

## 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

### 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
	David Goldemberg	T-PUB
	Helena Rice-Padilla	A/T-LI
	Pastor Mark Smith	A-PRI

ATCAA Staff	
	Joseph Bors, Executive Director
	Bruce Giudici, Fiscal Officer
	Patricia Angeja, Fiscal Officer in Training
	Kristy Moore, filling in as 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 October 13, 2023 meeting Pg. 3

**5. NEW BUSINESS:**

**5.1.** Changes in ATCAA Group Healthcare for 2024 Pg. 6

**5.2.** Proposed change in banking relationship Pg. 11

**6. REPORTS:**

**6.1.** Administrative Reports

**6.1.1.** Line of Credit (LOC) Internal Report Pg. 13

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

**6.1.3.** Administrative Budget to Actual Pg. 15

**6.1.4.** CSBG Budget to Actual as of December 2023 Pg. 18

**6.2.** Early Head Start Reports

**6.2.1.** Head Start Budget and Expenditure Reports Pg. 19

**6.2.2.** In-Kind (Match) Reports Pg. 19

**6.2.3.** Credit Card Expenditure Reports Pg. 21

**6.2.4.** ESH/HS Monthly Statistical Report Pg. 23

**6.2.5.** Early Childhood Services Report Submittal Matrix Pg. 24

**6.3.** Program Fiscal Report

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

**6.4.** Agency Finance Statements through December 2023

**6.4.1.** ATCAA Balance Sheet Pg. 26

**6.4.2.** ATCAA Revenue/Expenditure Report Pg. 27

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

**6.4.4.** Fiscal Officer's Narrative Pg. 31

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

**8. FUTURE COMMITTEE MEETING: *Friday, February 9, 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/October 13, 2023 | 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

### MINUTES

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

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

ATCAA Staff		
<b>P</b>	Joseph Bors, Executive Director	
<b>P</b>	Bruce Giudici, Fiscal Officer	
<b>A</b>	Patricia Angeja, Fiscal Officer in Training	
<b>P</b>	Cynthia Rockwell, Board Secretary	

**Others Present:** Cheryl Clark, ATCAA Sonora Site Secretary

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.

*None.*

#### 4. CONSENT CALENDAR:

- 4.1. Approval of Minutes from August 11, 2023 meeting Pg. 1  
*Goldemberg moved; Rice-Padilla seconded. MPU via roll call.*

#### 5. NEW BUSINESS:

- 5.1. Resolution 2023-02; Authorizing Resolution for Emergency Solutions Grant – Competitive Rapid Rehousing (**ACTION ITEM**) Pg. 4
- 5.2. Resolution 2023-03; Authorizing Resolution for Emergency Solutions Grant – Competitive Emergency Shelter (**ACTION ITEM**) Pg. 6
- 5.3. Resolution 2023-04; Authorizing Resolution for Emergency Solutions Grant – Non-Competitive Rapid Rehousing (**ACTION ITEM**) Pg. 8
- 5.4. Resolutions 2023-05; Allowing Signatory Authority for Executive Director to sign Child Development Contract documents (**ACTION ITEM**) Pg. 10
- 5.5. Update to Accounting Standards and Policies (**ACTION ITEM**) Pg. 12  
*Bors reported on all described Resolutions, Items 5.1 through Item 5.4. There were three (3) Resolutions for Housing Grant(s) renewals. The last Resolution was on behalf of California State Preschool, and authorizing the Executive Director to sign CSP contracts, and delegate authority. Goldemberg asked for clarification regarding Competitive and Non-Competitive Emergency Shelters. Bruce Giudici reported on Item 5.5, Updates to Accounting Standards and Policies which has not been updated in five (5) years. Gunselman had a question about Cash Procedures, and Guidici explained the procedures. Guidici noted that checks for \$10,000 or more will now require two (2) manual signatures. This change was approved at a prior Board meeting in late 2022. Bors reminded the Finance Committee that the Executive Director signs on all checks. The change in signature authorization is to help Board Members by not having to sign on checks for amounts smaller than \$10,000. Giudici explained revised procedure for agency vehicle sales and disposal. Goldemberg recommended moving forward to the ATCAA Board of Directors for consideration.*

#### 6. REPORTS:

##### 6.1. Administrative Reports

- 6.1.1. Line of Credit (LOC) Internal Report Pg. 30
- 6.1.2. Local Agency Investment Fund (LAIF) Activity Report Pg. 31
- 6.1.3. Administrative Budget to Actual Pg. 32
- 6.1.4. CSBG Budget to Actual as of October 2023 Pg. 35  
*Giudici reported on the Administrative Reports. There were no significant changes to report.*

##### 6.2. Early Head Start Reports

- 6.2.1. Head Start Budget and Expenditure Reports Pg. 36
- 6.2.2. In-Kind (Match) Reports Pg. 36
- 6.2.3. Credit Card Expenditure Reports Pg. 38
- 6.2.4. ESH/HS Monthly Statistical Report Pg. 40
- 6.2.5. Early Childhood Services Report Submittal Matrix Pg. 41  
*Guidici reported on the HS/EHS Reports. Giudici explained that the HS budget is still in carryover for funds. With the purchase of vehicles for the Programs, the carryover funds will*

*be reduced. Giudici reported that there is potential for ~\$200K in HS carryover funds for the year. Giudici reviewed the In-Kind Match for HS. CA State Preschool Food Program is within standards. Completed the report with review of the credit card charges. No changes or outstanding expenditures. Noted that ATCAA does not have a CDE report.*

### **6.3. Program Fiscal Report**

#### **6.3.1. Contract Status Summary by Program Report as of October 2023 Pg. 42**

*Giudici reported on the Contracts Status Summary. Explained that the Drug Free Community Contract has been awarded yet ATCAA has not seen the Contract yet. Explained how CSD Discretionary fund will be dispersed by the end of the year. Giudici reported on DSS Food Contract and the contract approval.*

### **6.4. Agency Finance Statements through October 2023**

#### **6.4.1. ATCAA Balance Sheet Pg. 43**

#### **6.4.2. ATCAA Revenue/Expenditure Report Pg. 44**

#### **6.4.3. Housing Support Account – Tuolumne Properties and Varley Place Pg. 47**

#### **6.4.4. Fiscal Officer's Narrative Pg. 49**

*Giudici reported on Agency Finance Statements through October 2023. Reported on comparison against last year's (2022) actual revenue. Currently running below what last year's expenditures. Current Administrative expenditures are less than 2022 expenditures (unaudited). Giudici provided a brief overview of current Program(s) funding.*

## **7. 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.

## 2024 Health Benefit Summary

- United Healthcare stated a 2022-2023 loss ratio of 151%, meaning their payment of medical expenses were 151% of ATCAA premiums.
- Our Insurance broker USI presented us with options that included a 52% annual premium cost increase (\$774K to \$1,178K), or a significantly higher deductible with increased ATCAA HSA contributions. Both options were painful to consider.
- ATCAA reached out to another known Insurance Broker who offered 5 additional plans. Each plan starts with an underlying high-deductible plan with nearly identical coverages to existing plans. Then another underwriter “Nonstop,” issues a pre-paid card of incremental amounts from \$2,500 to \$6,500 at different premium prices.
- The ATCAA Leadership team met to weigh in on plan options and made a unanimous decision to choose the \$1K Backend option, while accepting the added cost to programs and participating staff members.
- There are no changes to Dental or Vision benefits except with a different carrier, Humana instead of UHC at a lower premium. Also, there are no changes to Voluntary Life / AD&D Insurance, Involuntary \$10K Life and EAP benefits.
- The following charts are details of reviewed options.

