

ASSISTANCE LEAGUE OF SONOMA COUNTY

**Independent Accountant's Review Report and
Financial Statements**

**For the Year ended May 31, 2025
(With Comparative Totals for 2024)**

ASSISTANCE LEAGUE OF SONOMA COUNTY

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VAUGHN JOHNSON, CPA

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
Assistance League of Sonoma County
Santa Rosa, CA

I have reviewed the accompanying financial statements of Assistance League of Sonoma County (a nonprofit organization), which comprise the statement of financial position as of May 31, 2025, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Assistance League of Sonoma County and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Report on Year End May 31, 2024

The financial statements of Assistance League of Sonoma County as of May 31, 2024 were reviewed by other accountants whose report dated September 5, 2024, stated that based on their procedures they are not aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America, but they have not performed any procedures in connection with that review engagement since that date.

Vaughn Johnson

Vaughn Johnson, CPA
Cameron Park, CA 95682
October 31, 2025

Assistance League of Sonoma County
Statement of Financial Position
As of May 31, 2025
(With Comparative Totals for 2024)

Assets	2025	2024
Cash and cash equivalents	\$ 94,613	\$ 34,202
Prepaid expenses	5,960	6,964
Inventory	27,415	25,514
Certificate of deposit	148,586	179,270
Property and equipment, net	122,412	125,634
Total assets	\$ 398,986	\$ 371,584
Liabilities and net assets		
Accounts payable	\$ 8,329	\$ 909
Sales tax payable	2,393	2,003
Deferred revenue	5,965	5,290
Total liabilities	16,687	8,202
Net assets		
Without donor restrictions	382,299	363,382
With donor restrictions		
Total net assets	382,299	363,382
Total liabilities and net assets	\$ 398,986	\$ 371,584

See Independent Accountant's Review Report and notes to the financial statements.

Assistance League of Sonoma County
Statement of Activities
For the Year Ended May 31, 2025
(With Comparative Totals for 2024)

	Year Ended May 31, 2025			Year Ended May 31, 2024
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Support and Reveue				
Contributions of merchandise	\$ 144,133		\$ 144,133	\$ 135,445
Sales of Donated merchandise	142,232		142,232	132,335
Less value of merchandise sold	(142,232)		(142,232)	(132,335)
Net value of merchandise sold	144,133		144,133	135,445
Contributions - Cash	16,094	4,865	20,959	21,513
Contributions - In-kind	5,986		5,986	2,681
Fundraising activities	528	4,287		
Less: direct costs	(291)	(209)		
	237	4,078		
Rental income	7,320		7,320	6,864
Membership dues	5,590		5,590	5,865
Interest incom/other income	9,603		9,603	8,840
Total revenue and support	188,963	8,943	197,906	181,208
Net assets released from restrictions				
Expiration of time and purpose restrictions	8,943	(8,943)	-	
Total revenue and support	197,906		197,906	181,208
Expenses				
Program services				
Operation School Bell®	65,419		65,419	66,148
Booster Bags	29,924		29,924	36,351
Bright Beginnings	15,173		15,173	11,902
Safe Haven	10,263		10,263	12,042
Total program expenses	120,779		120,779	126,443
Supporting services				
Thrift Shop	33,036		33,036	28,591
Membership development	6,532		6,532	10,174
Management and general	18,643		18,643	16,746
Total supporting services	58,210		58,210	55,511
Unallocated payments to National Assistance League				500
Total expenses	178,989		178,989	182,454
Change in net assets	18,917		18,917	(1,246)
Net assets at beginning of year	363,382		363,382	364,628
Net assets at end of year	\$ 382,299		382,299	\$ 363,382

See Independent Accountant's Review Report and notes to the financial statements.

