

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

**Amador Tuolumne Community Action Agency
FINANCE COMMITTEE MEETING**

Friday February 9, 2024 | 9 am

LOCATIONS

Host, Cynthia Rockwell: **ATCAA Sonora Service Center**, 427 N. Hwy 49 Sonora CA 95370 (209) 533-1397
Host, Joseph Bors: **ATCAA Jackson Service Center**, 10590 Hwy 88 Jackson, CA 95642 (209) 223-1485

AGENDA

1. **CALL TO ORDER:**
2. **ROLL CALL:**

ATCAA Finance Committee Members		
	<i>Claire Gunselman, Treasurer-Committee Chair</i>	A-PUB
	Lynn Morgan	A-PRI
	Ryan Campbell	T-PUB
	Helena Rice-Padilla	A/T-LI
	Pastor Mark Smith	A-PRI

ATCAA Staff		
	Joseph Bors, Executive Director	
	Patricia Angeja, Fiscal Officer	
	Cynthia Rockwell, Board 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 December 9, 2024 meeting Pg. **3**

5. NEW BUSINESS:

5.1. Presentation of the FY 2023 Audit Pg. **7**

6. REPORTS:

6.1. Administrative Reports

6.1.1. Line of Credit (LOC) Internal Report Pg. **96**

6.1.2. Local Agency Investment Fund (LAIF) Activity Report Pg. **97**

6.1.3. Administrative Budget to Actual Pg. **98**

6.1.4. CSBG Budget to Actual Pg. **99**

6.2. Early Head Start Reports

6.2.1. Head Start Budget and Expenditure Reports Pg. **100**

6.2.2. In-Kind (Match) Reports Pg. **100**

6.2.3. Credit Card Expenditure Reports Pg. **102**

6.2.4. ESH/HS Monthly Statistical Report Pg. **104**

6.2.5. Early Childhood Services Report Submittal Matrix Pg. **105**

6.3. Program Fiscal Report

6.3.1. Contract Status Summary by Program Report Pg. **106**

6.4. Agency Finance Statements

6.4.1. ATCAA Balance Sheet Pg. **107**

6.4.2. ATCAA Revenue/Expenditure Report Pg. **108**

6.4.3. Housing Support Account – Tuolumne Properties and Varley Place Pg. **111**

6.4.4. Fiscal Officer Narrative Pg. **112**

7. OLD BUSINESS:

7.1. Proposed Banking Relationship Change Pg. **115**

8. FUTURE COMMITTEE MEETING: *Friday, April 12, 2024*

9. ADJOURNMENT:

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

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

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

Amador Tuolumne Community Action Agency FINANCE COMMITTEE MEETING

Friday/December 8, 2023 | 9 am

LOCATIONS

Host, Kristy Moore: **ATCAA Sonora Service Center**, 427 N. Hwy 49, Sonora CA 95370 (209) 533-1397
 Host, Joseph Bors: **ATCAA Jackson Service Center**, 10590 Hwy 88 ,Jackson, CA 95642 (209) 223-1485

MINUTES

1. **CALL TO ORDER:** *Meeting was called to order at 9:04 by Claire Gunselman, Finance Committee Chair.*
2. **ROLL CALL:**

ATCAA Finance Committee Members		
P	<i>Claire Gunselman, Treasurer-Committee Chair</i>	A-PUB
P	Lynn Morgan	A-PRI
P	Ryan Campbell, Alternate for David Goldemberg	T-PUB
A	Helena Rice-Padilla	A/T-LI
P	Pastor Mark Smith	A-PRI

ATCAA Staff	
P	Joseph Bors, Executive Director
P	Bruce Giudici, Fiscal Officer
A	Patricia Angeja, Fiscal Officer in Training
P	Kristy Moore, Communications Manager

Others Present: Lynee Ayers, In-Coming ATCAA Food Bank Director

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.
Nothing to report.

4. CONSENT CALENDAR:

4.1. Approval of Minutes from October 13, 2023 meeting Pg. 3

Motion: Ryan Campbell; Seconded: Mark Smith. MPU via roll call.

5. NEW BUSINESS:

5.1. Changes in ATCAA Group Health Care for 2024 Pg. 6

Joe Bors reported on the 2024 ATCAA Group Health Insurance Policy.

There will be no change to the Dental or Vision benefit plans except change to a different carrier. United Healthcare reported that 2024 Group Insurance premiums will increase by 52%. ATCAA will be changing Insurance Brokers as of January 1, 2024. This change was approved by the ATCAA Executive Committee on November 30, 2023. With the Assistance of the new Insurance Broker, it was decided that ATCAA would continue with a United Healthcare Plan, though choosing a higher individual deductible of \$5,000. The deductible would be offset by providing each insured ATCAA employee with a \$5,000 debit card to be used solely for health expenses related to the insurance coverage, thus offsetting the higher \$5,000 deductible. By doing such, ATCAA is able to keep monthly health insurance premiums reasonable, and only pass on a \$64 average monthly increase to ATCAA Staff for health insurance coverage, noting such increase is offset by a \$20 reduction of monthly Dental and Vision Insurance costs. Will be presented to the ATCAA Board of Directors as an information topic yet will not be an Action Item. Joe Bors will be presenting new Health Insurance Policies to ATCAA Staff in the following week. Previously, the ATCAA Leadership Team approved the decision to change health insurance policies in 2024, approving the current plans identified here in.

6. REPORTS:

6.1. Proposed Changes in ATCAA Banking Relationship Pg. 11

Bruce Giudici reported on Administrative Reports. Giudici briefly discussed discontinuing services with Umpqua Bank in the future due to current bank demographics/locations, reduction in services, and increased bank charges to ATCAA's banking accounts. Giudici presented three local banks that are being considered by ATCAA to replace the Umpqua banking account: Bank of Marin, Bank of America and Wells Fargo. Giudici discussed described banks monthly maintenance fees and other relevant charges for future consideration

6.2. Administrative Reports

6.2.1. Line of Credit (LOC) Internal Report Pg. 13

Giudici reported that ATCAA is not currently utilizing the Line of Credit (LOC) as ATCAA is borrowing from internal cash funds available and paying same funds. Due to such, ATCAA should not have to utilize Line of Credit for quite a while.

6.2.2. Local Agency Investment Fund (LAIF) Activity Report Pg. 14

Giudici reported that Local Agency Investment Fund (LAIF) has not experienced any changes.

6.2.3. Administrative Budget to Actual Pg. 15

Giudici reported that ATCAA is currently at 29% of total budget. Historically, budget should be 33% or below.

6.2.4. CSBG Budget to Actual as of December 2023 Pg. 18

Giudici reported on CSBG Budget to Actual stating that currently the described budget is slightly overspent. Instead of being at \$232K, expenditure is at \$233K. Total budget is \$279,197.

6.3. Early Head Start Reports

Giudici reported on the Early Head Start Reports.

6.3.1. Head Start Budget and Expenditure Reports Pg. 19

Giudici reported that the Head Start budget is slightly overspent in T & TA expenditures.

The solution will be to allocate some of the T & TA expenses and move them in to the basic Head Start contract expenditure costs which is 33% underspent. Giudici continued report

by stating the Early Head Start reports the same expenditure outline for T & TA expenditures and will use the same allocation formula as Head Start (described above).

6.3.2. In-Kind (Match) Reports Pg. 19

Giudici reported that In-Kind is doing very well. Current budget period remaining is 17%, and

budget left is 14%. Giudici completed the report by reporting on non-Head Start Fiscal

Reporting: Child and Adult Care Food Program Budget and Expenditure Report, CA State Preschool Budget and Expenditure Report, and Tuolumne Home Visiting Program.

6.3.3. Credit Card Expenditure Reports Pg. 21

Giudici reported on Credit Card Expenditures. There was nothing outstanding to report.

All expenses were within acceptable standards.

6.3.4. Early Childhood Services Report Submittal Matrix Pg. 24

Giudici reported on the Early Childhood Service Report Submittal Matrix and outlined that this

report outlines which programs are going to be reported on, and in what month the described report are due and will be submitted.

6.4. Program Fiscal Report

6.4.1. Contract Status Summary by Program Report as of December 2023 Pg. 25

Giudici reported on new and continuations of existing ATCAA contracts.

6.5. Agency Finance Statements through December 2023

6.5.1. ATCAA Balance Sheet Pg. 26

Giudici reported on the ATCAA Balance Sheet. Giudici explained the difference between the Unaudited and Audited Funds, account receivables and deferred revenue.

6.5.2. ATCAA Revenue/Expenditure Report Pg. 27

Giudici reported on ATCAA Revenue/Expenditure Report. The report compares current revenue to last year's 2023 Fiscal Actual Revenue/Expenditures. Last year, ATCAA was at approximately 33%; currently at 29%. Reporting currently has to factor in Head Start revenue. Head Start Programs are historically not in session during June/July of each year.

6.5.3. Housing Support Account – Tuolumne Properties and Varley Place Pg. 30

Giudici reported on Housing Support Account. There is nothing new to report as there are not any significant changes.

6.5.4. Fiscal Officer's Narrative Pg. 31

Giudici provided the Fiscal Officer's Narrative. Received Amador County Cal Works funding of \$146K. Spent all but \$310K of Continuum of Care (CoC) funding. \$310K will be spent on Rapid Rehousing. Reported on LIHEAP funding expenditures. Reported on Amador Youth, Foster Youth and Tuolumne Youth Programs funding, and Community (various programs).

7. OLD BUSINESS: Update to Accounting Standards and Policies Pg. 34

8. FUTURE COMMITTEE MEETING: Friday, February 9, 2024

9. ADJOURNMENT: Meeting was adjourned at 10:24 am.

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

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

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

***AUDITED BASIC FINANCIAL STATEMENTS,
OTHER SUPPLEMENTARY INFORMATION AND
OFFICE OF MANAGEMENT AND BUDGET
UNIFORM GUIDANCE REPORTS***

June 30, 2023

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-9
AUDITED BASIC FINANCIAL STATEMENTS	
Statement of net position	10
Statement of activities	11
Balance sheet – governmental funds	12
Reconciliation of the balance sheet – governmental funds to the statement of net position	13
Statement of revenues, expenditures and changes in fund balances – governmental fund	14
Reconciliation of the statement of revenues, expenditures and changes in fund balances – governmental funds to the statement of activities	15
Notes to financial statements	16-31
 INDEPENDENT AUDITORS' 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	32-33
 INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	34-36
 SUPPLEMENTARY INFORMATION	
Schedule of expenditures of federal and California state awards	37-41
Schedule of revenue and expenditures – special revenue funds	42-57
Government fund – schedule of expenses	58-60
Computation worksheet for closed CSD contracts	61-68
General information	69
Combining Schedule of Expenditures by State Categories	70
Combining Schedule of Claimed Equipment Expenditures	71
Combining Schedule of Claimed Expenditures for Renovation and Repairs	72
Combining Schedule of Reimbursable Administrative Costs	73
Notes to the Child Care and Development Programs Supplemental Information	74
Audited Final Attendance and Fiscal Report – CSPP-2037	75-85
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS	86



B O W M A N
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Amador Tuolumne Community Action Agency
Jackson, California

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Amador Tuolumne Community Action Agency**, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise **Amador Tuolumne Community Action Agency's** basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Amador Tuolumne Community Action Agency as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Amador Tuolumne Community Action Agency 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 Amador Tuolumne Community Action Agency's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Established 1949
www.cpabowman.com

Bowman & Company, LLP
10100 Trinity Parkway, Suite 310
Stockton, CA 95219

Telephone: 209.473.1040
Facsimile: 209.473.9771

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 generally accepted auditing standards 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 judgement made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted 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 Amador Tuolumne Community Action Agency'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 Amador Tuolumne Community Action Agency'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 time of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023 on our consideration of Amador Tuolumne Community Action Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 Amador Tuolumne Community Action Agency'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 Amador Tuolumne Community Action Agency's internal control over financial reporting and compliance.

Bowman & Company, LLP

Bowman & Company, LLP
Stockton, California
December 15, 2023

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the annual financial report of the Amador Tuolumne Community Action Agency presents a discussion and analysis of the Agency's financial performance during the fiscal year ended June 30, 2023. It should be read in conjunction with the Agency's financial statements following this section.

FINANCIAL HIGHLIGHTS

The following illustrates some of the Agency's financial highlights. More detail on these items is included in the Government-wide Financial Analysis which follows.

- Total programmatic revenue for the fiscal year increased by 6.0% over the prior year (Table 3). Programmatic revenue does not include revenue used for Fixed Assets or for Indirect Costs. Governmental programmatic funds saw a 5.2% increase for the year of \$566,194 while other funding increased by \$123,095 (24.7%).
- The Agency's total net position decreased by \$6,412 (Table 1), primarily due to depreciation exceeding the purchase of assets.
- During the fiscal year, the Agency's total revenue exceeded expenses by \$12,544 (Statement of Revenues, Expenditures and Changes in Fund Balances, page "14"). This amount is made up primarily of increases to the Agency's community donations.
- Cash increased by \$266,035 (from \$2,074,003 as of 6/30/22 to \$2,340,038 as of 6/30/2023); accounts receivable increased by \$972,410 (from \$2,392,997 as of 6/30/22 to \$3,365,407 as of 6/30/2023) and unearned revenue increased by \$2,063,562 (from 2,599,401 as of 6/30/22 to \$4,662,963 as of 6/30/23). These changes are due the receipt of Homeless Housing Assistance and Prevention Program (HHAP) advance funding and new receivable contracts and their deferred obligations.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis in this section are intended to serve as an introduction to the Agency's Basic Financial Statements. The Agency's Basic Financial Statements consist of three components:

- Government-wide Financial Statements,
- Fund Financial Statements, and
- Notes to the Basic Financial Statements.

Required Supplementary Information is included in addition to the Basic Financial Statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of the Agency's finances, using accounting methods similar to those of a private-sector business.

The *Statement of Net Position* presents information on all of the Agency's assets and deferred outflows of resources and liabilities as of the end of the fiscal year, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS

The *Statement of Activities* presents information on how net position changed during the fiscal year, with revenues and expenses by major type or function. Revenues and expenses are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

All of the Agency's activities are considered *Governmental Activities*.

Fund Financial Statements are the more familiar groupings of related accounts that are used to keep track of specific sources of funding and spending for particular purposes.

All of the Agency's basic services are reported in *Governmental Funds*. Information is presented separately for the General Fund and the Special Revenue Fund in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances.

The *Special Revenue Fund* contains financial information, combined into a single, aggregated presentation, for all revenue sources that are restricted for a specific purpose.

The *General Fund* is used to account for unrestricted financial resources.

Fund Financial Statements do *not* include depreciation expense, as Government-wide Financial Statements do. Fund Financial Statements include, as an expense, the cost of purchasing capital assets and principle payments of long term liabilities, while Government-wide Financial Statements do not. A reconciliation of the two types of financial statements is presented in the audit with the Fund Financial Statements.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements.

Supplementary Information is included to provide detailed data for individual special revenue funds, and includes budgetary comparison schedules as required by specific funding sources.

Comparative Data from prior periods is included for purposes of a comparative analysis.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

MANAGEMENT’S DISCUSSION AND ANALYSIS

GOVERNMENT-WIDE FINANCIAL ANALYSIS

**Table 1
Net Position**

	<u>2023</u>	<u>2022</u>
Assets:		
Current and other assets	\$ 6,011,642	\$ 4,832,874
Capital assets	5,333,961	5,379,104
Right-of-use assets	664,654	852,451
Total assets	<u>\$ 12,010,141</u>	<u>\$ 11,064,429</u>
Liabilities:		
Current and other liabilities	\$ 5,230,665	\$ 4,283,925
Noncurrent liabilities	474,807	294,126
Right-of-use liabilities	474,248	649,546
Total liabilities	<u>6,179,720</u>	<u>5,227,597</u>
Net assets:		
Invested in capital assets	5,039,956	5,068,535
Committed Fund Balance	100,000	100,000
Assigned Fund Balance	190,477	182,607
Unassigned Fund Balance	499,988	485,690
Total net assets	<u>\$ 5,830,421</u>	<u>\$ 5,836,832</u>
Total Liabilities and Net Assets	<u>\$ 12,010,141</u>	<u>\$ 11,064,429</u>

Table 1 shows the status of ATCAA’s net position (assets and deferred outflows of resources in excess of liabilities and deferred inflows of resources), which may serve over time as a useful indicator of the Agency’s financial position. Net position of \$5,830,421 as of June 30, 2023 reflects a decrease of \$6,411 for the year, due primarily to depreciation exceeding asset purchases. During both FY2023 and FY2022, ATCAA did not have deferred inflows of resources or deferred outflows of resources as defined under the current standards of Governmental Accounting Standards Board Statement (GASBS) No. 65, in effect as of the date of the audit report.

Current Assets (e.g. cash in bank, accounts receivables, prepaid deposits and expenses, and materials inventory) increased overall by \$1,178,765, primarily as a result of increased Cash (\$266,035 from program advances) and Accounts Receivable (\$972,410 from new housing and food bank contracts) .

Current Liabilities (e.g. accounts payable (vendors), salaries and benefits payable, the line of credit, and unearned revenue) increased by \$946,740 primarily due to a net increase in accounts payable plus deferred revenue (\$1,021,496) that resulted from new HHAP housing contracts on behalf of the Central Sierra Continuum of Care.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

MANAGEMENT’S DISCUSSION AND ANALYSIS

Investment in Capital Assets (e.g. land and easements, structures and improvements, and equipment) is the largest portion of Net Position. The Agency uses these capital assets to provide services to the communities; consequently, these assets are not available for future spending. Investment in Capital Assets decreased by \$28,580 as a result of depreciation expense exceeding program equipment purchases, which were not needed after the prior year’s exceptional purchases

Restricted Fund Balance represents resources that are subject to *external* restrictions on how they may be used.

Unrestricted Fund Balance represents resources that are subject to *internal* restrictions on how they may be used. The Agency has *Committed* or *Assigned* a portion of Unrestricted Fund Balance for specific purposes (Balance Sheet, page 10).

**Table 2
Change in Net Position**

	2023	2022
Expenses:		
Program expenses	\$ 4,263,393	\$ 12,671,027
General administration	1,042,671	940,859
Total Expenses	<u>15,306,064</u>	<u>13,611,985</u>
Revenues:		
Program revenues:		
Operating grants and contributions	15,313,613	13,752,179
General revenues:		
Investment income	4,995	1,070
Total Revenues	<u>15,318,608</u>	<u>13,753,249</u>
Change in net assets	<u>12,544</u>	<u>141,264</u>
Net Assets - Beginning of Year	5,201,682	5,060,418
Net Assets - End of Year	<u>\$ 5,214,226</u>	<u>\$ 5,201,682</u>

Table 2 presents condensed financial information derived from government-wide financial statements. The table shows program expenses by function as well as program revenues and general revenues by major source. Program expense includes the noncash expense of depreciation and does not include the cash expenditure of major equipment paid with grant funds. Revenues increased from Head Start, LIHEAP, food bank and housing programs – along with their associated expenses.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

MANAGEMENT’S DISCUSSION AND ANALYSIS

**Table 3
Change in Total Programmatic Revenue**

	<u>Total Funding</u>	<u>Less Fixed Assets</u>	<u>Net Total Funding</u>	<u>Amount of Change</u>	<u>% of Change</u>
2016	8,976,224	(204,952)	8,771,272	898,580	11.4%
2017	8,837,894	(660,357)	8,177,537	(593,735)	(6.7%)
2018	8,939,425	(1,090,478)	7,848,947	(328,590)	(4.0%)
2019	8,772,672	(129,666)	8,643,006	794,059	10.1%
2020	9,201,780	(137,418)	9,064,362	421,356	4.9%
2021	9,850,538	(327,693)	9,522,845	458,483	4.8%
2022	12,342,443	(948,946)	11,393,497	1,870,652	19.6%
2023	12,443,079	(360,293)	12,082,786	689,289	6.0%

Table 3 presents a review of the annual change in net total programmatic revenue received during the eight-year cycle beginning with fiscal year ending 2016. Programmatic revenue does not include revenue used for purchasing Fixed Assets or for Indirect Costs. Net funding for fiscal year 2023 increased by \$689,289 over fiscal year 2022, primarily due to increased funding in Head Start, food bank, and administration of housing funds for the Central Sierra Continuum of Care.

**Table 4
Change in Governmental Programmatic Revenue**

	<u>Governmental Funding</u>	<u>Less Fixed Assets</u>	<u>Net Governmental Funding</u>	<u>Amount of Change</u>	<u>% of Change</u>
2016	6,993,155	(204,952)	6,788,203	144,319	2.1%
2017	7,556,054	(660,357)	6,895,697	117,494	1.7%
2018	8,343,889	(1,090,478)	7,253,411	357,714	4.9%
2019	8,264,510	(129,666)	8,104,844	851,433	11.7%
2020	8,617,512	(137,418)	8,480,094	375,250	4.6%
2021	9,416,576	(327,693)	9,088,883	608,789	7.2%
2022	11,846,573	(948,946)	10,897,627	1,808,744	19.9%
2023	11,824,114	(360,293)	11,463,821	566,194	5.2%

Table 4 presents a review of the annual change in net governmental programmatic revenue received during the eight-year cycle beginning with fiscal year ending 2016. Programmatic revenue does not include revenue used for purchasing Fixed Assets or for Indirect Costs. Governmental programmatic funds increased in 2023 by \$566,194, primarily due to increased Head Start and food bank funding, as well as administration of housing funds for the Central Sierra Continuum of Care. COVID funding slowed.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

MANAGEMENT’S DISCUSSION AND ANALYSIS

**Table 5
Percentage of Governmental Programmatic Revenue**

	<u>Net Governmental Funding</u>	<u>Net Total Funding</u>	<u>% of Total Net Funding</u>
2016	6,788,203	8,771,272	77.3%
2017	6,895,697	8,177,537	84.3%
2018	7,253,411	7,848,947	92.4%
2019	8,104,844	8,643,006	93.8%
2020	8,480,094	9,064,362	93.6%
2021	9,088,883	9,522,845	95.4%
2022	10,897,627	11,393,467	95.6%
2023	11,463,821	12,082,786	94.8%

Table 5 shows the percentage of the Agency’s total programmatic funding that is derived from governmental contracts and grants during the eight-year cycle beginning with fiscal year ending 2016. Government funding includes Federal, State and local government sources. Increases or decreases are dependent upon Federal and State appropriations. Since the Agency was first formed in 1981, it has routinely operated with fluctuations in government resources. Management, Administration and Board members review budgets and expenditures on a routine basis; adjust budgets, staffing and levels of service as the need arises; and proactively seek program funding for continued growth. Governmental funding consistently comprises over 80% of total programmatic funds.