*Requesting Board Approval of Change in Health Insurance*

# 2024 Health Benefit Old/New Premium & Coverage

Current Plans										Renewal Plans			
UHC CUJC Select Plus 1000		UHC CUB Select plus 1000		UHC DIXW select plus 3000 HSA		UHC CUJC Select Plus 1000		UHC CUB Select plus 1000		UHC DIXW select plus 3000 HSA			
Tier													
Employee Only	41	\$644.47	4	\$667.37	27	\$587.99	10	\$986.63	4	\$1019.67	27	\$883.94	
Employee + Spouse	10	\$1,417.84	1	\$1,468.21	4	\$1,293.58	5	\$2,170.60	1	\$2,243.27	4	\$1,944.67	
Employee + Child(ren)	7	\$1,160.05	2	\$1,201.27	4	\$1,058.39	1	\$1,775.94	2	\$1,835.41	4	\$1,591.10	
Employee + Family	7	\$2,320.09	2	\$2,402.53	3	\$2,116.77	2	\$3,551.86	2	\$3,670.81	3	\$3,182.19	
	65												
HRA/HSA Spend				\$0.00						\$0.00			
Monthly				\$64,500.23						\$98,149.19			
Annual				\$774,002.76						\$1,177,790.28			
Variance from Current										\$403,787.52			
% Variance from Current				-%						52.17%			
Employee Out-of-Pocket Savings				N/A						N/A			
				UHC Coverage						UHC Coverage			
Calendar Year Annual													
Individual		\$1,000		\$1,000		\$1,600		\$1,000		\$1,000		\$1,600	
Family		\$2,000		\$2,000		\$3,200		\$2,000		\$2,000		\$3,200	
Calendar Year Out-of-Pocket													
Individual		\$5,000		\$5,000		\$4,500		\$5,000		\$5,000		\$4,500	
Family		\$10,000		\$10,000		\$9,000		\$10,000		\$10,000		\$9,000	
Professional Services													
Primary Care Physician (PCP)		\$25 Copay		\$25 Copay		20% Coinsurance		\$25 Copay		\$25 Copay		20% Coinsurance AD	
Specialist		\$50 Copay		\$50 Copay		20% Coinsurance		\$50 Copay		\$50 Copay		20% Coinsurance AD	
Preventive Care Exam		\$0		\$0		\$0		\$0		\$0		\$0	
Hospital Services													
Inpatient		30% Coinsurance		20% Coinsurance		20% Coinsurance		30% Coinsurance		20% Coinsurance		20% Coinsurance AD	
Emergency Room		30% Coinsurance		20% Coinsurance		20% Coinsurance		30% Coinsurance		20% Coinsurance		20% Coinsurance AD	
Prescription Drugs													
Rx Deductible		-		-		-		-		-		-	
Generic brand		\$10 Copay		\$10 Copay		\$10 Copay AD		\$10 Copay		\$10 Copay		\$10 Copay AD	
Preferred brand		\$35 Copay		\$35 Copay		\$35 Copay AD		\$35 Copay		\$35 Copay		\$35 Copay AD	
Non-preferred brand		\$70 Copay		\$70 Copay		\$70 Copay AD		\$70 Copay		\$70 Copay		\$70 Copay AD	
Specialty		\$150 Copay (tier 3 specialty:		\$150 Copay (tier 3 specialty:		\$150 Copay AD (tier 3 specialty:		\$150 Copay (tier 3 specialty:		\$150 Copay (tier 3 specialty:		\$150 Copay AD (tier 3 specialty:	

Renewal of Same Plans = 52% Premium Increase (\$404K Annual Impact)



# 2024 Health Benefit Nonstop Options

Nonstop Quoted Analysis - Amador Tuolumne Community Action Agency - UHC Select plus HSA 5500 - 01/01/2024					
Underlying Plan	Option 0K	Option 1K	Option 2K	Option 3K	Option 4K
<b>UHC Select plus HSA 5500</b>	<b>Nonstop \$0 Backend Exposure</b>	<b>Nonstop \$1,000 Backend Exposure</b>	<b>Nonstop \$2,000 Backend Exposure</b>	<b>Nonstop \$3,000 Backend Exposure</b>	<b>Nonstop \$4,000 Backend Exposure</b>
\$676.20	\$922.25	\$908.29	\$894.34	\$880.39	\$866.43
\$1,487.64	\$1,938.71	\$1,909.38	\$1,880.05	\$1,850.72	\$1,821.39
\$1,217.17	\$1,639.89	\$1,612.68	\$1,585.48	\$1,558.28	\$1,531.07
\$2,434.33	\$3,128.57	\$3,081.00	\$3,033.44	\$2,985.87	\$2,938.30
-					
-	\$90,578.44	\$89,189.64	\$87,800.84	\$86,412.04	\$85,023.24
-	\$1,086,941.33	\$1,070,275.72	\$1,053,610.11	\$1,036,944.50	\$1,020,278.89
-	\$312,938.57	<b>\$296,272.96</b>	\$279,607.35	\$262,941.74	\$246,276.13
-%	40.43%	38.28%	36.12%	33.97%	31.82%
N/A	<b>(\$126,492)</b>	<b>(\$109,827)</b>	<b>(\$93,161)</b>	<b>(\$76,495)</b>	<b>(\$59,830)</b>
<b>UHC Coverage</b>	<b>Nonstop Coverage</b>	<b>Nonstop Coverage</b>	<b>Nonstop Coverage</b>	<b>Nonstop Coverage</b>	<b>Nonstop Coverage</b>
\$5,500					
\$11,000					
\$6,500					
\$13,000					
30% Coinsurance	In-Network Services Covered in full * up to:	In-Network Services Covered in full * up to:	In-Network Services Covered in full * up to:	In-Network Services Covered in full * up to:	In-Network Services Covered in full * up to:
30% Coinsurance (\$0)	\$6,500 individual coverage	\$5,500 individual coverage	\$4,500 individual coverage	\$3,500 individual coverage	\$2,500 individual coverage
30% Coinsurance	\$13,000 family coverage	\$11,000 family coverage	\$9,000 family coverage	\$7,000 family coverage	\$5,000 family coverage
30% Coinsurance	*\$100 ER Copay*	<b>*\$100 ER Copay*</b>	*\$100 ER Copay*	*\$100 ER Copay*	*\$100 ER Copay*
-					
\$10 Copay AD					
\$50 Copay AD					
\$120 Copay AD					
\$250 Copay AD					