Assistance League of Sonoma County
Statement of Functional Expenses--Program Services
Year Ended May 31, 2025
(With Comparative Totals For 2024)

	PROGRAM SERVICES				Year Ended May 31, 2025	Year Ended May 31, 2024
	Operation School Bell®	Booster Bags	Bright Beginnings	Safe Haven	Total Expenses	Total Expenses
Program supplies	\$ 38,848	\$ 20,291	\$ 6,994	\$ 6,650	\$ 72,783	\$ 87,032
Occupancy					-	
Utilities	3,740	2,720	1,020	1,020	8,500	8,334
Repairs and maintenance	2,723	1,980	743	743	6,189	8,539
Insurance-property	2,569	1,868	701	701	5,839	6,412
Property taxes	297	216	81	81	675	685
Depreciaton	1,436	1,044	392	391	3,263	3,049
Insurance	169	123	46	46	384	569
Marketing & advertising	803	584	219	219	1,825	2,168
Postage	85				85	71
Software & other supplies	1,509	1,098	412	412	3,431	4,614
Education & scholarships	13,240		4,565		17,805	4,970
Total expenses	<u>65,419</u>	<u>29,924</u>	<u>15,173</u>	<u>10,263</u>	<u>120,779</u>	<u>126,443</u>

See Independent Accountant's Review Report and notes to the financial statements.

Assistance League of Sonoma County
Statement of Functional Expenses--Thrift Shop Supporting Services
Year Ended May 31, 2025
(With Comparative Totals For 2024)

	SUPPORT SERVICES			Year Ended May 31, 2025	Year Ended May 31, 2024
	Thrift Shop	Management & General	Membership Development	Total Expenses	Total Expenses
Occupancy				-	
Utilities	6,800	1,530	170	8,500	8,006
Repairs and maintenance	6,285	1,114	124	7,523	8,205
Insurance-property	4,671	1,051	117	5,839	6,160
Property taxes	540	122	14	676	659
Depreciaton	2,610	587	65	3,262	2,930
Education		1,511		1,511	
Insurance	307	1,968	8	2,283	2,058
Postage & printing		1,237		1,237	1,194
Professional services		7,440		7,440	6,580
Marketing & Advertising	1,459	328	36	1,823	776
Supplies	2,366	884	430	3,680	3,904
National conference & meetings				-	965
National affiliation fee			3,480	3,480	3,640
Membership activities			2,018	2,018	5,246
Bank and other fees	5,182	94		5,276	5,041
Taxes and licenses		160		160	75
Software	2,744	617	69	3,430	
Other expenses	72			72	72
Total expenses	33,036	18,643	6,532	58,210	55,511

See Independent Accountant's Review Report and notes to the financial statements.

**Assistance League of Sonoma County
Statement of Cash Flows
For the Year Ended May 31, 2025
(With Comparative Totals for 2024)**

	2025	2024
Operating activities		
Change in net assets	\$ 18,917	\$ (1,246)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	6,525	5,979
Non-cash merchandise and other items	(1,901)	(3,385)
Changes in operating assets and liabilities		
(Increase) decrease in accounts and interest receivable		
(Increase) decrease prepaid expenses	1,004	(180)
Increase (decrease) accounts payable	7,420	(1,026)
Increase (decrease) sales tax payable	390	(339)
Increase (decrease) deferred dues and revenue	675	(125)
	33,030	(322)
Investing Activities		
Certificates of deposit	30,684	(7,979)
Fixed assets acquired	(3,303)	(51,485)
Net cash provided by investing activities	27,381	(59,464)
Net change in cash and cash equivalents	60,411	(59,786)
Cash and cash equivalents at beginning of period	34,202	93,988
Cash and cash equivalents at end of period	\$ 94,613	\$ 34,202

See Independent Accountant's Review Report and notes to the financial statements.

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

NOTE 1 – Organization

Nature of Activities

Assistance League of Sonoma County (the chapter) is a nonprofit corporation and is a chartered chapter of National Assistance League®. Assistance League of Sonoma County is composed of trained volunteers who identify community needs and respond to them with financial and hands-on support. The accompanying financial statements include the activities of Assistance League of Sonoma County. The chapter provides the following programs:

OPERATION SCHOOL BELL®

Is the national philanthropy of Assistance League of Sonoma County. The program provides school spirit shirts for children in need in public schools. In addition, this program provides enrichment for children through literacy development programs, school supplies, early childhood intervention, and STEAM (Science, Technology, Engineering, the Arts and Mathematics) programs. During the year, a total of \$4,282 was donated to these programs. Achievements during the 2024-2025 school year included services to 7,650 children. 1,281 were outfitted, 4,014 books were provided to community clinics and schools, 170 backpacks were issued plus supplies for backpacks, and 553 students participated in classroom enrichment and literacy programs. Sixty-three teens received membership sponsorships in a community teen club, and 75 teens were sponsored for field trips from this club.