CONTACTING THE AGENCY’S FINANCIAL MANAGEMENT

This financial report is designed to provide the Agency’s citizens, taxpayers, customers, and creditors with a general overview of the Agency’s finances and to demonstrate the Agency’s accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Agency’s Fiscal Officer at 10590 State Highway 88, Jackson, California 95642.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

STATEMENT OF NET POSITION

June 30, 2023

ASSETS

CURRENT ASSETS

Cash	\$ 2,340,038
Prepaid expenses and deposits	226,034
Accounts receivable	3,365,407
Weatherization materials inventory	80,163
Total current assets	6,011,642

CAPITAL ASSETS, net

5,333,961

OTHER ASSETS

Deferred outflows	10,884
-------------------	--------

LONG-TERM ASSETS

Right-of-use assets, net	653,654
--------------------------	---------

Total assets

\$ 12,010,141

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 73,239
Refundable deposits	19,277
Salaries and benefits payable	261,565
Notes payable, current portion	16,842
Right-of-use liability, current portion	196,779
Deferred revenue	4,662,963
Total current liabilities	5,230,665

LONG-TERM LIABILITIES

Accrued paid time off	197,643
Notes payable, less current portion	277,164
Right-of-use liability, less current portion	474,248
Total liabilities	6,179,720

NET POSITION

Investment in capital assets	5,039,956
Committed fund balance:	
For contingencies	60,000
For future development	40,000
Assigned fund balance:	
For lease opt-out	40,103
For employee health insurance	150,374
Unassigned fund balance	499,988
Total net position	5,830,421

Total liabilities and net position

\$ 12,010,141

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**STATEMENT OF ACTIVITIES
Year Ended June 30, 2023**

		Total Governmental Activities
SUPPORT AND REVENUE		
Operating grants and contributions	\$	11,757,530
In-kind revenue		2,008,808
Charges for services		63,033
Rental income		213,714
Miscellaneous program revenue		217,542
Indirect revenue		1,042,672
Interest		4,995
		15,308,294
 EXPENSES		
Personnel costs		6,386,811
Travel		20,217
Depreciation expense		386,890
Supplies		187,721
Contractual		2,041,177
Major equipment expense		40,247
Other equipment expense		123,544
General personnel costs		108,846
General operating costs		358,194
Space/occupancy costs		737,204
Special department costs		1,872,375
Indirect expenses		1,042,671
In-kind expense		2,008,808
		15,314,705
Change in net position		(6,411)
Net position, beginning of year		5,836,832
Net position, end of year	\$	5,830,421

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2023**

ASSETS

ASSETS	General Fund	Special Revenue Fund	Total Governmental Fund
Cash	\$ 2,340,038	\$ --	\$ 2,340,038
Prepaid expenses and deposits	49,559	176,475	226,034
Accounts receivable	--	3,365,407	3,365,407
Weatherization materials inventory	--	80,163	80,163
Interfund receivable (payables)	<u>(1,825,487)</u>	<u>1,825,487</u>	<u>--</u>
Total assets	<u>\$ 564,110</u>	<u>\$ 5,447,532</u>	<u>\$ 6,011,642</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts payable	\$ 4,927	\$ 68,312	\$ 73,239
Refundable deposits	--	19,277	19,277
Salaries and benefits payable	--	261,565	261,565
Deferred revenue	<u>--</u>	<u>4,662,963</u>	<u>4,662,963</u>
Total liabilities	<u>4,927</u>	<u>5,012,117</u>	<u>5,017,044</u>

FUND BALANCES

Committed fund balance:			
For contingencies	60,000	--	60,000
For future development	40,000	--	40,000
Assigned fund balance:			
For lease opt-out	40,103	--	40,103
For employee health insurance	138,835	11,647	150,482
Unassigned fund balance	<u>280,245</u>	<u>423,768</u>	<u>704,013</u>
Total fund balances	<u>559,183</u>	<u>435,415</u>	<u>994,598</u>
Total liabilities and fund balances	<u>\$ 564,110</u>	<u>\$ 5,447,532</u>	<u>\$ 6,011,642</u>

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2023**

Total fund balances for Governmental Funds at June 30, 2023	\$	994,598
---	----	---------

Total net assets reported for Government Activities in the Statement of Net Position is different because:

a.) Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. In the Statement of Net Position, all assets, including capital and right-to-use leased assets, and accumulated depreciation and amortization are reported.

Land	460,999	
Structures and Improvements	7,845,658	
Less accumulated depreciation	(3,564,659)	
Vehicles and Equipment	1,882,235	
Less accumulated depreciation	(1,290,272)	
Right-of-use leased assets	1,048,152	
Accumulated amortization	<u>(394,498)</u>	
		5,987,615

b.) Deferred outflows of resources relating to right-of-use assets are applicable to future periods and therefore, not reported in governmental funds. In the Statement		10,884
---	--	--------

c.) Long term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long term liabilities at year end consist of:

Notes payable	(294,006)	
Right-of-use liability	(671,027)	
Accrued paid time off	<u>(197,643)</u>	
		<u>(1,162,676)</u>

Total Net position of Governmental Activities at June 30, 2023	\$	<u><u>5,830,421</u></u>
--	----	-------------------------

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES- GOVERNMENTAL FUND
Year Ended June 30, 2023**

	General Fund	Special Revenue Fund	Eliminations	Total
SUPPORT AND REVENUE				
Program Revenue:				
Direct federal revenue	\$ --	\$ 3,971,247	\$ --	\$ 3,971,247
State revenue(pass-through fed)	--	3,458,554	--	3,458,554
State revenue (non-federal)	--	2,623,896	--	2,623,896
Local govern.rev.(pass through)	--	679,924	--	679,924
Local govern.rev.(non-federal)	48,966	453,894	--	502,860
Private revenue-non fed	--	496,974	--	496,974
Private rev. (pass through fed)	--	90,659	--	90,659
Community donations	--	119,682	--	119,682
Client fees	--	63,033	--	63,033
Miscellaneous revenue	88,834	128,708	--	217,542
Rental income	26,470	187,244	--	213,714
Contractual admin. revenue	1,042,672	--	(1,042,672)	--
Carry-over revenue (non grant)	(101,387)	(84,879)	--	(186,266)
In-kind revenue	--	2,008,808	--	2,008,808
Total program revenues	<u>1,105,555</u>	<u>14,197,744</u>	<u>(1,042,672)</u>	<u>14,260,627</u>
General Revenues:				
Unrestricted investment earnings	4,995	--	--	4,995
Total support and revenue	<u>1,110,550</u>	<u>14,197,744</u>	<u>(1,042,672)</u>	<u>14,265,622</u>
EXPENSES				
Personnel costs	757,532	5,629,279	--	6,386,811
Travel	--	20,217	--	20,217
Supplies	12,294	175,427	--	187,721
Contractual	135,507	1,905,670	--	2,041,177
Major equipment expense	--	296,405	--	296,405
Other equipment expense	41,900	212,376	--	254,276
General personnel costs	3,748	105,098	--	108,846
General operating costs	57,097	301,096	--	358,193
Space/occupancy costs	89,928	628,321	--	718,249
Special department costs	--	1,872,375	--	1,872,375
In-kind expense	--	2,008,808	--	2,008,808
Indirect expenses	--	1,042,672	(1,042,672)	--
Total expenses	<u>1,098,006</u>	<u>14,197,744</u>	<u>(1,042,672)</u>	<u>14,253,078</u>
Change in fund balance	<u>12,544</u>	<u>--</u>	<u>--</u>	<u>12,544</u>
Net position, beginning of year, as restated	<u>546,639</u>	<u>435,415</u>	<u>--</u>	<u>982,054</u>
Net position, end of year	<u>\$ 559,183</u>	<u>\$ 435,415</u>	<u>\$ --</u>	<u>\$ 994,598</u>

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2023**

Net change in fund balances for Governmental Fund at June 30, 2023	\$	12,544
<p>Amounts reported for Governmental Activities in the Statement of Activities is different because:</p>		
<p>a.) Governmental funds report capital outlays as expenditures, however, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense for assets greater than the capitalizable amount. This amount by which depreciation expense exceeds net capital outlays in the current period is as follows:</p>		
Deprecation expense	(386,890)	
Capital outlay (net of items less than capitalizable amounts)	360,293	
Amortization	<u>(210,988)</u>	(237,585)
<p>b.) Repayment of notes payable is an expenditure in the governmental funds, but the payment reduces long term liabilities in the statement of net assets.</p>		
		16,563
<p>c.) In governmental funds, compensated absences are measured by the amount of financial resources used (essentially the amount paid). In the Statement of Activities, these items are measured by the amounts earned during the fiscal year. This fiscal year, compensated absences used exceeded the amounts earned by:</p>		
		(2,432)
<p>d.) In governmental funds, lease expenses are recognized when payments are made. In the Statement of activities, payments are reported as decreases in leases payable. This is the amount of repayments of debt made in the period.</p>		
		219,921
<p>e.) In governmental funds, interest expenses on leases are recognized when payments are made. In the Statement of activities, payments are reported as decreases in leases payable. This is the amount of repayments of interest made in the period.</p>		
		<u>(15,422)</u>
Change in net position of governmental activities at June 30, 2023	\$	<u><u>(6,411)</u></u>

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies

The Amador Tuolumne Community Action Agency (“the Agency”) acts as the official Community Action Agency for Amador and Tuolumne Counties. The Agency operates under a Joint Powers Agreement between Amador and Tuolumne Counties and in compliance with the applicable standards and regulations set forth by the State of California. Amador Tuolumne Community Action Agency has a governing board including members from the Board of Supervisors of Amador and Tuolumne Counties. The Agency is separate and apart from the counties of Amador and Tuolumne. The Agency’s financial statements include the accounts of all the Agency’s operations.

Reporting Entity:

The Agency’s financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Account Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

Government-Wide and Fund Financial Statements:

The government-wide financial statements (i.e. the statement of net position and the statement of changes in net position) report information on all of the activities of the Agency. The inter-fund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely significantly on fees and charges for support. The Agency does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided from a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Currently, the Agency does not have any proprietary or fiduciary fund types. The Agency uses a General Fund and a Special Revenue Fund to account for grant activity.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies (Cont.)

Measurement Focus and Basis of Accounting:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements posed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 60 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Budgetary Information:

The Agency is not legally required to adopt an annual budget. Because the Agency does not adopt a legally required budget, it has not been presented, as part of the *Required Supplementary Information*, any budgetary comparison information. For budgeting purposes, budgetary control is maintained on an individual fund basis.

Fund Balances:

The Agency implement GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the Agency's fund balances more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable fund balance: amounts that are not in a spendable form, such as inventories, prepaid amounts, or long-term loans and notes receivable.

Restricted fund balance: amounts constrained to specific purposes by funding sources. Restricted fund balance amounts will be used before unrestricted amounts, when an expense is incurred for purposes for which both restricted and unrestricted fund balance are available.

Committed fund balance: amounts constrained by the Board of Directors. Committed fund balance cannot be used for any other purpose unless the Board of Directors takes action to remove or change the constraint. Action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies (Cont.)

Fund Balances (Cont.):

Assigned fund balance: amounts that are intended to be used for a specific purpose but do not meet the criteria to be classified as either restricted or committed. The Board of Directors delegates authority to the Executive Director to identify assigned fund balances. Assigned fund balance amounts will be used before unassigned amounts, when an expense is incurred for purposes for which both assigned and unassigned fund balance is available.

Unassigned fund balance:

- General fund: amounts not classified as non-spendable, restricted, committed or assigned fund balance.
- All funds other than the general fund: amounts expended in excess of resources that are non-spendable, restricted, committed or assigned (a residual deficit). In determining a residual deficit, no amount should be reported as assigned.

Unassigned fund balance amounts will be used before committed amounts, when an expense is incurred for purposes for which both unassigned and committed fund balance is available.

Accounts Receivable:

The Agency considers receivables to be fully collectible; accordingly, no allowance for doubtful accounts has been provided. If amounts become uncollectible, they are charged to operations in the period in which that determination is made. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

Inter-fund Transactions:

Receivable and payable from inter-fund transactions are classified as “Inter-fund Receivables” or “Inter-fund Payables” in the accompanying governmental funds balance sheet.

Capital Assets:

Capital assets are shown at the cost at the date of purchase. It is the Agency’s policy to capitalize any additions in excess of \$5,000. Depreciation of capital assets is provided on the straight-line method over the following estimated useful lives of the assets:

Structures and improvements	15-40 years
Vehicles and equipment	5-15 years

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies (Cont.)

Capital Assets (Cont.):

The Agency reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of the property may not be recoverable. Recoverability is measured by a comparison of the carrying amount to the future net undiscounted cash flow expected to be generated and any estimated proceeds from the eventual disposition. If the long-lived asset is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying value amount exceeds the fair value as determined from an appraisal, discounted cash flows analysis, or other valuation technique. At June 30, 2023, there were no impairment losses recognized.

Property and equipment purchased with grant funds is owned by the Agency while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds there from, is subject to funding source regulations. Upon termination of the grant contracts, the grantors have a reversionary interest in such property and equipment. As of June 30, 2023, the net book value of the grant-funded property and equipment was \$0, which is included in the net balance of the property and equipment in note 4.

Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Weatherization Inventory Materials:

Inventory consists of weatherization materials purchased for use in the Agency's Energy Program. All purchases are recorded as inventory and charged as weatherization materials when used. The inventory is stated at the lower of cost or market, with cost determined by the first-in first-out method.

Fair value of financial instruments:

The carrying amount of financial instruments, including cash and cash equivalents, accounts receivable, prepaid expenses, refundable deposits, accounts payable, salaries and benefits payable, and accrued paid time off approximate their fair value due to the short-term maturities of these instruments.

Accumulated Paid Time Off:

Accumulated paid time off (PTO) benefits are recognized as a liability of the Agency. The value of accumulated PTO at June 30, 2023 was \$197,643.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies (Cont.)

Cash and cash equivalents:

The Agency considered all cash on hand, checking and savings accounts and the external investment pool as cash.

Subsequent events:

Management has evaluated subsequent events through December 15, 2023, the date through which the financial statements were available to be issued and determined no events or transactions have occurred that require recognition or disclosure in the financial statements.

Note 2. Cash and Investments

The table below is designed to disclose the level of custody credit risk assumed by the Agency based upon how its deposits were insured or secured with collateral at June 30, 2023. The categories of credit risk are defined as follows:

- Category 1: Insured by FDIC or collateralized with securities held by the Agency in its name.
- Category 2: Uninsured by collateralized with securities held by the pledging financial institution's trust department or agent in the Agency's name.
- Category 3: Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Agency's name, or collateralized with no written or approved collateral agreement.

<u>Type of Deposits</u>	<u>Category</u>	<u>Total Carrying value</u>	<u>Fair value</u>
Cash Deposits (in Bank)	1	\$ 2,058,018	\$ 2,058,018
Local Agency Investment Fund (LAIF)	N/A	282,020	282,020
Total Deposits		<u>\$ 2,340,038</u>	<u>\$ 2,340,038</u>

Investments held in the California State Treasurer's Local Agency Investment Fund are not subject to categorization and have been reported as cash equivalents. These funds have a relatively high and consistent yield at minimum risk as their primary objective. Decisions regarding these investments are made by agents for the Agency who are acting in accordance with agreements with the Agency.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 3. Accounts Receivable

The accounts receivable represents the grants and reimbursements to be collected as of June 30, 2023:

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
1002.1	Varley Place Support	None	\$ 2,741
1167.1	2/20-9/21 CDBG HsngStbl\$76500	20-CDBG-CV1-00024	676
1167.2	7/21-6/23 CDBG CV-1 \$189,000	20-CDBG-CV1-00024	559
1167.3	Tuo CDBG CV-2/3 \$195,750	20-CDBG-CV2-3-00170	58,770
1321.1	10/21-7/22 Ama&Tuo ESG \$200k	ARPAR-0652-00	539
1322.1	10/22-8/23 Ama&TuoESG \$200K	21-ESG-16059	115,807
1323.1	5/23-8/24 Ama&Tuo ESG \$200k	22-ESG-17054	521
1370.1	6/21-7/22 ESGHmSfNonComp\$68645	20-ESG-15606	14
1371.1	10/22-08/23 ESG HomeSafe \$200k	21-ESG-16056	103,305
1372.1	10/22-8/23 ESGHmSNonCom\$98,013	21-ESG-16035	53,375
1460.1	11/21-12/23AmaFemaPh40Dir\$4988	40-0652-00	2,494
1461.1	11/21-12/23TuoFemaP40Dir\$20171	40-0926-00	10,086
1530.1	7/21-6/25 Ama Co WPC \$431,034	Received: No Contract #	16,149
1531.1	7/22-6/24 Ama Co HDAP \$125k	Received: No Contract #	21,194
1560.4	7/22-6/23TuoDSSCaIHSP\$263,904	Received: No Contract #	37,037
1581.1	7/21-6/22 AmaCaWorksHSP\$88676	Received: No Contract #	7,766
1582.1	7/22-6/23 AmaCaWorksHSP\$146940	Received: No Contract #	54,497
1650.1	7/25/19-7/24/24 CESH \$562,512	18-CESH-12432	180,469
1651.1	2/20-2/25 CESH Rnd 2 \$317,559	19-CESH-12952	119,780
1660.1	1/20-12/23ESG-CVRnd2\$2,020,000	ESGCV1-00019	174,141
1661.1	1/20-9/23ESG-CV Rnd1 \$547800	ESGCV1-00019	167,636
1690.1	10/22-10/23AnthBcrHHIP\$423,387	Received: No Contract #	223,387
1691.1	1/23-10/23HealthNetHHIP\$215111	Received: No Contract #	53,778
1692.1	1/23-6/23KaiserHHIP\$7,018	Received: No Contract #	2,338
1770.1	4/22-3/23 Tuo PSH Comb \$39,627	CA1332L9T262106	9,144
1773.1	11/22-10/23 TRC RRH \$66,704	CA1588L9T262105	1,444
1774.1	4/23-3/24 Tuo PSH Comb \$39,627	CA1332L9T262207	7,382
1826.1	10/22-9/23 CACFP HRS	04341-CACFP-03-GM-CS	3,933
2255.1	10/20-12/24 PGE PSPS FdBx\$306k	Received: No Contract #	544

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 3. Accounts Receivable (Cont.)

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
2315.1	7/22-8/23 TuoCDBG FdBnk \$176,640	20-CDBG-CV2-3-00170	165,669
2416.1	10/22-9/23 EFAP \$151,777	22-MOU-00151	78,523
2482.1	8/22-6/24 TEFA Prch & resl \$100,810	22-MOU-00151	23,648
2810.3	Beg. 7/20 Fd Bnk Operations	Received: No Contract #	58,188
3125.1	11/21-12/23 LIHEAP \$484,382	22B-4002	5,722
3126.1	11/22-6/24 LIHEAP \$1,815,256	23B-5002	377,038
3126.2	4/23-5/25 ESLIHEAP \$926,741	23J-5706	20,912
3126.3	5/23-5/24 SLIHEAP \$59,805	23Q-5551	621
3320.1	1/15-6/19 DWR Phase2 \$188K	None	17,235
3330.1	11/16-11/20 Prp 84 Drght Rnd 782574	Received: No Contract #	132,523
3422.1	8/21-9/23 ARPA LIHEAP \$1693863	21V-5551	43,094
4610.4	7/22-6/23 1st5 Tuo FLCyr4 \$71,027	Received: No Contract #	11,505
5223.1	1-12/21 ATCRUWY th Asst Indp \$16500	None	1,617
5224.1	6/22-7/23 ATCRUWY th Asst Indp \$10k	Received: No Contract #	9,992
5313.1	7/22-6/23 Tuo Co BH SA Pr \$75k	Received: No Contract #	18,750
5314.2	7/22-6/23 Tuo Co FNL ARPA \$26,088	Received: No Contract #	3,592
5525.4	7/22-6/23 Tuo BHSuicd Prev \$82,500	In Process	20,625
5622.2	7/22-6/23 Tuo Co AOD Prim Prev \$25k	Received: No Contract #	6,250
5623.2	7/22-6/23 Tuo Co APD Prv ARPA \$26784	Received: No Contract #	8,060
7715.1	2-12/21 Sierra Health COVID \$50k	None	296
7731.1	10/22-9/23 IRS VITA \$25,000	22VITA0084	25,000
8128.3	4/21-3/23 ECS COVID \$70,126	09HE000648-01-01	49,093
8129.1	1/22-12/22 HS \$1,979,665	09CH011917-02	3,512
8130.1	1/23-12/23 HS \$2,031,901	09CH011917-03	106,673
8130.2	1/23-12/23 EHS \$1,506,046	09CH011917-03	122,422
8154.4	7/22-6/23 Tuo BHLation Otrch \$25k	Received: No Contract #	6,250
8163.5	7/18-6/19 Tuo BHLatino Otrch \$30k	Received: No Contract #	8,188
8167.2	7/21-6/22 Tuo HVP \$33,133.34	Received: No Contract #	4,797
8168.1	7/22-6/23 Tuo HVP \$45,256.82	Received: No Contract #	13,901
8225.1	10/21-9/22 CACFP-Head Start	04341-CACFP-03-GM-CS	232
8226.1	10/22-9/23 CACFP - Head Start	04341-CACFP-03-GM-CS	29,301
8254.2	7/21-6/22 Tuo 1st5 IMPACT \$20k	Received: No Contract #	9

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 3. Accounts Receivable (Cont.)

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
8292.1	7/21-6/22 CSPP \$465,647	CSPP-1038	121,129
8293.1	7/22-6/23 CSPP \$687,018	CSPP-2037	153,262
8356.1	3/20-8/22 CSBG CARES \$365,296	20F-3643	51,315
8358.1	6/22-5/23 CSBG Disc \$31,000	22F-5004	228
8359.1	6/23-5/24 CSBG Disc \$26,000	23F-4004	26,000
8396.3	3/21-10/21 GSS \$110,000	19T-9016	90
8397.2	7/22-6/23 CSBG EITC \$440K	21T-1020	161,643
9147.1	Beg. 7/20 Admin Bdgt	None	48,996
	Total Accounts Receivable		<u>\$ 3,365,407</u>

Note 4. Capital Assets

A summary of changes in capital assets and depreciation for the year ended June 30, 2023 is shown below:

	<u>Balance June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>
Capital assets, not being depreciated:				
Land	\$ 460,999	\$ --	\$ --	\$ 460,999
Total capital assets, not being depreciated	<u>\$ 460,999</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 460,999</u>
Capital assets, being depreciated:				
Structures & Improvements	\$ 7,565,674	\$ 279,984	\$ --	\$ 7,845,658
Vehicles & Equipment	1,820,473	61,762	--	1,882,235
Total capital assets, being depreciated	9,386,147	341,746	--	9,727,893
Accumulated depreciation	<u>(4,468,042)</u>	<u>(386,889)</u>	<u>--</u>	<u>(4,854,931)</u>
Net capital assets, being depreciated	<u>\$ 4,918,105</u>	<u>\$ (45,143)</u>	<u>\$ --</u>	<u>\$ 4,872,962</u>
Net capital assets	<u>\$ 5,379,104</u>	<u>\$ (45,143)</u>	<u>\$ --</u>	<u>\$ 5,333,961</u>

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 5. Notes Payable

City of Jackson Community Development Block Grant Program Loan:

The Agency holds a note payable to the City of Jackson for a Child Care Center located on Shopping Drive in Jackson, secured by a deed of trust, with a fixed interest rate of 0.0%. This note is payable in monthly installments of \$521 and matures in June 2026. The financial statements do not reflect an adjustment to discount this note. At June 30, 2023, the balance of this note was \$14,218.

USDA:

The Agency holds a note payable to USDA for a Family/Child Care Center on Blue Bell Drive in Sonora, is secured by a deed of trust and has a fixed interest rate of 3.5%. The note is payable in monthly principal and interest payments of \$1,685 and matures in August 2042. At June 30, 2023, the balance of this note was \$279,788. The Agency maintains a debt service reserve in conjunction with this note. The reserve is funded at the rate of 10% of each monthly payment. At June 30, 2023, the balance of the debt service reserve is \$21,905.

Long-term liability activity for the year ended June 30, 2023 is as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Notes Payable	\$ 310,569	\$ --	\$ (16,563)	\$ 294,006	\$ 16,842

The aggregate amounts of principal payments due are as follows for the year ended June 30, 2023:

2024	\$ 16,842
2025	17,219
2026	17,609
2027	18,013
2028	18,432
Thereafter	<u>205,891</u>
Total	<u>\$ 294,006</u>

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 6. Deferred Revenue

Unearned revenue represents funds received as of June 30, 2023 to be used in a future period. The detail of the amount is as follows at June 30, 2023:

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
1113.1	3/17-6/17 AmaCalWrksHSP\$140160	None	\$ 128
1137.1	7/16-6/17 CalvrsCalWorks \$150k	None	581
1765.1	4/21-3/22 Tuo PSH Comb \$39,279	CA1332L9T262005	188
1767.1	11/21-10/22 TRC RRH \$65,468	CA1588L9T262004	1,288
1768.1	7/21-6/22 Ama Sup Hsng \$21,120	CA0989L9T262008	900
1770.1	4/22-3/23 Tuo PSH Comb \$39,627	CA1332L9T262106	9,710
1771.1	7/22-6/23 Ama Sup Hsng \$22,080	CA0989L9T262109	(630)
1825.1	10/21-9/22 CACFP-HRS	04341-CACFP-03-GM-CS	2,157
3122.1	10/18-6/20 LIHEAP \$1057736	19B-5002	2,531
3123.1	10/19-12/21 LIHEAP \$1,057,736		(1,415)
3218.1	7/16-9/17 DOE WAP \$96,772	16C-6002	25
3310.1	11/14-6/17ATCR/WellH2OPrj\$2.8M	None	10,140
3410.1	10/19-3/22 DAP \$59,064	4600012141	(61)
3420.1	7/20-9/21 LIHEAP CARES \$432367	20U-2551	(239)
5168.1	10/12-9/13 CHAT \$142,658	AT12098527	2,329
5312.3	7/19-6/20 TuoCoBHFNLment \$20k	None	2,443
5620.5	7/19-6/20 TuoCoAODPrimPrev\$25k	None	4,331
7642.3	1/19-12/20CSCconnect\$151,379.01	None	16
7731.1	10/22-9/23 IRS VITA \$25,000	22VITA0084	7,229
8129.2	1/22-12/22 EHS \$1,466,415	09CH011917-02	1,390
8163.4	7/17-6/18TuoBHLatinoOtrch \$25k	None	5,997
8166.2	7/19-6/20TuoCalWrksHmVst\$37990	None	234
8224.2	10/20-9/21 CACFP-Early HS	04341-CACFP-03-GM-CS	44
8225.1	10/21-9/22 CACFP-Head Start	04341-CACFP-03-GM-CS	7,146
8291.1	7/20-6/21 CSPP	CSPP-0038	1
1369.1	7/21-7/22 ESG HomeSafe \$200k	20-ESG-15585	(510)
2415.1	10/21-9/22 EFAP \$200,358	15-MOU-00151	845
2482.1	8/22-6/24TEFAPrch&resl\$100,810	22-MOU-00151	70,991
3124.1	11/20-12/22 LIHEAP \$1,055,728	21B-5002	962
3420.1	7/20-9/21 LIHEAP CARES \$432367	20U-2551	(2,378)
8225.2	10/21-9/22 CACFP-Early HS	04341-CACFP-03-GM-CS	304
8226.2	10/22-9/23 CACFP-Early HS	04341-CACFP-03-GM-CS	6,808
8326.1	1/23-5/24 CSBG \$273,800	23F-4004	13,444
8356.1	3/20-8/22 CSBG CARES \$365,296	20F-3643	25,931

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 6. Deferred Revenue (Cont.)

