

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

Amador Tuolumne Community Action Agency

FINANCE COMMITTEE MEETING

Friday, April 11, 2025 | 9:00 A.M. – 10:30 A.M.

LOCATIONS

Host, Janessa Stone: **ATCAA Jackson Service Center**, 10590 Hwy 88, Jackson, CA 95642 +1 (209) 223-1485

Host, Joseph Bors, Cheryl Clark: **ATCAA Sonora Service Center**, 427 N. Hwy 49, Ste. 305, Sonora, CA 95370 +1 (209) 533-1397

AGENDA

1. CALL TO ORDER:

2. ROLL CALL:

ATCAA Board of Directors		
	<i>Claire Gunselman, Board Treasurer</i>	A-PUB
	Ryan Campbell	T-PUB
	Jennifer Grenland	T/T-LI
	Dan Epperson	A-PUB
	Lynn Morgan	A-PRI

ATCAA Staff	
	Joseph Bors, Executive Director
	Bruce Giudici, Outgoing Fiscal Officer
	Jennifer Krakouskas, Incoming Fiscal Officer
	Janessa Stone, Board Secretary
	Cheryl Clark, Sonora Front Desk Secretary

Others Present:

3. PUBLIC MATTERS NOT ON THE AGENDA: Discussion items only, no action to be taken. Any person may address the Board at this time upon any subject; however, any matter that requires action may be referred to Staff and/or Committee for a report and recommendation for possible action at a subsequent Board meeting. Please note there is a five (5) minute limit per topic.

4. CONSENT CALENDAR:

4.1. Approval of minutes from *Friday, February 14, 2025* meeting (*Org Std. 2.3*) (**ACTION ITEM**) Pg. 3

5. REPORTS:

5.1. Administrative Reports

5.1.1. Local Agency Investment Fund (*LAIF*) Activity Report Pg. 7

- 5.1.2. Administrative Budget to Actual Pg. 8
- 5.1.3. CSBG Budget to Actual Pg. 12
- 5.2. Early/Head Start Reports
 - 5.2.1. Head Start Budget and Expenditure Reports Pg. 13
 - 5.2.2. In Kind (*Match*) Reports
 - 5.2.3. Credit Card Expenditure Reports Pg. 15
 - 5.2.4. Early Childhood Service Report Submittal Matrix Pg. 17
- 5.3. Program Fiscal Report
 - 5.3.1. Contract Status Summary by Program Report Pg. 18
- 5.4. Agency Fiscal Statements
 - 5.4.1. ATCAA Balance Sheet Pg. 19
 - 5.4.2. ATCAA Revenue/Expenditure Report Pg. 20
 - 5.4.3. Housing Support Account – Tuolumne Properties and Varley Place Pg. 21
 - 5.4.4. Fiscal Officer Narrative Pg. 22
- 6. **NEW BUSINESS:**
 - 6.1. Request for carryover of FY24 Head Start/Early Head Start funding to FY25 (**ACTION ITEM**) Pg. 25
- 7. **OLD BUSINESS:**
 - 7.1. Review and Approval of the use of Deferred Revenue Reserve to Fund the Food Bank through 2025 (**ACTION ITEM**) (*Handout*)
 - 7.2. **CLOSED SESSION** - Conference with Real Property Negotiations – Lease or Purchase Price and Terms (*Authority: Government Code Section 54956.8*) Negotiators: Joe Bors, Executive Director, related to leased property located at 427 Hwy-49, Sonora, California
- 8. **FUTURE BOARD MEETING:** Discussion and Approval of next Regular Committee Meeting proposed for *Friday, June 13, 2025*, at the ATCAA Jackson and Sonora Service Center
- 9. **ADJOURNMENT:**

LATE AGENDA MATERIAL: Late agenda material can be inspected at the ATCAA Jackson Service Center 10590. State Hwy. 88 Jackson, CA and the ATCAA Sonora Service Center 427 N. State Hwy. 49 Sonora, CA.

SPECIAL NEEDS: Persons who need auxiliary aids or services are requested to call our Sonora Service Center at 209-533-1397 or our Jackson Service Center at 209-223-1485 during business hours at least 48 hours before the meeting so appropriate arrangements may be made.



MINUTES OF THE FINANCE COMMITTEE – MEETING

REGULAR MEETING, FEBRUARY 14, 2025, 9:00 A.M. – 10:30 A.M.

ATCAA, Sonora Service Center, 427 N. Hwy 49, Ste. 305, Sonora, CA 95370, +1 (209) 533-1397

ATCAA, Jackson Service Center, 10590 Hwy 88, Jackson, CA 95642, +1 (209) 223-1485

1. **CALL TO ORDER:** The meeting was called to order at **9:13 A.M.** by Lynn Morgan, Private Sector Representative, acting as Chair.

2. **ROLL CALL:**

PRESENT: Lynn Morgan, PRI (*Amador*); Jennifer Grenland, LIR (*Tuolumne*); Anaiah Kirk, PUB (*Alternate for Ryan Campbell*); Bruce Giudici, ATCAA Fiscal Officer; Joseph Bors, ATCAA Executive Director; Janessa Stone, ATCAA Board Secretary; Jackie Roberts, ATCAA HS Budget Manager, Jennifer Kraskouskas, ATCAA Incoming Fiscal Officer.

ABSENT: Claire Gunselman, PUB (*Amador*) – Board Treasurer; Ryan Campbell, PUB (*Tuolumne*) – District 2 Supervisor.

3. **PUBLIC MATTERS NOT ON THE AGENDA:** PRI Morgan acting as Chair announced the item.

Giudici announced the importance of advocating for “community action” and focusing on the tasks to achieve our goals at the agency.

4. **CONSENT CALENDAR:**

- a. **Approval of Minutes:** Morgan acting as Chair announced the item announced the item from **December 13, 2024. (Org Std. 2.3)**

MOTION: Approve minutes for this date, **December 13, 2024.**

RESULT: **Approved**
MOVER: LIR Grenland
SECONDER: PRI Morgan
AYES: 3-0
ABSENT: PUB Gunselman; PUB Campbell

5. **NEW BUSINESS:** Morgan acting as Chair announced the item.

- a. **Request for Approval of hiring Incoming ATCAA Fiscal Officer, Jennifer Kraskouskas:**

Joe Bors, ATCAA Executive Director, highlighted Kraskouskas’s academic background.

Kraskouskas gave a brief summary of her past work history.

MOTION: Approve Hiring Jennifer Kraskouskas.

RESULT: **Approved**
MOVER: LIR Grenland
SECONDER: PUB Kirk
AYES: 3-0

ABSENT: PUB Gunselman; PUB Campbell

b. Receipt of ATCAA 2024 Fiscal Year Audit:

Giudici stated the Audit team would present ATCAA's final and approved audit report, but without them present at this meeting, he took initiative in summarizing the handout. He then mentioned in the retrieval of the final audit, it was delayed for various reasons and normally would be sent back around November 15th, 2024.

c. Review and Approval of Recommended Use of Maintenance Reserve to fund new roof for Varley Place:

Bors explained at ATCAA's shelter in Varley Place, there are numerous maintenance that needs to be done (i.e. roof leaking, collapsed path, and collapsed tree). Bors stated they have at least 3 various quotes from different contractors. He assured the board that he has a not-to-exceed level at \$75,000; and the cheapest quote is \$67,000.

PUB (Alternate for Campbell) Anaiah Kirk suggested Bors have inspectors involved during this process.

MOTION: Approve funds to Varley Place with necessary edits.

RESULT: Approved

MOVER: LIR Grenland

SECONDER: PUB Kirk

AYES: 3-0

ABSENT: PUB Gunselman; PUB Campbell

d. CLOSED SESSION – Conference with Real Property Negotiations – Lease or Purchase Price and Terms (*Authority: Government Code Section 54956.8*) Negotiators: Joe Bors, Executive Director, related to leased property located at 427 Hwy-49, Sonora, California.

Morgan, acting as Chair, announced the item, and Morgan tabled the **CLOSED** session to the Board meeting starting at 10:30 A.M. due to time constraints.

6. OLD BUSINESS: Morgan acting as Chair announced the item.

a. Review and Approval of COLA for all Non-ECS employees effective January 01, 2025:

Bors explained the charts relating to COLA increases for all Non-ECS staff. The charts show each budget change per program (i.e. how each employee's COLA increase would affect the funds given to each program).

(ATCAA Board Member, Frank Axe, Private Sector Representative, enters the room at 10:00 A.M.)