*Preferred Option is 1K; No Deductible Risk only \$2K Max OOP*



## 2024 Health Benefit Cost of Options

		Estimated Monthly Premium Cost Increase by Department			
		Option 3	Option 6	Option 3K	Option 1K
Department	QTY	\$ 303.31	\$ 321.45	\$ 209.29	\$ 230.51
Housing	6	\$ 1,819.84	\$ 1,928.69	\$ 1,255.77	\$ 1,383.05
Foodbank	4	\$ 1,213.23	\$ 1,285.80	\$ 837.18	\$ 922.03
Energy	9	\$ 2,729.76	\$ 2,893.04	\$ 1,883.65	\$ 2,074.57
Prevention	1	\$ 303.31	\$ 321.45	\$ 209.29	\$ 230.51
Communication	1	\$ 303.31	\$ 321.45	\$ 209.29	\$ 230.51
ECS	29	\$ 8,795.89	\$ 9,322.02	\$ 6,069.55	\$ 6,684.72
CAL EITC / VITA	2	\$ 606.61	\$ 642.90	\$ 418.59	\$ 461.02
Admin	9	\$ 2,729.76	\$ 2,893.04	\$ 1,883.65	\$ 2,074.57
Monthly Agency Cost Increase:		\$ 18,501.69	\$ 19,608.39	\$ 12,766.98	\$ 14,060.96
Annual Agency Cost Increase:		\$ 222,020.28	\$ 235,300.65	\$ 153,203.74	\$ 168,731.51
Employee Premium Increase (avg.):		65.09	224.79	\$ 42.73	\$ 64.24
Plan Deductible		\$1,600 / \$3,200	\$2,500 / \$5,000	\$5,500 / \$11,000	\$5,500 / \$11,000
Plan Max OOP		\$4,500 / \$9,000	\$3,500 / \$7,000	\$6,500 / \$13,000	\$6,500 / \$13,000
HSA / FSA		HSA	HSA	FSA	FSA
Employee Deductible Risk:		\$1,600 / \$3,200	\$2,500 / \$5,000	\$2,500 / \$4,000	\$0,000 / \$0,000
Employee OOP Risk:		\$4,500 / \$9,000	\$3,500 / \$7,000	\$3,000 / \$6,000	\$1,000 / \$2,000
Coinsurance (after Deductible):		80%	70%	0%	0%
Prepay Card:		N/A	N/A	\$3,500 / \$7,000	\$5,500 / \$11,000
Agency % Paid Employee:		90%	90%	90%	90%
Agency % Paid Dependent:		83%	50%	85%	83%
Agency Annual Paid HSA (EE):		\$ 900.00	\$ 3,900.00	\$ -	\$ -
Agency Annual Paid HSA (ES/EF):		\$ 1,800.00	\$ 4,800.00	\$ -	\$ -

**Option 1K: \$64 avg. Monthly Increase to Staff for More Coverage**

## 2024 Health Benefit Dental / Vision Options

		CIGNA	COPOWER	HUMANA	METLIFE	MUTUAL OF OMAHA	BEST VALUE STANDALONE
<b>DENTAL PPO</b>							<b>HUMANA</b>
Monthly Premium		\$5,813.58	\$5,294.07	\$4,487.01	\$5,054.80	\$5,273.30	\$4,487.01
Annual Premium		\$69,762.96	\$63,528.84	\$53,844.12	\$60,657.60	\$63,279.60	\$53,844.12
Change From Current (%)		1.2%	-7.8%	-21.9%	-12.0%	-8.2%	-21.9%
Annual Change From Current (\$)		\$831.48	-\$5,402.64	-\$15,087.36	-\$8,273.88	-\$5,651.88	-\$15,087.36
<b>VISION PLAN</b>							<b>HUMANA</b>
Monthly Premium		\$687.71	\$602.75	\$538.55	\$728.95	\$562.33	\$538.55
Annual Premium		\$8,252.52	\$7,233.00	\$6,462.60	\$8,747.40	\$6,747.96	\$6,462.60
Change From Current (%)		15.5%	1.2%	-9.6%	22.4%	-5.6%	-9.6%
Annual Change From Current (\$)		\$1,105.56	\$86.04	-\$684.36	\$1,600.44	-\$399.00	-\$684.36
<b>CURRENT TOTAL</b>		<b>CIGNA TOTAL</b>	<b>COPOWER TOTAL</b>	<b>HUMANA TOTAL</b>	<b>METLIFE TOTAL</b>	<b>MUTUAL OF OMAHA TOTAL</b>	<b>STANDALONE TOTAL</b>
\$6,339.87	← MONTHLY PREMIUM →	\$6,501.29	\$5,896.82	\$5,025.56	\$5,783.75	\$5,835.63	\$5,025.56
\$76,078.44	← ANNUAL PREMIUM →	\$78,015.48	\$70,761.84	\$60,306.72	\$69,405.00	\$70,027.56	\$60,306.72
	<b>CHANGE (%)</b>	<b>2.5%</b>	<b>-7.0%</b>	<b>-20.7%</b>	<b>-8.8%</b>	<b>-8.0%</b>	<b>-20.7%</b>
	<b>ANNUAL CHANGE (\$)</b>	<b>\$1,937.04</b>	<b>-\$5,316.60</b>	<b>-\$15,771.72</b>	<b>-\$6,673.44</b>	<b>-\$6,050.88</b>	<b>-\$15,771.72</b>

*Humana: Same coverage at ~\$20/mo lower cost.*

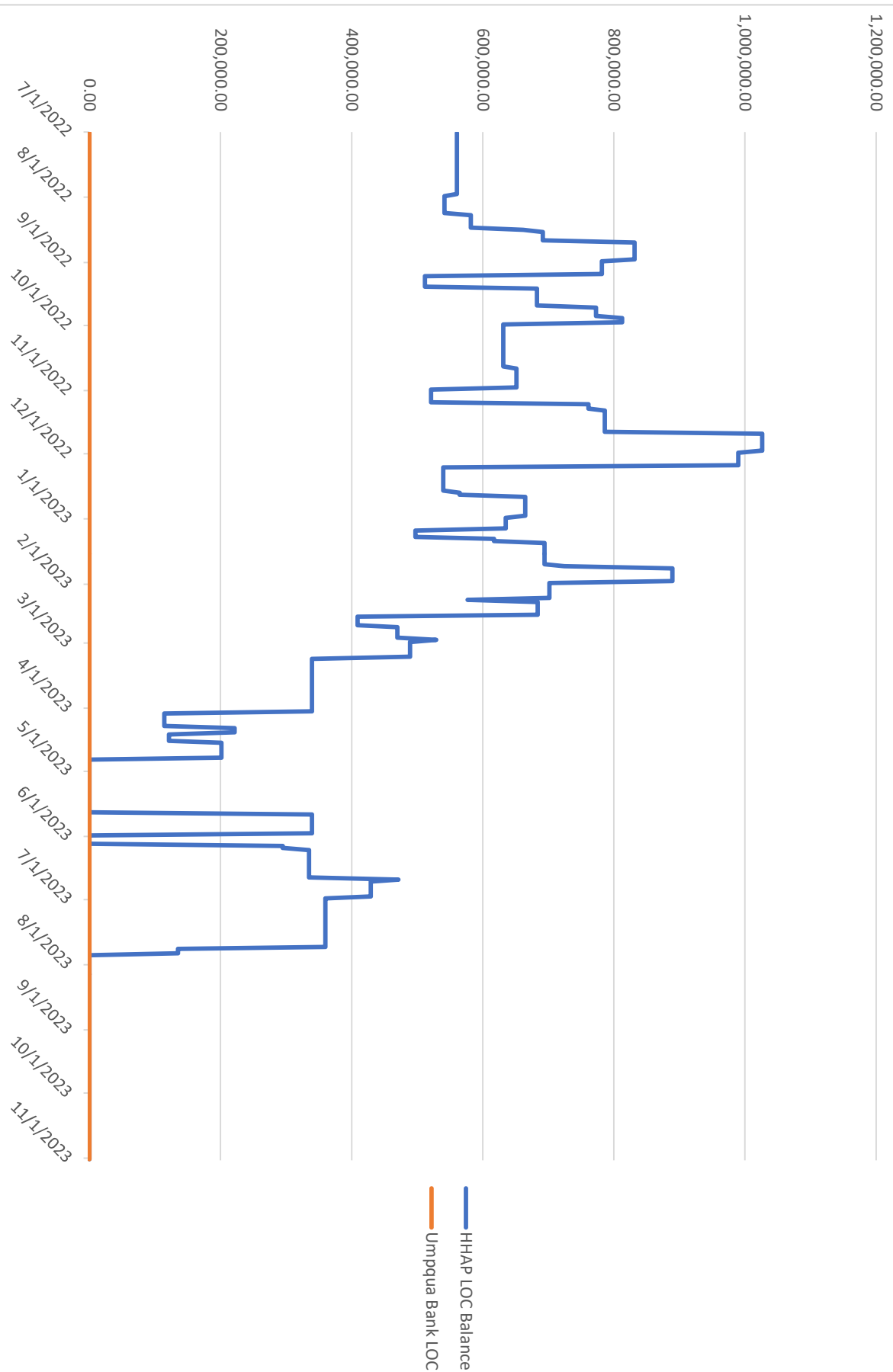
### Banking Relationship Change- Side By Side Comparison