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
8359.1	6/23-5/24 CSBG Disc \$26,000	23F-4004	25,387
8397.2	7/22-6/23 CSBG EITC \$440K	21T-1020	(324)
1621.1	5/20-6/25 HHAP \$1,917,594.67	20-HHAP-00001	566,576
1622.1	7/21-6/26 HHAP Rnd 2 \$700,487	21-HHAP-00001	225,574
1623.1	HHAP Round 3 \$1,907,283	22-HHAP-00001	1,504,361
1660.1	1/20-12/23ESG-CV Rnd2 \$1710000	ESGCV1-00019	302,310
3340.1	4/16-6/22 DWR Wtr-Enrgy\$720770	4600012141	(2)
8292.2	1/22-9/24CSPP ARPA Stipend\$45k	Received: No Contract #	1,792
1167.2	7/21-3/22 CDBG CV-1 \$189,000	20-CDBG-CV1-00024	(1,439)
1560.2	7/20-6/21TuoDSSCalHSP\$221,742	Received: No Contract #	(314)
1582.1	7/22-6/23 AmaCaWorksHSP\$146940	Received: No Contract #	(17,400)
1904.2	Tuo HRS TCM Set-Aside	Received: No Contract #	44,411
4810.1	1/21-6/22TuoCalWrksJbRdnss\$50k	Received: No Contract #	3,313
4904.2	Tuo FLC TCM Set-Aside	Received: No Contract #	94,326
5312.4	7/20-6/21 TuoCoBHFNLment \$20k	None	5,573
5313.1	7/22-6/23 Tuo Co BH SA Pr \$75k	Received: No Contract #	71
5314.1	7/22-12/22TuoCoFNLRRSAA\$16668	Received: No Contract #	542
5519.4	7/20-6/21 Tuo BH FNL \$47,576	Received: No Contract #	6,646
5525.4	7/22-6/23TuoBHSuicdPrev\$82,500	In Process	4,838
5620.6	7/20-6/21 TuoCoAODPrimPrev\$25k	None	3,795
5622.2	7/22-6/23 TuoCoAODPrimPrev\$25k	Received: No Contract #	645
5813.1	1/20-12/20 Positive Parenting	None	64
5875.1	10/21-spent SAFTuoLOSSTeam\$15k	None	15,000
5943.4	Beg. 7/20 YES Pgm Support	None	6,907
8002.1	Beg. 7/20 ECS Support	None	10,331
8154.4	7/22-6/23TuoBHLationOtrch\$25k	Received: No Contract #	4,437
8243.1	7/23-6/24 Ama CSPP Stipnd \$8k	Received: No Contract #	8,000
8245.1	1/21-6/22 Tuo CSPP QRIS \$23750	Received: No Contract #	27,675
8247.1	7/23-6/24 Tuo CSPP QRIS \$23350	Received: No Contract #	23,350
1690.1	10/22-10/23AnthBcrHHIP\$423,387	Received: No Contract #	332,313
1691.1	1/23-10/23HealthNetHHIP\$215111	Received: No Contract #	115,669
1907.1	Tuolumne Homeless Stnt Fund	Received: No Contract #	6,038
1941.3	Beg. 7/20 Ama HRS Support	None	4,116

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 6. Deferred Revenue (Cont.)

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
1942.3	Beg. 7/20 Tuo HRS Support	None	1,196
2257.1	9/22-8/23 ATCR/PGE Food \$11,200	Received: No Contract #	11,200
2636.1	4/20-? SG Fd Bnk \$40,000	None	(5,793)
2636.2	5/21-? SG Fd Bnk \$40,000	None	6,470
2636.4	2/23- SG FD Bnk \$40,000	Received: No Contract #	61
2902.3	Beg. 7/20 Food Program Support	None	231,033
3514.1	11/18-12/23 PG&E CARE Reimb	C10916	1,080
3612.6	1/19-12/19 PG&E LIEE \$30k	4400007222	4,899
4941.4	Beg. 7/20 Tuo FLC Pgm Supp	None	3,176
5621.1	8/18-9/20 Opioid Safety \$40k	None	13,175
5874.1	1/18-spent SAF/YES Prntshp\$10k	2017470	10,000
7945.3	Beg. 7/20 Outreach & Fund Dev	None	3,774
7946.3	Beg. 7/20 General Donations	None	11,322
8002.1	Beg. 7/20 ECS Support	None	513
8141.1	ACF Water Safety ECS \$1,000	Received: No Contract #	176
8920.2	Beg. 7/20 Tax Srvs Support	None	2,333
1455.1	11/21-4/23 TuoFEMA ARP\$34239	ARPAR-0926-00	24,557
1457.1	11/21-4/23 Tuo FEMA S-A	39-0926-00	5,165
1458.1	11-21-04/23 AmaFEMA ARP\$20,800	ARPAR-0652-00	3
1459.1	11/21-04/23 TuoFEMA ARP\$20,400	ARPAR-0926-00	1,699
1460.1	11/21-12/23 AmaFemaPh40Dir\$4988	40-0652-00	3,961
1461.1	11/21-12/23 TuoFemaP40Dir\$20171	40-0926-00	17,312
	Sub Total		<u>3,844,753</u>
	Other Deferred Revenue		818,210
	Total Deferred Revenue		<u>\$ 4,662,963</u>

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 7. Right-of-Use Asset and Lease Liabilities

Lease agreements are summarized as follows:

Describe	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance 30-Jun-23
Jackson Service Center	11/1/2018	10 years	\$6,695 monthly	3.14%	539,513	403,782
Sonora Service Center	4/1/2020	5 years	\$8,505 monthly	0.37%	388,529	178,056
Jamestown Head Start	7/1/2021	10 years	\$3,900 annually	1.48%	44,720	36,297
Summerville Head Start	7/1/2021	5 years	\$10,000 annually	0.89%	52,315	31,668
Jamestown Early Head Start	5/1/2023	2 years	\$1,000 monthly	4.14%	23,075	21,224
Total Lease Agreements						<u>\$671,027</u>

In 2018, the Agency entered into a lease agreement with David and Nicole Armstrong, for space to be used by various programs and administration.

In 2020, the Agency entered into a lease agreement with the Northtown Professional Offices, for space to be used by various programs.

In 2021, the Agency entered into a lease agreement with The East 2003 Revocable Trust, for space to be used by the Head Start program.

In 2021, the Agency entered into a lease agreement with the Summerville Elementary School District, for space to be used by the Head Start program.

In 2023, the Agency entered into a lease agreement with the Jamestown Elementary School District, for space to be used by the Early Head Start program.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 7. Right-of-Use Asset and Lease Liabilities (Cont.)

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30	Principal	Interest	Total
2024	\$ 196,779	\$ 13,052	\$ 209,831
2025	173,986	9,937	183,923
2026	90,902	7,279	98,181
2027	82,733	4,799	87,532
2028	85,293	2,239	87,532
2029 - 2033	41,592	336	41,928
Total	<u>671,285</u>	<u>37,642</u>	<u>708,927</u>
Less (PV discount)	<u>--</u>	<u>--</u>	<u>(37,901)</u>
Lease Liability	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 671,026</u>

The Agency’s rents and leases for the office space and other structures are cancelable in the event of funding cancellation or major program changes with no more than 90-day notice. The total rent and lease expenses incurred by the Agency was \$265,010 for the year ended June 30, 2023.

Note 8. Retirement Plan

The Agency contributes to the “Amador Tuolumne Community Action Agency Retirement Plan,” a defined contribution prototype retirement plan, for its regular status employees. An employee must be 18 years of age to participate. This plan is administered by a third-party administrator, Jordan and Associates.

Benefit terms for the plan, including contribution requirements, are established and may be amended by the Agency Board of Directors. For each employee in the plan, the Agency contributes 7.5% of gross wages yearly to individual employee accounts. Employees may make contributions to the plan, up to applicable Internal Revenue Code limitations. For the year ended June 30, 2023, employee contributions totaled \$48,014. The Agency recognized retirement expenses of \$169,708 (Agency Contribution). For the year ended June 30, 2023, the Agency recorded a retirement payable of \$13,126, which is included in Salaries and Benefits Payable on the statement of net position. Employees are immediately vested in all contributions upon entry to the plan. As a result, there is never any forfeiture to the plan.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 9. Medical Insurance

Contributory Health and Dental group insurance plans and voluntary vision and life/AD&D group insurance plans are available to full-time employees.

For the year ended June 30, 2023, employee contributions were equal to 13% of premiums for contributory group plans and 100% premiums for voluntary plans. Grantors are charged for the balance of the cost of the plan. Total employer share of the cost of the plan was \$764,864 for the year ended June 30, 2023.

Employees' contributions and the amount charged to grantors are maintained in a reserve account from which are paid monthly premiums to carriers, contributions to employees' Health Saving Accounts, and periodic Wellness benefits as approved by the Board of Directors.

Only employees and their dependents are eligible to participate in the Agency's health plans.

Note 10. In-Kind Contributions

The Agency receives donated goods and volunteer services during the year. The in-kind donations are recorded as both revenue and expense, in accordance with accounting principles generally accepted in the United States of America and are valued as follows:

Services - valued at a fair market wage for the particular service and service area.

Goods - valued at fair market value by the Agency.

The total in-kind revenues and expenditures for the year ended June 30, 2023, were \$2,008,808.

Note 11. Commitments and Contingencies

Grantor Agencies: The Agency has received state and federal funds for specific purposes that are subject to review and audit by grantor agencies. Although such audits could general expenditure disallowances under the terms of the grants, it is believed that any required reimbursements will not be material.

Lawsuits: The Agency is not a defendant in any current lawsuits.

Note 12. Related Party Transactions

Amador Tuolumne Community Resources (ATCR) is a nonprofit public benefit corporation, formed under Internal Revenue Code 501(c)(3), for the specific purpose of soliciting funds to render assistance to the Agency, or its successor agencies, in the development and delivery of human services.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

Note 12. Related Party Transactions (Cont.)

The ATCR Board of Directors consists of five members. One of the Board seats is designated for the Executive Director of the Agency. The remaining seats are appointed by the Agency’s Board of Directs. As of June 30, 2023, two of the five seats are filled by members who also sit on the Agency’s Board.

The Executive Director of the Agency serves as Executive Director of ATCR and has responsibilities for the general supervision of the business activities.

Note 13. Interfund Receivables and Payables

Interfund transactions are reflected as receivables and payables as appropriate, are subject to elimination upon consolidation.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

Interfund receivables and payables as of June 30, 2023 are summarized as follows:

	Receivables / Payables
Special Revenue Funds	\$ 1,825,487
General Fund	(1,825,487)
Total	\$ --

Note 14. Nutrition Program

The Agency had a nutrition agreement with the CDSS for Child and Adult Care Food Program, as reported in the Schedule of Expenditures of Federal and California Department of Education State Awards. However, no nutrition audit report schedules are included in the audit because: (1) the audit disclosed no nutrition overpayments, underpayments, or program findings; (2) the Agency did not request reimbursement of audit costs; and (3) the audit is not a program-specific nutrition audit.



B O W M A N
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' 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
Amador Tuolumne Community Action Agency
Jackson, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amador Tuolumne Community Action Agency (the Agency), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Agency'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.

Established 1949
www.cpaBowman.com

Bowman & Company, LLP
10100 Trinity Parkway, Suite 310
Stockton, CA 95219

Telephone: 209.473.1040
Facsimile: 209.473.9771

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bowman & Company, LLP

Bowman & Company, LLP
Stockton, California
December 15, 2023



B O W M A N
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Amador Tuolumne Community Action Agency
Jackson, California

Report on Compliance for Each Major Federal Program

We have audited Amador Tuolumne Community Action Agency's, compliance of 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 the Agency's major federal programs for the year ended June 30, 2023. The Agency's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of 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, 2023.

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; the standards applicable to financial Audit contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency 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 the Agency's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

Established 1949
www.cpabowman.com

Bowman & Company, LLP
10100 Trinity Parkway, Suite 310
Stockton, CA 95219

Telephone: 209.473.1040
Facsimile: 209.473.9771

Auditors' 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 the Agency'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 generally accepted auditing standards, *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 judgement made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole. In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency'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 the Agency'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 the Agency'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 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.

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

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

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

Bowman & Company, LLP

Bowman & Company, LLP
Stockton, California
December 15, 2023

SUPPLEMENTARY INFORMATION

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**SCHEDULE OF EXPENDITURES OF FEDERAL
AND CALIFORNIA STATE AWARDS**

For the Year Ended June 30, 2023

	Assistance Listing Number	Entity Identifying Number	Federal Expenditures
<i>Food Distribution Cluster</i>			
U.S. Department of Agriculture			
Pass-through California Department of Social Services:			
Emergency Food Assistance Program (Administrative Costs)	10.568	22-MOU-00151- EFAP	\$ 118,972
Emergency Food Assistance Program (Administrative Costs)	10.568	22-MOU-00151-EFAP	136,854
Emergency Food Assistance Program (Administrative Costs)	10.568	22-MOU-00151-TEFA	29,819
Total Emergency Food Assistance Program (Administrative Costs)			285,645
Total U.S. Department of Agriculture			285,645
<i>Total Food Distribution Cluster</i>			285,645
 <i>Community Facilities Loans and Grants Cluster</i>			
U.S. Department of Agriculture			
Community Facilities Loans and Grants	10.766		279,872
Total U.S. Department of Health and Human Services			279,872
<i>Total Community Facilities Loans and Grants Cluster</i>			279,872
 <i>Head Start Cluster</i>			
U.S. Department of Health and Human Services			
Head Start-ESC Covid	93.600	ESC-Covid	27,179
Head Start-ESC American Rescue Plan	93.600	09HE000648-01-01	250,642
Head Start	93.600	09CH011917-03	970,752
Early Head Start	93.600	09CH011917-03	754,148
Head Start	93.600	09CH011917-02	944,409
Early Head Start	93.600	09CH011917-02	840,439
Total Head Start			3,787,569
Total U.S. Department of Health and Human Services			3,787,569
<i>Total Head Start Cluster</i>			3,787,569
 <i>Other Programs</i>			
U.S. Department of Agriculture			
Pass-through California Department of Education:			
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	9,808
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	16,126
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	9,864
Child and Adult Care Food Program	10.558	CACFP-CSPP Snacks	2,515
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	19,099
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	74,972
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	27,048
Child and Adult Care Food Program	10.558	CACFP-CSPP Snacks	7,799
Total Child and Adult Care Food Program			167,231
Total U.S. Department of Agriculture			167,231

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**SCHEDULE OF EXPENDITURES OF FEDERAL
AND CALIFORNIA STATE AWARDS (Cont.)**

For the Year Ended June 30, 2023

	Assistance Listing Number	Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Pass-through Tuolumne County:			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV1-00024	37,272
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV2-3-00170	80,144
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV2-3-00170	165,669
Total Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			283,085
Pass-through California Department of Housing and Community Development:			
Emergency Solutions Grant Program	14.231	20-ESG-15586	5,925
Emergency Solutions Grant Program	14.231	20-ESG-15585	18,428
Emergency Solutions Grant Program	14.231	20-ESG-15606	30,000
Emergency Solutions Grant Program	14.231	21-ESG-16059	172,146
Emergency Solutions Grant Program	14.231	21-ESG-16056	195,230
Emergency Solutions Grant Program	14.231	21-ESG-16035	53,375
Emergency Solutions Grant Program	14.231	22-ESG-17054	521
Total Emergency Solutions Grant Program			475,625
Pass-through California Department of Housing and Community Development:			
Continuum of Care Program	14.267	CA1588L9T262004	11,469
Continuum of Care Program	14.267	CA1332L9T262106	23,991
Continuum of Care Program	14.267	CA0989L9T262109	22,710
Continuum of Care Program	14.267	CA1587L9T262105	60,506
Continuum of Care Program	14.267	CA1588L9T262105	50,000
Continuum of Care Program	14.267	CA1332L9T262207	7,382
Total Continuum of Care Program			176,058
Total U.S. Department of Housing and Urban Development			934,768
U.S. Department of Treasury			
Pass-through Internal Revenue Service:			
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	22VITA0084	17,771
Total Volunteer Income Tax Assistance (VITA) Matching Grant Program			17,771
Total U. S. Department of Treasury			17,771

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**SCHEDULE OF EXPENDITURES OF FEDERAL
AND CALIFORNIA STATE AWARDS (Cont.)**

For the Year Ended June 30, 2023

	Assistance Listing Number	Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Pass-through California Department of Social Services:			
Temporary Assistance for Needy Families (TANF) State Programs	93.558	7/22-6/23 Tuolumne CalWorksHSP	232,499
Temporary Assistance for Needy Families (TANF) State Programs	93.558	7/22-6/23 AmaCaWorksHSP	164,340
Temporary Assistance for Needy Families (TANF) State Programs	93.558	7/21-6/25 Ama Co WPC	65,039
Temporary Assistance for Needy Families (TANF) State Programs	93.558	7/22-6/24 Ama Co HDAP	75,495
Temporary Assistance for Needy Families (TANF) State Programs	93.558	7/21-6/22 Tuo HVP	45,257
Total Temporary Assistance for Needy Families (TANF) State Programs			582,630
Pass-through California Department of Community Services and Development:			
Low-Income Home Energy Assistance-LIHEAP(Wx)	93.568	21B-5002	2,938
Low-Income Home Energy Assistance-LIHEAP (Wx)	93.568	22B-4002	221,530
Low-Income Home Energy Assistance-LIHEAP (ECIP)	93.568	22B-4002	401,663
Low-Income Home Energy Assistance-SLIHEAP	93.568	22Q-4551	16,723
Low-Income Home Energy Assistance-LIHEAP (Wx)	93.568	23B-5002	295,873
Low-Income Home Energy Assistance-LIHEAP (ECIP)	93.568	23B-5002	551,298
Low-Income Home Energy Assistance-ESLIHEAP	93.568	23J-5706	20,912
Low-Income Home Energy Assistance-SLIHEAP	93.568	23Q-5551	621
Low-Income Home Energy Assistance-ARPA LIHEAP	93.568	21V-5551	223,372
Total Low-Income Home Energy Assistance			1,734,930
Pass-through California Department of Community Services and Development:			
Community Services Block Grant	93.569	20F-3643	27,886
Community Services Block Grant	93.569	22F-5004	163,106
Community Services Block Grant	93.569	22F-5004	31,000
Community Services Block Grant	93.569	23F-4004	142,476
Community Services Block Grant	93.569	23F-4004	613
Total Community Services Block Grant			365,081
Pass-through California Department of Community Services and Development:			
Community Services Block Grant Discretionary Awards	93.570	21T-1020	440,324
Total Community Services Block Grant Discretionary Awards			440,324
Total U.S. Department of Health and Human Services			3,122,965
U.S. Department of Homeland Security			
Pass-through United Way:			
Emergency Food and Shelter National Board Program	97.024	39-0926-00	10,220
Emergency Food and Shelter National Board Program	97.024	ARPAR-0926-00	8,718
Emergency Food and Shelter National Board Program	97.024	ARPAR-0652-00	12,538
Emergency Food and Shelter National Board Program	97.024	39-0652-00	4,916
Emergency Food and Shelter National Board Program	97.024	39-0652-00	5,059

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**SCHEDULE OF EXPENDITURES OF FEDERAL
AND CALIFORNIA STATE AWARDS (Cont.)**

For the Year Ended June 30, 2023

	Assistance Listing Number	Entity Identifying Number	Federal Expenditures
Emergency Food and Shelter National Board Program	97.024	39-0926-00	5,824
Emergency Food and Shelter National Board Program	97.024	ARPAP-0652-00	20,797
Emergency Food and Shelter National Board Program	97.024	ARPAP-0926-00	18,701
Emergency Food and Shelter National Board Program	97.024	40-0652-00	1,027
Emergency Food and Shelter National Board Program	97.024	40-0926-00	2,859
Total Emergency Food and Shelter National Board Program			90,659
Total U.S. Department of Homeland Security			90,659
 Total Other Programs			 4,333,394
 Total Federal Awards			 \$ 8,686,480
			 California State Expenditures
California State Awards:	Grant Award:	Entity Identifying Number	Expenditures
Department of Housing and Community Development:			
5/20-6/25 HHAP \$1,917,594.67	1,917,594	20-HHAP-00001	434,185
7/21-6/26 HHAP Rnd 2 \$700,487	700,487	21-HHAP-00001	333,186
HHAP Round 3 \$1,907,283.91	1,907,284	22-HHAP-20011	402,923
7/25/19-7/24/24 California Emergency Solutions & Housing (CESH) \$562,512	562,512	18-CESH-12432	86,257
2/21/20-2/20/25 California Emergency Solutions & Housing (CESH) Round 2 \$317,559	317,559	19-CESH-12952	91,212
12/20-6/24 ESG-CV Round 2 \$2,020,000	2,020,000	ESGCV1-00019	468,923
12/20-6/24 ESG-CV Round 1 \$547,800	547,800	ESGCV1-00019	71,949
1/22-12/22 Sutter Health Project Roomkey \$50,000	50,000	Received: No Contract #	16,928
11/22-12/23 Sutter Health Project Roomkey \$25,000	25,000	Received: No Contract #	25,000
Beg. 7/20 Food Bank Warehouse Operations		N/A	87,728
Department of Water Resources:			
4/16-6/22 DWR Wtr-Enrgy \$720,770	720,270	4600012141	10,302
California Department of Education:			
7/22-6/23 CSPP \$687,018	687,018	CSPP-2037	633,555
1/22-9/24 CSPP ARPA Stipend \$45,000	45,000	No Contract #	25,463
Total California State Awards			\$ 2,687,611

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**SCHEDULE OF EXPENDITURES OF FEDERAL
AND CALIFORNIA STATE AWARDS (Cont.)**

For the Year Ended June 30, 2023

Note A – Basis of Presentation:

The schedule expenditures of federal and state awards includes the federal award activity of Amador Tuolumne Community Action Agency under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations, 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 Amador Tuolumne Community Action Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Amador Tuolumne Community Action Agency.