Kirk questioned the last COLA increase granted.

Bors stated that Non-ECS employees haven't received a COLA increase since 2018. ECS staff received a COLA increase in 2022.

(ATCAA Board Member, Diane Bennett, Private Sector Representative, enters the room at 10:16 A.M.)

In public comment, PRI Diane Bennett explained the benefit of the COLA increase.

MOTION: Approve COLA increase to all Non-ECS Staff retroactive *January 01, 2025*.

RESULT: Approved
MOVER: LIR Grenland
SECONDER: PRI Morgan
AYES: 3-0
ABSENT: PUB Gunselman; PUB Campbell

7. **REPORTS:** Morgan acting as Chair announced the item.

Giudici summarized the committee reports (agenda items 7.1-7.4) stating there weren't any nuances to be concerned about— ATCAA's fiscal reports have been steady.

8. **FUTURE BOARD MEETING:** *Friday, April 11, 2025.*

9. **ADJOURNMENT:** Morgan acting as Chair adjourned the meeting at ***10:31 A.M.***

APPROVED:

Lynn Morgan
ATCAA Board Member (Acting as Chair)

ATTEST:

Janessa Stone
ATCAA Board Secretary

Amador-Tuolumne Community Action Agency
Activity in Local Agency Investment Fund (LAIF) FOR July 1, 2024 - March 31, 2025

Beginning Balance 7/1/2024	296,076.79
Draws	
Interest	
Qtr ending 9/30/24 Interest Earned @ 4.71%	3,511.16
Qtr ending 12/31/24 Interest Earned @ 4.36%	3,484.29
Deposits	-
Ending Bal as of 3/31/25	303,072.24

Per Board Direction, LAIF will contain:

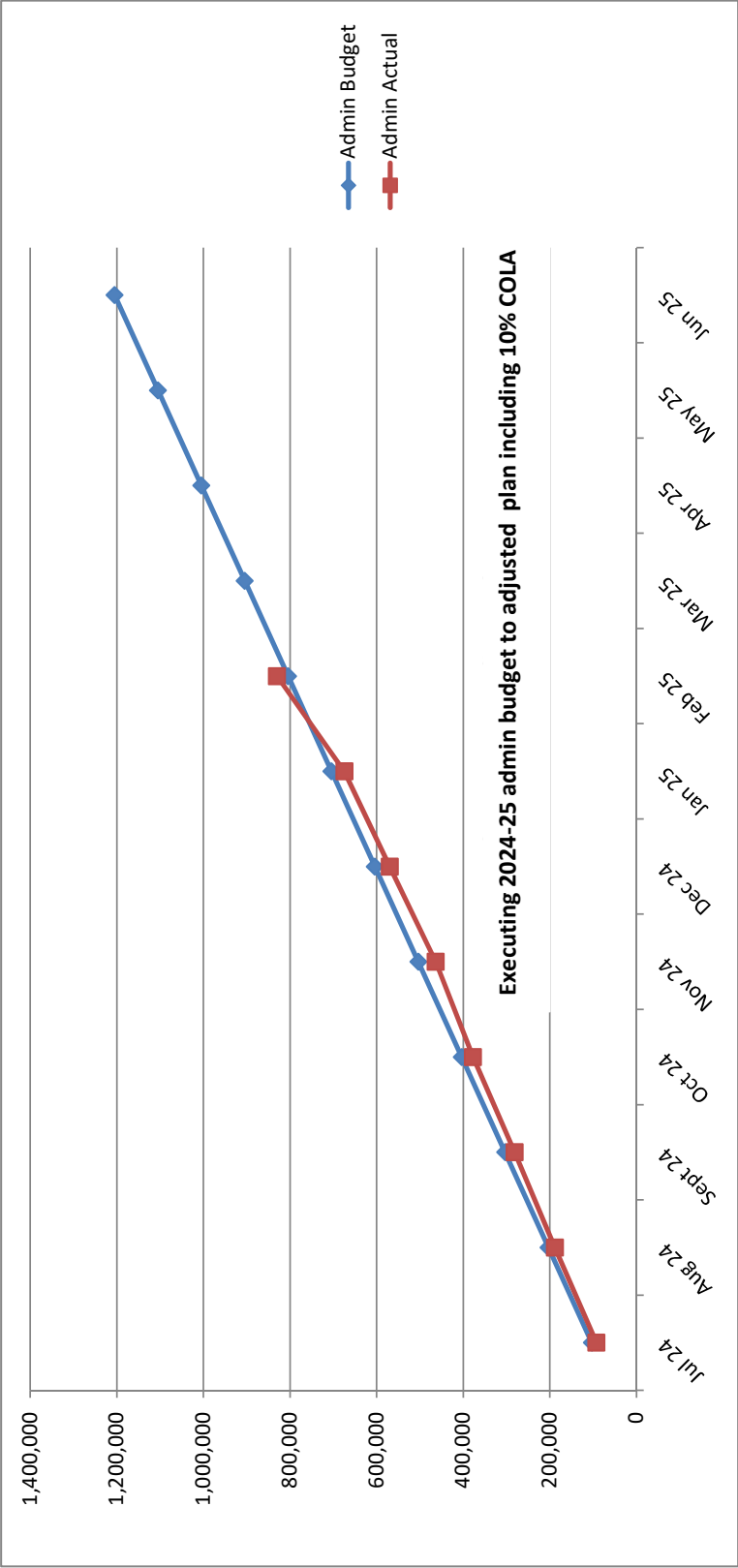
100% of the Committed Fund Balance	\$100,000	(For Contingencies and Future Development)
75% of the prior fiscal year Accrued Leave Payable balance	<div><div>\$191,733</div><div>x 75%</div><div>\$143,800</div><div>\$243,800</div></div>	

A portion of these funds may be used to assist with cash flow needs only to cover allowable expenses included in grants and contracts awaiting reimbursement. In no event will the balance be less than:

100% of the Committed Fund Balance	\$100,000	(For Contingencies and Future Development)
50% of the prior fiscal year Accrued Leave Payable balance	<div><div>\$191,733</div><div>x 50%</div><div>\$95,866</div><div>\$195,866</div></div>	

The Fiscal Officer may approve withdrawals of funds for outstanding Accounts Receivables. Documentation will be kept for the administrative file.
The Board Chair, Board Secretary-Treasurer, and the Executive Director will be notified by email within 5 working days of all activity in the LAIF account.
(Calculated minimum balance reflects FYE 2024 Accrued Leave Payable balance)

Administrative Budget to Actual: July 2024 - February 2025



	<u>Jul 24</u>	<u>Aug 24</u>	<u>Sep 24</u>	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>
Admin Budget	103,239	203,387	303,535	403,684	503,832	603,980	704,129	804,277	904,425	1,004,574	1,104,722	1,204,870
Admin Actual	92,638	188,577	281,078	377,645	463,611	569,706	674,401	830,043				

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative Budget to Actual Report: July 2024-February 2025

		24-25 Budget Funds 91471 & 91481	July 2024 - February 2025 Unaudited	% of Budget Received	Amount of Budget Remaining
<u>REVENUE</u>				67%	
Amador & Tuolumne Counties	4016	\$49,000	\$24,498	50%	\$24,502
Carryover Revenue		0	\$0		\$0
Contractual Admin. Revenues:					
2024 CSBG (Jul 24-Dec24)		78,000	\$78,000	100%	\$0
2025 CSBG (Jan25-Jun25)		78,000	\$26,000	33%	\$52,000
Contractual Admin. Revenue	4060	996,780	\$649,250.98	65%	\$347,529
Total Cash Revenue		\$1,201,780	\$777,749	65%	\$424,031
<u>DIRECT EXPENSE</u>				% of Budget Spent	
Personnel Expense					
Salaries & Wages					
Salaries & Wages	6010	\$660,873	\$418,113.73	63%	\$242,760
Total Salaries & Wages		\$660,873	\$418,114	63%	\$242,760
Fringe Benefits					
Accrued Leave	6020	\$63,011	\$39,475	63%	\$23,536
FICA	6030	29,036	\$16,953	58%	\$12,083
Health Insurance	6040	95,367	\$69,348	73%	\$26,019
Retirement	6050	28,579	\$17,865	63%	\$10,713
Unemployment Insurance	6060	10,551	\$5,702	54%	\$4,849
Workers' Compensation Ins	6070	3,630	\$1,609	44%	\$2,021
Other Employee Benefits	6080				\$0
Total Fringe Benefits		\$230,172	\$150,952	66%	\$79,220
Total Personnel Expense		\$891,046	\$569,066	64%	\$321,980
Non-Personnel Expense					
Travel (Out-of-Area)					
Out-of-Area Travel (Staff)	6120	\$425	\$2,056	0%	-\$1,631
Out-of-Area Travel (Volunteers)	6121	0	\$0	0%	\$0
Total Travel (Out-of-Area)		\$425	\$2,056	0%	-\$1,631
Supplies					
Household Supplies	6330	952	\$729	77%	\$224
Postage	6350	6,947	\$7,323	105%	-\$376
Program Supplies	6360	1,556	\$1,433	92%	\$123
Routine Office Supplies	6370	4,966	\$6,547	132%	-\$1,581
Playground Supplies	6380	0	\$0	0%	\$0
Total Supplies		\$14,420	\$16,031	111%	-\$1,610
Contractual					
Accounting & Auditing	6410	\$91,500	\$80,186	88%	\$11,314
Legal Services	6430	25,000	\$12,247	49%	\$12,753
Outside Services	6440	5,166	\$649	13%	\$4,517
Computer Services	6450	79,207	\$52,578	66%	\$26,629
Total Contractual		\$200,873	\$145,660	73%	\$55,212

