to the allowance for credit losses, depreciable lives assigned to property, equipment and improvements, and the allocation of expenses by program and function. Actual results could differ from those estimates.

**Note C. Conditional Promises to Give**

Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. The following is a roll-forward of conditional grants where future payments are contingent upon meeting specific milestones and incurring expenses related to the projects:

Balance as of July 1, 2023	\$ 2,606,338
Conditional grants awarded	2,581,026
Conditional grants earned	(3,921,764)
<u>Conditions not met within grant period</u>	<u>(91,252)</u>
Balance as of June 30, 2024	1,174,348
Conditional grants awarded	3,874,670
Conditional grants earned	(3,971,031)
<u>Conditions not met within grant period</u>	<u>(360,642)</u>
<u>Balance as of June 30, 2025</u>	<u>\$ 717,345</u>

**Note D. Grant Receivables**

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

June 30,	2025	2024
County of Sonoma	\$ 303,960	\$ 487,317
Sonoma County Community Development Commission	29,024	291,017
Other	79,018	80,552
	\$ 412,002	\$ 858,886

**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 December 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 for each of the years ended June 30, 2025 and 2024.

The weighted-average remaining lease term for operating leases was 2.5 years and the weighted-average discount rate was 3.81% as of June 30, 2025.

Future undiscounted cash flows for each of the next five years and thereafter and a reconciliation to the lease liabilities recognized on the statement of financial position are as follows as of June 30, 2025:

Year ending June 30,	
2026	\$ 123,894
2027	76,899
2028	79,158
2029	39,351
Total lease payments	319,302
Less: imputed interest	(20,330)
Total present value of operating lease liability	298,972
Less: current maturities of operating lease liability	(113,731)
Operating lease liability, net of current maturities	\$ 185,241

**Years Ended June 30, 2025 and 2024**

**Note F. Property, Equipment and Improvements**

Property, equipment and improvements consist of the following:

June 30,	2025	2024
Buildings and improvements	\$ 838,626	\$ 768,686
Vehicles	695,164	567,802
Software	47,460	55,151
Computer equipment	55,022	55,022
Work in progress	38,607	106,647
Land	21,933	21,933
	1,696,812	1,575,241
<u>Accumulated depreciation</u>	<u>(771,976)</u>	<u>(745,037)</u>
	\$ 924,836	\$ 830,204

**Note G. 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,	2025	2024
With donor restrictions:		
Time-restricted and purpose restricted for specific programs	\$ 1,158,442	\$ 1,244,483
Purpose restricted for:		
Specific programs	138,996	122,457
Specific purchases	126,785	127,813
	1,424,223	1,494,753
Without donor restrictions	1,526,197	1,601,349
Net assets	\$ 2,950,420	\$ 3,096,102

**Years Ended June 30, 2025 and 2024**

**Note G. Net Assets (continued)**

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:

Year ended June 30,	2025	2024
Satisfaction of time and purpose restrictions	\$ 166,050	\$ 141,347
Satisfaction of purpose restrictions:		
Specific programs	35,864	61,660
Specific purchases	1,028	-
<b>Total net assets released from restrictions</b>	<b>\$ 202,942</b>	<b>\$ 203,007</b>

**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 financial 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,	2025	2024
Cash and cash equivalents	\$ 1,872,691	\$ 1,411,889
Grant receivables	412,002	858,886
Other receivables	18,240	196,718
Certificates of deposit	134,973	106,532
	2,437,906	2,574,025
Less: funds unavailable for general expenditure within one year due to donor imposed time and purpose restrictions	(1,424,223)	(1,494,753)
<b>Funds available for general expenditures within one year</b>	<b>\$ 1,013,683</b>	<b>\$ 1,079,272</b>

**Note I. Concentrations**

WCCS had two grantors that provided approximately 71% and 64% of total revenues for the years ended June 30, 2025 and 2024, respectively. Receivables due from these grantors were \$332,984 and \$944,314 as of June 30, 2025 and 2024, respectively. An adverse change in WCCS's relationship with either grantor could negatively affect the results of WCCS's operations.

**Note J. 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 \$24,427 and \$24,195 to the plan on behalf of employees for the years ended June 30, 2025 and 2024, respectively.

**Note K. 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, 2025 and 2024.

*Deposit Risk*

WCCS maintains its cash in demand deposits and in money market accounts with financial institutions which, at times, exceed insured limits. Accounts with financial institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000 and the Securities Investor Protection Corporation up to \$500,000. 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 \$1.24 million and \$1.15 million on deposit in excess of insured limits as of June 30, 2025 and 2024, respectively.

**Note L. Subsequent Events**

WCCS has evaluated subsequent events through March 26, 2026, 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, 2025

Federal Grantor / Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Aging Cluster</i>			
<b>Passed through County of Sonoma</b>			
Special Programs for the Aging-Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AA-WCCS-S4S-2425	\$ 37,359
Special Programs for the Aging-Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AA-WCCS-CDA-ARP-2224	34,536
Subtotal Aging Cluster			71,895
<b>Passed through County of Sonoma</b>			
Block Grants for Community Mental Health Services	93.958	2024-1383-A00	390,820
Total U.S. Department of Health and Human Services			462,715
<b><u>U.S. Department of the Treasury</u></b>			
<b>Passed through County of Sonoma</b>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	PREE-WCCS-ARPA-2224	449,508
Total U.S. Department of the Treasury			449,508
<b><u>U.S. Department of Homeland Security</u></b>			
<b>Passed through United Way of Wine Country</b>			
Emergency Food and Shelter National Board Program	97.024	090800-049	10,000
Total U.S. Department of Homeland Security			10,000
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<b>Passed through Sonoma County Community Development Commission</b>			
Emergency Solutions Grant Program	14.231	E-24-UW-06-0008	85,158
Continuum of Care Program	14.267		297,794
Total U.S. Department of Housing and Urban Development			382,952
<b>Total expenditures of federal awards</b>			<b>\$ 1,305,175</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**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, 2025. 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.

**Note D. Indirect Cost Rate**

WCCS has elected to use the 15% de minimis indirect cost rate as allowed under the Uniform Guidance.



## **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 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, 2025, 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, 2026.

### **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 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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*** (continued)

**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.

Sorren CPAs P.C.

Santa Rosa, California  
March 26, 2026



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

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, 2025. 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, 2025.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“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.

#### ***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.

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

### ***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.

### ***Report on Internal Control Over Compliance***

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

**Independent Auditor's 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*** (continued)

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.

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

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

Sorren CPAs P.C.

Santa Rosa, California  
March 26, 2026

**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?	No
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:***

Assistance Listing Numbers	Name of Federal Program or Cluster
14.218	COVID-19 Community Development Block Grants/Entitlement Grants
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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**West County Community Services**  
**Schedule of Findings and Questioned Costs (continued)**

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**Year Ended June 30, 2025**

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**II. Financial Statement Findings**

*No matters are reportable*

**III. Federal Award Findings and Questioned Costs**

*No matters are reportable*

Year Ended June 30, 2025

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**II. Financial Statement Findings**

*No matters were reportable in the prior year.*

**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:** Fully corrected.



*Counseling and Behavioral Health \* Senior Services \*  
Employment \* Housing and Homeless Services  
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## **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