Note B – Summary of Significant Accounting Policies:

Expenditures reported on the accompanying schedule are reported on the accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements of the federal program. 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 C – Indirect Cost Rate:

Amador Tuolumne Community Action Agency has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance for some of their grants.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS Year Ended June 30, 2023

	1/22-12/22 Head Start	1/22-12/22 Early Head Start	1/23-12/23 Head Start	1/23-12/23 Early Head Start	1/23-12/23 Health and Human Services	4/21-3/23 Health and Human Services	4/21-3/23 Health and Human Services	4/21-3/23 Health and Human Services
	09CH011917-02 (81291)	09CH011917-02 (81292)	09CH011917-03 (81301)	09CH011917-03 (81302)	09CH011917-03 (81283)	09HE000648-01-01 (81284)		
Support and Revenue								
Direct Federal Revenue	937,409	839,233	969,805	753,150	27,179	250,642		
State Revenue(Pass-through Fed	--	--	--	--	--	--		
State Revenue (Non-Federal)	--	--	--	--	--	--		
Local Govern.Rev.(Pass through	--	--	--	--	--	--		
Local Govern.Rev.(Non-Federal)	--	--	--	--	--	--		
Private Revenue-Non Fed	--	--	--	--	--	--		
Community Donations	--	--	--	--	--	--		
Client Fees	7,000	1,206	998	998	--	--		
Miscellaneous Revenue	--	--	--	--	--	--		
Interest income	--	--	--	--	--	--		
Rental Income	--	--	--	--	--	--		
Contractual Admin. Revenue	--	--	--	--	--	--		
Carry-over Revenue (Non Grant)	14,476	8,575	31,940	20,194	--	--		
In-kind revenue	80	30	--	--	--	--		
Admin. In-kind revenue	958,965	849,044	1,002,693	774,342	27,179	250,642		
Total support and revenue								
Personnel costs	682,473	644,992	713,441	567,462	24,103	172,300		
Travel (Out of area)	455	455	--	--	--	54,002		
Major equipment expense	--	--	--	--	--	43		
Supplies	20,240	19,168	20,428	22,058	--	--		
Contractual	26,442	3,423	15,459	4,486	--	--		
Equipment expense	18,863	14,847	29,535	21,928	--	--		
General Personnel costs	17,508	21,716	10,509	7,927	--	--		
General operating costs	13,599	9,642	18,272	11,873	--	179		
Space/occupancy costs	75,162	45,799	70,545	43,367	--	63		
Special department costs	--	563	320	3,384	--	239		
In-kind expense	14,556	8,605	31,941	20,194	--	--		
Indirect expenses	89,667	79,834	92,243	71,663	3,076	23,816		
Total expenses	958,965	849,044	1,002,693	774,342	27,179	250,642		
Change in net assets	--	--	--	--	--	--		

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)

Year Ended June 30, 2023

	Housing and Human Development 11/21-10/22	Housing and Human Development 04/22-03/23	Housing and Human Development 7/22-6/23	Housing and Human Development 7/22-6/23	Housing and Human Development 7/22-6/23	Housing and Human Development 11/22-10/23	Housing and Human Development 4/23-3/24
	TRC RRH	Permenent Supportive Housing	Permenent Supportive Housing	Permenent Supportive Housing	HMIS	TRC RRH	Permenent Supportive Housing
	CA1588L9T262004	CA1332L9T262106	CA0989L9T262109	CA1587L9T262105	CA1588L9T262105	CA1588L9T262105	CA1332L9T262207
	(17671)	(17701)	(17711)	(17721)	(17731)	(17741)	
Support and Revenue							
Direct Federal Revenue	\$ 11,469	\$ 23,991	\$ 22,710	\$ 50,000	\$ 60,506	\$ 7,382	
State Revenue(Pass-through Fed	--	--	--	--	--	--	
State Revenue (Non-Federal)	--	--	--	--	--	--	
Local Govern.Rev.(Pass through	--	--	--	--	--	--	
Local Govern.Rev.(Non-Federal)	--	--	--	--	--	--	
Private Revenue-Non Fed	--	--	--	--	--	--	
Private Rev. (Pass through Fed	--	--	--	--	--	--	
Community Donations	--	--	--	--	--	--	
Client Fees	--	--	--	--	--	--	
Miscellaneous Revenue	--	--	--	--	--	--	
Interest income	--	--	--	--	--	--	
Rental Income	--	--	--	--	--	--	
Contractual Admin. Revenue	--	--	--	--	--	--	
Carry-over Revenue (Non Grant)	--	--	--	--	--	--	
In-kind revenue	--	2,519	2,385	228	2,341	775	
Admin. In-kind revenue	--	26,510	25,095	50,228	62,847	8,157	
Total support and revenue	11,469	26,510	25,095	50,228	62,847	8,157	
Expenses							
Personnel costs	7,996	2,089	--	28,948	8,890	--	--
Travel (Out of area)	--	--	--	--	--	--	--
Major equipment expense	--	--	--	--	--	--	--
Supplies	--	--	--	116	--	--	--
Contractual	--	--	--	12,995	--	--	--
Equipment expense	84	--	--	--	--	--	--
General Personnel costs	--	--	--	437	--	--	--
General operating costs	--	--	--	2,960	--	--	--
Space/occupancy costs	--	--	--	--	--	--	--
Special department costs	2,300	21,901	22,710	--	47,987	7,382	
In-kind expense	--	2,520	2,385	228	2,341	775	
Indirect expenses	1,089	--	--	4,544	3,629	--	
Total expenses	11,469	26,510	25,095	50,228	62,847	8,157	
Change in net assets	--	--	--	--	--	--	--

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2023

	Community Services and Development 11/20-12/22	Community Services and Development 11/21-12/23	Community Services and Development 11/21-12/23	Community Services and Development 9/22-6/23	Community Services and Development 11/22-6/24	Community Services and Development 11/22-6/24
Low Income Home Energy Assistance Program		LIHEAP WEATHERIZATION 22B-4002 (31251)	LIHEAP ECIP 22B-4002 (31251)	SLIHEAP 22Q-4551 (31252)	LIHEAP WEATHERIZATION 23B-5002 (31261)	LIHEAP ECIP 23B-5002 (31261)
	\$ 2,738	\$ 221,530	\$ 400,779	\$ 16,723	\$ 295,873	\$ 551,149
Support and Revenue						
Direct Federal Revenue						
State Revenue(Pass-through Fed)						
State Revenue (Non-Federal)						
Local Govern.Rev.(Pass through						
Local Govern.Rev.(Non-Federal)						
Private Revenue-Non Fed						
Private Rev. (Pass through Fed						
Community Donations						
Client Fees						
Miscellaneous Revenue	200		884			149
Interest income						
Rental Income						
Contractual Admin. Revenue						
Carry-over Revenue (Non Grant)						
In-kind revenue						
Admin. In-kind revenue	309		8,798			12,216
				73		
Total support and revenue	3,247	221,530	410,461	16,796	295,873	563,514
Expenses						
Personnel costs		107,983	178,231		187,332	165,882
Travel (Out of area)		217			4,197	
Major equipment expense						
Supplies	138		6,070		3,101	5,855
Contractual		46,508	8,315		24,883	5,795
Equipment expense		7,843	197		14,955	1,376
General Personnel costs		5,378	1,028		6,110	1,031
General operating costs		1,582	9,038		2,593	5,357
Space/occupancy costs		14,907	13,709		30,736	16,919
Special department costs	2,800	32,903	133,820		21,966	279,640
In-kind expense	309		8,798			12,216
Indirect expenses			51,255			69,443
				1,523		
Total expenses	3,247	221,530	410,461	16,796	295,873	563,514
Change in net assets						
	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)

Year Ended June 30, 2023

	Community Services and Development 4/23-5/25	Community Services and Development 5/23-5/24	Community Services and Development 8/21-9/23	Community Services and Development 1/22-12/22	Community Services and Development 1/23-12/24	Community Services and Development 3/20-8/22
	Low Income Home Energy Assistance Program	Low Income Home Energy Assistance Program	Low Income Home Energy Assistance Program	Community Services Block Grant	Community Services Block Grant	Community Services Block Grant
	ESLIHEAP	SLIHEAP	ARPA LIHEAP	CSBG	CSBG	CSBG-CARES
	231-5706	23Q-5551	21V-5551	22F-5004	23F-4004	20F-3643
	(31262)	(31263)	(34221)	(83251)	(83261)	(83561)
Support and Revenue						
Direct Federal Revenue	20,912					
State Revenue(Pass-through Fed		621	222,039	163,106	142,476	27,886
State Revenue (Non-Federal)						
Local Govern.Rev.(Pass through						
Local Govern.Rev.(Non-Federal)						
Private Revenue-Non Fed						
Private Rev. (Pass through Fed						
Community Donations						
Client Fees						
Miscellaneous Revenue			1,334			
Interest income						
Rental Income						
Contractual Admin. Revenue						
Carry-over Revenue (Non Grant)						
In-kind revenue						
Admin. In-kind revenue	2,070	65	7,656			2,929
Total support and revenue	22,982	686	231,029	163,106	142,476	30,815
Expenses						
Personnel costs			59,984	93,719	62,579	5,602
Travel (Out of area)						
Major equipment expense						
Supplies			36	350	324	33
Contractual			8,396		9,323	
Equipment expense			1	766	702	
General Personnel costs				693	540	
General operating costs			3	6,030	11,385	1,800
Space/occupancy costs			899	10,748	9,625	958
Special department costs	19,198	621	117,093			19,493
In-kind expense	2,070	65	7,656			2,929
Indirect expenses	1,714		36,961	50,800	47,998	
Total expenses	22,982	686	231,029	163,106	142,476	30,815
Change in net assets						

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2023

	Community Services and Development 6/22-5/23	Community Services and Development 6/23-5/24	Community Services and Development 7/22-6/23	California Department of Education 10/01/21-09/30/22	California Department of Education 10/22-9/23	California Department of Education 10/21-9/22
	Community Services Block Grant	Community Services Block Grant	Community Services Block Grant	Child and Adult Care Food Program (CACFP)	Child and Adult Care Food Program (CACFP)	Child and Adult Care Food Program (CACFP)
	CSBG-Disc	CSBG-Disc	CSBG-EITC	Housing Resources	Housing Resources	Head Start
	22F-5004 (83581)	23F-4004 (83591)	21T-1020 (83972)	04341-CACFP-03-GM-CS (18251)	04341-CACFP-03-GM-CS (18261)	04341-CACFP-03-GM-CS (82251)
Support and Revenue						
Direct Federal Revenue	\$	\$	\$	\$	\$	\$
State Revenue (Pass-through Fed State Revenue (Non-Federal))	31,000	613	440,324	9,808	19,099	15,095
Local Govern.Rev.(Pass through Local Govern.Rev.(Non-Federal))	--	--	--	--	--	1,031
Private Rev. (Pass through Fed Community Donations)	--	--	--	--	--	--
Client Fees	--	--	--	--	--	--
Miscellaneous Revenue	--	--	--	--	--	--
Interest income	--	--	--	--	--	--
Rental Income	--	--	--	--	--	--
Contractual Admin. Revenue	--	--	--	--	--	--
Carry-over Revenue (Non Grant)	--	--	--	--	--	--
In-kind revenue	--	--	--	--	--	--
Admin. In-kind revenue	3,319	--	--	--	--	--
Total support and revenue	34,319	613	440,324	9,808	19,100	16,126
Expenses						
Personnel costs	22,018	30	139,954	3,234	4,912	3,554
Travel (Out of area)	--	--	3,304	--	734	--
Major equipment expense	--	--	--	--	--	--
Supplies	266	18	10,221	--	--	--
Contractual	2,415	--	83,227	--	--	--
Equipment expense	--	--	12,932	--	--	--
General Personnel costs	80	--	5,363	--	--	--
General operating costs	18	--	124,951	315	--	--
Space/occupancy costs	6,203	565	18,532	406	1,038	--
Special department costs	--	--	--	4,921	10,601	10,800
In-kind expense	3,319	--	--	--	--	--
Indirect expenses	--	--	41,840	932	1,814	1,772
Total expenses	34,319	613	440,324	9,808	19,100	16,126
Change in net assets	\$	\$	\$	\$	\$	\$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)

Year Ended June 30, 2023

	California Department of Education 10/21-9/22	California Department of Education 10/22-9/23	California Department of Education 10/22-9/23	California Department of Education 10/22-9/23	California Department of Education 10/22-9/23	California Department of Education 1/22-9/24
	Child and Adult Care Food Program (CACFP)	Child and Adult Care Food Program (CACFP)	Child and Adult Care Food Program (CACFP)	Child and Adult Care Food Program (CACFP)	Child and Adult Care Food Program (CACFP)	CSPP ARPA Stipend
	Early Head Start	CSPP Snacks	Head Start	Early Head Start	CSPP Snacks	CSPP ARPA Stipend
	04341-CACFP-03-GM-CS (82252)	04341-CACFP-03-GM-CS (82233)	04341-CACFP-03-GM-CS (82261)	04341-CACFP-03-GM-CS (82262)	04341-CACFP-03-GM-CS (82263)	Received: No Contract # (82922)
Support and Revenue						
Direct Federal Revenue	9,446	2,515	70,031	25,723	7,799	25,463
State Revenue(Pass-through Fed)	418	--	4,941	1,326	--	--
State Revenue (Non-Federal)	--	--	--	--	--	--
Local Govern.Rev.(Pass through	--	--	--	--	--	--
Local Govern.Rev.(Non-Federal)	--	--	--	--	--	--
Private Revenue-Non Fed	--	--	--	--	--	--
Private Rev. (Pass through Fed	--	--	--	--	--	--
Community Donations	--	--	--	--	--	--
Client Fees	--	--	--	--	--	--
Miscellaneous Revenue	--	--	--	--	--	--
Interest income	--	--	--	--	--	--
Rental Income	--	--	--	--	--	--
Contractual Admin. Revenue	--	--	--	--	--	--
Carry-over Revenue (Non Grant)	--	--	--	--	--	--
In-kind revenue	--	--	--	--	--	--
Admin. In-kind revenue	(361)	--	1,857	448	--	--
Total support and revenue	9,503	2,515	76,829	27,497	7,799	25,463
Expenses						
Personnel costs	--	--	25,054	4,128	--	22,814
Travel (Out of area)	--	--	--	--	--	--
Major equipment expense	--	--	--	--	--	--
Supplies	--	--	--	--	--	47
Contractual	--	--	--	--	--	--
Equipment expense	--	--	--	--	--	48
General Personnel costs	--	--	--	--	--	120
General operating costs	--	--	--	--	--	15
Space/occupancy costs	8,600	2,515	43,731	20,756	7,799	--
Special department costs	(361)	--	1,857	448	--	--
In-kind expense	1,264	--	6,187	2,165	--	2,419
Indirect expenses	9,503	2,515	76,829	27,497	7,799	25,463
Total expenses						
	\$	\$	\$	\$	\$	\$
Change in net assets	--	--	--	--	--	--

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)

Year Ended June 30, 2023

	California Department of Education 7/22-6/23	Housing and Community Development 10/28/21-07/07/22	Housing and Community Development 10/22-8/23	Housing and Community Development 05/23-08/24	Housing and Community Development 07/21-07/22	Housing and Community Development 06/21-07/22
	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)
	20-ESG-15586 (13211)	21-ESG-16059 (13221)	22-ESG-17054 (13231)	20-ESG-15585 (13691)	20-ESG-15606 (13701)	
		Shelters		Home Safe	NonComp	
Support and Revenue						
Direct Federal Revenue	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
State Revenue(Pass-through Fed	--	5,925	172,146	521	18,428	30,000
State Revenue (Non-Federal)	633,549	--	--	--	--	--
Local Govern.Rev.(Pass through	--	--	--	--	--	--
Local Govern.Rev.(Non-Federal)	6	--	--	--	--	--
Private Revenue-Non Fed	--	--	--	--	--	--
Private Rev. (Pass through Fed	--	--	--	--	--	--
Community Donations	--	--	--	--	--	--
Client Fees	--	--	--	--	--	--
Miscellaneous Revenue	--	--	--	--	--	--
Interest income	--	--	--	--	--	--
Rental Income	--	--	--	--	--	--
Contractual Admin. Revenue	--	--	--	--	--	--
Carry-over Revenue (Non Grant)	--	--	--	--	--	--
In-kind revenue	--	--	--	--	81	--
Admin. In-kind revenue	14,666	27	749	--	--	--
Total support and revenue	648,221	5,952	172,895	521	18,509	30,000
Expenses						
Personnel costs	554,799	3,374	112,953	--	894	--
Travel (Out of area)	--	--	--	--	--	--
Major equipment expense	--	--	--	--	--	--
Supplies	18,879	234	13,300	201	--	30,000
Contractual	--	--	--	--	--	--
Equipment expense	3,551	--	5,014	--	--	--
General Personnel costs	21	--	590	--	--	--
General operating costs	--	--	52	--	--	--
Space/occupancy costs	7,543	1,320	22,213	--	--	--
Special department costs	1,599	458	5,998	320	15,856	--
In-kind expense	14,666	27	749	--	81	--
Indirect expenses	46,931	539	12,026	--	1,678	--
Total expenses	648,221	5,952	172,895	521	18,509	30,000
Change in net assets	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)

Year Ended June 30, 2023

	Housing and Community Development 10/22-8/23	Housing and Community Development 10/22-8/23	Housing and Community Development 07/19-07/24	Housing and Community Development 02/20-02/25	Housing and Community Development 12/20-06/24	Housing and Community Development 12/20-06/24
Emergency Solutions Grant (ESG)		Emergency Solutions Grant (ESG)				
Home Safe		NonComp	CESH	CESH Round 2	ESG-CV Round 2	ESG-CV Round 1
21-ESG-16056	21-ESG-16035	18-CESH-12432	19-CESH-12952	ESGCV1-00019	ESGCV1-00019	ESGCV1-00019
(13711)	(13721)	(16501)	(16511)	(16601)	(16611)	
Support and Revenue						
Direct Federal Revenue	\$ 195,230	\$ 53,375	\$ 86,157	\$ 91,212	\$ 468,923	\$ 71,949
State Revenue(Pass-through Fed State Revenue (Non-Federal)	--	--	--	--	--	--
Local Govern.Rev.(Pass through Local Govern.Rev.(Non-Federal)	--	--	--	--	--	--
Private Rev. (Pass through Fed Community Donations	--	--	--	--	--	--
Client Fees	--	--	100	--	--	--
Miscellaneous Revenue	--	--	--	--	--	--
Interest income	--	--	--	--	--	--
Rental Income	--	--	--	--	--	--
Contractual Admin. Revenue	--	--	--	--	--	--
Carry-over Revenue (Non Grant)	--	--	--	--	--	--
In-kind revenue	--	--	--	--	--	--
Admin. In-kind revenue	817	239	2,818	9,577	35,312	4,688
Total support and revenue	196,047	53,614	89,075	100,789	504,235	76,637
Expenses						
Personnel costs	58,791	4,819	21,330	42,312	58,620	4,195
Travel (Out of area)	--	--	--	--	--	--
Major equipment expense	--	--	--	--	--	--
Supplies	128	--	--	500	457	456
Contractual	--	--	54,286	13,599	289,644	63,814
Equipment expense	320	252	--	408	1,804	378
General Personnel costs	--	--	--	--	7	130
General operating costs	722	680	182	964	11,125	--
Space/occupancy costs	82	--	--	10,765	3,779	250
Special department costs	118,849	42,918	4,821	22,664	90,885	133
In-kind expense	817	239	2,818	9,577	35,312	4,688
Indirect expenses	16,338	4,706	5,638	--	12,602	2,593
Total expenses	196,047	53,614	89,075	100,789	504,235	76,637
Change in net assets	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)

Year Ended June 30, 2023

	Department of Social Services 10/21-9/22	Department of Social Services 10/22-9/23	Department of Social Services 08/22-6/24	LOCAL Beg. 7/20	Amador County 07/21-06/25	Amador County 07/21-06/25
	Emergency Food Assistance Program (EFAP)	Emergency Food Assistance Program (EFAP)	TEFAP Reach and Resiliency	Food Bank Warehouse Operations	Amador County-WPC	Amador County-HDAP
	Tuolumne	Tuolumne				
	22-MOU-00151 (24151)	22-MOU-00151 (24161)	22-MOU-00151 (24821)	N/A (28103)	Received: No Contract # (15301)	Received: No Contract # (15311)
Support and Revenue						
Direct Federal Revenue	\$ 118,972	\$ 136,853	\$ 29,819	\$ 58,330		
State Revenue(Pass-through Fed State Revenue (Non-Federal)	--	--	--	--		
Local Govern.Rev (Pass through Local Govern.Rev.(Non-Federal)	--	--	--	--	65,039	75,495
Private Revenue-Non Fed	--	--	--	--		
Private Rev. (Pass through Fed Community Donations	--	--	--	--		
Client Fees	--	--	--	--		
Miscellaneous Revenue	--	--	--	45,122		
Interest income	--	--	--	--		
Rental Income	--	--	--	--		
Contractual Admin. Revenue	--	--	--	--		
Carry-over Revenue (Non Grant)	--	--	--	(15,724)		
In-kind revenue	--	--	--	--		
Admin. In-kind revenue	1,014	--	--	--	296	343
Total support and revenue	119,986	136,853	29,819	87,728	65,335	75,838
Expenses						
Personnel costs	85,465	84,048	26,985	--	32,221	18,996
Travel (Out of area)	1,180	--	--	--	--	--
Major equipment expense	--	5,577	--	--	10	--
Supplies	1,588	4,575	--	--	3,213	822
Contractual	--	213	--	--	55	46,170
Equipment expense	4,766	5,582	--	84	16,114	1,100
General Personnel costs	389	1,607	--	--	410	--
General operating costs	1,693	7,411	--	--	867	--
Space/occupancy costs	13,505	15,368	--	--	5,307	1,322
Special department costs	--	--	--	79,307	931	222
In-kind expense	1,014	--	--	--	296	343
Indirect expenses	10,386	12,472	2,834	8,337	5,911	6,863
Total expenses	119,986	136,853	29,819	87,728	65,335	75,838
Change in net assets	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)

Year Ended June 30, 2023

	Amador County 07/22-6/23	Tuolumne County 07/21-06/23	Tuolumne County 07/22-08/23	Tuolumne County 7/22-8/23	Tuolumne County 07/22-6/23	Tuolumne County 07/22-6/23	Tuo Co Behavioral Hlth 7/22-6/23
	CalWorksHSP	CDBG CV-1	CDBG CV-2/3	CDBG Food Bank	Tuolumne County CalWorks HSP		Substance Abuse Prevention and Mentoring
	20-CDBG-CV1-00024	20-CDBG-CV2-3-00170	20-CDBG-CV2-3-00170	20-CDBG-CV2-3-00170	Received: No Contract #	Received: No Contract #	Received: No Contract #
	(15821)	(11672)	(11673)	(23151)	(15604)	(53131)	
Support and Revenue							
Direct Federal Revenue	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
State Revenue(Pass-through Fed	--	--	--	--	--	--	--
State Revenue (Non-Federal)	--	--	--	--	--	--	--
Local Govern.Rev.(Pass through	164,340	37,272	80,144	165,669	232,499		74,929
Local Govern.Rev.(Non-Federal)	--	--	--	--	--	--	--
Private Revenue-Non Fed	--	--	--	--	--	--	--
Private Rev. (Pass through Fed	--	--	--	--	--	--	--
Community Donations	--	--	--	--	--	--	--
Client Fees	--	--	--	--	--	--	--
Miscellaneous Revenue	--	--	--	--	--	--	--
Interest income	--	--	--	--	--	--	--
Rental Income	--	--	--	--	--	--	--
Contractual Admin. Revenue	--	--	--	--	--	--	--
Carry-over Revenue (Non Grant)	--	--	--	--	--	--	--
In-kind revenue	--	--	--	--	--	--	--
Admin. In-kind revenue	3,856	--	--	--	--	--	49
Total support and revenue	168,196	37,272	80,144	165,669	232,499		74,978
Expenses							
Personnel costs	24,170	3,219	12,725	62,328	43,030		31,989
Travel (Out of area)	--	--	--	361	--	--	5,932
Major equipment expense	--	--	--	--	--	--	--
Supplies	433	9	716	--	700	--	614
Contractual	--	--	--	--	--	--	--
Equipment expense	--	--	--	95	742	--	1,221
General Personnel costs	81	10	27	417	103	--	902
General operating costs	115	83	83	3,812	157	--	6,476
Space/occupancy costs	6,149	1,767	3,457	4,392	4,446	--	9,566
Special department costs	121,263	28,725	55,501	78,522	161,230	--	--
In-kind expense	3,856	--	--	--	--	--	49
Indirect expenses	12,128	3,542	7,615	15,742	22,091	--	7,074
Total expenses	168,196	37,272	80,144	165,669	232,499		74,978
Change in net assets	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2023