ATCAA Bank Account Balances As Of 10/31/23	Interest Bearing Account Average Monthly Balance		Checking Accounts Total Average Monthly Balance	
	<b>UMPQUA BANK (CURRENT)</b>	<b>BANK OF MARIN</b>	<b>BANK OF AMERICA</b>	<b>WELLS FARGO</b>
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 \$15,000 average combined business deposit balances
Monthly Statement Fee	\$12/month	No charge	TBD	TBD
Monthly Item (deposits, ACH credits/debits, checks paid) Fees	\$89.78/month	300 included then \$0.20 per item	TBD	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	TBD
Monthly POS Service Charge	\$147/month (not using- still charging)	TBD	TBD	TBD
Online Banking User Fee	\$50/month	\$0 for up to 2 Users, \$20/month for unlimited users	TBD	TBD
Fraud Prevention/Positive Pay Monthly Fees	\$96.19/month	Not Required	TBD	TBD
Remote Deposit Check Scanner Fees	\$55/month	\$40/month; Additional scanner: \$714+s/h	TBD	TBD
Other Fees	Deposit Assessment Fee: \$50.16/month	N/A	TBD	TBD
Line of Credit	\$400,000	Yes- Line Amount TBD	TBD	TBD
Business Credit Card	No business credit card available	Line amount of \$500,000 per month. 5 Authorized users permitted. No personal guarantee required.	Business credit card would require an employee to be personally obligated- line amount TBD	Unavailable until January- Terms TBD

### Banking Relationship Change- Side By Side Comparison

<b>All Funds Covered By FDIC</b>	Yes	Yes	<b>TBD</b>	<b>TBD</b>
<b>Interest Rate For Interest Bearing Account</b>	0.01%= \$27/month	Money Market Savings (President's Club): 2.25%= ~\$6,300/month	Advantage Savings: 0.8%= ~\$2,200/month (Additional monthly rewards of up to ~\$1,100/month)	Business Platinum Savings: 2.47%= ~\$6,900/month
<b>ACH Block For AP Checking</b>	No	Yes	No	<b>TBD</b>
<b>Branch In Jackson</b>	No	Yes	Yes	Yes
<b>Customer Service</b>	<ul style="list-style-type: none"> <li>&gt;Refuses to place ACH block on AP checking account- Positive Pay Issues</li> <li>&gt;Won't remove service charges for POS- not using</li> <li>&gt;Won't answer emails/return phone calls</li> </ul>	<ul style="list-style-type: none"> <li>&gt;Offers training for POS</li> <li>&gt;Responsive/local</li> <li>&gt;Offered to attend Board meetings/ fundraisers</li> <li>&gt;Offers grants</li> <li>&gt;Will handle transition</li> </ul>	<ul style="list-style-type: none"> <li>&gt;Local, but corporate</li> <li>&gt;Having to go through multiple layers to get answers</li> </ul>	<ul style="list-style-type: none"> <li>&gt;Local, but corporate</li> <li>&gt;Having to go through multiple layers to get answers</li> </ul>

## Internal Line of Credit Usage July 2022 - October 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

Deposits

Ending Bal as of 10/31/23 286,797.09

Per Board Direction, LAIF will contain:

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

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

100% of the Committed Fund Balance	\$100,000	(For Contingencies and Future Development)
50% of the prior fiscal year Accrued Leave Payable balance	<div><div>\$197,643</div><div>x 50%</div></div>	<div><div>\$98,821</div><div>\$198,821</div></div>

The Fiscal Officer may approve withdrawals of funds for outstanding Accounts Receivables. Documentation will be kept for the administrative file.  
The Board Chair, Board Secretary-Treasurer, and the Executive Director will be notified by email within 5 working days of all activity in the LAIF account.  
(Calculated minimum balance reflects FYE 2023 Accrued Leave Payable balance)

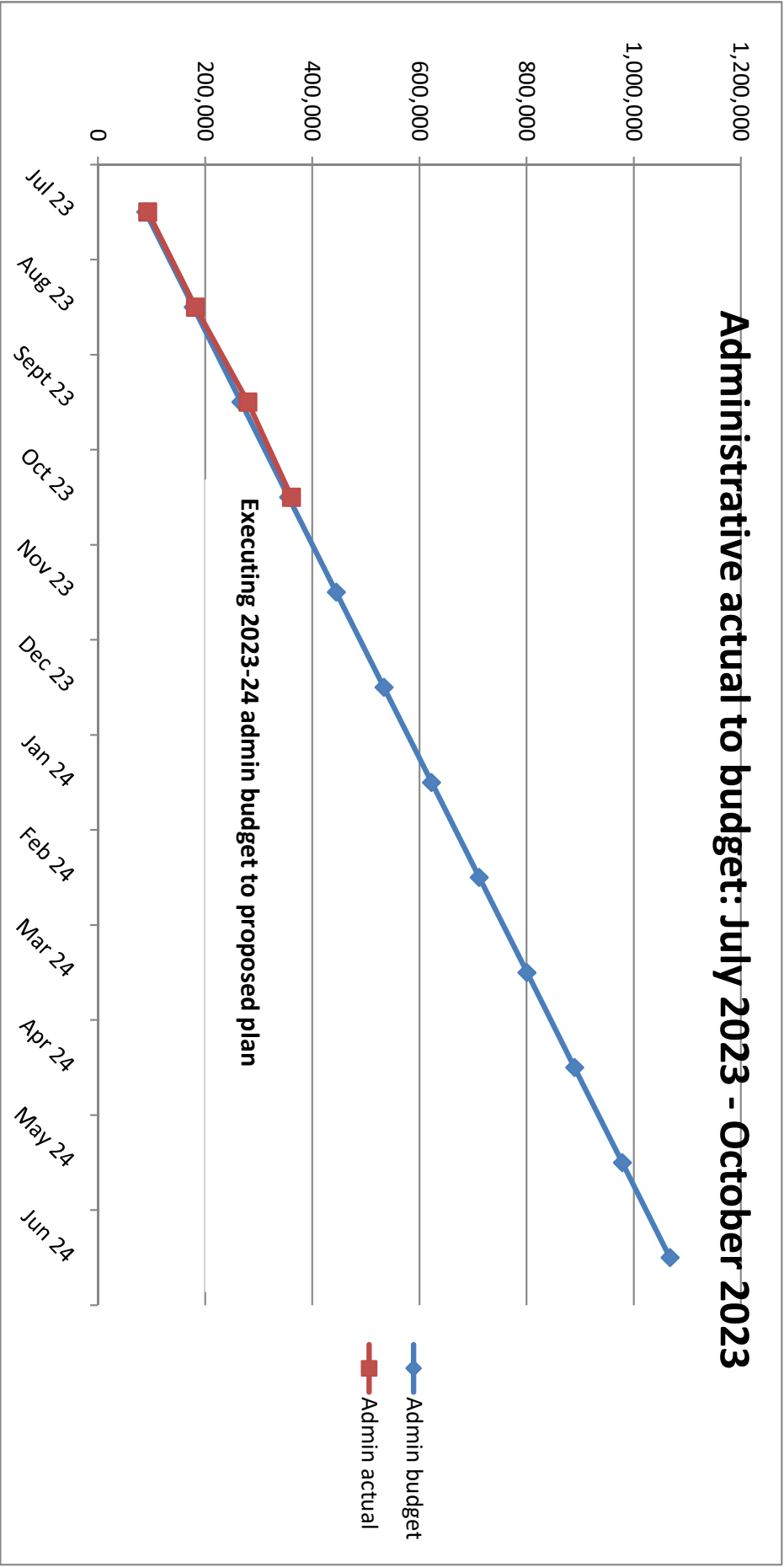
AMADOR TUOLUMNE COMMUNITY ACTION AGENCY  
Administrative actual to budget report: July 2023-October 2023