SIGHTS AND SOUNDS

Provides free screening to preschool children in Sonoma County to detect vision and hearing problems. This program has been inactive since 2022 and will be evaluated in the coming fiscal year to determine its viability.

BOOSTER BAGS

Supports women and children in crisis by proving backpacks/bags containing toiletries, clothing, gift certificates to our Assistance League Thrift Shop, as well as bus tickets. During the year ended May 31, 2025, 1,915 were served. This included 456 individuals who received backpacks and bags with daily necessities; 240 gift certificates were given of which 179 were redeemed at the Thrift Shop; and 1,280 bus tickets were issued.

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

BRIGHT BEGINNINGS

Within this program there are the following two programs:

- Wee Wardrobe – Fills the needs of teen parents participating in the Teen Parent Connections program of the County of Sonoma Department of Health Services. During the year ended May 31, 2025, the program served 344 individuals by providing 67 baby layettes, 90 holiday gift bags with toys, books, clothes, and more, 20 backpacks with school supplies furnished to high school students, 63 winter blankets and clothing, 19 strollers, and 18 breast feed pillows.

- Education and Scholarships – Provides financial assistance to eligible teen parents attending Santa Rosa Junior College and Sonoma State University. During the year ended May 31, 2025, seven laptops with software were given to high school students to assist in completing distance learning and high school diplomas.

SAFE HAVEN

This program serves women in recovery from addiction at the Women’s Recovery Services. It provides gift bags containing personal items. For the year ended May 31, 2025, 130 women and children received gift bags, books, and various items. Five hundred and twenty hours of art therapy and supplies were provided to women in recovery.

Support and Revenue

The chapter’s support and revenue during the year ended May 31, 2025, is primarily derived from thrift shop, contributions, fund raising, and membership dues.

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

Note 2 – Summary of Significant Accounting Policies

Financial Statement Presentation

The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The chapter recognizes grants and contributions as revenue in the period received if a right of return and barrier does not exist. Contributions and net assets are classified on the existence or absence of donor-imposed restrictions. The net assets of the chapter and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* -- Net assets that are not subject to donor-imposed stipulations and that may be expended for any purpose in performing the primary objectives of the chapter. These net assets may be used at the discretion of the chapter's board of directors.
- *Net assets with donor restrictions* -- Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; such restrictions that may or will be met either by actions of the chapter and/or the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated that the funds be maintained in perpetuity. Generally, the donors of such assets permit the chapter to use all or part of the income earned on related investments for general or specific purposes.

Donor-restricted contributions are reported as increases in net assets with donor restriction, depending on the nature of the restriction. When a time restriction expires or a purpose restriction is satisfied, net assets with donor restriction are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions.

Measure of Operations

The statement of activities reports all changes in net assets, including changes in net operating activities. Operating activities consist of membership, contributions, fund raising, and interest earned.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the chapter's reviewed financial statements for the year ended May 31, 2024, from which the summarized information was derived.

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

Fair Value Measurements

The chapter follows guidance issued by the FASB on fair value measurements, which establishes a framework for measuring fair value, clarifies the definition of fair value within that framework, and expands disclosures about the use of fair value measurements. This guidance applies whenever fair value is the applicable measurement. This guidance establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair values into Levels 1, 2, and 3.

Level 1 inputs consist of unadjusted quoted prices in active markets for identical instruments and have the highest priority. Level 2 inputs include quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, or inputs other than quoted prices that are directly or indirectly observable. Level 3 inputs are unobservable and are given the lowest priority.

For purposes of financial reporting, the chapter has determined that the fair values of its financial instruments, which include cash equivalents, accounts receivable and accounts payable, approximate the carrying values at May 31, 2025 and 2024, based on their short maturities and/or the terms available to the chapter in financial markets.

Cash and Cash Equivalents

Cash includes cash held in checking and savings accounts. All are highly liquid investments with original maturities of three months or less.