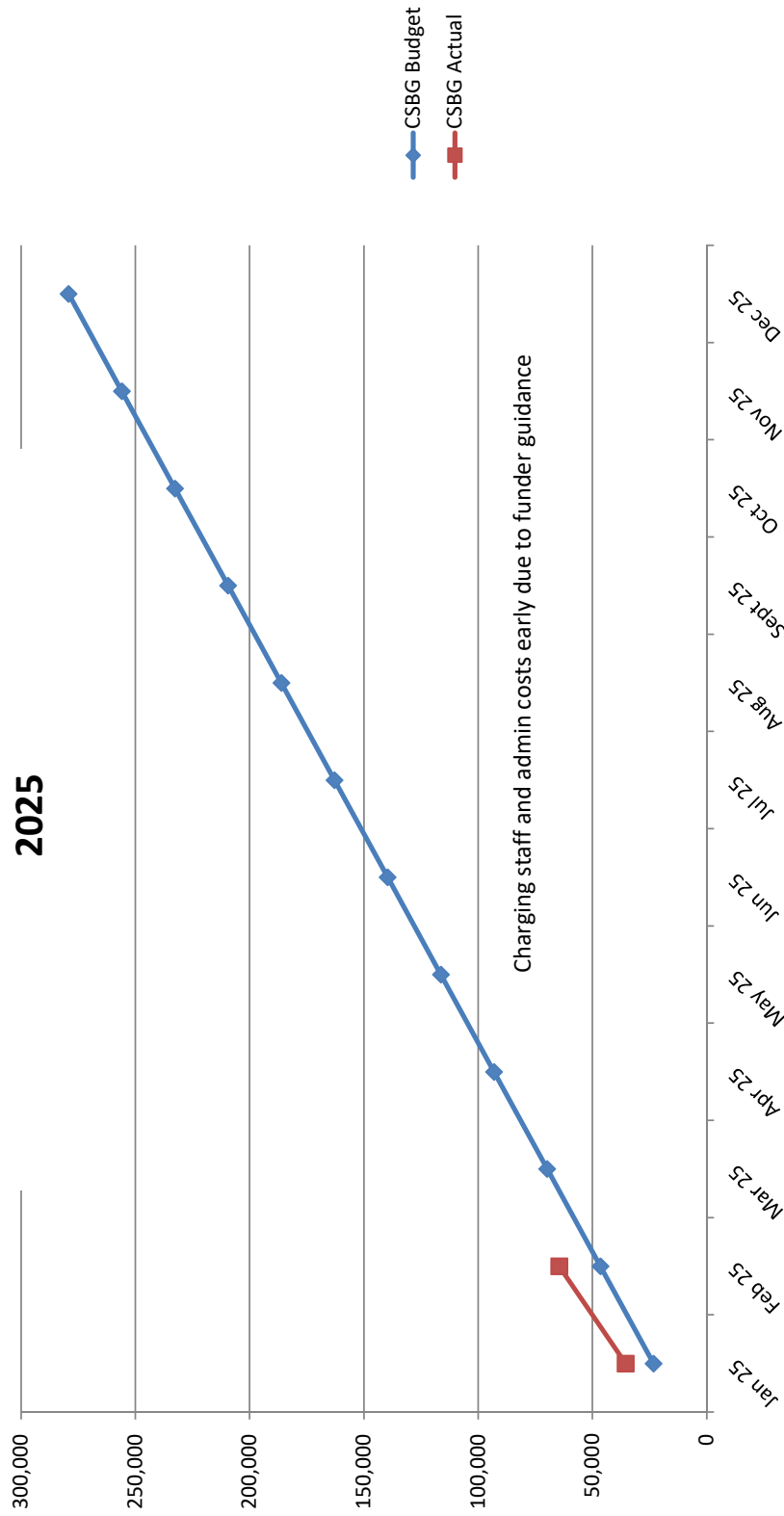
AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative Budget to Actual Report: July 2024-February 2025

		24-25 Budget Funds 91471 & 91481	July 2024 - February 2025 Unaudited	% of Budget Received	Amount of Budget Remaining
Other (Equipment Expense)					
Computer Software(\$0-\$4,999)	6505	\$1,874	\$374	20%	\$1,500
Computer (Hardware)	6506	2,622	\$1,884	72%	\$738
Equipment (\$500-\$4999)	6510	0	\$1,127		-\$1,127
Insurance (Vehicular)	6520	2,233	\$1,704	76%	\$529
Maintenance (Equipment)	6530	1,026	\$0	0%	\$1,026
Maintenance (Vehicles)	6535	0	\$14		-\$14
Small Tools/Equip (Under \$500)	6550	587	\$632	108%	-\$45
Small Tools (Minimal Value)	6555	231	\$75	32%	\$156
Total Other (Equipment Expense)		\$8,574	\$5,809	68%	\$2,765
Other (General Personnel Costs)					
Local Travel (Staff)	6620	\$2,422	\$965	40%	\$1,457
Staff Licensing	6630	149	\$560	376%	-\$411
Training & Development (Staff)	6640	3,673	\$2,814	77%	\$859
Total Other (General Personnel Costs)		\$6,244	\$4,340	70%	\$1,904
Other (General Operating Costs)					
Ads & Legal Notices	6705	\$656	\$785	120%	-\$129
Copying Fees	6710	2,106	\$1,742	83%	\$364
Insurance/Bonds(not auto,hlth)	6720	8,590	\$6,096	71%	\$2,494
Meeting Costs	6730	4,024	\$1,792	45%	\$2,232
Membership Dues	6740	2,634	\$4,869	185%	-\$2,235
Miscellaneous Expenses(Fiscal)	6750	0	\$408	0%	-\$408
Printing & Binding	6755	897	\$560	62%	\$336
General Agency Promotion	6760	2,736	\$185	7%	\$2,551
Program Outreach	6765	343	\$160	47%	\$183
Publications	6770	110	\$0	0%	\$110
Subscriptions	6780	9,684	\$10,153	105%	-\$470
Service Fees-Banking (Fiscal)	6784	6,652	\$7,616	114%	-\$964
Service Fees-Other (Fiscal)	6785	514	\$432	84%	\$81
Taxes & Assessments	6790	58	\$55	95%	\$3
Total Other (General Operating Costs)		\$39,002	\$34,854	89%	\$4,148
Other (Space/Occupancy Costs)					
Communications	6810	\$5,869	\$3,496	60%	\$2,373
Household Services	6820	12,565	\$7,978	63%	\$4,587
Maintenance -Structure/Grounds	6830	54	\$200	0%	-\$146
Rents & Leases	6840	42,735	\$27,554	64%	\$15,180
Utilities	6850	6,704	\$5,213	78%	\$1,490
Total Other (Space/Occupancy Costs)		\$67,927	\$44,441	65%	\$23,485
Total Non-personnel Expense		\$337,464	\$253,191	75%	\$84,273
TOTAL DIRECT EXPENSE		\$1,228,510	\$822,257	67%	\$406,253

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative Budget to Actual Report: July 2024-February 2025