		23-24 Budget Funds 91471 & 91481	July 2023- October 31 2023 Unaudited	% Budget received	Amount Budget Remaining
<b>REVENUE</b>				<b>33%</b>	
Amador & Tuolumne Counties	4016	\$49,000	\$16,332	33%	\$32,668
Carryover revenue		56,478	0	0%	56,478
<b>Contractual Admin. Revenues:</b>					
2023 CSBG (Jun23-Dec23)		75,000	32,000	43%	43,000
2024 CSBG (Jan24-Jun24)		75,000		0%	75,000
Contractual Admin. Revenue	4060	812,187	264,156.8	33%	548,030
<b>Total Cash Revenue</b>		<b>\$1,067,665</b>	<b>\$312,489</b>	<b>29%</b>	<b>\$755,176</b>
<b>DIRECT EXPENSE</b>				<b>% Budget spent</b>	
<b>Personnel Expense</b>					
Salaries & Wages					
Salaries & Wages	6010	\$558,469	\$197,199	35%	\$361,270
<b>Total Salaries &amp; Wages</b>		<b>\$558,469</b>	<b>\$197,199</b>	<b>35%</b>	<b>\$361,270</b>
<b>Fringe Benefits</b>					
Accrued Leave	6020	\$44,678	\$18,464	41%	\$26,214
FICA	6030	19,034	7,376	39%	11,658
Health Insurance	6040	104,246	30,957	30%	73,289
Retirement	6050	28,656	9,175	32%	19,481
Unemployment Insurance	6060	6,076	330	5%	5,746
Workers' Compensation Ins	6070	8,377	944	11%	7,433
Other Employee Benefits	6080				0
<b>Total Fringe Benefits</b>		<b>211,067</b>	<b>67,245</b>	<b>32%</b>	<b>143,822</b>
<b>Total Personnel Expense</b>		<b>\$769,536</b>	<b>\$264,444</b>	<b>34%</b>	<b>\$505,092</b>
<b>Non-personnel Expense</b>					
<b>Supplies</b>					
Household Supplies	6330	\$2,022	323	16%	\$1,699
Postage	6350	4,242	1,382	33%	2,860
Program Supplies	6360	1,898	892	47%	1,006
Routine Office Supplies	6370	3,451	1,193	35%	2,258
<b>Total Supplies</b>		<b>11,613</b>	<b>3,789</b>	<b>33%</b>	<b>7,824</b>
<b>Contractual</b>					
Accounting & Auditing	6410	\$69,132	\$23,905	35%	\$45,227
Legal Services	6430	3,188	2,921	92%	267
Outside Services	6440	3,119	0	0%	3,119
Computer Services	6450	63,872	28,014	44%	35,858
<b>Total Contractual</b>		<b>139,311</b>	<b>54,840</b>	<b>39%</b>	<b>84,471</b>
<b>Other (Equipment Expense)</b>					
Computer Software(\$0-\$4,999)	6505	\$4,782	\$197	4%	\$4,585
Computer (hardware)	6506	21,231	886	4%	20,345
Equipment (\$500-\$4999)	6510	1,000	0	0%	1,000
Insurance (Vehicular)	6520	1,128	495	44%	633
Maintenance (Equipment)	6530	594	923	155%	-329
Maintenance (Vehicles)	6535	1,406	0	0%	1,406
Small Tools/Equip (under \$500)	6550	500	0	0%	500
Small Tools (minimal value)	6555	176	0	0%	176
<b>Total Other (Equipment Expense)</b>		<b>30,817</b>	<b>2,501</b>	<b>8%</b>	<b>28,316</b>
<b>Other (General Personnel Costs)</b>					
Local Travel (Staff)	6620	\$929	\$1,467	158%	-\$538
Staff Licensing	6630	132	17	0%	115
Training & Development (Staff)	6640	2,736	0		2,736
<b>Total Other (General Personnel Costs)</b>		<b>3,797</b>	<b>1,484</b>	<b>39%</b>	<b>2,313</b>



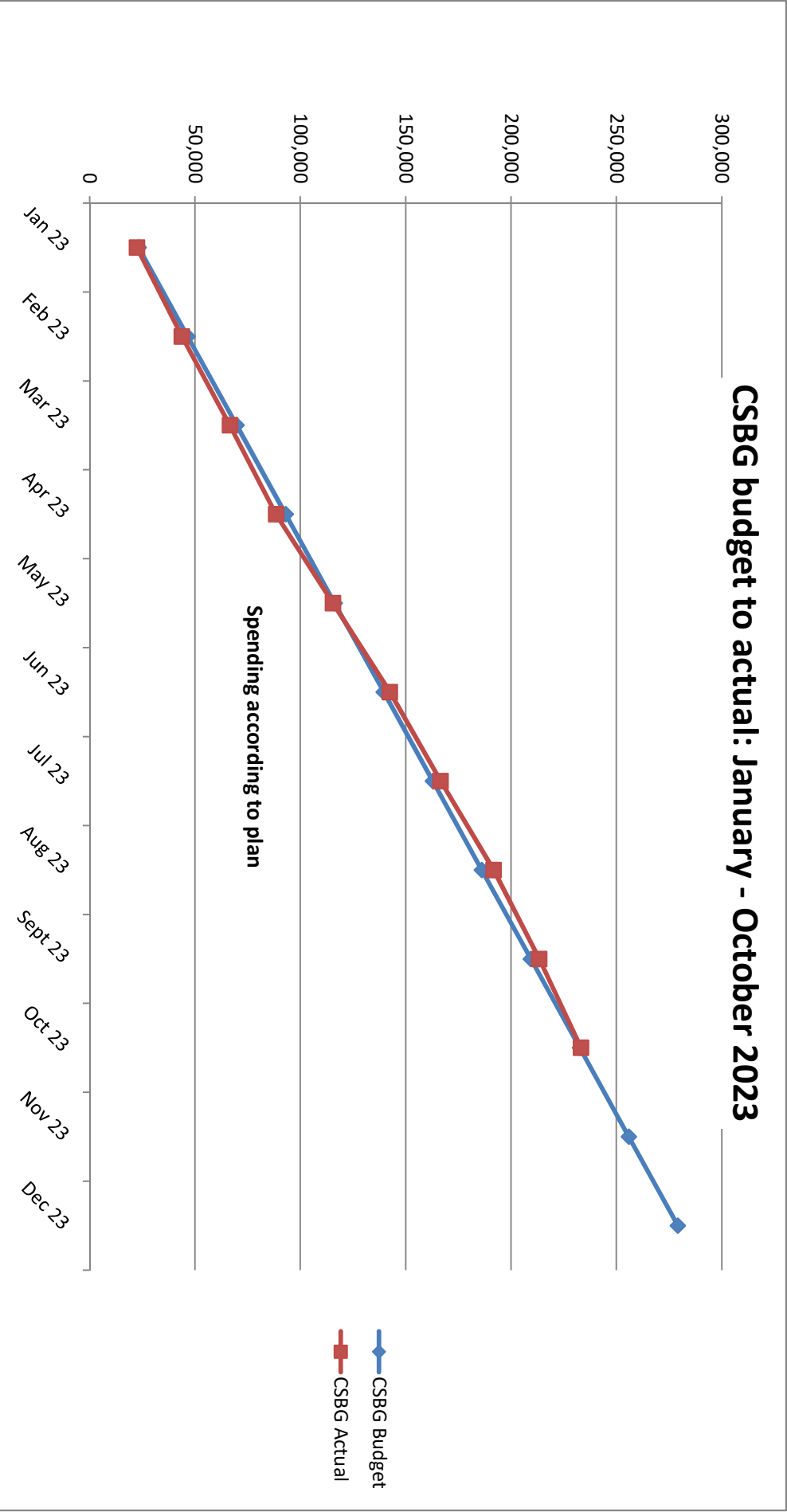
AMADOR TUOLUMNE COMMUNITY ACTION AGENCY  
Administrative actual to budget report: July 2023-October 2023