	Tuo Co Behavioral Hlth 7/22-12/22	Tuo Co Behavioral Hlth 7/22-6/23	TUO CO Behavioral Hlth 7/22-6/23	Tuolumne Co 7/22-6/23	Tuolumne Co 7/22-12/22	Tuolumne Co 7/22-6/23
	FNL CRRSAA	FNL ARPA	Behavioral Health- Suicide Prevention	Alcohol & Drug Prevention CRRSAA	Alcohol & Drug Prevention CRRSAA	Alcohol & Drug Prevention ARPA
	Received: No Contract # (53,141)	Received: No Contract # (53,142)	(53,254)	(56,222)	(56,231)	(56,232)
Support and Revenue						
Direct Federal Revenue	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
State Revenue(Pass-through Fed	--	--	--	--	--	--
State Revenue (Non-Federal)	--	--	--	--	--	--
Local Govern.Rev.(Pass through	--	--	--	--	--	--
Local Govern.Rev.(Non-Federal)	5,422	6,503	77,662	24,355	13,744	16,499
Private Revenue-Non Fed	--	--	--	--	--	--
Private Rev. (Pass through Fed	--	--	--	--	--	--
Community Donations	--	--	--	--	--	--
Client Fees	--	--	--	--	--	--
Miscellaneous Revenue	--	--	--	--	--	--
Interest income	--	--	--	--	--	--
Rental income	--	--	--	--	--	--
Contractual Admin. Revenue	--	--	--	--	--	--
Carry-over Revenue (Non Grant)	--	--	--	--	--	--
In-kind revenue	--	--	--	--	--	--
Admin. In-kind revenue	569	30	--	--	62	75
Total support and revenue	5,991	6,533	77,662	24,355	13,806	16,574
Expenses						
Personnel costs	5,423	5,913	53,370	15,261	12,495	14,998
Travel (Out of area)	--	--	--	--	--	--
Major equipment expense	--	--	--	--	--	--
Supplies	--	--	235	748	--	--
Contractual	--	--	31	1,563	--	--
Equipment expense	--	--	198	--	--	--
General Personnel costs	--	--	6,400	50	--	--
General operating costs	--	--	2,776	4,419	--	--
Space/occupancy costs	--	--	7,271	--	--	--
Special department costs	--	--	--	--	--	--
In-kind expense	568	29	--	--	62	75
Indirect expenses	--	591	7,381	2,314	1,249	1,501
Total expenses	5,991	6,533	77,662	24,355	13,806	16,574
Change in net assets	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2023

	TUO CO Behavioral Hlth 7/22-6/23	Tuolumne Co DSS 7/22-6/23	Ca Dept of Water Resources (DWR) 04/01/17-06/30/22	1st 5 Tuo Co Commission 7/22-6/23	UNITED WAY 11/21-04/23	UNITED WAY 11/21-04/23
	Behavior Health Latino Outreach	Home Visiting Program	Water Energy Grant	Family Learning Center	Emergency Food and Shelter Program (FEMA)	Emergency Food and Shelter Program (FEMA)
	Received: No Contract # (81544)	Received: No Contract # (81681)	4600012141 (33401)	Received: No Contract # (46104)	39-0652-00 (14521)	39-0926-00 (14531)
\$	--	--	--	--	--	--
	61	2,371	1,082	--	516	593
	20,624	47,628	11,384	28,390	5,432	10,813
Support and Revenue						
Direct Federal Revenue						
State Revenue(Pass-through Fed						
State Revenue (Non-Federal)			10,302			
Local Govern. Rev. (Pass through						
Local Govern. Rev. (Non-Federal)	20,563	45,257		28,390		
Private Revenue-Non Fed						10,220
Private Rev. (Pass through Fed					4,916	
Community Donations						
Client Fees						
Miscellaneous Revenue						
Interest income						
Rental Income						
Contractual Adm. Revenue						
Carry-over Revenue (Non Grant)						
In-kind revenue						
Admin. In-kind revenue			1,082			593
Total support and revenue	20,624	47,628	11,384	28,390	5,432	10,813
Expenses						
Personnel costs	11,100	41,483	--	9,061	2,117	9,786
Travel (Out of area)	--	--	--	--	--	--
Major equipment expense	--	--	--	--	--	--
Supplies	--	54	--	2,451	34	--
Contractual	--	--	9,970	240	--	--
Equipment expense	--	95	--	--	2,765	--
General Personnel costs	7,150	849	--	26	--	--
General operating costs	402	53	--	90	--	--
Space/occupancy costs	12	566	--	13,296	--	--
Special department costs	--	--	332	528	--	--
In-kind expense	61	2,371	1,082	--	516	593
Indirect expenses	1,899	2,157	--	2,698	--	434
Total expenses	20,624	47,628	11,384	28,390	5,432	10,813
Change in net assets	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)

Year Ended June 30, 2023

	UNITED WAY 11/21-04/23	UNITED WAY Emergency Food and Shelter Program (FEMA/ARPAR)	UNITED WAY 11/21-04/23	UNITED WAY Emergency Food and Shelter Program (FEMA)	UNITED WAY 11/21-04/23	UNITED WAY Emergency Food and Shelter Program (FEMA)	UNITED WAY 11/21-04/23	UNITED WAY Emergency Food and Shelter Program (FEMA)	UNITED WAY 11/21-04/23	UNITED WAY Emergency Food and Shelter Program (FEMA)
Support and Revenue										
Direct Federal Revenue										
State Revenue(Pass-through Fed										
State Revenue (Non-Federal)										
Local Govern. Rev. (Pass through										
Local Govern. Rev. (Non-Federal)										
Private Revenue-Non Fed										
Private Rev. (Pass through Fed										
Community Donations										
Client Fees										
Miscellaneous Revenue										
Interest income										
Rental Income										
Contractual Admin. Revenue										
Carry-over Revenue (Non Grant)										
In-kind revenue										
Admin. In-kind revenue	1,317	514	531	531	365	365	2,184	2,184	1,964	1,964
Total support and revenue	13,855	9,232	5,590	5,590	6,189	6,189	22,981	22,981	20,665	20,665
Expenses										
Personnel costs	2,117	6,717	2,328	2,328	1,936	1,936	3,827	3,827	2,292	2,292
Travel (Out of area)										
Major equipment expense										
Supplies										
Contractual										
Equipment expense										
General Personnel costs	2,656	696	2,525	2,525	1,948	1,948	238	238	531	531
General operating costs	208	225			78	78	166	166	539	539
Space/occupancy costs										
Special department costs	7,557	538	205	205			16,508	16,508	11,497	11,497
In-kind expense										
Indirect expenses	1,317	514	532	532	365	365	2,184	2,184	506	506
Total expenses	13,855	9,232	5,590	5,590	6,189	6,189	22,981	22,981	20,665	20,665
Change in net assets	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)

Year Ended June 30, 2023

	UNITED WAY	UNITED WAY	ATCR/UW	Housing Community Development	Housing Community Development	Housing Community Development
	11/21-12/23	11/21-12/23	6/22-7/23	4/20-06/25	07/21-06/26	07/21-06/26
	Emergency Food and Shelter Program (FEMA)	Emergency Food and Shelter Program (FEMA)	Youth Assistance	Homeless Emergency Aid Program	Homeless Emergency Aid Program	Homeless Emergency Aid Program
	Amador-Phase 40	Tuolumne- Phase 40		HHAP	HHAP Round 2	HHAP Round 3
	40-0652-00	40-0926-00	Received: No Contract #	20-HHAP-00001	21-HHAP-00001	22-HHAP-20011
	(14601)	(14611)	(52241)	(16211)	(16221)	(16231)
Support and Revenue						
Direct Federal Revenue	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
State Revenue(Pass-through Fed State Revenue (Non-Federal)	--	--	--	434,185	333,186	402,923
Local Govern.Rev.(Pass through Local Govern.Rev.(Non-Federal)	--	--	--	--	--	--
Private Revenue-Non Fed	--	--	8,662	--	--	--
Private Rev. (Pass through Fed	1,027	2,859	--	--	--	--
Community Donations	--	--	--	--	--	--
Client Fees	--	--	--	--	--	--
Miscellaneous Revenue	--	--	--	--	--	--
Interest income	--	--	--	--	--	--
Rental Income	--	--	--	--	--	--
Contractual Admin. Revenue	--	--	--	--	--	--
Carry-over Revenue (Non Grant)	--	--	--	--	--	--
In-kind revenue	--	--	--	--	--	--
Admin. In-kind revenue	108	300	--	9,379	10,899	13,180
Total support and revenue	1,135	3,159	8,662	443,564	344,085	416,103
Expenses						
Personnel costs	--	--	--	16,219	--	--
Travel (Out of area)	--	--	--	--	--	--
Major equipment expense	--	--	--	147,467	--	--
Supplies	65	83	--	3,849	--	--
Contractual	--	--	7,315	230,716	290,844	376,208
Equipment expense	761	--	24	2,444	--	355
General Personnel costs	--	76	--	88	28	--
General operating costs	--	--	--	--	124	--
Space/occupancy costs	201	2,700	--	4,909	--	--
Special department costs	--	--	500	9,738	20,394	--
In-kind expense	108	300	--	9,379	10,899	13,180
Indirect expenses	--	--	823	18,755	21,796	26,360
Total expenses	1,135	3,159	8,662	443,564	344,085	416,103
Change in net assets	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)

Year Ended June 30, 2023

		Housing Community Development Ongoing	Housing Community Development Ongoing	Housing and Community Development 10/22-10/23	Housing and Community Development 1/23-10/23	Housing and Community Development 1/23-6/23	Sutter Health 01/23-12/22
		Varely Place Support	Varely Place Maintenance Reserve	Anthem Blus Cross HHIP	Health Net - HHIP	Kaiser Permanente - HHIP	Sutter Health Rankey
		(10021)	(10022)	(16901)	(16911)	(16921)	(17161)
Support and Revenue	\$	\$	\$	\$	\$	\$	\$
Direct Federal Revenue	--	--	--	--	--	--	--
State Revenue(Pass-through Fed	--	--	--	--	--	--	--
State Revenue (Non-Federal)	--	--	--	--	--	--	--
Local Govern.Rev.(Pass through	--	--	--	--	--	--	--
Local Govern.Rev (Non-Federal)	--	--	--	--	--	--	--
Private Revenue-Non Fed	--	--	100,303	99,442	5,338	16,928	--
Private Rev. (Pass through Fed	--	--	--	--	--	--	--
Community Donations	2,202	--	--	--	--	--	--
Client Fees	--	--	--	--	--	--	--
Miscellaneous Revenue	59,711	--	--	--	--	--	--
Interest income	--	--	11,843	--	--	--	--
Rental Income	113,695	--	--	--	--	--	--
Contractual Admin. Revenue	--	--	--	--	--	--	--
Carry-over Revenue (Non Grant)	(18,487)	--	(11,087)	--	--	--	--
In-kind revenue	--	--	--	--	--	--	--
Admin. In-kind revenue	--	--	3,281	10,441	560	554	--
Total support and revenue	157,121	756	103,584	109,883	5,898	17,482	--
Expenses							
Personnel costs	22,715	--	--	--	--	--	285
Travel (Out of area)	--	--	--	--	--	--	--
Major equipment expense	40,803	--	--	--	--	--	--
Supplies	596	--	--	--	--	--	--
Contractual	6,167	--	90,087	99,442	--	2,535	--
Equipment expense	4,757	233	--	--	--	--	--
General Personnel costs	354	451	83	--	--	--	--
General operating costs	21,369	--	--	--	--	--	--
Space/occupancy costs	48,591	--	--	--	--	--	--
Special department costs	717	--	3,571	--	5,338	13,001	--
In-kind expense	--	--	3,281	10,441	560	554	--
Indirect expenses	11,052	72	6,562	--	--	1,107	--
Total expenses	157,121	756	103,584	109,883	5,898	17,482	--
Change in net assets	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2023

	Sutter Health 01/22-12/22	Adventist Health 09/22-6/23	Food PG&E PFS Food Box Program	Food ATCR/PG&E CBO Resiliency Fund	Internal Revenue Service 10/22-9/23	All Other Programs	Totals
	Received: No Contract # (17162)	Received: No Contract # (17171)	Received: No Contract # (22551)	Received: No Contract # (22561)	22VITA0084 (77311)		
Support and Revenue							
Direct Federal Revenue	\$ --	\$ --	\$ --	\$ --	\$ 17,771	\$ --	\$ 3,971,247
State Revenue(Pass-through Fed	--	--	--	--	--	--	3,458,554
State Revenue (Non-Federal)	--	--	--	--	--	1	2,623,896
Local Govern.Rev.(Pass through	--	--	--	--	--	--	679,924
Local Govern.Rev.(Non-Federal)	--	--	--	--	--	30	453,894
Private Revenue-Non Fed	25,000	15,000	20,200	11,200	--	194,901	496,974
Private Rev. (Pass through Fed	--	--	--	--	--	--	90,659
Community Donations	--	--	--	--	--	117,480	119,682
Client Fees	--	--	--	--	--	63,033	63,033
Miscellaneous Revenue	--	--	--	--	--	11,056	128,708
Interest income	--	--	--	--	--	--	--
Rental Income	--	--	--	--	--	61,706	187,244
Contractual Admin. Revenue	--	--	--	--	--	--	--
Carry-over Revenue (Non Grant)	--	--	--	--	--	(39,581)	(84,879)
In-kind revenue	--	--	--	--	--	1,735,536	1,810,721
Admin. In-kind revenue	818	1,575	2,121	1,176	--	9,191	198,087
Total support and revenue	25,818	16,575	22,321	12,376	17,771	2,153,353	14,197,744
Expenses							
Personnel costs	318	--	--	--	16,014	146,537	5,629,279
Travel (Out of area)	--	--	--	--	--	3,155	20,217
Major equipment expense	--	--	--	--	--	48,546	296,405
Supplies	--	--	--	--	36	4,365	175,427
Contractual	2,412	--	--	--	--	40,532	1,905,670
Equipment expense	--	--	--	--	--	13,536	212,376
General Personnel costs	--	--	--	--	--	5,840	105,098
General operating costs	--	--	--	--	25	19,039	301,097
Space/occupancy costs	--	--	--	--	--	40,083	628,321
Special department costs	20,635	15,000	20,200	11,200	8	60,676	1,872,375
In-kind expense	818	1,575	2,121	1,176	--	1,744,726	2,008,808
Indirect expenses	1,635	--	--	--	1,688	26,318	1,042,671
Total expenses	25,818	16,575	22,321	12,376	17,771	2,153,353	14,197,744
Change in net assets	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

GOVERNMENT FUND - SCHEDULE OF EXPENSES

Year Ended June 30, 2023

		Total Governmental Fund Activities
Personnel costs		
Salaries and wages	\$	4,677,576
Accrued leave		402,197
Workers compensation		108,097
Health insurance		764,864
Retirement		169,708
FICA and unemployment insurance		264,369
		6,386,811
Travel		
Out of the area travel (staff)		20,217
Supplies		
Classroom supplies		51,096
Clothing and personal supplies		331
Household supplies		61,245
Postage		23,018
Program supplies		22,941
Routine office supplies		28,083
Playground supplies		1,007
		187,721
Contractual		
Accounting and auditing		71,031
Legal services		9,864
Outside services		1,898,406
Computer services		61,876
		2,041,177
Major equipment expense		
Equipment (over \$5000)		50,758
Leasehold improvements		74,285
Structures and improvements		171,362
		296,405

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

GOVERNMENT FUND TYPE - SCHEDULE OF EXPENSES (Cont.)

Year Ended June 30, 2023

	Total Governmental Fund Activities
Other equipment expense	
Computer software-\$0-\$4,999	26,331
Computer (hardware)	55,759
Equipment (costing \$500-\$4999)	40,601
Insurance (vehicular)	37,928
Maintenance (equipment)	30,710
Maintenance (vehicles)	13,788
Rents & Leases (Equipment)	779
Small tools and equipment (under \$500)	35,173
Small tools (minimal value)	13,207
	254,276
 General Personnel costs	
Local travel (staff)	48,267
Local travel (volunteers)	328
Staff licensing	1,986
Training and development (staff)	51,078
Volunteers costs (other than training)	7,187
	108,846
 General operating costs	
Ads and legal notices	71,022
Copying fees	21,669
Insurance and bonds	113,798
Meeting costs	9,713
Membership dues	10,910
Miscellaneous expenses	144
Printing and binding	31,547
General agency promotion	1,031
Program outreach	39,975
Publications	2,155
Subscriptions	29,327
Service fees	10,846
Taxes and assessments	6,150
Interest on long term debt	9,907
	358,194

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

GOVERNMENT FUND - SCHEDULE OF EXPENSES (Cont.)

Year Ended June 30, 2023

	Total Governmental Fund Activities
Space/occupancy costs	
Communications	90,742
Household Services	100,387
Maintenance -Structure/Grounds	56,827
Maintenance-Play Equip/Grnds	4,995
Mortgage Payments	6,250
Rents & Leases	258,521
Use Fees	9,776
Utilities	190,751
	718,249
 Special department costs	
Client Assistance	1,496,946
Food (Prepared)	496
Food (Raw)	337,184
Waste and Breakage	37,749
	1,872,375
 In-kind expenses	
Administrative in-kind	198,086
In-Kind contributions	1,578,605
Volunteer time and services	232,117
	2,008,808
 Total expenses	\$ 14,253,079

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES

CSD CONTRACT NO. 21B-5002 (EHS21)

FOR THE PERIOD NOVEMBER 1, 2020 THROUGH MAY 31, 2023

2021 LIHEAP (ECIP/HEAP/A16) (3124.1)

	Audited Nov 1, 2020 through June 30, 2021	Audited July 1, 2021 through June 30, 2022	Audited July 1, 2022 through May 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 283,417	\$ 320,973	\$ 2,938	\$ 607,329	\$ 607,329	
Other Income	--	--	--	--	--	
Total Revenue	<u>\$ 283,417</u>	<u>\$ 320,973</u>	<u>\$ 2,938</u>	<u>\$ 607,329</u>	<u>\$ 607,329</u>	
EXPENDITURES						
Assurance 16 Activities	\$ 28,840	\$ 45,428	\$ --	\$ 74,269	\$ 74,269	\$ 83,954
Administrative Costs	27,652	56,302	--	83,954	83,954	83,954
Intake Costs	34,061	42,902	--	76,964	76,964	80,437
Outreach Costs	35,364	14,906	--	50,270	49,595	50,273
Training & Technical Assistance	2,387	5,608	--	7,994	7,994	20,110
ECIP/HEAP Program Costs	--	--	--	--	--	288,605
ECIP EHCS Diagnostics	--	--	--	--	--	
SWEATS Program costs	--	--	--	1,281	1,281	
ECIP EHCS Heating Service Repair/ ECIP Water Heater Repair/Replacem	--	--	--	4,562	4,562	
ECIP EHCS Other Program Costs	--	--	--	72,279	72,279	
ECIP Wood/Propane/Oil Payments	116,800	67,200	2,800	186,800	186,000	
Liability Insurance	133	472	--	605	650	
Minor Vehicle & Equipment	--	--	--	--	13	
Workers Compensation	654	743	--	1,397	1,346	
General Operating Expenditures	35,255	82,870	138	40,142	41,610	
Automation Supplemental	2,271	4,542	--	6,813	6,813	
Total Costs	<u>\$ 283,417</u>	<u>\$ 320,973</u>	<u>\$ 2,938</u>	<u>\$ 607,329</u>	<u>\$ 607,329</u>	<u>\$ 607,333</u>
Revenue over (under) costs	--	--	--	--	--	--

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 21B-5002 (WEATHERIZATION)
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH MAY 31, 2023**

2021 LIHEAP Wx (3124.I)

	Audited Nov 1, 2020 through June 30, 2021	Audited July 1, 2021 through June 30, 2022	Audited July 1, 2022 through May 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 76,642	\$ 340,521	\$ --	\$ 417,163	\$ 417,163	
Other Income	--	--	--	--	--	
Total Revenue	<u>\$ 76,642</u>	<u>\$ 340,521</u>	<u>\$ --</u>	<u>\$ 417,163</u>	<u>\$ 417,163</u>	
EXPENDITURES						
<i>Wx Program Costs</i>						
Intake	\$ 14,472	\$ 13,467	\$ --	\$ 27,939	\$ 27,939	\$ 33,373
Outreach	9,275	9,354	--	18,630	18,629	20,859
Training & Tech Assistance	6,321	14,461	--	20,782	20,782	20,859
Direct Program Activities	22,376	216,258	--	238,635	282,798	342,074
Liability Insurance	7	5,991	--	5,998	5,537	
Major Vehicle & Equipment	--	--	--	--	--	
Minor Vehicle & Equipment	1,038	3,083	--	4,121	4,239	
Workers' Compensation	4,357	15,838	--	20,196	20,196	
General Operating	18,796	62,069	--	80,865	37,043	
Total Costs	<u>\$ 76,642</u>	<u>\$ 340,521</u>	<u>\$ --</u>	<u>\$ 417,163</u>	<u>\$ 417,163</u>	<u>\$ 417,165</u>
Revenue over (under) costs	--	--	--	--	--	

AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 22B-4002 (EHS22)

FOR THE PERIOD NOVEMBER 1, 2021 THROUGH JUNE 30, 2023

2022 LIHEAP (ECIP/HEAP/AI6) (3125.1)

	Audited July 1, 2021 through June 30, 2022	Audited July 1, 2022 through June 30, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 214,668	\$ 401,663	\$ 616,331	\$ 616,367	
Other Income	--	--	--	--	
Total Revenue	<u>\$ 214,668</u>	<u>\$ 401,663</u>	<u>\$ 616,331</u>	<u>\$ 616,367</u>	
EXPENDITURES					
Assurance 16 Activities	\$ 16,066	\$ 57,387	\$ 73,453	\$ 73,453	\$ 85,025
Administrative Costs	33,734	51,256	84,990	85,025	85,025
Intake Costs	24,338	56,322	80,660	80,660	81,698
Outreach Costs	23,965	26,386	50,351	50,351	51,061
Training & Technical Assistance	2,585	6,345	8,930	8,931	20,425
ECIP/HEAP Program Costs	--	--	60,360	60,360	293,135
ECIP EHCS Diagnostics	--	--	--	--	
SWEATS Program costs	--	--	--	--	
ECIP EHCS Heating Service Repair/Replacement	1,157	--	1,157	1,157	
ECIP Water Heater Repair/Replacement	--	--	--	--	
ECIP EHCS Other Program Costs	--	--	--	--	
ECIP Wood/Propane/Oil Payments	54,193	133,807	188,000	188,000	
Liability Insurance	496	692	1,187	1,015	
Minor Vehicle & Equipment	--	146	146	146	
Workers Compensation	353	572	925	925	
General Operating Expenditures	52,294	62,128	54,061	54,235	
Automation Supplemental	5,487	6,622	12,109	12,109	
Total Costs	<u>\$ 214,668</u>	<u>\$ 401,663</u>	<u>\$ 616,329</u>	<u>\$ 616,367</u>	<u>\$ 616,369</u>
Revenue over (under) costs	--	--	--	--	

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 22B-4002 (WEATHERIZATION)
FOR THE PERIOD NOVEMBER 1, 2021 THROUGH JUNE 30, 2023**

2022 LIHEAP (WEATHERIZATION) (3125.1)

	Audited November 1, 2021 through June 30, 2022	Audited July 1, 2022 through June 30, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 197,252	\$ 221,530	\$ 418,782	\$ 418,782	
Other Income	--	--	--	--	
Total Revenue	<u>\$ 197,252</u>	<u>\$ 221,530</u>	<u>\$ 418,782</u>	<u>\$ 418,782</u>	
EXPENDITURES					
<i>Wx Program Costs</i>					
Intake	\$ 8,559	\$ 7,552	\$ 16,111	\$ 16,111	\$ 33,503
Outreach	3,460	5,209	8,669	8,669	20,940
Training & Tech Assistance	10,339	10,585	20,924	20,924	20,940
Direct Program Activities	--	--	311,976	311,976	343,400
Liability Insurance	5,334	6,325	11,659	11,659	
Major Vehicle & Equipment	--	--	--	--	
Minor Vehicle & Equipment	1,729	1,797	3,526	1,651	
Workers' Compensation	6,223	5,716	11,939	11,939	
General Operating	161,608	184,346	33,978	35,853	
Total Costs	<u>\$ 197,252</u>	<u>\$ 221,530</u>	<u>\$ 418,782</u>	<u>\$ 418,782</u>	<u>\$ 418,783</u>
Revenue over (under) costs	--	--	--	--	

AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES

CSD CONTRACT NO. 20Q-4551

FOR THE PERIOD SEPTEMBER 1, 2022 THROUGH JUNE 30, 2023

2022 SLIHEAP (3125.2)

	Audited September 1, 2022 through June 30, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 16,723	\$ 16,723	\$ 16,723	
Other Income	--	--	--	
Total Revenue	<u>\$ 16,723</u>	<u>\$ 16,723</u>	<u>\$ 16,723</u>	
EXPENDITURES				
Assurance 16 Activities	\$ --	\$ --	\$ --	\$ 3,558
Administrative Costs	1,523	1,523	1,523	3,558
Intake Costs	--	--	--	5,124
Outreach Costs	--	--	--	3,202
Training & Technical Assistance	--	--	--	1,281
ECIP/HEAP Program Costs	--	--	--	
ECIP EHCS Diagnostics	--	--	--	
SWEATS Program costs	--	--	--	
ECIP EHCS Heating Service Repair/Replac	--	--	--	
ECIP Water Heater Repair/Replacement	--	--	--	
ECIP EHCS Other Program Costs	--	--	--	
ECIP Wood/Propane/Oil Payments	15,200	15,200	15,200	
Liability Insurance	--	--	--	
Minor Vehicle & Equipment	--	--	--	
Workers Compensation	--	--	--	
General Operating Expenditures	--	--	--	
Automation Supplemental	--	--	--	
Total Costs	<u>\$ 16,723</u>	<u>\$ 16,723</u>	<u>\$ 16,723</u>	<u>\$ 16,723</u>
Revenue over (under) costs	--	--	--	

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES

CSD CONTRACT NO. 22F-5004

FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

2022 CSBG (8325.1)

	Audited January 1, 2022 through June 30, 2022	Audited July 1, 2022 through December 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 111,663	\$ 163,106	\$ 274,769		
Other Income	--	--	--		
Total Revenue	<u>\$ 111,663</u>	<u>\$ 163,106</u>	<u>\$ 274,769</u>		
EXPENDITURES					
<i>Administration costs</i>					
Other	\$ 57,000	\$ 50,800	\$ 107,800	\$ 107,800	\$ 101,924
<i>Program costs</i>					
Salaries/Wages	28,162	65,662	93,824	93,824	91,777
Fringe	13,624	28,056	41,680	41,679	48,449
Operating Expenses & Equipment	9,499	18,588	28,087	28,088	25,619
Subcontractor/Consultant services	3,378	--	3,378	3,378	7,000
Total program costs	<u>54,663</u>	<u>112,306</u>	<u>166,969</u>	<u>166,969</u>	<u>172,845</u>
Total Costs	<u>\$ 111,663</u>	<u>\$ 163,106</u>	<u>\$ 274,769</u>	<u>\$ 274,769</u>	<u>\$ 274,769</u>
Revenue over (under) costs	--	--	--		

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 22F-5004
FOR THE PERIOD JANUARY 1, 2022 THROUGH MAY 31, 2023**

2022 CSBG CAA DISCRETIONARY (8358.1)

	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE			
Grant Revenue	\$ 31,000		
Other Income	--		
Total Revenue	\$ 31,000		
 EXPENDITURES			
<i>Program costs</i>			
Salaries/Wages	17,970	17,970	17,837
Fringe	4,047	4,047	4,124
Operating Expenses & Equipment	6,568	6,568	6,239
Subcontractor/Consultant services	2,415	2,415	2,800
Total program costs	31,000	31,000	31,000
Total Costs	\$ 31,000	\$ 31,000	\$ 31,000
Revenue over (under) costs	--		

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 21T-1020 2022-23 EDUCATION OUTREACH
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

2022-23 CAL EARNED INCOME TAX CREDIT EDUCATION OUTREACH (EITC 8397.2)

	Audited July 1, 2022 through June 30, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 440,000	\$ 440,000		
Other Income	--	--		
Total Revenue	<u>\$ 440,000</u>	<u>\$ 440,000</u>		
EXPENDITURES				
<i>Education and outreach</i>				
Salary	56,406	56,406	56,406	54,887
Web Presence	707	707	707	1,000
Social Media Presence	1,500	1,500	1,500	1,500
Media	46,717	46,717	46,717	47,500
Collateral Messaging	58,891	58,891	58,891	59,000
Group Events	570	570	570	500
Subcontractor	3,799	3,799	3,799	3,800
Other costs	25,797	25,797	25,797	26,200
	<u>194,387</u>	<u>194,387</u>	<u>194,387</u>	<u>194,387</u>
<i>Free Tax Preparation</i>				
Salary	46,947	46,947	46,947	46,533
Online Platform	1,400	1,400	1,400	1,400
Equipment	9,145	9,145	9,145	9,520
Supplies	4,000	4,000	4,000	3,405
Subcontractor	70,000	70,000	70,000	70,000
FTPA education	13,329	13,329	13,329	15,000
Other costs	29,837	29,837	29,837	28,800
	<u>174,658</u>	<u>174,658</u>	<u>174,658</u>	<u>174,658</u>
<i>ITIN Application Assistance</i>				
Salary	32,524	32,524	32,524	31,755
Subcontractor	11,220	11,220	11,220	12,500
Other costs	27,211	27,211	27,211	26,700
	<u>70,955</u>	<u>70,955</u>	<u>70,955</u>	<u>70,955</u>
Total Costs	<u>\$ 440,000</u>	<u>\$ 440,000</u>	<u>\$ 440,000</u>	<u>\$ 440,000</u>
Revenue over (under) costs	--	--		

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

GENERAL INFORMATION

Year Ended June 30, 2023

Agency:	Amador Tuolumne Community Action Agency
Program name and contract number: State Preschool	CSPP – 2037
Type of Agency:	Public Agency
Address of Agency:	10590 State Highway 88 Jackson, California 95642
Executive Director:	Joe Bors
Telephone Number:	(209) 223-1485
Period Covered By Examination:	July 1, 2022 to June 30, 2023
Number of Days of Day Care Center Operations:	171 days
Scheduled Hours of Operation:	Opening Time: 8:00 AM Closing Time: 4:00 PM

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
STATE PRESCHOOL CHILD CARE
CONTRACT NO. CSPP 2037
Year Ended June 30, 2023**

1000	Certificated Salaries	\$ 235,863
1100	Teachers' Salaries	235,863
1300	Supervisors' Salaries	--
2000	Classified Salaries	179,978
2100	Salaries of Instructional Aides for Direct Teaching Assistance	179,978
2200	Classified Salaries of County Superintendents' Offices and District Administrative Personnel	--
2300	Clerical and Other Office Personnel Salaries	--
2400	Maintenance and Operations Personnel Salaries	--
2500	Food Service Personnel Salaries	--
2600	Transportation Personnel Salaries	--
2900	Other Classified Salaries	--
3000	Employee Benefits	138,959
3300	Old Age, Survivors, Disability and Health Insurance	71,731
3500	State Unemployment Insurance	4,051
3600	Workers' Compensation Insurance	10,293
3900	Other Benefits	52,884
4000	Books, Supplies, and Equipment Replacement	22,270
4200	Other Books	--
4300	Instructional Supplies	9,368
4600	Pupil Transportation	--
4700	Food Services	--
	Other Supplies	12,902
5000	Contracted Services and Other Operating Expenses	34,532
5100	Contracts for Personnel Services	--
5200	Travel, Conference and Other Expenses	27,126
5400	Insurance	6
5500	Utilities and Housekeeping Services	827
5600	Contracts, Rents, and Leases	6,573
5700	Legal Election and Audit Expenses	--
6000	Sites, Buildings, Books and Media and Equipment	--
6200	Buildings and Improvement of Buildings	--
6400	New Equipment	--
6500	Equipment Replacement	--
	Start-up Cost	--
	Expenses Not Otherwise Classified (Indirect)	46,931
TOTAL		\$ 658,533

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**COMBINING SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
Contract No. CSPP 2037
Year Ended June 30, 2023**

	Preschool	Total
<u>Capitalized Equipment Expensed on the AUD with Prior Written Approval</u>		
Item:		
None	\$ --	\$ --
 <u>Capitalized Equipment Expensed on the AUD without Prior Written Approval</u>		
Item:		
None	--	--
Total Equipment Expenditures	\$ --	\$ --

Note: The Agency's capitalization threshold is \$5,000

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**COMBINING SCHEDULE OF CLAIMED EXPENDITURES FOR
RENOVATION AND REPAIRS
Contract No. CSPP 2037**

Year Ended June 30, 2023

	Preschool	Total
<u>Unit Cost Under \$10,000</u>		
Item:		
None	\$ --	\$ --
<u>Unit Cost Over \$10,000 with Prior Written Approval</u>		
Item:		
None	--	--
<u>Unit Cost Over \$10,000 without Prior Written Approval</u>		
Item:		
None	--	--
Total Renovation and Repair Expenditures	\$ --	\$ --

Note: The Agency's capitalization threshold is \$5,000.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**COMBINING SCHEDULE OF REIMBURSABLE
ADMINISTRATIVE COSTS
CONTRACT NO. CSPP 2037
Year Ended June 30, 2023**

2022-23 California State Preschool Program (8293.1)

Indirect Costs	\$46,931
Other Expenses *	<u> - -</u>
Total	<u><u> \$46,931</u></u>

* The above program management related costs are considered administrative by funding source.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**NOTES TO THE CHILD CARE AND DEVELOPMENT PROGRAM
SUPPLEMENTAL INFORMATION**

Year Ended June 30, 2023

In accordance with the applicable requirements from the Funding Terms & Conditions:

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the Agency. There was no allowable interest expense claimed as a reimbursable expense for the year ended June 30, 2023.
2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licenses by the California Office of Real Estate Appraisers. There was no related party rent expense claimed as a reimbursable expense for the year ended June 30, 2023.
3. Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2023.

Contractor Name: Amador Tuolumne Community Action Agency

Contract Number: CSPP2037

Fiscal Year Ended: June 30, 2023

Vendor Code: 2400

**California Department of Education
Audited Enrollment, Attendance and Fiscal
Report for California State Preschool Program**

Section 1 – Number of Counties Where Services are Provided

- Number of counties where the agency provided services to certified children (Form 1): 2
 - Number of counties where the agency provided mental health consultation services to certified children (Form 2):
 - Number of counties where the agency provided services to non-certified children (Form 3):
 - Number of counties where the agency provided mental health consultation services to non-certified children (Form 4):
- Total enrollment and attendance forms to attach: 2

Note: For each of the above categories, submit one form for each service county.

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	11,944		11,944	
Total Certified Days of Enrollment with Mental Health Consultation Services			0	
Days of Attendance (including MHCS)	10,965		10,965	N/A
Total Non-Certified Days of Enrollment			0	11,014.3028
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	
Days of Operation	171		171	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs	10,313	(1)	10,312
County Maintenance of Effort (EC Section 8260)			0
Other: Indirect admin over state allowance		14,666	14,666
Other:			0
TOTAL RESTRICTED INCOME	10,313	14,665	24,978

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children			0
Interest Earned on Child Development Apportionment Payments	6		6
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
1000 Certificated Salaries	224,992	10,871	235,863
2000 Classified Salaries	170,714	9,264	179,978
3000 Employee Benefits	136,742	2,217	138,959
4000 Books and Supplies	19,350	2,920	22,270
5000 Services and Other Operating Expenses	10,888	23,644	34,532
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	44,998	1,933	46,931
TOTAL REIMBURSABLE EXPENSES	607,684	50,849	658,533

Does the agency have an indirect cost rate approved by its cognizant agency (Select YES or NO)? Yes No

Approved Indirect Cost Rate: 7.67 %

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Specific Items of Reimbursable Expenses			
Total Administrative Cost (included in Reimbursable Expenses)	44,998	1,932	46,930
Total Staff Training Cost (included in Reimbursable Expenses)			0

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: Head Start	987,586		987,586
Other:			0
TOTAL SUPPLEMENTAL REVENUE	987,586	0	987,586

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	361,787	14,671	376,458
2000 Classified Salaries	200,326	8,607	208,933
3000 Employee Benefits	215,932	3,091	219,023
4000 Books and Supplies	39,501		39,501
5000 Services and Other Operating Expenses	144,822	(1,150)	143,672
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	962,368	25,219	987,587

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	11,944	0	11,944
Days of Operation	171	0	171
Days of Attendance (including MHCS)	10,965	0	10,965
Total Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	11,014.3028
Restricted Program Income	10,313	14,665	24,978
Transfer from Preschool Reserve Account	0	0	0
Interest Earned on Apportionment Payments	6	0	6
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	607,684	50,849	658,533
Total Administrative Cost	44,998	1,932	46,930
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

Independent auditor’s assurances on agency’s compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Education Division:

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): Yes No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): Yes No

Section 8 – Comments

Include any comments in the comment box. If necessary, attach additional sheets to explain adjustments.

<p>Cost of living increase approval came after final billing - adjustments made retro to 1/23</p>

**California State Preschool Program – Form 1
Certified Children Days of Enrollment and Attendance**

Service County: Amador

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.1240	0.0000
Three Years Old Full-time			0	1.8000	0.0000
Three Years Old Part-time	1,597		1,597	1.1147	1,780.1759
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time	2,690		2,690	0.6193	1,665.9170
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time	891		891	1.4863	1,324.2933
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time			0	0.6193	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4863	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	5,178	0	5,178	N/A	4,770.3862

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	4,939		4,939	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

Contractor Name: Amador Tuolumne Community Action Agency

Contract Number: CSPP 2037

**California State Preschool Program – Form 1
Certified Children Days of Enrollment and Attendance**

Service County: Tuolumne

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.1240	0.0000
Three Years Old Full-time			0	1.8000	0.0000
Three Years Old Part-time	2,322		2,322	1.1147	2,588.3334
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time	3,402		3,402	0.6193	2,106.8586
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time	1,042		1,042	1.4863	1,548.7246
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time			0	0.6193	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4863	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	6,766	0	6,766	N/A	6,243.9166

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	6,026		6,026	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

Contractor Name: Amador Tuolumne Community Action Agency

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2021–22 AUD 9530A Ending Balance): 0

2. Plus Transfers to Reserve Account:

2021–22 Contract No.	Per 2021–22 Post-Audit EENFS 9530
Total Transferred from 2021–22 Contracts	0

3. Less Excess Reserve to be Billed:

4. 2021–22 EENFS 9530 Reserve Balance After Billing: 0

Section 2 – Current Year Reserve Account Activity

5. Plus Interest Earned This Year on Reserve:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Interest Earned			0

6. Less Transfers to Contracts from Reserve:

2022–23 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
			0
			0
			0
Total Transferred to Contracts	0	0	0

7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2023	0	0	0

COMMENTS – If necessary, attach additional sheets to explain adjustments.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: unmodified
 Internal control over financial report:
 Material weakness(es) identified? _____ yes no
 Significant deficiency identified that is
 not considered to be material weakness? _____ yes none reported
 Noncompliance material to financial
 statements noted? _____ yes no

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? _____ yes no
 Significant deficiency identified that is
 not considered to be material weakness? _____ yes none reported
 Type of auditor's report issued on compliance
 for major programs: unmodified
 Any audit findings disclosed that are required
 to be reported in accordance with the 2 CFR
 Section 200.516(a)? _____ yes no

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600	<u>Head Start</u>
93.568	<u>Low-Income Home Energy Assistance</u>

Dollar threshold used to distinguish
 between type A and type B programs: \$ 750,000
 Auditee qualified as low-risk auditee? _____ yes no

Section II - Financial Statement Findings

None

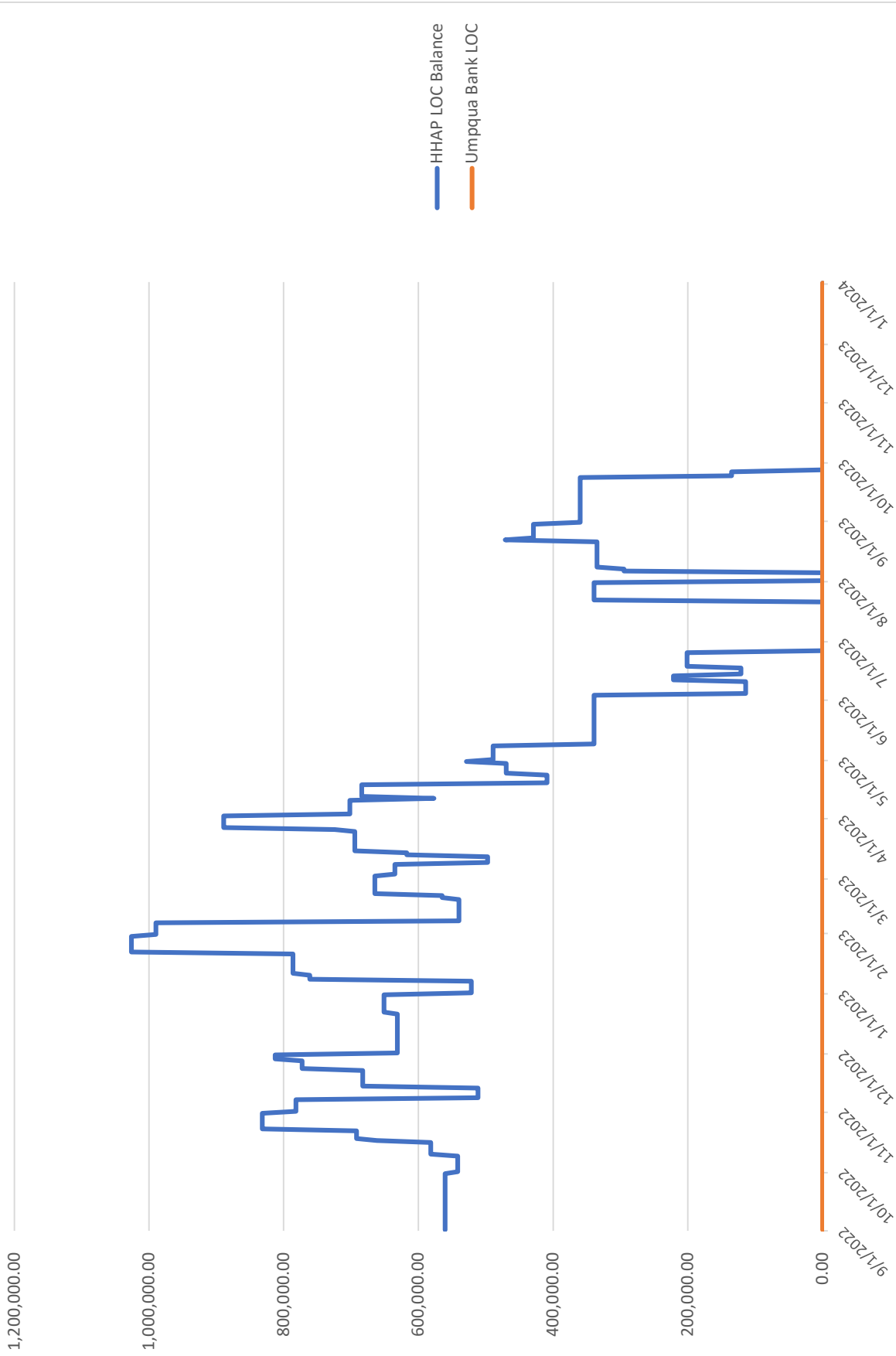
Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Financial Statement and Federal Award Findings and Questioned Costs

None

Internal Line of Credit Usage September 2022 - December 2023



Amador-Tuolumne Community Action Agency

Activity in Local Agency Investment Fund (LAIF) FOR July 1, 2023 - June 30, 2024

Beginning Balance 7/1/2023 282,019.73

Draws

Interest
 Qtr ending 6/30/23 Interest Earned @ 3.15% 2,214.25
 Qtr ending 9/30/23 Interest Earned @ 3.67% 2,563.11
 Qtr ending 12/31/23 Interest Earned @ 4.00% 2,881.21

Deposits

Ending Bal as of 10/31/23 289,678.30

Per Board Direction, LAIF will contain:

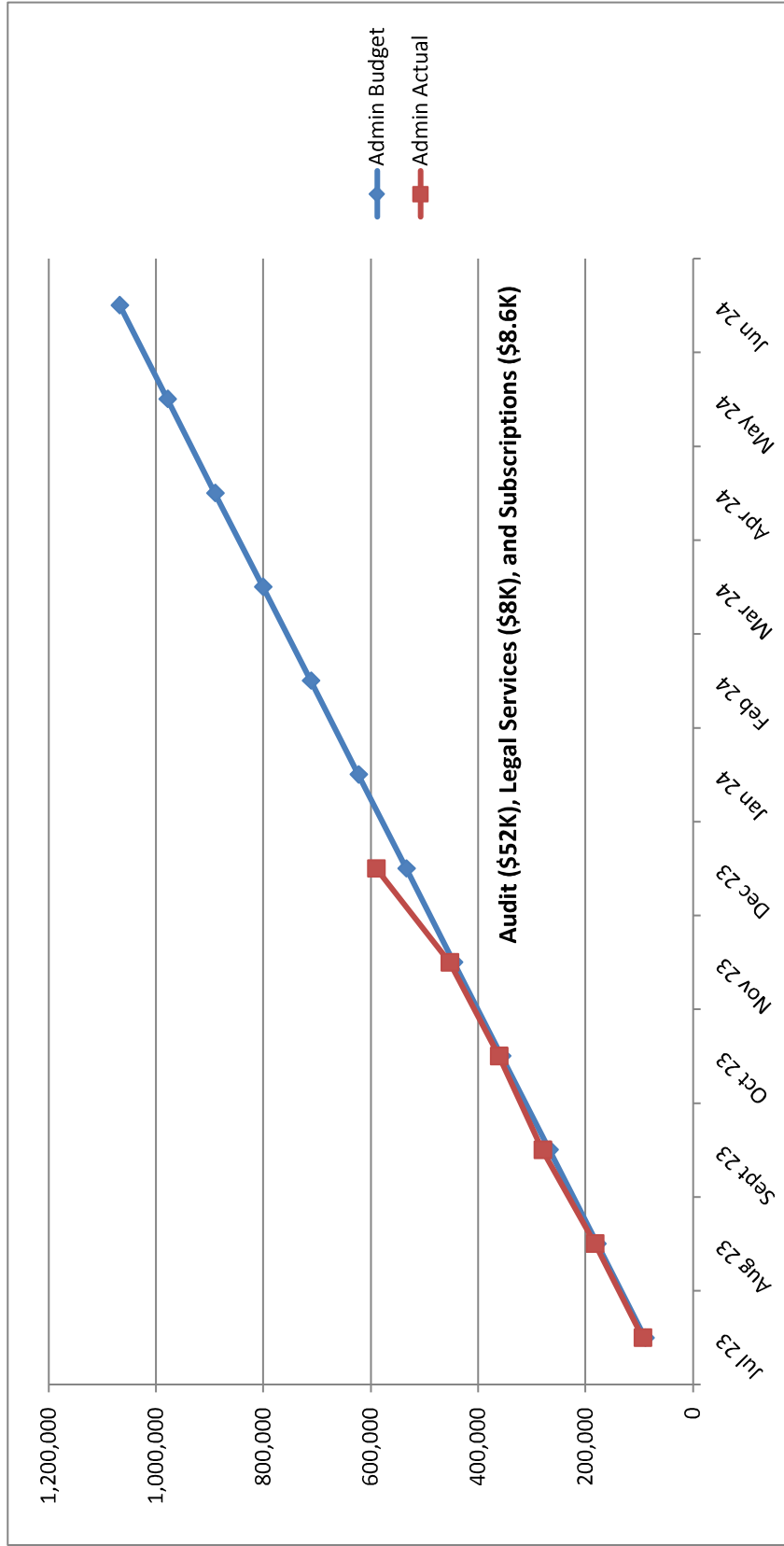
100% of the Committed Fund Balance	\$100,000	(For Contingencies and Future Development)
75% of the prior fiscal year Accrued Leave Payable balance	\$197,643	
	x 75%	
	\$148,232	
	<u>\$248,232</u>	

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	\$197,643	
	x 50%	
	\$98,821	
	<u>\$198,821</u>	

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 2023 Accrued Leave Payable balance)