		24-25 Budget Funds 91471 & 91481	July 2024 - February 2025 Unaudited	% of Budget Received	Amount of Budget Remaining
<u>BOARD OF DIRECTORS EXPENSE</u>					
Non-Personnel Expense					
Supplies					
Program Supplies	6370	\$21	\$130	621%	-\$109
Total Supplies		\$21	\$130	0%	-\$109
Other (General Personnel Costs)					
Travel (Local & Out of Area)	6120	\$213	\$0	0%	\$213
Total Other (General Personnel)		\$213	\$0	0%	\$213
Other (General Operating Costs)					
Copying Fees	6710	\$1	\$117	20303%	-\$117
Insurance/Bonds(not auto,hlth)	6720	\$8,807	\$5,592	63%	\$3,215
Meeting Costs	6730	\$1,311	\$1,946	148%	-\$635
Program Outreach	6765	\$0	\$0	0%	\$0
Total Other (General Operating)		\$10,119	\$7,656	76%	\$2,464
TOTAL BOARD of DIRECTORS EXPENSE		\$10,354	\$7,786	75%	\$2,568
TOTAL ADMIN EXPENSE		\$1,238,864	\$830,043	67%	\$408,821
			July 2024 - February 2025 Unaudited		Variance to Budget
Revenue Over/Under Expenditures					
Total Revenue		\$1,201,780	\$777,749		-\$424,031
Less Total Expenditures		-\$1,238,864	-\$830,043		-\$408,821
Current Year Revenue Over/Under Expenditure:		-\$37,084	-\$52,294		-\$15,210
Carryover From Prior Years		\$318,186	\$318,185.61	\$0	
Year End Revenue Over/Under Expenditures		\$318,186	\$265,892	\$265,892	

CSBG Budget to Actual: January - February 2025



Charging staff and admin costs early due to funder guidance

CSBG Budget
CSBG Actual



HEAD START BUDGET AND EXPENDITURE REPORT - 2025

8132.1

Period Covering: 01-01-2025 through 02-28-2025

Budget Category	T&TA Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Training & Technical Assistance	\$21,860	\$3,245	\$18,615	83%	85%
Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	\$1,080,327	\$254,473	\$825,854	83%	76%
Fringe Benefits	492,967	105,023	387,944	83%	79%
Travel	1,500	0	1,500	83%	100%
Equipment	0	0	0	83%	
Supplies	65,500	7,488	58,012	83%	89%
Contractual	37,837	1,145	36,692	83%	97%
Other	331,648	47,919	283,729	83%	86%
Total Direct Charges	\$2,009,779	\$416,048	\$1,593,731	83%	79%
Encumbered		0			
Indirect Charges	204,997	42,161	162,836	83%	79%
Total	\$2,214,776	\$458,209	\$1,756,567	83%	79%
Total to be charged from CACFP		-\$367	\$1,756,934		
Total to be charged from CSPP		\$0	\$1,756,934		
Total Including Other Revenue	\$2,214,776	\$457,842	\$1,756,934	83%	79%



EARLY HEAD START BUDGET AND EXPENDITURE REPORT - 2025

8132.2

Period Covering: 01-01-2025 through 02-28-2025

Budget Category	T&TA Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Training & Technical Assistance	\$31,634	\$2,667	\$28,967	83%	92%
Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	\$867,511	\$125,163	\$742,348	83%	86%
Fringe Benefits	337,713	52,801	284,912	83%	84%
Travel	1,000	0	1,000	83%	100%
Equipment	0	0	0	83%	
Supplies	94,543	6,897	87,646	83%	93%
Contractual	10,500	1,028	9,472	83%	90%
Other	168,873	33,775	135,098	83%	80%
Total Direct Charges	\$1,480,140	\$219,664	\$1,260,476	83%	85%
Encumbered		0			
Indirect Charges	150,974	22,070	128,904	83%	85%
Total	\$1,631,114	\$241,734	\$1,389,380	83%	85%
Total to be charged from CACFP		\$0	\$1,389,380		
Total Including Other Revenue	\$1,631,114	\$241,734	\$1,389,380	83%	85%



HEAD START & EARLY HEAD START IN-KIND MATCH - 2025

8132.1 & 8132.2

Period Covering: 01-01-2025 through 02-28-2025

In-Kind Match	Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Non-cash match		\$6,932			
Cash match		161,560			
Total	\$974,943	\$168,492	\$806,451	83%	83%



HEAD START & EARLY HEAD START IN-KIND MATCH - 2025

8132.1 & 8132.2

Period Covering: 01-01-2025 through 02-28-2025

Volunteer Hours By Center	February 2025	TOTAL HOURS 2025
Blue Bell Head Start	13.22	27.90
Ione Head Start	8.45	13.13
Jackson Head Start	7.48	15.73
Jamestown Head Start	5.67	10.34
Soulsbyville Head Start	48.17	80.84
Summerville Head Start	5.18	10.76
Blue Bell Early Head Start	13.92	15.75
Ione Early Head Start	2.83	2.83
Jackson Early Head Start	0.25	0.50
Jamestown Early Head Start	0.00	0.00
Home Base	0.00	0.00



Child and Adult Care Food Program BUDGET AND EXPENDITURE REPORT - 2024/2025
8228.1 & 8228.2

Period Covering: 10-01-2024 through 02-28-2025

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	\$22,000	\$13,777	\$8,223	58%	37%
Fringe Benefits	10,000	6,539	3,461	58%	35%
Food	85,647	43,927	41,720	58%	49%
Total Direct Charges	\$117,647	\$64,243	\$53,404	58%	45%
Indirect Charges	12,353	6,557	5,796	58%	47%
Total Charged	\$130,000	\$70,800	\$59,200	58%	46%
Total To Be Charged to HS/EHS					
Adjusted Total	\$130,000	\$70,800	\$59,200	58%	46%



CA STATE PRESCHOOL PROGRAM BUDGET AND EXPENDITURE REPORT
8295.1

Period Covering: 07-01-2024 through 02-28-2025

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	\$447,473	\$340,225	\$107,248	33%	24%
Fringe Benefits	\$152,500	137,103	15,397	33%	10%
Travel	0	0		33%	
Supplies	20,000	13,662	6,338	33%	32%
Contractual	0	0		33%	
Other	16,155	4,965	11,189	33%	69%
Total Direct Charges	\$636,128	\$495,955	\$140,172	33%	22%
Indirect Charges	50,890	49,596	1,295	33%	3%
Total Charged	\$687,018	\$545,551	\$141,467	33%	21%
Charged To CSPP Rate Increase Below		\$0			
Adjusted Total	\$687,018	\$545,551	\$141,467	33%	21%
 Tuolumne CSPP QRIS	 \$43,350	 \$43,350	 \$0		
Amador CSPP QRIS	\$8,000	\$5,261	\$2,739		
CSPP Rate Increase	\$328,978	\$101,504	\$227,474		



TUOLUMNE HOME VISITING PROGRAM
8168.3

Period Covering: 10-01-2024 through 02-28-2025

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	\$39,329	\$1,263	\$38,066	33%	97%
Travel (Fuel)	1,000	20	980	33%	98%
Supplies	0	0	0	33%	
Other	0		0	33%	
Total Direct Charges	\$40,329	\$1,283	\$39,046	33%	97%
Indirect Charges	4,114	129	3,985	33%	97%
Total	\$44,443	\$1,412	\$43,031	33%	97%

