



# ATCR

## Amador Tuolumne Community Resources

Supporting Amador Tuolumne Community Action Agency in Providing Critical Human Services

10590 Highway 88, Jackson, CA. 95642

We are a 501(c)3 nonprofit organization.  
Federal Tax ID #94-3136027

Phone: 209-223-1485 / Fax: 209-223-4178

### Amador Tuolumne Community Resources, Inc. SPECIAL BOARD OF DIRECTORS MEETING

Thursday, December 19, 2024 | 3:00 P.M.

#### LOCATION

Host, Janessa Stone, Joseph Bors: **Mother Lode Job Training**, 197 Mono Way B, Sonora, CA 95370, +1 (209) 588-1150

#### SPECIAL AGENDA

1. CALL TO ORDER:
2. ROLL CALL:

2024 ATCR Board of Directors	
<i>Candace Raupach, President</i>	Joni Drake, Low-Income Representative
<i>Vacant, Vice President &amp; Secretary</i>	Joseph Bors, ATCAA Executive Director
<i>Kelley Putnam, Treasurer</i>	Diane Bennett, Community Member

Support Staff	
	Bruce Giudici, Fiscal Officer
	Janessa Stone, Board Secretary
	Cheryl Clark, Sonora Service 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:** Items listed on the consent agenda are considered routine and may be enacted by one motion. Any item may be removed for discussion and made a part of the regular agenda at the request of a board member(s).
  - 4.1. Approval of minutes from *Wednesday, December 20, 2023*, meeting (**Org Std. 2.3**) Pg. 3 (**ACTION ITEM**)
5. **BOARD MEMBER APPOINTMENTS: (Org Std. 5.1)**
  - 5.1. Consideration and Approval of Jennifer Grenland; ATCR Low-Income Representative (**ACTION ITEM**)
6. **NEW BUSINESS:**
  - 6.1. Update on ATCR Audit Fiscal Year End 2023 Pg. 5
  - 6.2. Update on ATCR Audit Fiscal Year End 2024 (*Verbal*)
  - 6.3. Selection of programs for Undesignated Funds (*Verbal*)
7. **PROGRAMMATIC REPORTS:**

7.1. Nothing to report

**8. FINANCIAL MATTERS AND REPORTS:**

- 8.1. ATCR Aged Payables and Receivables from January - October 2024 Pg. 25
- 8.2. ATCR Assets and Liability as of October 31, 2024 Pg. 26
- 8.3. ATCR Combined Revenue and Expenditure from January - October 2024 Pg. 27

**9. EXECUTIVE DIRECTOR REPORT:**

- 9.1. ATCAA Executive Director 360 Annual Review (*Verbal*)
- 9.2. Election of Officers (*Verbal*)

**10. ADJOURNMENT:**

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

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

Amador Tuolumne Community Resources Meeting 12/20/2023



**ATCR**

**Amador Tuolumne Community Resources**

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Federal Tax ID #94-3136027

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Amador Tuolumne Community Resources, Inc.  
**ANNUAL Board of Directors Meeting**  
Board Member Attendance is Mandatorily Required in Person  
December 20, 2023 | 2:00 p.m.

MINUTES

Amador-Tuolumne Community Action Agency  
Third Floor Community Room 427 N. Highway 49, Ste. 305, Sonora, CA 95370

1. **Call to Order:** Meeting was called to order at 2:02 pm by Candace Raupach, President.

2. **Roll Call:**

2022 ATCR Board of Directors			
P	Candace Raupach, President	A	Joni Drake – Low-Income Representative
P	Lloyd Schneider, Vice President & Secretary	P	Joseph Bors, ATCAA Executive Director
P	Kelley Putnam, Treasurer		

Support Staff			
P	Bruce Giudici, Fiscal Officer	P	Kristy Moore, ATCAA Interim Secretary to the Board
P	Patricia Angeja, Fiscal Officer in Training		

**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.

*No Public Matters.*

## Amador Tuolumne Community Resources Meeting 12/20/2023

### 4. Consent Agenda:

- 4.1. Approval of Board Minutes for July 26, 2023 meeting Pg. 1  
*Motion: Schneider; Seconded: Putnam. MPU via roll call.*