Inventory

Assistance League of Sonoma County runs a Thrift Shop in Santa Rosa, California. Items are donated by the community and then sold in the shop. Donated items are not recognized at the time of receipt, but rather only if subsequently sold, and at year end after an inventory count. Inventory cost is based on estimated sales price of donated items, reduced by a percentage for discounts and loss. New items included in inventory are valued at the cost of acquisition. Inventory includes new and used items of clothing, household items, toiletries, etc.

Sales tax collected from the sale of donated merchandise amounted to \$11,965 and \$13,438 for the years ended May 31, 2025, and 2024, respectively.

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

Fixed Assets

Fixed assets are stated at cost at the date of acquisition or estimated fair value at the date of donation in the case of gifts. Fixed assets additions with a cost exceeding \$300 are capitalized. Depreciation is computed on the straight-line method over the estimated useful service lives as follow:

Building and Improvement 10 to 39 years Furniture and
Equipment 5 to 10 years

Maintenance and repairs that do not enhance the use of or extend the life of the underlying fixed asset are charged to expense as incurred.

Promises to Give

Unconditional promises to give are recognized as contributions in the period received and as assets, decreases in liabilities, or expenses, depending on the form of the benefit received. Promises to give are recorded at net realizable value if they are expected to be collected within one year, and at net present value if they are expected to be collected in more than one year. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Concentrations of Credit and Market Risk

Financial instruments that potentially expose the chapter to concentrations of credit and market risk consist primarily of cash and cash equivalents. Cash and cash equivalents are maintained at high-quality financial institutions, and accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. On May 31, 2025, the chapter's uninsured balances at these institutions total \$0. The chapter has not experienced any losses on its cash or cash equivalents. The chapter does not have any investments outside of bank accounts.

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

Revenue and Revenue Recognition

The chapter recognizes contributions when cash, other assets or an unconditional promise to give is received. 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.

All contributions are considered to be available for use unless specifically restricted by the donor. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, these net assets are reclassified to contributions without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as support without restrictions.

The chapter has adopted Accounting Standards Update (ASU) No. 2014-09 – Revenue from Contracts with Customers (Topic 606). Analysis of various provisions of this standard resulted in no significant changes in the way the chapter recognized revenue, and no changes to the previously issued audited financial statements were required on a retrospective basis.

Deferred Revenue

Membership dues and other revenues collected prior to the fiscal year to which they apply are deferred and recognized over the periods to which they relate.

Contributions and Grants

All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, these net assets are reclassified to contributions without donor restriction and reported in the Statement of Activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as support without restrictions.

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

Donated Materials and Services

Significant materials, services and free use of facilities are donated to the chapter by various individuals, corporations and other organizations, and are reflected in the accompanying financial statements at their fair values at the date of donation.

In addition, a significant portion of the chapter's functions and programs are conducted by unpaid volunteers. The value of this contributed time is not reflected in the accompanying financial statements, since the services do not require specialized skills. During the year ended May 31, 2025, these volunteers donated approximately 17,763 (unaudited) hours with an estimated value of \$617,974.77. This value was computed using an estimated hourly rate of \$34.79, calculated by taking the 12-month average hourly wage of "production and nonsupervisory employees on private nonfarm payroll, seasonally adjusted" (nonagricultural workers in the U.S.) ending May 31, 2025, as determined by the U.S. Department of Labor's Bureau of Labor Statistics, plus 15% for estimated fringe benefits.

Tax Status

The chapter is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the chapter qualifies for the charitable contribution deduction under Section 170(b)(1)(A), and has been classified as an organization that is not a private foundation under Section 509(a)(2). The chapter is also exempt from state income taxes under Section 23701(d) of the Revenue and Taxation Code of the State of California.

The chapter has applied the provisions of the FASB's ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Under ASC 740-10, nonpublic enterprises, including nonprofit organizations, are required to record a tax liability when substantial uncertainties exist as to whether certain income is exempt from federal, state and local income tax. As of May 31, 2025, the chapter had no substantial uncertain income tax positions. Generally, the chapter's information returns remain open for examination for a period of three (federal) or four (state of California) years from the date of filing.

Use of Estimates

The preparation of financial statements in conformity with U. S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services that benefited. Indirect expenses for facility, insurances, and technology were equally allocated to fundraising, management, and program. Storage was allocated by items stored. Program allocation was allocated by percent of program expenses expensed per program.