EARLY CHILDHOOD SERVICES (ECS) USAGE OF AGENCY'S CREDIT CARDS

**BILLING PERIOD: FEBRUARY, 2025
AMERICAN EXPRESS PURCHASES**

DATE	VENDOR	PURPOSE	AMOUNT
2/26/2025	AMAZON PO 13313 OFFICE CHAIR RETURNED ECS JK EHS		-103.3
2/26/2025	AMAZON PO 13349 INK/DISH RACK/CUPS/DIAPER CREAM ECS		273.19
2/26/2025	AMAZON PO 13501 CLASSROOM SUPPLIES ECS SB HS		325.3
2/26/2025	AMAZON PO 13508 PEDIASURE/SOUND MCHN/HH/CLASSROOM ECS JK EHS		351.98
2/26/2025	AMAZON PO 13510 SLIME SAND ECS		104.28
2/26/2025	AMAZON PO 13514 SENSORY PLAY TRAYS ECS BB HS		289.56
2/26/2025	AMAZON PO 13519 CUPS/OFFICE SUPPLIES/TOTES ECS		131.89
2/26/2025	AMAZON PO 13526 HOUSEHOLD/COMPUTER CABLES/EHS OFFICE ECS		221.62
2/26/2025	AMAZON PO 13529 FLOOR CHAIRS ECS BB HS		221.44
2/26/2025	AMAZON PO 13532 CLASSROOM SUPPLIES/CUPS ECS BB HS		394.82
2/26/2025	CANVA PO 13531 ANNUAL RENEWAL ECS		1,050.00
2/26/2025	COMCAST 8155 60 078 0537299 10550 7TH ST 1/11-2/10		137.39
2/26/2025	EVENTBRITE PO 13220 HOVRS TRAINING ECS		375
2/26/2025	FAXAGE.COM INV#202501-146438 1/1-1/31		7.95
2/26/2025	MS 365 BUSINESS LICENSES 1/10-2/9		144
2/26/2025	SEIKO INSTRUMENTS PO 13522 LABEL TAPE ECS		64.07
2/26/2025	T&C SIGNS PO 13525 CAR DECALS & INSTALL DEPOSIT ECS		279.22
2/26/2025	WALMART PO 13504 DIAPERS/PLANTS/WIPES/BUBBLES ECS JK EHS		120.45
2/26/2025	WALMART PO 13513 DIAPERS ECS JT HS		39.77
2/26/2025	WALMART PO 13524 DIAPERS/WIPES ECS JK HS		67.65
2/28/2025	AMAZON PO 13526 ORDER PARTLY RETURNED BY CARRIER ECS		-166.91
2/28/2025	AMAZON PO 13538 BATTERIES/TONER/TB HLDR ECS		142.24
2/28/2025	AMAZON PO 13540 CUPS/CLASSROOM SUPPLIES ECS SV/IO		267.82
2/28/2025	AMAZON PO 13543 BEADS/SAND/MAGNETS/DYE/socks ECS SB HS		295.87
2/28/2025	AMAZON PO 13545 HOUSEHOLD/EHS CLASSROOM/EHS OFFICE ECS BB/SV		151.71
2/28/2025	AMAZON PO 13547 SENSORY TABLE ITEMS & STAND/CLASSRM SUPP ECS		332.42
2/28/2025	AMAZON PO 13753 CLASSROOM/OFFICE SUPP ECS JT EHS		222.62
2/28/2025	AMAZON PO 13758 KINDERGARTEN BOOKS ECS		609.47
2/28/2025	AMAZON PO 13759 USB CABLES/SHEETS/BUSY BOARD ECS		102.15
2/28/2025	COMCAST ACC 963176371 INV 232753764 2/1-28/25 JT HS		69.95
2/28/2025	PRINTRUNNER PO 13751 BANNERS & TABLECLOTHES FOR RECRUIT ECS		1,390.33
2/28/2025	WALMART PO 13542 PLAYDOUGH SUPPLIES ECS SV HS		35.12
2/28/2025	WALMART PO 13756 DIAPERS/CLASSROOM/HOUSEHOLD ECS IO EHS		272.76
			8,221.83

CHEVRON FUEL CARDS

DATE	PURPOSE	AMOUNT
BILLING PERIOD 1/01-31/25	FUEL	\$ 1,250.92
BILLING PERIOD 1/01-31/25	CAR WASH	-
		1,250.92

LOWE'S CARDS

DATE	PURPOSE	AMOUNT
2/13/2025 PO 13218 MAINT SV HS ECS		26.82
2/13/2025 PO 13222 REPLACE FENCING JT HS		76.46
2/13/2025 PO 13223 TAPE ECS		8.22
2/26/2025 PO 13226 CLOSET ROD HOLDER BB EHS		3.08
2/28/2025 PO 13216 ADDTL RECPTS FOR FENCING/SOIL JT HS ECS		191.71
2/28/2025 PO 13227 TOILET SEAT/ JT HS STOVE PARTS / IO HS ECS		40.78
2/28/2025 PO 13228 REPLCMNT BLNDS SV HS		146.7
2/28/2025 PO 13229 WALL REPAIR YELLOW HOUSE ECS		35.08
		528.85

		SAVEMART CARDS		
DATE	PURPOSE		AMOUNT	
2/13/2025	PO 13221 SNACKS FOR SELF ASSESSMNT MTG	ECS	90.7	
2/13/2025	PO 13503 PLAYDOUGH SUPPLIES	ECS SB HS	30.62	
2/20/2025	PO 13507 FOOD FOR PARENT MTG	ECS SV HS	48.12	
2/20/2025	PO 13518 FOOD PROJECT	ECS SV HS	43.6	
2/26/2025	PO 13468 RAW FOOD WEEK 2	ECS IO HS/EHS	422.14	
2/26/2025	PO 13469 RAW FOOD WEEK 2	ECS JK HS	370.34	
2/26/2025	PO 13470 RAW FOOD WEEK 2	ECS JK EHS	323.75	
2/26/2025	PO 13471 RAW FOOD WEEK 2	ECS JT HS	254.53	
2/26/2025	PO 13472 RAW FOOD WEEK 2	ECS JT EHS	284.34	
2/26/2025	PO 13473 RAW FOOD WEEK 2/MILK	ECS BB HS/EHS	511.77	
2/26/2025	PO 13474 RAW FOOD WEEK 2	ECS SB HS	324.9	
2/26/2025	PO 13475 RAW FOOD WEEK 2	ECS SV HS	323.49	
2/26/2025	PO 13476 RAW FOOD WEEK 3	ECS IO HS/EHS	489.32	
2/26/2025	PO 13477 RAW FOOD WEEK 3	ECS JK HS	325.87	
2/26/2025	PO 13478 RAW FOOD WEEK 3	ECS JK EHS	326.49	
2/26/2025	PO 13479 RAW FOOD WEEK 3	ECS JT HS	244.28	
2/26/2025	PO 13480 RAW FOOD WEEK 3	ECS JT EHS	172.93	
2/26/2025	PO 13481 RAW FOOD WEEK 3	ECS BB HS/EHS	218.41	
2/26/2025	PO 13482 RAW FOOD WEEK 3	ECS SB HS	326.41	
2/26/2025	PO 13483 RAW FOOD WEEK 3	ECS SV HS	248.92	
2/26/2025	PO 13488 RAW FOOD WEEK 1	ECS JK EHS	234.93	
2/26/2025	PO 13489 RAW FOOD WEEK 1	ECS JT HS	337.17	
2/26/2025	PO 13491 RAW FOOD WEEK 1	ECS BB HS /EHS	528.72	
2/26/2025	PO 13492 RAW FOOD WEEK 1	ECS SB HS	322.39	
2/26/2025	PO 13493 RAW FOOD WEEK 1	ECS SV HS	325.38	
2/26/2025	PO 13494 FOOD PROJECT	ECS BB HS	21.42	
2/26/2025	PO 13523 FOOD FOR PARENT MEETING	ECS JT	23.36	
2/26/2025	PO 13527 FOOD FOR PARENT MEETING	ES JK	40.3	
2/26/2025	PO 13534 FOOD FOR PARENT MTG	ECS SB HS	30.64	
2/26/2025	PO 13541 CLASSROOM PROJ	ECS	34.84	
2/28/2025	PO 13486 RAW FOOD WEEK	ECS IO HS/EHS	535.93	
2/28/2025	PO 13487 RAW FOOD WEEK 1	ECS JK HS	346.45	
2/28/2025	PO 13490 RAW FOOD WEEK 1	ECS JT EHS	307.51	
2/28/2025	PO 13495 RAW FOOD WEEK 2	ECS IO HS/EHS	451.17	
2/28/2025	PO 13496 RAW FOOD WEEK 2	ECS JK HS	366.93	
2/28/2025	PO 13497 RAW FOOD WEEK 2	ECS JK EHS	330.31	
2/28/2025	PO 13498 RAW FOOD WEEK 2	ECS JT HS	244.62	
2/28/2025	PO 13499 RAW FOOD WEEK 2	ECS JT EHS	256.72	
2/28/2025	PO 13500 RAW FOOD WEEK 2	ECS BB HS/EHS	141.8	
2/28/2025	PO 13755 FOOD PROJECT	ECS IO HS	15.16	
2/28/2025	PO 13801 RAW FOOD WEEK 2	ECS SB HS	330.28	
2/28/2025	PO 13802 RAW FOOD WEEK 2	ECS SV HS	18.76	
2/28/2025	PO 13803 RAW FOOD WEEK 2 & EMERGENCY FOOD	ECS SV HS	463.18	
2/28/2025	PO 13804 RAW FOOD WEEK 2	ECS BB HS/EHS	397.23	
			11,486.13	