		23-24 Budget Funds 91471 & 91481	July 2023- October 31 2023 Unaudited	% Budget received	Amount Budget Remaining
Other (General Operating Costs)					
Ads & Legal Notices	6705	\$1,811	\$425	23%	\$1,386
Copying Fees	6710	1,981	557	28%	1,424
Insurance/Bonds(not auto,hlth)	6720	18,967	2,733	14%	16,234
Meeting Costs	6730	1,346	189	14%	1,157
Membership Dues	6740	629	345	55%	284
Miscellaneous Expenses(Fiscal)	6750	24	0	0%	24
Printing & Binding	6755	1,055	135	13%	920
General Agency Promotion	6760	549	2,129	388%	-1,580
Program Outreach	6765	1,180	327	0%	853
Subscriptions	6780	8,690	2,513	29%	6,177
Service Fees-Banking (Fiscal)	6784	6,518	2,756	42%	3,762
Service Fees-Other (Fiscal)	6785	2,119	54	3%	2,065
Taxes & Assessments	6790	71	25	35%	46
<b>Total Other (General Operating Costs)</b>		<b>44,940</b>	<b>12,188</b>	<b>27%</b>	<b>32,752</b>
Other (Space/Occupancy Costs)					
Communications	6810	\$3,465	\$1,252	36%	\$2,213
Household Services	6820	12,193	4,136	34%	8,057
Rents & Leases	6840	43,079	13,988	32%	29,091
Utilities	6850	6,091	2,695	44%	3,396
<b>Total Other (Space/Occupancy Costs)</b>		<b>65,201</b>	<b>22,070</b>	<b>34%</b>	<b>43,131</b>
<b>Total Non-personnel Expense</b>		<b>\$295,679</b>	<b>\$96,873</b>	<b>33%</b>	<b>\$198,806</b>
<b>TOTAL DIRECT EXPENSE</b>		<b>\$1,065,215</b>	<b>\$361,317</b>	<b>34%</b>	<b>\$703,898</b>
<b>BOARD of DIRECTORS EXPENSE</b>					
<b>Non-personnel Expense</b>					
Supplies					
Program Supplies	6370	\$100	\$0	0%	\$100
<b>Total Supplies</b>		<b>\$100</b>	<b>0</b>	<b>0%</b>	<b>100</b>
Other (General Personnel Costs)	6120				
Travel (Local & Out of Area)		\$250	\$203	81%	\$47
<b>Total Other (General Personnel Costs)</b>		<b>\$250</b>	<b>203</b>	<b>81%</b>	<b>47</b>
Other (General Operating Costs)					
Copying Fees	6710	\$200	\$0	0%	\$200
Insurance/Bonds(not auto,hlth)	6720	900	2,796	311%	-1,896
Meeting Costs	6730	1,000	612	61%	388
<b>Total Other (General Operating Costs)</b>		<b>2,100</b>	<b>3,408</b>	<b>162%</b>	<b>-1,308</b>
<b>TOTAL BOARD of DIRECTORS EXPENSE</b>		<b>\$2,450</b>	<b>\$3,611</b>	<b>147%</b>	<b>-\$1,161</b>
<b>TOTAL ADMIN EXPENSE</b>		<b>\$1,067,665</b>	<b>\$364,928</b>	<b>34%</b>	<b>\$702,737</b>
		23-24 Budget Funds 91471 & 91481	July 2023- October 31 2023 Unaudited	11/1/23- 6/30/24	Variance to budget
Revenue over/under Expenditures					
Total Revenue		\$1,067,665	\$312,489		-\$755,176
Less Total Expenditures		-1,067,665	-364,928		-702,737
Current Year Revenue over/under Expenditures		\$0	-\$52,440	-\$54,000	-\$52,440
Carryover from prior years		318,186	417,821	-\$59,500	
Year end revenue over/under expenditures		\$318,186	\$365,381	\$251,881	



91471 - 7/22-6/23 Admin Bdgt

	<u>Jul 23</u>	<u>Aug 23</u>	<u>Sept 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>
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								



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

CSBG Budget	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 Actual	22,437	43,754	66,601	88,474	115,546	142,476	166,598	191,730	213,366	233,192	255,931	279,197



# HEAD START BUDGET AND EXPENDITURE REPORT - 2023

8130.1

Period Covering: 01-01-2023 through 10-31-2023

<i>Budget Category</i>	<i>T&amp;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	\$30,803	-\$8,943	17%	-41%
<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	\$884,240	\$458,333	17%	34%
Fringe Benefits	494,229	293,527	200,702	17%	41%
Travel	3,545	1,150	2,395	17%	68%
Equipment	273,715	171,027	102,688	17%	38%
Supplies	57,193	34,002	23,191	17%	41%
Contractual	18,364	16,688	1,676	17%	9%
Other	214,201	216,536	-2,335	17%	-1%
<b>Total Direct Charges</b>	<b>\$2,403,820</b>	<b>\$1,617,171</b>	<b>\$786,649</b>	17%	33%
Encumbered		0			
Indirect Charges	252,325	151,706	100,619	17%	40%
<b>Total</b>	<b>\$2,656,145</b>	<b>\$1,768,877</b>	<b>\$887,268</b>	17%	33%
<b>Total to be charged from CACFP</b>		<b>\$0</b>	<b>\$887,268</b>		
<b>Total to be charged from CSPP</b>		<b>\$0</b>	<b>\$887,268</b>		
<b>Total Including Other Revenue</b>	<b>\$2,660,593</b>	<b>\$1,768,877</b>	<b>\$891,716</b>	17%	34%