### 5. New Business:

- 5.1. Selection of Programs for Undesignated Funds Pg. 3  
*Moved Undesignated Funds to IDA and LifeLine.*  
*Motion: Schneider; Seconded: Putnam. MPU via roll call.*

### 6. Programmatic Reports:

- 6.1. Youth Assets for Independence (Individual Development Account – (IDA) Pg. 4  
6.2. PG & E CBO Resiliency Fund/Food Support Pg. 4  
*Received Funding and released to Programs: Food Bank and IDA.*

### 7. Financial Matters & Reports

- 7.1. ATCR Aged Payables and Receivables through December 2023. Pg. 5  
7.2. ATCR Assets & Liability through December 2023. Pg. 6

### 8. Executive Director Report:

- 8.1. “NEW 2024 ATCR Website” Report  
*Joe Bors reported that ATCAA funds will be utilized to cover ATCR website costs.*  
8.2. ATCAA Executive Director 360 Annual Review  
*ATCAA Executive Director will create Succession Plan. Will be reviewed at ATCAA Board of Directors Meeting, Friday, February 9, 2024.*  
8.3. Election of Officers  
*Joel Bors reported that ATCAA will have no change regarding Board of Directors Officers in 2024.*

### 9. ATCR Annual Meeting Date:

- Upcoming ATCR Meeting planned for May 2024 following ATCR Annual Audit.*

### 10. Adjournment:

- Meeting was adjourned at 2:30 pm.*

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

**AMADOR TUOLUMNE  
COMMUNITY RESOURCES  
(A Nonprofit Organization)**

**FINANCIAL REPORT**

**December 31, 2023**

## CONTENTS

	Page
<b>INDEPENDENT AUDITORS' REPORT</b>	1-2
<b>FINANCIAL STATEMENTS</b>	
Statement of financial position	3
Statement of activities	4
Statement of functional expenses	5
Statement of cash flows	6
Notes to financial statements	7-10



**B O W M A N**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
**Amador Tuolumne Community Resources**  
**(A Nonprofit Organization)**

### Opinion

We have audited the accompanying financial statements of Amador Tuolumne Community Resources (A Nonprofit Organization), which comprise of the statement of financial position as of December 31, 2023, and the related statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Amador Tuolumne Community Resources as of December 31, 2023, and the changes in its net assets and its cash flows 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. 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 Resources 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 the Amador Tuolumne Community Resources' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

*Established 1949*  
www.cpabowman.com

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

*Telephone: 209.473.1040*  
*Facsimile: 209.473.9771*

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 Resources' 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 the Amador Tuolumne Community Resources' ability to continue as a going concern for a reasonable period of time.

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

Bowman & Company, LLP

Stockton, California  
May 15, 2024



# AMADOR TUOLUMNE COMMUNITY RESOURCES

## STATEMENT OF FINANCIAL POSITION

December 31, 2023

### ASSETS

#### CURRENT ASSETS

Cash and cash equivalents	\$	1,860
Cash held for IDA program		6,796
Cash held for Varley Place		63,080
Due from affiliate		35,308
Total current assets		<u>107,044</u>

#### PROPERTY AND EQUIPMENT, net

		<u>911,723</u>
Total assets	\$	<u><u>1,018,767</u></u>

### LIABILITIES AND NET ASSETS

#### CURRENT LIABILITIES

Accounts payable	\$	1,036
Payable to the IDA program		6,797
Total current liabilities		<u>7,833</u>

#### NET ASSETS

Without donor restrictions - undesignated		947,854
Without donor restrictions - board designated		63,080
Total net assets		<u>1,010,934</u>
Total liabilities and net assets	\$	<u><u>1,018,767</u></u>

**AMADOR TUOLUMNE COMMUNITY RESOURCES**

**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2023

**SUPPORT AND REVENUE**

Grants	\$	15,985
Donations - undesignated		8,200
Donations - designated		<u>8,044</u>
Total support and revenue		<u>32,229</u>

**EXPENSES**

Program services		111,561
Management and general		<u>24,745</u>
Total expenses		<u>136,306</u>