Note 3 – Cash and Cash Equivalents

Cash at May 31, 2025 consists of:

Cash on Hand	\$ 500
Checking Account – Exchange Bank	12,397
Checking Account – Summit State Bank	81,711
Sonoma Federal Credit Union	<u>5</u>
Total cash	<u>\$ 94,613</u>

Note 4 – Investments and Fair Value

Investments measured on a recurring basis at May 31, 2025, consist of the following:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>
Certificate of Deposit	\$148,586	\$148,586	

Investment activity for the year ended May 31, 2025 consists of:

CD Interest	\$7,607
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Note 5 – Property and Equipment

	<u>2025</u>		<u>2024</u>
Buildings and improvements	\$261,488	\$	258,185
Equipment	31,412		31,412
	<u>292,900</u>		<u>289,597</u>
<u>Less Accumulated Depreciation</u>	<u>(198,525)</u>		<u>(192,000)</u>
	94,375		97,597
<u>Artwork-Mural</u>	<u>13,000</u>		<u>13,000</u>
<u>Land</u>	<u>15,037</u>		<u>15,037</u>
	<u>\$122,412</u>		<u>\$125,634</u>

Depreciation expense for the years ended May 31, 2025 was \$6,525.

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

Note 6 – Deferred Dues and Deferred Revenue

The deferred revenue balance on May 31, 2025 reflects 2025-2026 dues of \$5,965 for the next fiscal year.

Note 7 – Net Assets

As of May 31, 2025, net assets were restricted by donors or designated by the governing board as follows:

Net assets without donor restrictions:

Undesignated	382,299
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Net assets with donor restrictions:	-0-
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Total net assets	<u>\$382,299</u>
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Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time by the donors as follows:

Satisfaction of purpose restrictions:

Building Fund	2,479
Booster Bags	175
Operation School Bell	4,278
Bright Beginnings	1,854
Safe Haven	<u>156</u>
	<u>\$8,942</u>

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

Note 8 – Liquid Resource Management

The Chapter regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditure over a 12-month period, the chapter considers all expenditures related to its ongoing program activities as well as the conduct of services undertaken to support those activities to be general expenditures.

As of May 31, 2025, the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

Cash and cash equivalents	\$ 94,613
Certificates of deposits	<u>148,586</u>
Financial assets available for general expenditures over next 12-months	<u>\$243,199</u>

To build upon its past achievements and ensure future sustainability, the chapter has a long-standing policy that requires the governing board to maintain unrestricted net assets sufficient for one year's operating expenses.

In addition to the financial assets available to meet general expenditures over the next 12-months noted above, the chapter has other current assets and deferred revenue that will likely be converted to cash or available for general expenditures during the normal course of next year's operations. Such current assets include the chapter's program and prepaid expenses.

Note 9 – Fundraising Events and Activities

The chapter does not hold any special events. Funds received for raffle sales and silent auction were \$528 and related expenses \$291. Direct mail donations for Operation School Bell® were \$4,287 less online donation fee \$209.

Note 10 – Noncash Contributions

During the year ended May 31, 2025, the chapter received \$142,232 in donated merchandise, \$996 in gold, and \$5,986 in miscellaneous supplies.

Note 11—Operating Lease Income

The Chapter entered into a parking lot lease agreement with Stark's Steak & Seaford April 1, 2025 for twelve months at \$800 per months. The lease can be terminated thirty (30) days prior to the end of the contract lease. Prior to April 1, 2025 there was no written lease since 2010. Payments continued on a month to month basis since 2010.

ASSISTANCE LEAGUE OF SONOMA COUNTY
NOTES TO FINANCIAL STATEMENTS
May 31, 2025

Note 12 – Subsequent Events

The chapter has evaluated subsequent events to May 31, 2025, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through October 31, 2025, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

Note 13 – Concentrations

The chapter operates in one location in Sonoma County.

Note 14 – Commitments

As of May 31, 2025, the chapter also has commitments for Operation School Bell® with individual school districts and Bright Beginnings through the Teen Parent Connections Program of the Sonoma Department of Human Services.