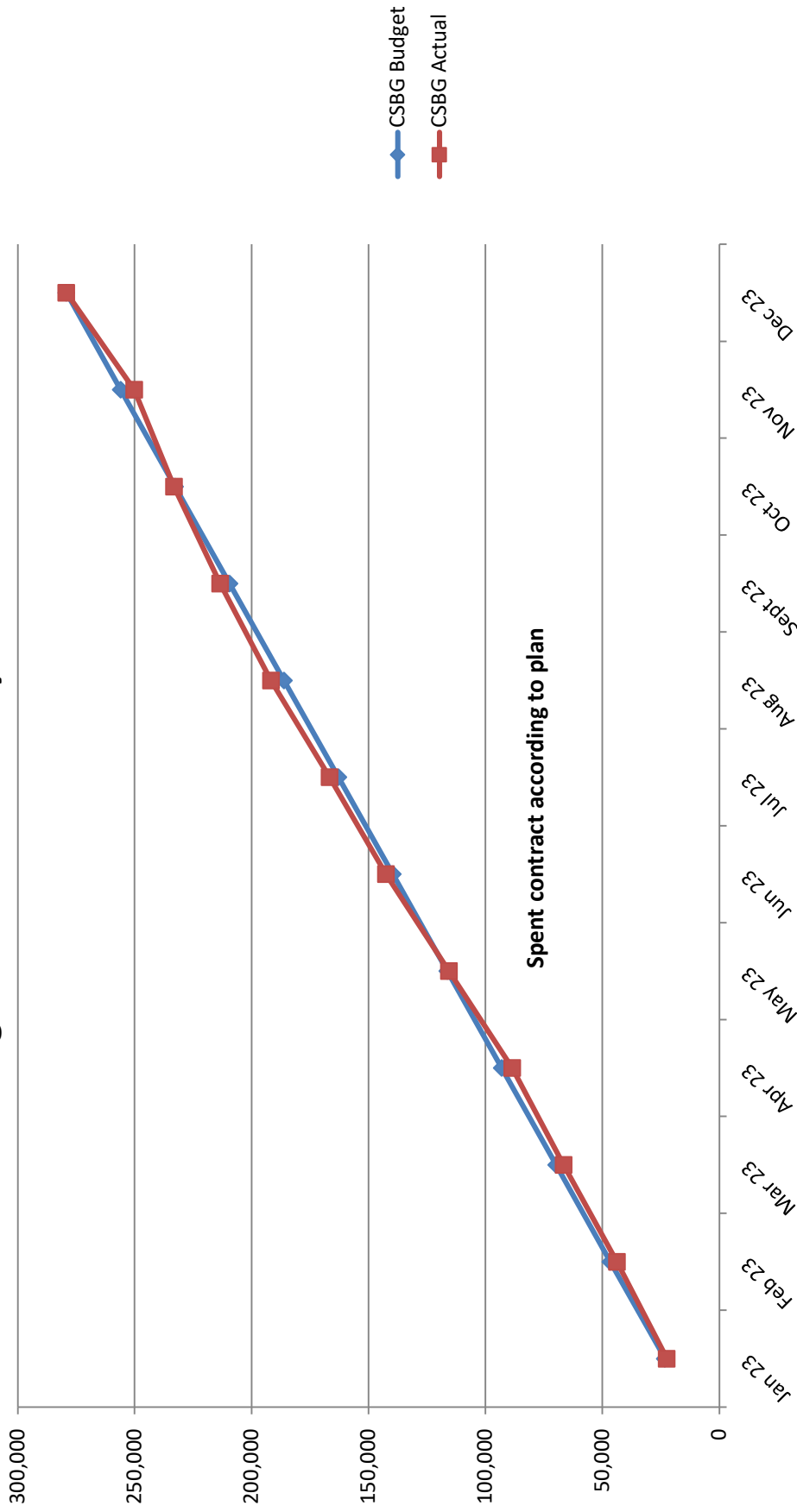
Administrative Budget to Actual: July 2023 - December 2023



91471 - 7/22-6/23 Admin Bdgt

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
Admin Budget	88,972	177,944	266,916	355,888	444,860	533,833	622,805	711,777	800,749	889,721	978,693	1,067,665
Admin Actual	93,354	181,992	279,851	361,317	452,835	589,887	622,805	711,777	800,749	889,721	978,693	1,067,665

CSBG Budget to Actual: January - December 2023



83261 - 1/23-5/24 CSBG \$279,197

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23
CSBG Budget	23,266	46,533	69,799	93,066	116,332	139,599	162,865	186,131	209,398	232,664	255,931	279,197
CSBG Actual	22,437	43,754	66,601	88,474	115,546	142,476	166,598	191,730	213,366	233,192	250,176	279,197



HEAD START BUDGET AND EXPENDITURE REPORT - 2023
8130.1
 Period Covering: 01-01-2023 through 12-31-2023

<i>Budget Category</i>	<i>T&TA Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Training & Technical Assistance	\$21,860	\$21,867	-\$7	0%	0%
<i>Budget Category</i>	<i>Program Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$1,342,573	\$1,059,531	\$283,042	0%	21%
Fringe Benefits	494,229	354,033	140,196	0%	28%
Travel	3,545	1,184	2,361	0%	67%
Equipment	273,715	302,495	-28,780	0%	-11%
Supplies	57,193	37,868	19,325	0%	34%
Contractual	18,364	24,757	-6,393	0%	-35%
Other	214,201	265,438	-51,237	0%	-24%
Total Direct Charges	\$2,403,820	\$2,045,305	\$358,515	0%	15%
Encumbered		0			
Indirect Charges	252,325	182,935	69,390	0%	28%
Total	\$2,656,145	\$2,228,240	\$427,905	0%	16%
Total to be charged from CACFP		\$0	\$427,905		
Total to be charged from CSPP		\$0	\$427,905		
Total Including Other Revenue	\$2,663,745	\$2,228,240	\$435,504	0%	16%



EARLY HEAD START BUDGET AND EXPENDITURE REPORT - 2023
8130.2
 Period Covering: 01-01-2023 through 12-31-2023


<i>Budget Category</i>	<i>T&TA Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Training & Technical Assistance	\$31,634	\$33,458	-\$1,824	0%	-6%
<i>Budget Category</i>	<i>Program Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$1,032,844	\$871,761	\$161,083	0%	16%
Fringe Benefits	345,439	323,916	21,523	0%	6%
Travel	45	346	-301	0%	
Equipment	0	0	0	0%	
Supplies	30,064	44,435	-14,371	0%	-48%
Contractual	14,302	5,847	8,455	0%	59%
Other	118,543	177,424	-58,881	0%	-50%
Total Direct Charges	\$1,541,237	\$1,423,730	\$117,507	0%	8%
Encumbered		0			
Indirect Charges	161,811	149,038	12,773	0%	8%
Total	\$1,703,048	\$1,572,768	\$130,280	0%	8%
Total to be charged from CACFP		\$0	\$130,280		
Total Including Other Revenue	\$1,705,241	\$1,572,768	\$132,473	0%	8%



HEAD START & EARLY HEAD START IN-KIND MATCH - 2023
8130.1 & 8130.2
 Period Covering: 01-01-2023 through 12-31-2023


<i>In-Kind Match</i>	<i>Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Non-cash match		\$108,479			
Cash match		828,015			
Total	\$609,487	\$936,494	-\$327,007	0%	-54%

Cash match		828,015			
Total	\$609,487	\$936,494	-\$327,007	0%	-54%




Child and Adult Care Food Program BUDGET AND EXPENDITURE REPORT - 2023/2024
8227.1 & 8227.2
 Period Covering: 10-01-2023 through 12-31-2023

<i>Budget Category</i>	<i>Program Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$22,000	\$10,453	\$11,547	75%	52%
Fringe Benefits	10,000	4,602	5,398	75%	54%
Food	85,647	18,812	66,835	75%	78%
Total Direct Charges	\$117,647	\$33,867	\$83,780	75%	71%
Indirect Charges	12,353	3,556	8,797	75%	71%
Total Charged	\$130,000	\$37,423	\$92,577	75%	71%
Total To Be Charged to HS/EHS		\$0			
Adjusted Total	\$130,000	\$37,423	\$92,577	75%	71%



CA STATE PRESCHOOL PROGRAM BUDGET AND EXPENDITURE REPORT
8294.1
 Period Covering: 07-01-2023 through 12-31-2023

<i>Budget Category</i>	<i>Program Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$447,473	\$227,464	\$220,009	50%	49%
Fringe Benefits	\$152,500	74,465	78,035	50%	51%
Travel	0	0		50%	
Supplies	20,000	9,224	10,776	50%	54%
Contractual	0	0		50%	
Other	16,155	7,398	8,757	50%	54%
Total Direct Charges	\$636,128	\$318,551	\$317,577	50%	50%
Indirect Charges	50,890	31,855	19,035	50%	37%
Total Charged	\$687,018	\$350,406	\$336,612	50%	49%
To Be Charged to HS		\$0			
Adjusted Total	\$687,018	\$350,406	\$336,612	50%	49%
Tuolumne CSPP QRIS	\$51,025	\$2,359	\$48,666		
Amador CSPP QRIS	\$8,000		\$8,000		
CSPP Rate Increase	\$165,043		\$165,043		



TUOLUMNE HOME VISITING PROGRAM
8168.2
 Period Covering: 07-01-2023 through 12-31-2023

<i>Budget Category</i>	<i>Program Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$42,823	\$15,289	\$27,535	50%	64%
Travel (Fuel)	500	378	122	50%	24%
Supplies	500	0	500	50%	100%
Other	0	73	-73	50%	
Total Direct Charges	\$43,823	\$15,739	\$28,084	50%	64%
Indirect Charges	4,601	1,653	2,948	50%	64%
Total	\$48,424	\$17,392	\$31,032	50%	64%

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

**BILLING PERIOD: DECEMBER, 2023
AMERICAN EXPRESS PURCHASES**

DATE	VENDOR	PURPOSE	AMOUNT
12/1/2023	PO 99068 AMAZON CLEANERS/NAP SHEETS/CUPS/CLOCK/COFFEE POT SV		123.93
12/1/2023	PO 99070 AMAZON STAFF WELLNESS SUPPLIES ECS		282.86
12/4/2023	PO 99063 AMAZON CLSSRM/HHOLD ITEMS JT EHS		207.79
12/4/2023	PO 99073 AMAZON HV SUPPLIES		608.35
12/4/2023	PO 99074 AMAZON CUPS/PANS/CALENDARS/CREAM/ERASERS ECS		138.44
12/4/2023	PO 99076 LENOVO WEB CAMS (USED REWARDS)		5.51
12/5/2023	PO 99078 WALMART DIAPERS/CREAM IONE EHS		71.48
12/6/2023	PO 99067 DIGITALBUYER.COM NATURE READING CENTER SUMMERVILLE		1,407.93
12/6/2023	PO 99081 AMAZON SANDBOX/TONER/AQUARIUM/PANS/GT SUPPLIES		219.05
12/6/2023	PO 99082 WALMART DIAPERS/MARKER/TAPE/BUBBLES/TRASH BAGS		111.17
12/6/2023	po 99083 AMAZON SANDBOX FOR JAMESTOWN EHS		325.16
12/7/2023	PO 99084 AMAZON ITEMS FOR COOKING DEMOS/PICKLER CLIMBING TOY		312.71
12/8/2023	PO 99087 AMAZON CLSRM SUPPLIES/GLOVES JK EHS/BB		124.4
12/9/2023	MICROSOFT BUS STD LICENSES COMPANY-WIDE		141
12/11/2023	PO 99088 WALMART BABY OIL/SAND BLUE BELL ECS		23.92
12/11/2023	PO 99091 WALMART DIAPERS/WIPES JAMESTOWN EHS		101.27
12/11/2023	PO 99092 AMAZON CLSRM/LAMINATOR/STICKERS/FOLDERS		218.48
12/12/2023	PO 99094 AMAZON DOOR MATS/OFC SUPPLIES SOULSBYVILLE/ECS		115.2
12/13/2023	PO 99098 AMAZON TONER/WIGGLY EYES/CUPS JK EHS/SB HAS		58.57
12/18/2023	PO 99262 AMAZON HEAVY DUTY CABINETS IONE HS		393.36
12/18/2023	PO 99265 WALMART PULL UPS JACKSON HS		25.48
12/19/2023	PO 99268 AMAZON DOOR CHIME/TONER/CLSRM/HHOLD JAMESTOWN		360.44
12/20/2023	PO 99269 AMAZON TOOTHPASTE/TOOTHBRUSHES/LAMINATOR ECS/JKHS		135.33
12/20/2023	PO 99270 AMAZON COOKWARE/DISHES/TOWELS/OFC SUPPLIES JT/ECS		288.7
12/21/2023	INV# 453195 DNS FILTER LEGACY PRICING		75
12/27/2023	COMCAST 8155 60 078 0537299 JT EHS 11/11-12/10/23		100.31
12/27/2023	COMCAST 8155 60 078 0537299 12/11/23-01/10/24 JTEHS		119.97
12/27/2023	COMCAST 906631488 INV# 186485915 12/01-31/23 JK ECS		109.95
12/27/2023	COMCAST 963176371 12/01-31/23 JT HS		69.95
12/27/2023	PO 99271 AMAZON PHONE CASE/SCREEN PROTECTOR/FLASH DRIVES/ETC		71.55
12/31/2023	906631488 COMCAST JACKSON ECS 12/1-31/23		111.6
12/31/2023	963176371 COMCAST JAMESTOWN HS 12/1-31/23		71
12/31/2023	PO 99092 AMAZON LAMINATOR RETURNED		-32.54
			6497.32

CHEVRON FUEL CARDS

DATE	PURPOSE	AMOUNT
BILLING PERIOD 12/01-31/23	FUEL	1,116.97
BILLING PERIOD 12/01-31/23	CAR WASH	-
		1,116.97

LOWE'S CARDS

DATE	PURPOSE	AMOUNT
12/13/2023	PO 98780 TARP & SAND FOR JT EHS SANDBOX	275.89
12/18/2023	PO 98782 LIGHT BULBS AND SHELVING JK HS/EHS	207.2
12/18/2023	PO 99263 UTILITY SHELVES ECS	284.32
12/27/2023	PO 98768 SHED FOR JACKSON HS	2,887.83
12/27/2023	PO 98786 PAINT & PAINT SUPPLIES JAMESTOWN EHS	161.38
12/31/2023	PO 98788 TRASH CANS ECS	289.19
		4,105.81

SAVEMART CARDS

DATE	PURPOSE	AMOUNT
12/4/2023	PO 98849 RAW FOOD IONE ECS	469.71
12/4/2023	PO 98850 RAW FOOD JACKSON HS	317.35
12/4/2023	PO 99077 CLASSROOM PROJECT JACKSON HS	12.86
12/4/2023	PO 99153 RAW FOOD SOULSBYVILLE HS	298.96
12/4/2023	PO 99154 RAW FOOD BLUE BELL ECS	411
12/4/2023	PO 99156 RAW FOOD JAMESTOWN EHS	220.32
12/5/2023	PO 99157 FOOD DEMO ECS HS/EHS	209.77
12/8/2023	PO 99159 RAW FOOD IONE ECS	366.17
12/8/2023	PO 99160 RAW FOOD JACKSON HS	342.29
12/8/2023	PO 99163 RAW FOOD/HHOLD SOULSBYVILLE HS	336.69
12/8/2023	PO 99166 RAW FOOD JAMESTOWN EHS	180.02
12/14/2023	PO 97962 RAW FOOD IONE EHS 08/07/23	175.58
12/14/2023	PO 97988 RAW FOOD JAMESTOWN HS 08/28/23	126.26
12/15/2023	PO 99253 RAW FOOD SOULSBYVILLE	227.83
12/15/2023	PO 99256 RAW FOOD JACKSON HS	250.67
12/15/2023	PO 99259 RAW FOOD JAMESTOWN EHS	97.56
12/15/2023	PO 99260 RAW FOOD JAMESTOWN HS	144.16
12/19/2023	PO 99266 CLASSROOM PROJECT	22.89
12/22/2023	PO 99072 SANCK FOR PARENT MTG SOULSBYVILLE HS	11.48
12/22/2023	PO 99089 PARENT MEETING SUPPLIES SV HS	11.93
12/22/2023	PO 99097 FAMILY ENGAGEMENT EVENT SUPPLIES	102.76
12/22/2023	PO 99099 PARENT CONNECTIONS MTG	17.97
12/22/2023	PO 99155 RAW FOOD JAMESTOWN HS	355.35
12/22/2023	PO 99164 RAW FOOD BLUE BELL ECS	421.41
12/31/2023	PO 99165 RAW FOOD WK#2 WINTER ECS JT HS	262.38
12/31/2023	PO 99254 RAW FOOD ECS BB	231.66
12/31/2023	PO 99258 RAW FOOD ECS IONE	283.63
		5,908.66

WALMART CARDS

DATE	PURPOSE	AMOUNT
12/4/2023	PO 99071 MEETING SUPPLIES - HB AND GROWING TOGETHER	43.15
12/8/2023	PO 99086 STAFF WELLNESS SUPPLIES	145.03
		188.18

ATCAA MONTHLY STATISTICAL REPORT
Early Head Start/Head Start/California State Preschool

For the month of: December 2023	Head Start	Early Head Start	State Preschool	ATCAA EHS/HS Mental Health Data July-December 2023/24							
	146	87	85	Total Classroom Observations by an MHC (EHS/HS)	Jackson EHS	Jackson	Jamestown EHS	Jamestown	Soulsbyville	Summerville	Home Base
Funded Enrollment	98	78	86	38 completed July-Dec	7	16	8	16	16	12	29
Cumulative Enrollment	16	16	13	16 completed July-Dec	88%	80%	77%	78%	80%	64%	65%
Number of Children with IEP/IFSP	3	11		(By an MHC)	5	9	3	7	1	1	1
Children Enrolled <45 days	7	25		HS Classroom Observations: (By an MHC)	3	0	2	3	6	2	3
Left the Program	0	1		22 completed Aug-Dec	87%	87%	87%	87%	100%	75%	45%
Pregnant Women Served	12	8		6	100%	100%	87%	100%	94%	92%	62%
Dual Language Learners	98	74		11 observations	87%	100%	87%	87%	100%	75%	73%
Children with Medical Home	94	68		5 observations	87%	100%	87%	87%	94%	58%	0%
Children with Dental Home	3	6			4	4	1	4	2	1	1
Families w/out Medical Insurance					3	3	1	1	2	0	1
Actual Enrollment	89	174	96		192	78	91	187	167	95	
Attendance %	82%	77%	94%		194	79	89	160	182	107	
# on Wait List Income Eligible	10	2	7		165	0	152	9	96	60	
# on Wait List Over Income	3	3	3								
% of Children with all Health Screenings w/in 45 days	100%	81%	100%								
% of Children with complete immunizations	100%	100%	100%								
% of Children with Physicals Complete	100%	75%	100%								
% Dental Screenings	87%	82%	72%								
# Children needing Dental Treatment	0	2	1								
Of these, # receiving treatment	0	0	1								
Meals Served:											
Breakfast	89	174	96								
Lunch	87	172	99								
Snack	53	91	92								

Note: Children Enrolled in State Preschool are also enrolled in Head Start. Not all Head Start children are enrolled in State Preschool.

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

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(final)</i>												
<i>SF-425 Status Reports</i>												
<i>Report Period</i>			8130.1 & 2									
<i>Due Date</i>			Jan-Dec 23									
<i>Date submitted</i>			4/30/2024									
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(annual)</i>												
<i>SF-425 Status Reports</i>												
<i>Report Period</i>	8130.1 & 2											
<i>Due Date</i>	Jan-Dec 23											
<i>Date submitted</i>	1/31/2024											
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(annual)</i>												
<i>429 Real Property Status Reports</i>												
<i>Report Period</i>			8130.1 & 2									
<i>Due Date</i>			Jan-Dec 23									
<i>Date submitted</i>			4/30/2024									
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(semi-annual)</i>												
<i>SF-425 Status Reports</i>												
<i>Report Period</i>							8131.1 & 2					
<i>Due Date</i>							Jan 24 - Jun 24					
<i>Date submitted</i>							7/20/2024					
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(annual)</i>												
<i>SF-425 Status Reports</i>												
<i>Report Period</i>												
<i>Due Date</i>												
<i>Date submitted</i>												
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(final)</i>												
<i>SF-425 Status Reports</i>												
<i>Report Period</i>												
<i>Due Date</i>												
<i>Date submitted</i>												
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(annual)</i>												
<i>429 Real Property Status Reports</i>												
<i>Report Period</i>												
<i>Due Date</i>												
<i>Date submitted</i>												
8294.1 2023 CSPP (07/01/23-06/30/24)												
<i>(quarterly)</i>												
<i>CDFS 9500</i>												
<i>Report Period</i>												
<i>Due Date</i>												
<i>Date submitted</i>												
CDE Reserve												
<i>(annual)</i>												
<i>CDFS 9530-A</i>												
<i>Report Period</i>												
<i>Due Date (With Final CSPP Rpt)</i>												
<i>Date submitted</i>												

Contracts and Amendments Report
Reporting Months of August 2023 - December 2023

Date Reported	Fund #	Program	Funding Source	Contract Description	Type of Contract	Original Period	Original Budget	Amended Period	Amended Budget	Value of Prior Contract
12/23	1373.1	Housing	DHCD	ESG Home Safe	Continuation	7/1/23-12/31/24	90,695			
12/23	1583.1	Housing	Amador County	Amador CalWorks HSP (Housing Support Program)	Amendment		146,940		168,895	146,940
12/23	1650.1	Housing	DHCD	CA Emergency Solutions and Housing (CESH)	Amendment	7/25/19-12/31/23		7/25/19-5/1/24		
12/23	1690.1	Housing	Anthem Blue Cross	Housing/Homelessness Prevention	New	10/18/23-12/31/24	60,000			
12/23	1719.1	Housing	Adventist Health Sonora	Short term emergency housing	New	1/4/24-12/31/24	15,000			
12/23	2418.1	Food	DSS	The Emergency Food Assistance Program (TEFAP)	Continuation	10/1/23-9/30/24	43,781			
12/23	3127.1	Energy	CSD	Low-Income Home Energy Assistance (LIHEAP)	Continuation	11/1/23-6/30/25	1,301,536			
12/23	3350.1	Energy	Dept of Water Resources (DWR)	Low-Income Water Conservation	New	5/1/23-12/31/26	292,000			
12/23	3425.1	Energy	CSD	Low-Income Household Water Assist Prog (LIHWAP)	Amendment	4/1/22-12/31/24		4/1/22-3/31/24		
12/23	5313.2	Youth	Tuolumne County	Substance Use Disorder Primary Prevention Svcs	Amendment	7/1/23-6/30/24		7/1/23-6/30/25		
12/23	8131.1	ECS	Health and Human Services - HHS	Head Start	Continuation	1/1/24-12/31/24	2,185,784			
12/23	8131.2	ECS	Health and Human Services - HHS	Early Head Start	Continuation	1/1/24-12/31/24	1,625,297			
12/23	8294.3	ECS	CA Dept of Education	CSPP Cost of Care Plus	New	1/1/24-6/30/24	41,031			
12/23	8327.1	Com Srv	Community Services and Development - CSD	CSBG	Continuation	1/1/24-12/31/24	273,800			
10/23	3126.1	Energy	CSD	Low Income Home Energy Assistance Program (LIHEAP)	Amendment	11/1/22-6/30/24	1,208,342		1,815,256	1,809,304
10/23	5420.1	Youth	Department of Health and Human Services	Substance Solutions of Amador Youth Coalition	New	10/1/23-9/30/24	125,000			
10/23	2316.1	Food	Tuolumne County	Food Bank/Mobile Food Distribution	Continuation	10/3/23-3/1/26	465,000			
10/23	7732.1	Tax Assist	Dept of Treasury IRS	Volunteer Income Tax Assistance (VITA)	Continuation	10/1/23-9/30/24	52,410			
10/23	1827.1	Housing	CA Dept of Education	CACFP - Shelter	Continuation	10/1/23-9/30/24				
10/23	8227.1	ECS	CA Dept of Education	CACFP - Head Start	Continuation	10/1/23-9/30/24				
10/23	8227.2	ECS	CA Dept of Education	CACFP - Early Head Start	Continuation	10/1/23-9/30/24				
9/23	8294.2	ECS	CA Dept of Education	CSPP Temporary Rate Increase Allocation	CSPP Temporary Rate Increase Allocation		124,012			
9/23	2417.1	Food	DSS	The Emergency Food Assistance Program (TEFAP)	Amendment	3/1/23-12/31/23	36,297		54,239	36,297
9/23	5315.1	Youth	Tulare County Superintendent of Schools	Friday Night Live Social Emotional Learning	New	7/1/23-6/30/24	200,000			