Decrease in net assets (104,077)

Net assets, beginning of the year 1,115,011

Net assets, end of the year \$ 1,010,934

## AMADOR TUOLUMNE COMMUNITY RESOURCES

### STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2023

	<u>Program Services</u>	<u>Management &amp; General</u>	<u>Total</u>
Direct ATCAA support	\$ 31,946	\$ --	\$ 31,946
Depreciation	--	24,745	24,745
Varley Place	<u>79,615</u>	<u>--</u>	<u>79,615</u>
Total expenses	<u>\$ 111,561</u>	<u>\$ 24,745</u>	<u>\$ 136,306</u>

## AMADOR TUOLUMNE COMMUNITY RESOURCES

### STATEMENT OF CASH FLOWS For the Year Ended December 31, 2023

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ (104,077)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	24,745
Changes in assets and liabilities:	
(Increase) decrease in:	
Due from affiliate	6,181
Cash held for Varley Place	79,615
(Decrease) increase in:	
Accounts payable	<u>(7,214)</u>
Net cash used in operating activities	<u>(750)</u>
Increase in cash and cash equivalents	(750)
Cash and cash equivalents, beginning of year	<u>2,610</u>
Cash and cash equivalents, end of year	\$ <u><u>1,860</u></u>
<b>CASH AND CASH EQUIVALENTS SUMMARY</b>	
Cash and cash equivalents	\$ <u><u>1,860</u></u>

**AMADOR TUOLUMNE COMMUNITY RESOURCES  
(A Nonprofit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Nature of Organization and Significant Accounting Policies**

Nature of Organization:

Amador Tuolumne Community Resources (“ATCR”) is a non-profit public benefit corporation formed for the specific purpose of soliciting funds to render assistance to the Amador Tuolumne Community Action Agency (“ATCAA”), or its successor agencies, in the development and delivery of human services.

ATCR is supported primarily through government grants, foundation grants and public donations.

A summary of significant accounting policies applied in the preparation of the financial statements follows:

Basis of Accounting:

The accompanying financial statements are prepared on the accrual basis of accounting. Revenue is recognized when earned and expenditures are recognized when they are incurred.

Basis of Presentation:

ATCR is required to report information regarding their financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. At December 31, 2023, ATCR had the following net assets categories:

*Net Assets without Donor Restrictions*

Net assets without donor restrictions are those net assets available for use by ATCR at the discretion of the Board of Directors. If the Board specifies a purpose where none has been stated by the original donor, such assets are classified as Board designated operating net assets.

*Net Assets with Donor Restrictions*

Donor restricted net assets are subject to stipulations imposed by donors and grantors that can be fulfilled by actions of ATCR or that expire by the passage of time.

Cash and Cash Equivalents:

For purposes of reporting the statement of cash flows, ATCR includes all cash and cash equivalents as cash.

**AMADOR TUOLUMNE COMMUNITY RESOURCES  
(A Nonprofit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**

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

Accounts Receivable:

Management 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.

Income Taxes:

ATCR has been granted tax-exempt status by the Internal Revenue Service under IRC Section 501(c)3 and the California Franchise Tax Board under Section 23701(d). ATCR is classified by the Internal Revenue Service as an other-than-private foundation. Accordingly, no provision for federal or state income taxes is made in the accompanying financial statements. ATCR's Forms 990, *Return of Organization Exempt from Income Tax*, are subject to examination by the IRS, generally for three years after they were filed.

Property and Equipment:

Property and equipment are stated at cost. Depreciation is determined using the straight-line method over the estimated useful life of 40 years for building and building improvements. It is the policy of the Organization to capitalize any addition purchased with grant funds. Maintenance and repairs are charged as incurred.

Revenue Recognition:

A portion of program revenues is derived from government and foundation grants. In accordance with some grant provisions, revenues are recognized as expenses are incurred by the programs. Donations are recognized as revenue when received. All other revenue is recognized when earned.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reported period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When an restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as satisfaction of restrictions on net assets with donor restrictions.