		WALMART CARDS		
DATE	PURPOSE		AMOUNT	
2/26/2025	PO 13484 RAW FOOD WEEK 3	ECS BB HS/EHS	142.41	
2/26/2025	PO 13535 FOOD FOR FARM TO TABLE EVENT	ECS	112.15	
			254.56	

ECS REPORT SUBMITTAL MATRIX For 12 Month Period Ending December 31, 2024

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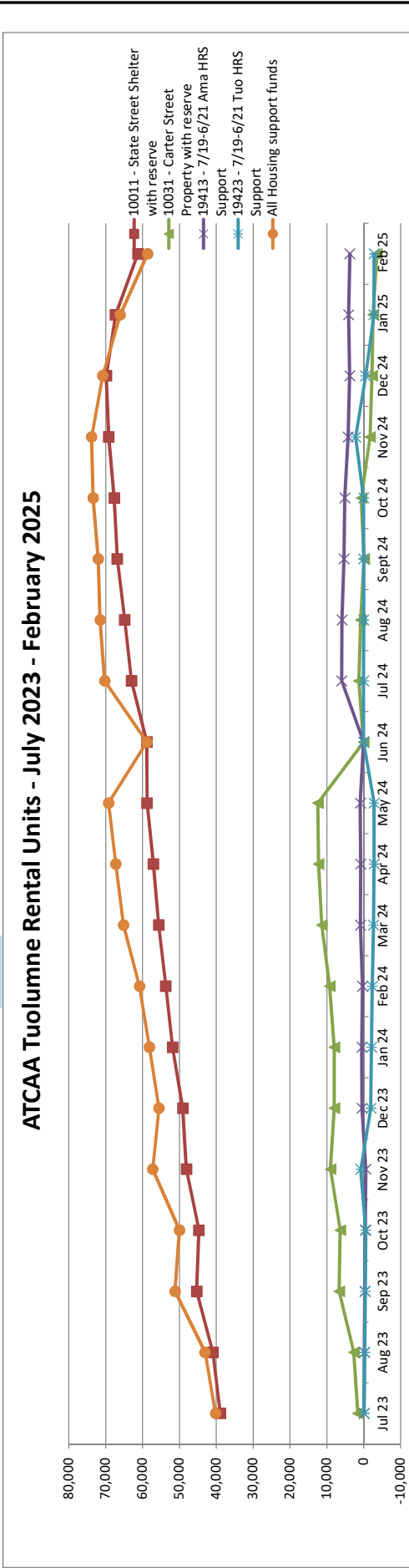
Contracts and Amendments Report
Reporting Months of August 2024 - March 2025

Date Reported	Fund #	Program	Funding Source	Contract Description	Type of Contract	Original Period	Original Budget	Amended Period	Amended Budget	Value of Prior Contract
2/25	1695.1	Housing	Health Net	Housing and Homeless Incentive Program	Continuation	1/22/25-12/31/25	162,536			
1/25	1625.1	Housing	California Dept of Housing and Community Development (HCD)	Homeless, Housing, Assistance & Prevention (HHAP) Round 5	Continuation	7/1/24-6/30/29	1,159,530			
1/25	1692.2	Housing	Kaiser Permanente	Housing and Homelessness Incentive Program (HHIP)	Continuation	1/1/25-6/30/26	2,358			
1/25	1693.1	Housing	Tuolumne Me-Wuk Indian Health Center	Covid-19 Mitigation Grant	New	1/1/25-4/30/25	41,667			
1/25	1694.1	Housing	Mathiesen Memorial Health Clinic	Rural Health Care Outreach Year 1 of 4 \$20k per year	New	5/1/25-4/30/26	20,000			
1/25	2636.6	Food	Sandberg Goldberg Bernthal Family Charitable Foundation	General Operating Support	Continuation	2/1/25 until spent	40,000			
1/25	8132.1	ECS	Health and Human Services - HHS	Head Start	Continuation	1/1/25-12/31/25	2,236,636			
1/25	8132.2	ECS	Health and Human Services - HHS	Early Head Start	Continuation	1/1/25-12/31/25	1,662,748			
1/25	8328.1	CSBG	California Dept of Community Services & Develop (CSD)	CSBG	Continuation	1/1/25-12/31/25	279,197			
1/25	8397.4	CalETC	Franchise Tax Board/CA Dept of Comm Services & Develop (CSD)	Education, outreach, free tax support for low income rural CA	Amendment	7/1/24-6/30/25	220,000		243,742	220,000
12/24	1690.3	Housing	Anthem Blue Cross of California	Housing and Homelessness Incentive Program (HHIP)	Continuation	12/1/24-6/30/26	228,886			
12/24	3128.1	Energy	Community Services and Development - CSD	Low-Income Home Energy Assistance (LHEAP)	Continuation	11/1/24-6/30/26	1,605,931			
11/24	8360.1	CSBG	California Dept of Community Services & Develop (CSD)	CSBG Discretionary Funds	Continuation	1/1/24-4/30/25	19,000		26,000	19,000
10/24	1374.1	Housing	California Dept of Housing and Community Development	Emergency Solutions Grant (ESG) Program	Continuation	TBA	78,390			
10/24	2419.1	Food	California Dept of Health and Human Services	Commodity Credit Corp Phase 3 Allocation	Continuation	10/1/24-9/30/25	67,519			
10/24	7733.1	Tax Assist	Dept of Treasury IRS	Volunteer Income Tax Assistance (VITA)	Continuation	10/1/24-9/30/25	60,000			
10/24	8168.1	Youth	Tuolumne County DSS	CalWorks Home Visiting Program Services	Continuation	7/1/24-6/30/25	44,443			
10/24	8295.2	ECS	California Dept of Education	CSPP Cost of Care Plus Rate	Continuation	10/1/24-until spent	31,584			
9/24	1324.1	Housing	California Dept of Housing and Community Development	Emergency Solutions Grant (ESG) Program	Continuation	9/1/24-10/31/25	200,000			
9/24	5421.1	Youth	Department of Health and Human Services	Substance Solutions of Amador Youth Coalition (SSAY)	Continuation	10/1/24-9/30/25	125,000			
8/24	3222.1	Energy	Community Services and Development - CSD	DOE Weatherization Assistance Program	Continuation	6/1/22-6/30/25	52,238			
8/24	8360.1	CSBG	California Dept of Community Services & Develop (CSD)	CSBG Discretionary Funds	Continuation	1/1/24-4/30/25	19,000			