**Amador Tuolumne Community Action Agency
Statement of Net Position (Balance Sheet) - Comparative**

	<u>UNAUDITED</u> <u>December 31, 2023</u>		<u>AUDITED</u> <u>June 30, 2023</u>		<u>AUDITED</u> <u>June 30, 2022</u>	
	<u>Operating</u>	<u>Capital Assets</u>	<u>Operating</u>	<u>Capital Assets</u>	<u>Operating</u>	<u>Capital Assets</u>
Assets						
Cash	3,712,124		2,340,038		2,074,003	
Prepaid Deposits & Expenses	75,233		226,034		250,155	
Accounts Receivable	12,113,318		3,365,407		2,392,997	
Weatherization Materials Inventory	44,352		80,163		115,720	
Construction In Progress						
Structures & Improvements		7,845,658		7,845,658		7,565,674
Vehicles & Equipment		1,882,235		1,882,235		1,820,473
Land		460,999		460,999		460,999
Accumulated Depreciation		-4,854,931		-4,854,931		-4,468,041
Deferred outflows + Right of use assets		664,538		664,538		
Total Assets	<u>15,945,027</u>	<u>5,998,499</u>	<u>6,011,642</u>	<u>5,998,499</u>	<u>4,832,875</u>	<u>5,379,104</u>
Liabilities						
Accounts Payable	232,061		73,239		462,198	
Internal Line of credit	0		359,892		653,107	
Refundable Deposits	29,679		19,277		16,077	
Salaries & Benefits Payable	196,621		261,565		133,719	
Accrued Paid Time Off	188,981		197,643		200,075	
Notes Payable	0	285,728	0	294,006	0	310,569
Deferred Revenue	<u>14,579,202</u>		<u>4,303,071</u>		<u>2,599,401</u>	
Right of use liabilities		664,538		6,489		664,538
Total Liabilities	<u>15,226,544</u>	<u>950,266</u>	<u>5,221,176</u>	<u>958,544</u>	<u>4,064,576</u>	<u>310,569</u>
Net Assets						
Invested in Capital Assets		5,048,233		5,039,956		5,068,536
Committed Fund Balance						
For Contingencies	60,000		60,000		60,000	
For Future Development	<u>40,000</u>		<u>40,000</u>		<u>40,000</u>	
Total Committed Fund Balance	<u>100,000</u>		<u>100,000</u>		<u>100,000</u>	
Assigned Fund Balance						
For Lease Opt-Out	40,103		40,103		40,103	
For Employee Health Insurance	<u>150,374</u>		<u>150,374</u>		<u>142,504</u>	
Total Assigned Fund Balance	<u>190,477</u>		<u>190,477</u>		<u>182,608</u>	
Unassigned Fund Balance	<u>428,006.45</u>		<u>499,988</u>		<u>485,690</u>	
Total Net Assets	<u>718,483</u>	<u>5,048,233</u>	<u>790,465</u>	<u>5,039,956</u>	<u>768,297</u>	<u>5,068,536</u>
	<u>15,945,027</u>	<u>5,998,499</u>	<u>6,011,641</u>	<u>5,998,499</u>	<u>4,832,874</u>	<u>5,379,104</u>

Amador Tuolumne Community Action Agency
Revenue and Expenditure Report / Income Statement
July 1, 2023 - December 31, 2023

		July 1, 2022 - June 30, 2023 Actual	July 1 - December 31, 2023 Actual	Month 6 - 50% % variance from prior year
Revenue				
Cash and accrued Revenue				
Direct Federal Revenue	4000	3,971,246	2,196,718	55%
State Revenue(Pass-through	4010	3,458,551	1,500,519	43%
State Revenue (Non-Federal)	4011	2,623,897	928,503	35%
Local Govern.Rev.(Pass	4015	679,925	371,389	55%
Local Govern.Rev.(Non-	4016	502,862	257,097	51%
Private Revenue-Non Fed	4020	496,976	32,031	6%
Private Rev. (Pass through Fed	4021	90,658	18,990	21%
Community Donations	4030	119,681	76,616	64%
Client Fees	4034	63,033	26,190	42%
Miscellaneous Revenue	4039	217,542	89,314	41%
Interest Revenue	4040	4,995	4,924	99%
Rental Income	4041	213,714	121,590	57%
Contractual Admin. Revenue	4060	1,042,672	444,873	43%
Carry-over Revenue (Non	4901	-186,266	0	
Total Cash Revenue		13,299,486	6,068,752	46%
Non-cash Revenue				
In-Kind Revenue	4050	1,810,722	798,847	44%
Admin.In-Kind Revenue	4051	198,084	25,485	13%
Total Non-cash Revenue		2,008,806	824,332	41%
Total Revenue		15,308,291	6,893,084	45%
Direct Expense				
Personnel Expense				
Total Salaries & Wages		4,677,573	2,306,833	49%
Fringe Benefits				
Accrued Leave	6020	402,128	205,227	51%
FICA	6030	212,674	104,126	49%
Health Insurance	6040	764,937	370,671	48%
Retirement	6050	169,707	84,741	50%
Unemployment Insurance	6060	51,697	16,726	32%
Workers' Compensation	6070	108,096	53,563	50%
Total Fringe Benefits		1,709,238	835,055	49%
Total Personnel Expense		6,386,811	3,141,889	49%
Non-personnel Expense				
Travel (Out-of-Area)				
Out-of-Area Travel (Staff)	6120	17,809	10,698	60%
Out-of-Area Travel	6121	2,408	0	
Total Travel (Out-of-Area)		20,219	10,698	53%
Major Equipment and Assets				
Equipment (over \$5000)	6210	50,763	231,290	456%
Leasehold Improvements	6230	74,285	71,205	96%
Structures & Improvements	6240	171,361	220	0%
Total Major Equipment and		296,408	302,715	102%

Amador Tuolumne Community Action Agency
Revenue and Expenditure Report / Income Statement
July 1, 2023 - December 31, 2023

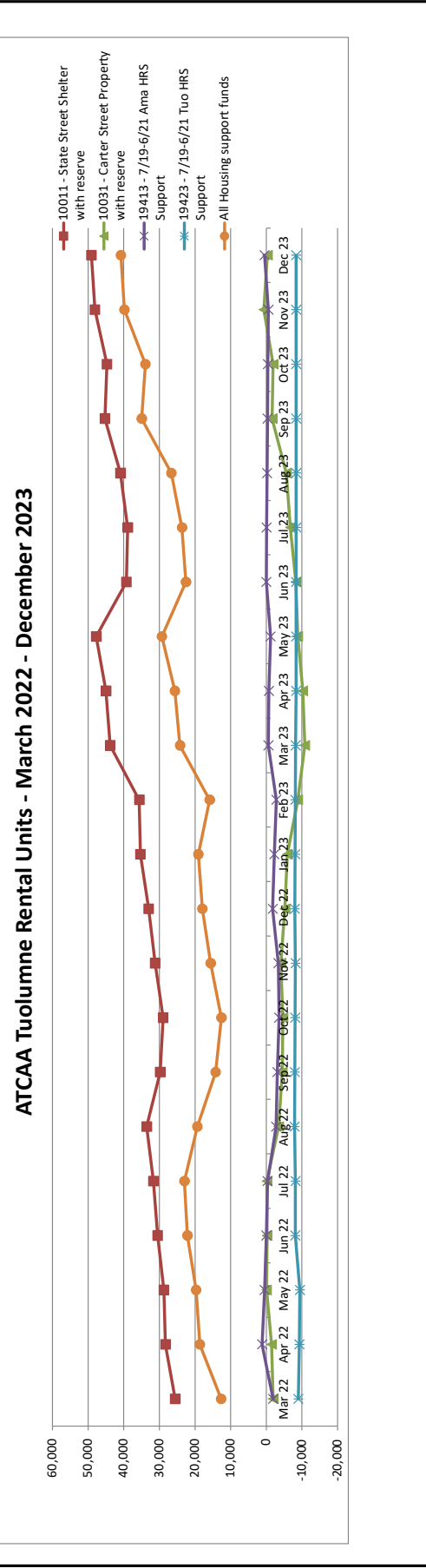
		July 1, 2022 - June 30, 2023 Actual	July 1 - December 31, 2023 Actual	Month 6 - 50% % variance from prior year
Supplies				
Classroom Supplies	6310	50,810	25,863	51%
Clothing & Personal Supplies	6320	331	251	76%
Household Supplies	6330	61,263	34,611	56%
Postage	6350	23,018	5,096	22%
Program Supplies	6360	22,942	9,713	42%
Routine Office Supplies	6370	28,350	13,917	49%
Playground Supplies	6380	1,008	324	32%
Total Supplies		187,721	89,775	48%
Contractual				
Accounting & Auditing	6410	71,034	85,857	121%
Delegate Agencies	6420	0	0	
Legal Services	6430	9,863	10,890	110%
Outside Services	6440	1,898,404	484,245	26%
Computer Services	6450	61,876	35,527	57%
Total Contractual		2,041,177	616,519	30%
Other (Equipment Expense)				
Computer Software-\$0-\$4,999	6505	26,532	7,514	28%
Computer (hardware)	6506	55,758	22,638	41%
Equipment (costing \$500-	6510	40,600	16,422	40%
Insurance (Vehicular)	6520	37,928	21,113	56%
Maintenance (Equipment)	6530	30,711	15,240	50%
Maintenance (Vehicles)	6535	13,790	4,862	35%
Rents & Leases (Equipment)	6540	779	0	
Small Tools/Equip (under	6550	34,973	15,386	17%
Small Tools (minimal value)	6555	13,205	6,441	49%
Total Other (Equipment		254,276	109,615	43%
Other (General Personnel Costs)				
Local Travel (Staff)	6620	48,269	26,601	55%
Local Travel (Volunteers)	6621	328	446	136%
Staff Licensing	6630	1,986	4,091	206%
Training & Development	6640	51,077	37,076	73%
Vol Csts (other than training)	6650	7,187	30	0%
Total Other (General Personnel		108,846	68,243	63%
Other (General Operating Costs)				
Ads & Legal Notices	6705	71,100	1,676	2%
Copying Fees	6710	21,668	9,136	42%
Insurance/Bonds(not auto,hlth)	6720	113,799	55,032	48%
Interest On Long Term Debt	6725	9,907	4,957	50%
Meeting Costs	6730	9,712	7,009	72%
Membership Dues	6740	10,909	845	8%
Miscellaneous	6750	144	0	0%
Printing & Binding	6755	31,547	4,636	15%

Amador Tuolumne Community Action Agency
Revenue and Expenditure Report / Income Statement
July 1, 2023 - December 31, 2023

		July 1, 2022 - June 30, 2023 Actual	July 1 - December 31, 2023 Actual	Month 6 - 50% % variance from prior year
General Agency Promotion	6760	1,030	2,855	277%
Program Outreach	6765	39,975	24,448	61%
Publications	6770	2,155	4,644	215%
Subscriptions	6780	29,326	13,556	46%
Service Fees-Banking (Fiscal)	6784	6,570	4,231	64%
Service Fees-Other (Fiscal)	6785	4,201	5,435	129%
Taxes & Assessments	6790	6,151	3,136	51%
Total Other (General Operating Other (Space/Occupancy Costs))		358,193	141,595	40%
Communications	6810	78,275	45,960	59%
Depreciation	6811	12,466	11,121	89%
Household Services	6820	100,387	50,071	50%
Maintenance -	6830	56,829	29,152	51%
Maintenance-Play Equip/Grnds	6831	4,995	2,250	45%
Mortgage Payments	6835	6,250	3,125	50%
Rents & Leases	6840	258,522	130,696	51%
Use Fees	6848	9,776	0	0%
Utilities	6850	190,749	103,873	54%
Total Other (Space/Occupancy Other (Special Departmental Costs))		718,249	376,248	52%
Client Assistance	6910	1,496,806	578,922	39%
Council Expense	6920	0	33	
Food (Prepared)	6930	496	1,940	391%
Food (Raw)	6935	337,323	225,043	67%
Weatherization Materials	6950	37,749	4,377	12%
Total Other (Special		1,872,375	810,315	43%
Total Non-personnel Expense		5,857,463	2,525,723	43%
Total Direct Expense		12,244,274	5,667,611	46%
Encumbered Costs				
Encumbered Costs	6970	0	27,008	
Total Encumbered Costs		0	27,008	0%
Total Indirect Expense		1,042,672	446,116	43%
Non-cash Expense				
Non-cash Inkind	6980	198,079	25,485	13%
Non-cash Inkind (Other)	6990	1,578,605	678,401	43%
Non-cash Inkind (Volunteer	6995	232,117	120,445	52%
Total Non-cash Expense		2,008,801	824,332	41%
Excess Revenue over Expense		12,544	-71,982	
Total Direct & Indirect Expense		14,253,075	6,113,727	

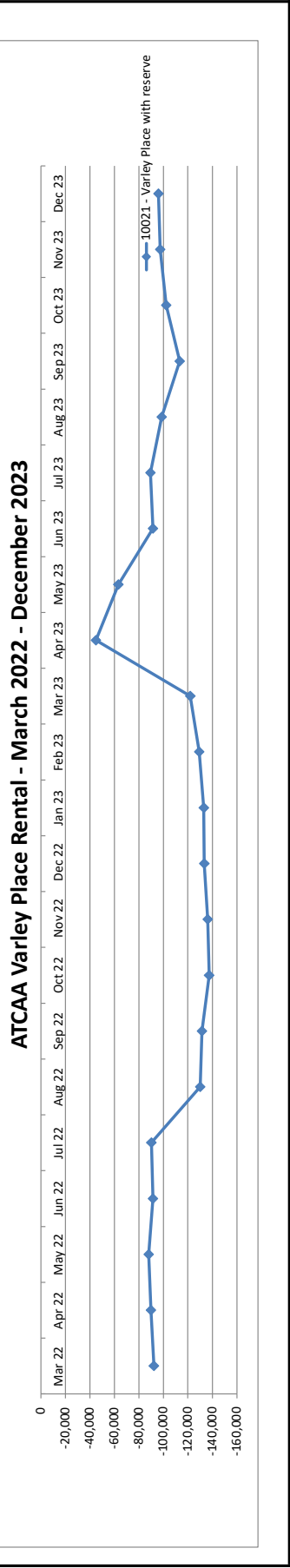
	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Total	
Housing support funds																								
10011 - State Street Shelter with reserve	25,553	28,272	28,734	30,494	31,683	33,543	29,749	28,964	31,219	32,983	35,325	35,649	43,845	44,981	47,730	39,230	38,888	40,930	45,312	44,721	48,084	49,083	49,083	State
10031 - Carter Street Property with reserve	-1,931	-1,481	-92	-239	-157	-3,483	-4,471	-4,668	-4,111	-5,206	-5,977	-8,812	-10,806	-10,214	-8,850	-8,286	-6,734	-5,647	-1,651	-1,942	700	-338	-338	Carter
19413 - 7/19-6/21 Ama HRS Support	-1,943	1,143	492	-1	-378	-2,791	-3,078	-3,603	-3,348	-1,783	-2,248	-2,793	-558	-732	-1,191	-2	-102	-217	-348	-461	-610	-458	-458	AMA HRS
19423 - 7/19-6/21 Tuo HRS Support	-8,984	-9,293	-9,424	-8,114	-8,188	-7,918	-7,985	-8,076	-8,175	-8,009	-8,076	-8,154	-8,240	-8,385	-8,385	-8,385	-8,385	-8,385	-8,385	-8,385	-8,385	-8,385	-8,385	Tuo HRS
All Housing support funds	12,693	18,641	19,710	22,140	22,960	19,331	14,215	12,617	15,345	17,983	19,074	15,890	24,211	25,660	29,304	22,558	23,668	26,682	34,929	33,834	39,789	40,816	40,816	Total

10011 - State Street Shelter with reserve
 10031 - Carter Street Property with reserve
 19413 - 7/19-6/21 Ama HRS Support
 19423 - 7/19-6/21 Tuo HRS Support
 All Housing support funds



	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Total	
Varley Place with reserve																								
10021 - Varley Place with reserve	-92,168	-89,720	-87,940	-91,455	-90,196	-130,095	-131,583	-137,362	-136,085	-133,380	-132,974	-129,309	-122,011	-44,872	-63,243	-91,454	-89,530	-98,683	-113,389	-102,157	-97,494	-96,016	-96,016	Varley

10021 - Varley Place with reserve



ATCAA Fiscal Officer Narrative – February 2024 p1

Still busy with new contracts, extensions and revisions. No change in cash flow, internally borrowing from cash advances (HHAP2 \$700k, HHAP3 \$1.9 million, half received). The expired Umpqua line of credit agreement won't be needed for the coming year.

Housing – Denise Cloward Issue: subcontract monitoring

Housing is fully operational – full time work, and fully staffed.

Community Dev. Block Grant (CDBG): Tuolumne only – CV3 \$176k rapid rehousing funds to be spent by 12/23. No funding expected for 2024

Emergency Shelter Grants (ESG): New round – RR non-competitive contract not received and Shelter (\$200k) now spending – rapid rehousing was not funded.

CalWorks – New Tuolumne 2023-24 contract in process and spending \$254k. New Amador new 2023-24 contract received, in process and spending \$146k.

Continuum of Care (CoC): ATCAA as administrator CESH1 and CESH2, funding being spent through CoC county contracts. ESG-CV 1 & 2 combined \$2,567k all spent and closed – with only additional \$310k rapid rehousing remaining to be spent by ATCAA and through county subcontracts– extended to 06/2024. **Conducting the PIT (Point-In-Time) counts. Forming a new Policy and Fund Committee to keep better track of budgets and spending for each organization in the COC.**

CoC HHAP1: 4-county \$1.9 million Round 1 CoC funds being spent, with some budget revisions. ATCAA pd \$372k of this on the Amador Water St. property; Tuolumne split ~\$638K between 4 recipients – services/some facility purchases planned.

CoC HHAP2: \$700k split between 4 counties, subcontracts in hand, spending half 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, subcontracts being received(Tuolumne Co is in) 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.

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

Carter St/State St: fully occupied, is now running a small net positive result.

Food bank – Lynne Ayers (started Jan. 2024) Issue:

Food bank is fully operational – full time from warehouse.

Community Dev. Block Grant (CDBG): 2022 CDBG 2 year funds \$176k fully spent, mostly on food and staff with budget revision. New CDBG \$475k 2 year starting 7/19/23 in process.

Emergency Food Assist. Program (EFAP): New EFAP funding totals \$151k (\$108k added) spent thru 9/23. New \$43k contract starts Oct 23. This pays for staff and support to handle free Federal commodities – billed quarterly. Additional \$37k awarded now being spent.

CalFoods: 2023-24 \$43k - only pays for CA food – being spent. An additional \$150k was granted – same conditions. Both need 40% spent by 12/31/23. **40% was spent by due date. Working on spending out remaining funds.**

Capital improvement project: Loading dock and solar panels in hand – up to \$900k available over many years.

ATCAA Fiscal Officer Narrative – February 2024 p2

Steinberg/Goldberg foundation: Existing \$160k now totally spent due to CDBG delay

PG&E food box: Received and spent \$20K for food box reimbursement.

Pantries: pays for food on a per pound basis

Donations: Strong support through the COVID and holiday time

Energy –Ruth Brickner Issue: Many closeouts at one time

All Wx staff have returned to work, 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.**

2022 LIHEAP ARPA: \$1.69M complete as of 9/30/2023. **Close out package submitted.**

2023 ESLIHEAP: Only propane left in AMA & CAL

2023 LIHEAP ~1.2M budget is spent out. **Close out package in progress.**

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

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

LIHWAP water bill assistance program is in progress, **nearly spent** (\$437K)

Received contract for Prop-1 Water Conservation from TCRCD (~\$260K) in T-Stan IRWM

Amador youth – Pat Porto Issue: Hiring new staff

Full time work, sometimes from home.

Drug Free Community coalition initiative: Successful proposal for 5 yrs at \$125k/year starts October 2023. CSBG \$26k discretionary funding will remain as budgeted.

Moved out of Regular CSBG for 2024 application since DFC will cover Pat's salary until program coordinator is hired.

Foster Youth: New IDA \$10k is not being funded 23-24. **HHAP2 \$35k and CSBG \$7k is spent.** Golf tournament a success – funds counted, waiting on final invoices.

Granted half of the ATRC 2023 donations.

Tuolumne youth – Bob White Issue: Hiring new staff

Staff increasing with funding

Friday Night Live (FNL): New ARPA \$26k funds in process – through 6/24.

- FNL SEL \$200K funding through 6/24 received. An additional \$40K expected.

Mentoring: Prevention and mentoring \$75k continues through 6/24

Suicide prevention: spending under budget, new \$104k contract received through 6/24

Youth Empowerment Solutions (YES) partnership: Primary prevention \$25 continues through 6/24; \$26k ARPA primary prevention funds secured through 6/24

Community – various Issue: Lifeline Coordinator, Tonya, retiring in March 2024.

Staff ramping up, outreach increasing

Lifeline (Tonya): Received \$18k 3 year Sutter Health grant to serve low-income population. Lower client levels are hurting revenue – program re-tool underway, fiscally broke even July-Aug 2023. **Will be retiring at the end of March. Portion of CSBG previously allocated for Pat Porto (youth programs- Amador) have been reallocated to Lifeline in the same amount for the 2024 CSBG application.**

ATCAA Fiscal Officer Narrative – February 2024 p3

Community Services Block Grant (CSBG): Regular 2023 \$273k contract is in operation, new discretionary \$26k drug free communities in Amador partially funds operations along with new funding received October 2023. Regular 2024 \$273k contract is process. **Portion of CSBG previously allocated for Pat Porto (youth programs- Amador) have been reallocated to Lifeline in the same amount for the 2024 CSBG application.**

CSBG EITC (Kristy): Current EITC Contract at \$440k year-around contract in operation, will continue 23-24. \$50k in IRS VITA funding received.

Early Child Services – Nancy Miner Issue: Monitoring field work just completed

Head Start/State preschool fully opened.

Head Start/Early Head Start. COLA applied for and received – retro to 1/23. Budget revision applied for and accepted - \$200k in new vehicles spent; additional site upgrades in process. Requests for additional carryover into 2024 expected and in-kind waiver for 2023 applied for. Requests for additional carryover into 2024 **approved** and in-kind waiver for 2023 **approved**. **Carryover remaining between both HS and EHS is about \$500k. The purchase of new playground equipment in the amount of about \$130k is in process, will formulate a plan of how to spend out remainder of the carryover.**

Latino outreach: spending within budget.

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

Cal State Preschool Program (CSPP): higher funding/child makes program self-sufficient, allowing expenses charged to be billed – change from attendance. \$40k in stipends added.

Family Learning Center (FLC): No longer in operation – services no longer needed.

Administration – Patricia Angeja Issue: Recruiting fiscal staff

New staffing, still some remote work

Admin budget running negative \$40k – lower revenue due to Head Start summer closure. **Admin budget running negative \$125k due to increased audit, legal, and subscription costs. We are tapping into carryover revenue of \$417k from previous years.**

Health insurance/special projects Issue: Change in insurance premiums

Health fund running even. **Insurance premiums (employer paid portion) increased 23.5% with new plan. Presented and reviewed at Dec. 2023 BOD meeting.**

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

Banking Relationship Change- Side By Side Comparison

ATCAA Bank Account Balances As Of 12/31/23	Interest Bearing Account Average Monthly Balance	BANK OF MARIN	Checking Accounts Total Average Monthly Balance	WELLS FARGO
	UMPQUA BANK (CURRENT)		BANK OF AMERICA	
Monthly Maintenance Fees	\$102/month	Money Market: Waived with \$15,000 monthly average combined balances Checking: Waived with \$20,000 monthly average combined balances	Waived with minimum combined 3 month average daily balance of \$1 million or greater	Waived with \$225,000 balance in initial checking account
Monthly Statement Fee	\$12/month	No charge	Awaiting information	Awaiting information
Monthly Item (deposits, ACH credits/debits, checks paid) Fees	\$89.78/month	300 included then \$0.20 per item	Awaiting information	Checking: 250 included then \$0.50 per item Savings: 20 included then \$0.50 per item
Stop Payment Fee	\$35 per item	\$20 per item	No charge	Awaiting information
Monthly POS Service Charge	\$147/month (not using- still charging)	Will not use going forward	Will not use going forward	Will not use going forward
Online Banking User Fee	\$50/month	\$0 for up to 2 users, \$20/month for unlimited users	Awaiting information	Awaiting information
Fraud Prevention/Positive Pay Monthly Fees	\$96.19/month	Not required	Awaiting information	Not required
Remote Deposit Check Scanner Fees	\$55/month	\$40/month; Additional scanner: \$714+s/h	Awaiting information	Awaiting information
Other Fees	Deposit Assessment Fee: \$50.16/month	N/A	Awaiting information	Awaiting information
Line of Credit	\$400,000	Up to \$250,000 in bank or no credit limit upon approved underwriting	Awaiting information	Awaiting information