# EARLY HEAD START BUDGET AND EXPENDITURE REPORT - 2023

8130.2

Period Covering: 01-01-2023 through 10-31-2023

<i>Budget Category</i>	<i>T&amp;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	\$27,626	\$4,008	17%	13%
<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	\$731,003	\$301,841	17%	29%
Fringe Benefits	345,439	269,667	75,772	17%	22%
Travel	45	0	45	17%	
Equipment	0	0	0	17%	
Supplies	30,064	37,441	-7,377	17%	-25%
Contractual	14,302	4,588	9,714	17%	68%
Other	118,543	145,205	-26,662	17%	-22%
<b>Total Direct Charges</b>	<b>\$1,541,237</b>	<b>\$1,187,903</b>	<b>\$353,334</b>	17%	23%
Encumbered		0			
Indirect Charges	161,811	124,200	37,611	17%	23%
<b>Total</b>	<b>\$1,703,048</b>	<b>\$1,312,103</b>	<b>\$390,945</b>	17%	23%
<b>Total to be charged from CACFP</b>		<b>\$0</b>	<b>\$390,945</b>		
<b>Total Including Other Revenue</b>	<b>\$1,704,145</b>	<b>\$1,312,103</b>	<b>\$392,042</b>	17%	23%



# HEAD START & EARLY HEAD START IN-KIND MATCH - 2023

8130.1 & 8130.2

Period Covering: 01-01-2023 through 10-31-2023

<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		\$108,503			
Cash match		652,885			
<b>Total</b>	<b>\$884,487</b>	<b>\$761,388</b>	<b>\$123,099</b>	17%	14%



# Child and Adult Care Food Program BUDGET AND EXPENDITURE REPORT - 2023/2024

8227.1 & 8227.2

Period Covering: 10-01-2023 through 10-31-2023

<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	\$3,286	\$18,714	92%	85%
Fringe Benefits	10,000	1,343	8,657	92%	87%
Food	85,647	9,187	76,460	92%	89%
<b>Total Direct Charges</b>	<b>\$117,647</b>	<b>\$13,816</b>	<b>\$103,831</b>	92%	88%
Indirect Charges	12,353	1,451	10,902	92%	88%
<b>Total Charged</b>	<b>\$130,000</b>	<b>\$15,267</b>	<b>\$114,733</b>	92%	88%
Total To Be Charged to HS/EHS		\$0			
<b>Adjusted Total</b>	<b>\$130,000</b>	<b>\$15,267</b>	<b>\$114,733</b>	92%	88%



## CA STATE PRESCHOOL PROGRAM BUDGET AND EXPENDITURE REPORT

8294.1

Period Covering: 07-01-2023 through 10-31-2023

<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	\$129,656	\$317,817	67%	71%
Fringe Benefits	\$152,500	39,580	112,920	67%	74%
Travel	0	0		67%	
Supplies	20,000	5,872	14,128	67%	71%
Contractual	0	0		67%	
Other	16,155	5,279	10,876	67%	67%
<b>Total Direct Charges</b>	<b>\$636,128</b>	<b>\$180,388</b>	<b>\$455,740</b>	67%	72%
Indirect Charges	50,890	18,039	32,851	67%	65%
<b>Total Charged</b>	<b>\$687,018</b>	<b>\$198,426</b>	<b>\$488,591</b>	67%	71%
To Be Charged to HS		\$0			
<b>Adjusted Total</b>	<b>\$687,018</b>	<b>\$198,426</b>	<b>\$488,591</b>	67%	71%



## TUOLUMNE HOME VISITING PROGRAM

8168.2

Period Covering: 07-01-2023 through 10-31-2023

<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	\$11,860	\$30,964	67%	72%
Travel (Fuel)	500	237	263	67%	53%
Supplies	500	0	500	67%	100%
Other	0	49	-49	67%	
<b>Total Direct Charges</b>	<b>\$43,823</b>	<b>\$12,146</b>	<b>\$31,678</b>	67%	72%
Indirect Charges	4,601	1,275	3,326	67%	72%
<b>Total</b>	<b>\$48,424</b>	<b>\$13,421</b>	<b>\$35,004</b>	67%	72%

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

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

DATE	VENDOR	PURPOSE	AMOUNT
10/1/2023	COMCAST 906631488 181686826 09/01-30 JACKSON ECS		109.95
10/1/2023	COMCAST 963176371 181735208 09/01-30/23 JAMESTOWN HS		69.95
10/1/2023	PO 98277 AMAZON AIR FRYER/PITCHERS/CONTAINERS JT/JK/SB		305.01
10/1/2023	PO 98374 AMAZON CURTAINS JAMESTOWN HS		49.98
10/1/2023	PO 98387 AMAZON POUCHES/BOXES ECS		50.63
10/2/2023	PO 98381 AMAZON CUBE CHAIRS JACKSON/IONE HS		195.76
10/2/2023	PO 98390 AMAZON DECALS FOR NEW VEHICLES/TOOTHBRUSHES		201.08
10/2/2023	PO 98392 AMAZON PORTABLE CHARGERS BLUE BELL/JAMESTOWN		68.81
10/3/2023	PO 98394 WALMART MOP/PULL UPS JACKSON/SUMMERVILLE		67.07
10/4/2023	PO 98397 AMAZON CLASSROOM SUPPLIES/CUPS IONE/SOULSBYVILLE		192.89
10/4/2023	PO 98399 AMAZON MICROPHONE/CHARGER COMBOS JT/JK/SV/IO		144.36
10/6/2023	PO 97699 HYATT - J ROBERTS TRAINING 10/04-06/23		996.96
10/6/2023	PO 97699 HYATT J ROBERTS PARKING 10/04-06/23		50
10/9/2023	PO 98555 AMAZON TONER/LOCKS/GLOVES SV/SB/JK		78.85
10/10/2023	MS-365 BUS STD LICENSES 09/18-10/17		138
10/10/2023	PO 98562 AMAZON OFFICE CHAIR BLUE BELL HS		47.19
10/10/2023	PO 98564 AMAZON LOCKS/GLOVES/WH BOARD/CHARGE/CABLES		222.01
10/11/2023	PO 98566 WALMART DIAPERS/WIPES JAMESTOWN EHS		95.57
10/12/2023	PO 98567 WALMART GARBAGE BAGS/CLEANER/DIAPERS/WIPES/SEEDS		150.23
10/13/2023	PO 98570 AMAZON RECRUITMENT/HV SUPPLIES/CUPS/PRINTER DRUM		185.49
10/16/2023	PO 98575 TEACHSTONE DLASS DIMENSION GUIDE		447.86
10/16/2023	PO 98576 AMAZON PILLOWS/FLOOR CLEANER SV/BB		88.05
10/17/2023	PO 98578 AMAZON TTHPASTE/SPKR/BUBBLES/SAND/BATTERIES/LAMINAT		139.83
10/17/2023	PO 98582 WALMART PULL UPS JACKSON HS		25.48
10/18/2023	PO 98583 AMAZON CLASSROOM/HOUSEHOLD/OFFICE JT EHS		515.42
10/19/2023	PO 98584 WALMART CLASSROOM/DIAPERS/WIPES JT ECS		81.11
10/19/2023	PO 98587 SIBUSINESSPRODUCTS.COM LABEL TAPE FOR SCREENINGS		37.41
10/25/2023	PO 98597 JIMS AUTOMOTIVE SMOG 08 LEGACY		75
10/25/2023	PO 98600 AMAZON FAMILY NIGHT SUPPLIES ECS		233.13
10/26/2023	PO 98851 WALMART PULL UPS SUMMERVILLE		25.48
10/26/2023	PO 98852 AMAZON CLIMBER/RUG/GEODES IONE		251.22
10/26/2023	PO 98854 PLAKSMACKERS/YOUNGS SPECIALTIES TOOTHBRUSHES		254.89
10/30/2023	PO 98856 AMAZON GLOVES/SHREDDER/OIL/GLOVES SV/JK		140.66
10/31/2023	PO 98374 AMAZON RETURNED GATE LOCKS		-107.57
10/31/2023	PO 98588 PROHEARINGCARE.COM FOAM TIPS		151.31
10/31/2023	PO 98591 AMAZON GLOVES/VEST/CUPS JT/SV/IO		224.69
10/31/2023	PO 98595 AMAZON CLASSROOM SUPPLIES		715.09
			<b>6,718.85</b>