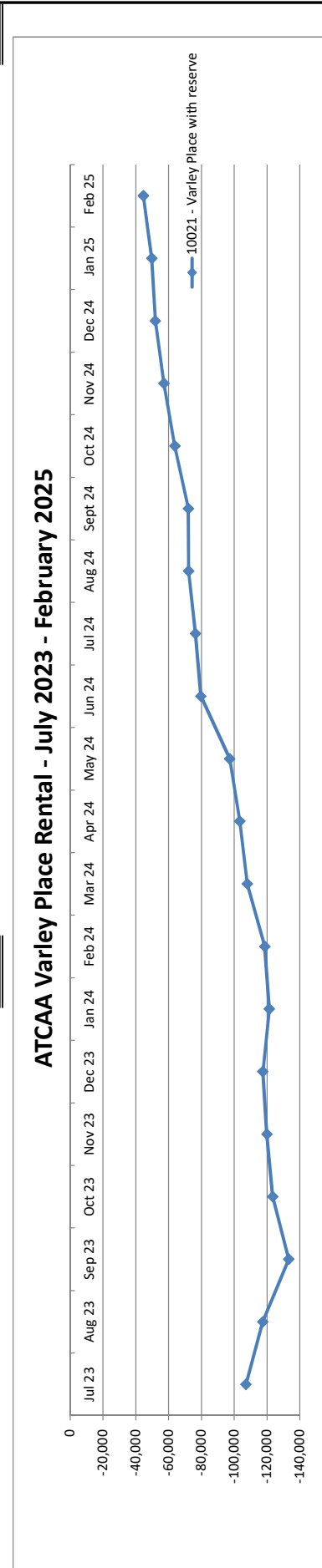
Amador Tuolumne Community Action Agency						
Statement of Net Position (Balance Sheet) - Comparative						
	UNAUDITED		AUDITED		AUDITED	
	February 28, 2025		June 30, 2024		June 30, 2023	
	Operating	Capital Assets	Operating	Capital Assets	Operating	Capital Assets
Assets						
Cash	4,828,773		3,185,061		2,340,038	
Prepaid Deposits & Expenses	448,563		169,348		226,034	
Accounts Receivable	11,309,877		3,571,731		3,365,407	
Weatherization Materials Inventory	58,904		33,301		80,163	
Construction In Progress						
Structures & Improvements		7,977,292		7,909,524		7,845,658
Vehicles & Equipment		2,092,089		1,820,159		1,882,235
Land		460,999		460,999		460,999
Accumulated Depreciation		-4,958,986		-4,950,194		-4,854,931
Right of use assets	22,730	514,781	10,884	514,781		664,538
Total Assets	16,668,846	6,086,175	6,970,325	5,755,269	6,011,642	5,998,499
Liabilities						
Accounts Payable	119,072		81,017		73,239	
Internal Line of credit	0		0		359,892	
Refundable Deposits	30,139		29,649		19,277	
Salaries & Benefits Payable	266,707		162,939		261,565	
Varley Payable	204,773		204,773			
Accrued Paid Time Off	190,803		191,733		197,643	
Notes Payable	0	265,879	0	277,274	0	294,006
Deferred Revenue	15,010,706		5,501,345		4,303,071	
Right of use liabilities		537,511		537,511	6,489	664,538
Total Liabilities	15,822,198	803,390	6,171,456	814,785	5,221,176	958,544
Net Assets						
Invested in Capital Assets		5,282,785		4,940,484		5,039,956
Committed Fund Balance						
For Contingencies	60,000		60,000		60,000	
For Future Development	40,000		40,000		40,000	
Total Committed Fund Balance	100,000		100,000		100,000	
Assigned Fund Balance						
For Lease Opt-Out	40,103		40,103		40,103	
For Employee Health Insurance	150,374		150,374		150,374	
Total Assigned Fund Balance	190,477		190,477		190,477	
Unassigned Fund Balance	556,171		508,392		499,988	
Total Net Assets	846,648	5,282,785	798,869	4,940,484	790,465	5,039,956
	16,668,846	6,086,175	6,970,325	5,755,269	6,011,641	5,998,499

Amador Tuolumne Community Action Agency			
Revenue and Expenditure Report / Income Statement			
July 1, 2024 - February 28, 2025			
			Month 8 - 67%
	July 1, 2023 - June 30, 2024 Actual	July 1, 2024 - February 28, 2025 Actual	% variance from prior year
Revenue			
Cash and accrued Revenue			
Direct Federal Revenue	4,378,958	3,069,353	70%
State Revenue(Pass-through Fed	3,058,837	2,138,045	70%
State Revenue (Non-Federal)	2,500,881	1,469,985	59%
Local Govern.Rev.(Pass through	706,755	480,612	68%
Local Govern.Rev.(Non-Federal)	593,073	498,062	84%
Private Revenue-Non Fed	108,615	144,221	133%
Private Rev. (Pass through Fed	22,817	30,794	135%
Community Donations	126,283	98,433	78%
Client Fees	51,955	43,149	83%
Miscellaneous Revenue	199,559	177,079	89%
Interest Revenue	11,028	68,713	623%
Rental Income	277,624	191,141	69%
Vacancies	-22,750	0	
Contractual Admin. Revenue	1,038,961	743,873	72%
Carry-over Revenue (Non Grant)	-102,841	-31,855	
Total Cash Revenue	12,949,754	9,121,607	70%
Non-cash Revenue			
In-Kind Revenue	1,294,176	459,051	35%
Admin.In-Kind Revenue	88,673	63,496	72%
Total Non-cash Revenue	1,382,848	522,547	38%
Total Revenue	14,332,602	9,644,154	67%
Direct Expense			
Personnel Expense			
Salaries & Wages			
Salaries & Wages	4,840,956	3,391,787	
Total Salaries & Wages	4,840,956	3,391,787	70%
Fringe Benefits			
Accrued Leave	424,735	291,553	69%
FICA	224,579	164,754	73%
Health Insurance	854,423	673,781	79%
Retirement	170,134	109,391	64%
Unemployment Insurance	56,594	49,978	88%
Workers' Compensation Insuranc	115,522	69,747	60%
Total Fringe Benefits	1,845,986	1,359,205	74%
Total Personnel Expense	6,686,942	4,750,992	71%
Non-personnel Expense			
Travel (Out-of-Area)			
Out-of-Area Travel (Staff)	20,254	21,428	106%
Total Travel (Out-of-Area)	20,254	21,428	106%
Major Equipment and Assets			
Equipment (over \$5000)	267,991	258,419	96%
Leasehold Improvements	71,116	0	0%
Structures & Improvements	99,057	278,515	281%
Total Major Equipment and Assets	438,165	536,934	123%

Housing support funds	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Total
10011 - State Street Shelter with reserve	38,888	40,930	45,312	44,721	48,983	49,081	51,853	53,706	55,624	57,046	58,752	58,839	62,985	64,859	66,867	67,655	69,155	69,865	67,367	61,281	67,655
10031 - Carter Street Property with reserve	1,552	2,639	6,635	6,344	8,986	7,948	7,953	9,198	11,356	12,247	12,396	0	1,311	771	-130	637	-1,697	-2,294	-2,572	-3,574	637
19413 - 7/19-6/21 Ama HRS Support	-102	-217	-348	-461	-610	-458	486	280	877	789	902	-2	5,955	5,868	5,314	5,116	4,186	3,765	4,086	3,741	5,116
19423 - 7/19-6/21 Tuo HRS Support	-139	-306	-430	-590	-791	-1,943	-2,166	-2,346	-2,682	-2,807	-2,840	-2	-7	-13	-17	-1	-1	-521	-2,795	-2,809	-1
All Housing support funds	40,199	43,046	51,169	50,014	57,250	55,544	58,126	60,838	65,175	67,275	69,210	58,835	70,244	71,485	72,034	73,407	73,823	70,815	66,086	58,639	73,407



	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Total
10021 - Varley Place with reserve	-107,178	-117,406	-133,220	-123,474	-119,966	-117,481	-121,410	-118,674	-107,982	-103,366	-97,259	-79,670	-76,435	-72,247	-72,073	-63,816	-57,177	-51,917	-49,792	-44,593	-51,917
Cash: Reserves for replacements						39,951															105,515
Cash: Other reserves						57,940															57,940
Total liability Varley owes ATCAA						215,372															215,372



ATCAA Fiscal Officer Narrative – April 2025 p1

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reparing for ATRC and Varley audits. No change in cash flow, internally borrowing from cash advances (HHAP2 HHAP3 & HHAP4). New bank PNC is in operation – credit card use in process. Training of new Fiscal Officer Jen Kraskouskas going well.

Housing – Denise Cloward Issue: subcontract monitoring

Housing is fully operational – maintenance worker hired

Emergency Shelter Grants (ESG): 2023 round –Spending 2024 RR non-competitive and Shelter (\$200k) received 9/24.

CalWorks – New Tuolumne 2024-25 contract in process.

Continuum of Care (CoC)

CoC HHAP1: 4-county \$1.9 million Round 1 CoC funds are almost fully spent, **ending June 2025**, with some budget revisions.

CoC HHAP2: \$700k split between 4 counties, subcontracts in hand, spending almost done.

Coc HHAP3: \$1,907k in state funding secured, \$645k in HHIP (health insurance) funding added, projects in development, half of funding received. Associated HHIP funds adds \$645k in funding

Coc HHAP4: \$1,610k in funding secured, **all subcontracts received**

Coc HHAP5: \$2,059k in funding secured, **cash advance of half of contract received, almost all subcontract budgets received.**

Varley Place: No vacant units at the moment, VASH funds are being received timely.

Monthly rent increases have been approved by State, no impact to residents. At full occupancy, this project projects a small net positive result. Roof needs repair.

CACFP: supplements shelter food costs – needs about \$1,000/month from operations.

Carter St/State St: Carter Street with one vacancy, is now running a small net positive result.

Food bank – Miko Daniels Issue: CDBG funding loss, Federal TEFAP funding uncertainty

Food bank is fully operational – full time from warehouse, new program manager hired.

Community Dev. Block Grant (CDBG).