**AMADOR TUOLUMNE COMMUNITY RESOURCES  
(A Nonprofit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**

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

Allocation of Expenses:

ATCR allocates its expenses on a functional basis among its various program and support services. Expenses which can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated directly to support services as management and general expenses.

Use of 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

Subsequent Events:

Management has evaluated subsequent events through May 15, 2024, the date on 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. Availability and Liquidity**

ATCR's goal is generally to maintain financial assets to meet one month of normal operating expenses, which are, on average, approximately \$2,600.

The following represents ATCR's financial assets at December 31, 2023:

Cash and cash equivalents	\$ <u>1,860</u>
Total financial assets available to meet general expenditures within one year	\$ <u><u>1,860</u></u>

**AMADOR TUOLUMNE COMMUNITY RESOURCES**  
**(A Nonprofit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**

**Note 3. Property and Equipment**

Property and equipment consisted of the following at December 31, 2023:

Land	\$	260,000
Building		<u>966,382</u>
		1,226,382
Less accumulated depreciation		<u>(314,659)</u>
Total	\$	<u><u>911,723</u></u>

**Note 4. Related Party Transactions**

The ATCR Board of Directors consists of five members. One of the board seats is designated for the Executive Director of ATCAA. The remaining seats are appointed by ATCAA's Board of Directors. As of December 31, 2023, one of the five seats is filled by a member who also sits on ATCAA's board.

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

ATCAA manages and maintains Varley Place, which conducts business using the Broadway building. ATCR was owed \$35,308 by ATCAA for advancing funds related to managing and maintaining Varley Place and for expenses related to building and land leases recorded as due from affiliate on the statement of financial position.

**Note 5. Related Party Lease**

ATCR leases the Broadway building to ATCAA. The lease arrangement is a thirty-year long term non-cancelable arrangement, expiring on November 5, 2046, with the option to extend. ATCAA agrees to pay \$1 per year, payable on or before the first day of each year.





May 15, 2024

Board of Directors  
**Amador Tuolumne Community Resources**  
**(A Nonprofit Organization)**  
Jackson, California

We have audited the financial statements of **Amador Tuolumne Community Resources** (A Nonprofit Organization) for the year ended December 31, 2023, and we will issue our report thereon dated May 15, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 15, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Amador Tuolumne Community Resources are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2023. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the remaining useful lives of property and equipment, which is based on the recoverability of the carrying amount of the property and equipment expected to result from the use and eventual disposition of assets. We evaluated the methods, assumptions, and data used to develop the useful life estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's allocation of expenses on a functional basis. We evaluated the methods, assumptions, and data used to develop the allocation, determining that it is reasonable in relation to the financial statement taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was

The disclosure of related party transactions in Note 4 and related party leases in Note 5 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

**Amador Tuolumne Community Resources  
(A Nonprofit Organization)**

May 15, 2024

Page 2

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 15, 2024.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors and management of Amador Tuolumne Community Resources and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

**BOWMAN & COMPANY, LLP**

*Bowman & Company, LLP*

**Tara Eastwood, CPA, Partner**

[TEastwood@cpabowman.com](mailto:TEastwood@cpabowman.com)





May 15, 2024

Board of Directors  
**Amador Tuolumne Community Resources**  
10590 Highway 88  
Jackson, CA 95642

We are pleased to confirm our understanding of the services we are to provide for Amador Tuolumne Community Resources for the year ended December 31, 2024.

### **Audit Scope and Objectives**

We will audit the financial statements of Amador Tuolumne Community Resources, which comprise the statement of financial position as of December 31, 2024, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”).

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors’ report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor’s Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets

that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning: management override of controls. Audit planning has not been concluded however and modification may still be made.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

The audit documentation for this engagement is the property of Bowman & Company, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Bowman & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulatory agency. The regulatory agency may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies.

We may, from time to time and depending on the circumstances, use third-party providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.



### **Other Services**

We will also assist in preparing the financial statements of Amador Tuolumne Community Resources in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement preparation previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud



affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws and regulations.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the website with the original document.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

During the course of our engagement, we will request information and explanations from management regarding the Organization's operations, internal controls, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. Accordingly, false representations could cause us to extend unnecessary efforts or could cause a material error or a fraud to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the Organization's financial statements that we may fail to detect as a result of false or misleading representations that are made to us by management.

In addition, the Organization further agrees to indemnify and hold us harmless for any liability and all reasonable costs, including legal fees, which we may incur as a result of the services performed under this engagement in the event there are false or misleading representations made to us by any member of the Organization's management.

If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in any document should be done only with our prior approval of the document. You are responsible for providing us the opportunity to review such document before issuance.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Tara Eastwood is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. To ensure that Bowman & Company, LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. We expect to begin our audit in approximately April and to complete your information returns and issue our report no later than June.



Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fees for the audit, other services for the fiscal year ending December 31, 2024 will be between \$6,500 and \$7,500, but will not exceed \$7,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Billings are due upon submission. A finance charge which is computed at the periodic rate of 1% monthly (annual rate 12%) may be assessed on any amount due which remains unpaid 30 days or more after payment and credits.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Bowman & Company, LLP is an independent member firm of Alliot Global Alliance, which is an international alliance of independent accounting, law and specialist firms. Alliot Global Alliance and its member firms are legally distinct and separate entities. These entities are not and shall not be construed to be in the relationship of a parent firm, subsidiary, partner, joint venture, agent, or a network. No Alliot Global Alliance member firm has any authority (actual, apparent, implied, or otherwise) to obligate or bind Alliot Global Alliance or any other Alliot Global Alliance member firm in any manner whatsoever. Equally, neither Alliot Global Alliance nor any other member firm has any authority to obligate or bind Bowman & Company, LLP or any other member firm. All Alliot Global Alliance members are independent firms, and as such, they each render their services entirely on their own account (including benefit and risk). In connection with the engagement contemplated by this letter or any other services from time to time provided by Bowman & Company, LLP, the Firm may seek advice from or may recommend the retention of an Alliot Global Alliance member firm. Alliot Global Alliance and its other member firms shall have no liability for advice rendered by Bowman & Company, LLP or such consulted or retained Alliot Global Alliance member firm. Nor shall Bowman & Company, LLP have liability for advice rendered by any of the other Alliot Global Alliance member firms, even if consulted or recommended to you by Bowman & Company, LLP.

If you intend to publish or otherwise reproduce the financial statements and make reference to our Firm name, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Parties to this engagement agree that any dispute that may arise regarding the meaning, performance, or enforcement of this engagement will be submitted to mediation upon the written request of any party to the engagement. The mediation shall be conducted in accordance with the Commercial Mediation Rules of the American Arbitration Association or such other rules as may be agreed upon by the parties. The results of this mediation shall not be binding upon either party. Costs of any mediation proceeding shall be shared equally by both parties.

### **Reporting**

We will issue a written report upon completion of our audit of Amador Tuolumne Community Resources' financial statements. Our report will be addressed to the Board of Directors of Amador Tuolumne Community Resources. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from



this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgement prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

This letter constitutes the complete and exclusive statement of agreement between Amador Tuolumne Community Resources and Bowman & Company, LLP, superseding all proposals oral or written, and all other communications, with respect to the terms of the engagement between the parties.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

**BOWMAN & COMPANY, LLP**



**Tara Eastwood, CPA, Partner**  
*TEastwood@cpabowman.com*

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This letter correctly sets forth the understanding of Amador Tuolumne Community Resources.

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Officer's signature

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Title

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Date





**Aging Date - 10/31/2024**  
**ATCAA - AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

Account Code	Invoice/Credit Description	Invoice Date	Invoice Number	Total	1 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days	
					Current	Past Due	Past Due	Past Due	Past Due	Past Due		
22581	9/12 PG&E CORPORATE FOUNDATION - FOO	9/30/2024	240901	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00
90001	7/15 UW CCR BOARD DESIG AMA SHELTER	45504	240701	81.01	0.00	0.00	0.00	0.00	0.00	0.00	81.01	0.00
	8/28 UW CCR BOARD DESIG AMA SHELTER	45535	API240801	87.64	0.00	0.00	0.00	87.64	0.00	87.64	0.00	0.00
	8/28 UW CCR BOARD DESIG AMA SHELTER	45565	API240901	87.64	0.00	0.00	87.64	0.00	0.00	0.00	0.00	0.00
	10/24 UW CCR BOARD DESIG AMA SHELTER	45596	241001	77.63	77.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	10/8 UW CCR BOARD DESIG AMA SHELTER	45596	API241001	9.61	9.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90091	JATCR#081901 - FIDELITY DONATION - DON	45535	240801	200.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00	0.00
<b>Report Total</b>				<b>12,543.53</b>	<b>87.24</b>	<b>0.00</b>	<b>12,087.64</b>	<b>287.64</b>	<b>0.00</b>	<b>81.01</b>		