New CDBG \$475k 2 year started 10/23 in process. Detailed quarterly billings, Upcoming contract proposal for \$265k is postponed until Sept 2025, funding expected Jan 26 – will require changes in operational budgets through Dec 2025. **May face Federal funding cuts.**

Emergency Food Assist. Program (TEFAP): Spending regular current annual \$53k allocation, starting Oct 2024. This pays for staff and support to handle free Federal commodities – billed quarterly. **May face Federal funding cuts**

CalFoods: 2024-25 \$43k - only pays for CA food – new funding. An additional \$206k was granted to be spent by 4/25 – same conditions. The two “one-time” grants summing to \$250K must be spent by 4/25 (the remaining unspent 60%).

Capital improvement project: **Budget revision approved** – up to \$900k available over many years. Purchasing new rollup doors, fencing, cooling fans and vehicles in process. **Billing for \$300k in budgeted expenses in process. Project end dates 6/30/26.**

Steinberg/Goldberg foundation: New \$40k received, to be spent Feb-March 2025.

PG&E food box: Received \$12K in new funding for food box reimbursement.

Pantries: pays for food on a per pound basis

Donations: Strong support through the holidays. **Will** need to spend a portion, due to CDBG delay.

ATCAA Fiscal Officer Narrative – April 2025 p2

Energy –Alicia Hanks Issue: Staff transition

Outreach/intake in the office every day and working from home one day per week.

Low Income Heat & Energy Assist Program (LIHEAP): weatherization & PGE assist – consistent funding – lower funding for upcoming years, point system implemented resulting in a decrease in the number of households we will be able to assist.

2023 ESLIHEAP: Only propane left in AMA & CAL

2023-27 BIL DOE initiated ~938k budget through 2027.

2024 LIHEAP: \$1.3M Contract signed funding is now available in CORE

2024-25 Prop-1 Water Conservation TCRCD: \$292K contract from T-Stan IRWM in process

2024 LIHEAP Wx MOA with IMACA – in process

Amador youth – Pat Porto Issue: Non-federal match

Full time work, sometimes from home.

Drug Free Community coalition initiative: Spent \$108k first year of 5 yr contract at \$125k/year. New contract for yr 2 being spent.

Foster Youth: Funds from foster youth and donations combined for future use.

Tuolumne youth – Bob White Issue:

Staff is at optimum level

Friday Night Live (FNL): New ARPA \$26k funds in process – through 6/25.

- FNL SEL \$240K funding carried over beyond 6/24 end date.

Mentoring: New prevention and mentoring \$75k continues through 6/25

Suicide prevention: New \$104k contract received through 6/25

Youth Empowerment Solutions (YES) partnership: Primary prevention \$25k continues through 6/25; \$26k ARPA primary prevention funds secured through 6/25

Community – various Issue:

Staff ramping up, outreach increasing

Lifeline (Marie): With CSBG support, operations running with a small positive result.

Community Services Block Grant (CSBG): New regular 2025 \$279k contract is operation. Discretionary contract \$26k spending through 4/25.

CSBG EITC (Kristy): New EITC Contract at \$220k year-around contract in operation. New IRS VITA contract for \$60k for 24-25 Federal fiscal year in operation.

Early Child Services – Marsha Williams Issue: Director search

Head Start/State preschool & Early Head Start in operation

Head Start/Early Head Start. New carryover request in process, coming to Board **this** meeting. Monitoring remediation now complete.

CACFP: supplements Head Start food costs, normal subsidy needed.

Cal State Preschool Program (CSPP): 24-25 \$687k contract in operation, will use \$168k cost adjustment funding as needed.

ATCAA Fiscal Officer Narrative – April 2025 p3

Administration – Issue:

New staffing, still some remote work

Admin 23-24 budget ran negative \$64k due to increased audit, legal, and staffing (fiscal officer duplication) costs. Running almost break even for the first **eight** months, with increased CSBG allocation **and \$37k COLA budget revision** .

ATCAA LOC: ATCAA has no external Line of Credit (LOC). ATCAA's cash balance resulting from contract advances is adequate to support cash flow.

Health insurance/special projects Issue:

Workers Comp premiums have been reduced by 21% in 2025 from \$125k to \$99k.

Health fund running even. Insurance premiums (employer paid portion) will remain flat due to ATCAA negotiating success.

Spending on yellow bldg. needed - \$18k available



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AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

Sofia Valverde OHS

Program Specialist
Office of Head Start - Region IX
90 7th Street, 9th Floor
San Francisco, CA 94103

RE: Carryover Request for ATCAA Head Start: 09CH011917

Dear OHS Program Specialist:

ATCAA Head Start would like to formally request a carryover for our Head Start grant, 09CH011917-04, with a budget period 01-01-2024 through 12-31-2024. We are requesting to carry over \$397,821 (\$281,563 in Head Start and \$116,258 in Early Head Start) in unobligated operations funds to the next budget period 09CH011917-05, 01-01-2025 through 12-31-2025.

These funds will be used to complete approved activities and objectives that were not completed during the original budget period.

Our organization is requesting this carryover as a result of cost savings during year four due to staff vacancies and additional funding sources including additional California Department of Education funding.

Should you have any questions, please do not hesitate to contact us.

Sincerely,

Jackie Roberts, ECS Operations & Budget Manager

Carry over Request – Budget and Budget Narrative

ATCAA is requesting permission to carry over unspent funds from the budget year 01-01-2023 through 12-31-2023 of 09CH011917 in the amount of \$397,821.

These funds will be used to complete approved activities and objectives that were not completed during the original budget period.

Our organization requires this carryover as a result of cost savings during year two due to staff vacancies and savings in other areas due to extra funding sources including California State Preschool Program Cost of Care Plus Rate. Our Training and Technical Assistance funding was fully expended in both Head Start and Early Head Start.

For Head Start, we had cost savings in Personnel (\$105,522) and Fringe (\$99,324). Savings in Supplies (\$15,852) was due to received donations and non-federal funding to cover some of the supplies' costs. Indirect (\$60,865) had cost savings due to direct expenses being lower than projected. Indirect is higher than anticipated due to high expenditures on major equipment that did not have indirect applied to the expenditures and our indirect cost rate going down.

For Early Head Start, we had cost savings in Fringe (\$48,678). Travel (\$1,000) due to virtual training options. Equipment (\$10,354) due to cost savings on major equipment. Savings in Supplies (\$33,367) was due to lower enrollment. Savings in Contractual (\$7,494) was due to lack of consultants. Indirect (\$15,365) had cost savings due to direct expenses being lower than projected.

We intend to spend the carryover funds on activities from the original budget:

For Head Start Personnel (\$105,522) and Fringe (\$99,324) will be used to hire additional Apprentice Teachers. Supplies (\$15,852) for Head Start will be used for office supplies, child and family services supplies, food services supplies, tech and hardware supplies, safety equipment supplies. Indirect (\$60,865) will go to indirect costs.

For Early Head Start Fringe (\$48,678) costs will be spent to cover additional fringe costs. Travel (\$1,000) will go to associated travel costs in 2025. Equipment (\$10,354) will be used toward the purchase of equipment. Supplies (\$33,367) will go towards additional supplies associated with increased center-based spots. Contractual (\$7,494) will go to mental health consultants. Indirect (\$15,365) will go to indirect costs.

Carryover Budget Request Head Start

Category	Amount to Carryover	Explanation of Unobligated Balance	Plan for Expending Balance
Personnel	\$105,522	Staff Vacancies	Additional Apprentice Teachers
Fringe	\$99,324	Staff Vacancies	Fringe Associated To Additional Apprentice Teachers
Supplies	\$15,852	Cost Savings Due To Donations and Other Non-Head Start Funding	Child and Family Services Supplies
TOTAL DIRECT	\$220,698	Direct Costs	\$220,698
Indirect	\$60,865	Indirect Costs	\$60,865
TOTAL	\$281,563		\$281,563

Carryover Budget Request Early Head Start

Category	Amount to Carryover	Explanation of Unobligated Balance	Plan for Expending Balance
Fringe	\$48,678	Staff Vacancies	Fringe Associated To Fringe Costs
Travel	\$1,000	Cost Savings Due to Virtual Training Options	2025 Staff Travel
Equipment	\$10,354	Costs Savings on Equipment Purchases	2025 Equipment Purchases
Supplies	\$33,367	Cost Savings Due to Lower Center Based Slots	Child and Family Services Supplies
Contractual	\$7,494	Lack of Consultants	Mental Health Consultants
TOTAL DIRECT	\$100,893	Direct Costs	\$100,893
Indirect	\$15,365	Indirect Costs	\$15,365
TOTAL	\$116,258		\$116,258