**Amador Tuolumne Community Resources, Inc.**

**Normal Trial Balance - Receivables and Deferred Revenue Detail**  
**From 1/1/2024 Through 10/31/2024**

Account Code	Account Title	Debit Balance	Credit Balance
1150	Accounts Receivable-Other		
94001	1003 Broadway	35,308.40	
Total 1150	Accounts Receivable-Other	35,308.40	0.00
2850	Deferred Revenue		
59221	Foster Youth Incentive beg.1/24	4,160.75	
93011	General Fund		4,160.75
Total 2850	Deferred Revenue	4,160.75	4,160.75
Report Total		39,469.15	4,160.75
Report Difference		35,308.40	

**AMADOR TUOLUMNE COMMUNITY RESOURCES**

**STATEMENT OF FINANCIAL POSITION**

	<b>OCTOBER 31, 2024</b>	<b>DECEMBER 31, 2023</b>
<b>ASSETS</b>		
Cash		
Restricted for IDA Program	\$0	\$6,796
Restricted for Varley Place	63,080	63,080
Unrestricted	13,228	1,860
Total Cash	76,308	71,737
Accounts Receivable	35,308	35,308
Fixed Assets (Net of Depreciation)	996,180	996,180
<b>TOTAL ASSETS</b>	<b>\$1,107,796</b>	<b>\$1,103,225</b>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Accounts Payable	\$12,544	\$1,118
Payable to the IDA Program	0	6,796
Total Liabilities	12,544	7,914
<b>Net Assets</b>		
Without Donor Restrictions	1,095,252.6	1,095,310.7
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$1,107,796</b>	<b>\$1,103,225</b>
	0	0.00

1/1-10/31/24 Combining income statement		9/24-8/25 PGE Corp Foundation \$12,000	United Way	Miscellaneous Grants	Miscellaneous Support- Non Grant	General Fund	Total
Revenue							
Cash							
Private Revenue-Grant	0.00	0.00	2,940.00	0.00	0.00	2,940.00	
Donations/Designated	12,000.00	692.42	895.00	600.00	0.00	14,187.42	
Community Donations	0.00	0.00	0.00	0.00	0.00	0.00	
Total Cash	12,000.00	692.42	3,835.00	600.00	0.00	17,127.42	
Total Revenue	12,000.00	692.42	3,835.00	600.00	0.00	17,127.42	
Expenses							
Direct Expenses							
ATCAA Services	0.00	0.00	895.00	0.00	0.00	895.00	
ATCAA Services (Housing)	0.00	613.34	0.00	0.00	0.00	613.34	
ATCAA Services (Food)	12,000.00	0.00	0.00	600.00	0.00	12,600.00	
ATCAA Services (Youth IDA)	0.00	0.00	0.00	0.00	0.00	0.00	
ATCAA Services (General Agency Support)	0.00	0.00	2,940.00	0.00	0.00	2,940.00	
Miscellaneous Expense	0.00	0.00	0.00	0.00	92.20	92.20	
Service Fees	0.00	0.00	0.00	0.00	45.00	45.00	
Total Direct Expenses	12,000.00	613.34	3,835.00	600.00	137.20	17,185.54	
Total Expenses	12,000.00	613.34	3,835.00	600.00	137.20	17,185.54	
<b>Excess Revenue over Expenses</b>	<b>0.00</b>	<b>79.08</b>	<b>0.00</b>	<b>0.00</b>	<b>(137.20)</b>	<b>(58.12)</b>	