**CHEVRON FUEL CARDS**

DATE	PURPOSE	AMOUNT
BILLING PERIOD	10/01-31/23	FUEL
BILLING PERIOD	10/01-31/23	CAR WASH
		<b>2,091.96</b>

**LOWE'S CARDS**

DATE	PURPOSE	AMOUNT
10/4/2023	PO 98193 SPIKES FOR BB HILL/GARDEN SOIL FOR SB	54.93
10/9/2023	PO 98194 LIGHTBULBS IONE HS	4.6
10/9/2023	PO 98560 SUPPLIES FOR CONSTRUCTION STUDY	14.78
10/16/2023	PO 98752 SHED REPAIRS IONE ECS	20.88
10/19/2023	PO 98197 DOOR LOCK ECS SB HS	31.5
10/19/2023	PO 98198 CURTAIN ROD ECS JT EHS	5.55
10/19/2023	PO 98751 WOOD TO REPAIR IO SHED ECS IONE	76.69
10/24/2023	PO 98762 UTILITY SINKS JAMESTOWN EHS/SOULSBYVILLE HS	228.03
10/25/2023	PO 98763 WALL BASE ADHESIVE BLUE BELL ECS	38.5
10/26/2023	PO 98761 WEATHER STRIPPING & HINGE ECS IO EHS	12.14
10/31/2023	PO 98861 TERRACOTTA POTS JAMESTOWN HS	85.94

**573.54**

SAVEMART CARDS		
DATE	PURPOSE	AMOUNT
10/2/2023	PO 98285 RAW FOOD JAMESTOWN HS	251.79
10/3/2023	PO 98278 RAW FOOD IONE ECS	390.82
10/3/2023	PO 98279 RAW FOOD JACKSON EHS	261.76
10/3/2023	PO 98280 RAW FOOD JACKSON HS	239.28
10/3/2023	PO 98283 RAW FOOD SOULSBYVILLE HS	359.35
10/3/2023	PO 98284 RAW FOOD BLUE BELL ECS	293.3
10/3/2023	PO 98286 RAW FOOD JAMESTOWN EHS	132.61
10/3/2023	PO 98393 CLASSROOM PROJECT SOULSBYVILLE HS	14.48
10/9/2023	PO 98288 RAW FOOD JACKSON HS	217.9
10/9/2023	PO 98289 RAW FOOD JACKSON EHS	69.9
10/9/2023	PO 98558 FOOD/DRINKS FOR HB SOCIAL	44.14
10/10/2023	PO 98292 RAW FOOD BLUE BELL ECS	369.66
10/10/2023	PO 98293 RAW FOOD JAMESTOWN HS	296.05
10/10/2023	PO 98294 RAW FOOD JAMESTOWN EHS	205.57
10/10/2023	PO 98559 FOOD PROJECT/PUMPKINS JAMESTOWN HS	27.52
10/16/2023	PO 98296 RAW FOOD IONE ECS	517.74
10/19/2023	PO 98287 RAW FOOD WK#2 FALL ECS IONE HS/EHS	389.58
10/19/2023	PO 98295 RAW FOOD WK#3 FALL ECS JK HS/EHS	428.55
10/19/2023	PO 98297 RAW FOOD/SPOONS ECS SB HS	292.99
10/19/2023	PO 98563 FOOD FOR PARENT MEETING ECS SB HS	13.5
10/19/2023	PO 98568 PUMPKINS FOR CLASS PROJECT ECS JT EHS	50
10/20/2023	PO 98803 RAW FOOD JACKSON HS	29.14
10/23/2023	PO 98590 PLAYDOUGH INGREDIENTS IONE EHS	16.46
10/23/2023	PO 98804 RAW FOOD IONE ECS	386.51
10/23/2023	PO 98805 RAW FOOD JACKSON HS	140.25
10/23/2023	PO 98806 RAW FOOD JACKSON EHS	238.3
10/23/2023	PO 98808 RAW FOOD SOULSBYVILLE HS	293.76
10/23/2023	PO 98809 RAW FOOD BLUE BELL ECS	293.41
10/23/2023	PO 98810 RAW FOOD JAMESTOWN HS	264.83
10/23/2023	PO 98811 RAW FOOD JAMESTOWN EHS	180.46
10/24/2023	PO 98594 PUMPKINS BLUEBELL ECS	21
10/26/2023	PO 98298 RAW FOOD 60/40 WK#3 FALL ECS BB HS/EHS	330.18
10/26/2023	PO 98299 RAW FOOD WK#3 FALL ECS JT HS	360.32
10/26/2023	PO 98300 RAW FOOD WK#3 FALL ECS JT EHS	245.66
10/26/2023	PO 98577 PUMPKINS ECS IO EHS	22.79
10/26/2023	PO 98579 PUMPKINS ECS BB	15
10/26/2023	PO 98596 FOOD FOR SOCIAL ECS HB	36.72
10/30/2023	PO 98813 RAW FOOD IONE ECS	392.67
10/30/2023	PO 98814 RAW FOOD JACKSON HS	314.25
10/30/2023	PO 98815 RAW FOOD JACKSON EHS	194.51
10/30/2023	PO 98816 RAW FOOD SUMMERVILLE HS	280.02
10/30/2023	PO 98818 RAW FOOD BLUE BELL ECS	240.42
10/30/2023	PO 98819 RAW FOOD JAMESTOWN HS	192.83
10/30/2023	PO98817 RAW FOOD SOULSBYVILLE HS	202.54
10/31/2023	PO 98806 RAW FOOD SECOND RECEIPT ECS JK EHS	<u>24.4</u>
		9582.92

WALMART CARDS		
DATE	PURPOSE	AMOUNT
10/10/2023	PO 98561 LAUNDRY SOAP/TOILET CLEANER BLUE BELL	20.56
10/26/2023	PO 98586 PULL UPS ECS JK HS	25.48
10/30/2023	PO 98855 FAMILY FUN NIGHT	<u>132.33</u>

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178.37



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

For the month of: October 2023	Head Start	Early Head Start	State Preschool	Family Demographics									
Funded Enrollment	146	87	85								HS	EHS	
Cumulative Enrollment	95	78	79									92	74
Number of Children with IEP/IFSP	14	13	8	Two parent families								52	35
Children Enrolled <45 days	3	11		Single parent families								40	39
Left the Program	3	23		Biological, adoptive or step-parents								81	68
Pregnant Women Served	0	2		Guardians and foster parents								9	5
Dual Language Learners	11	8		At least one parent is employed or in school								57	47
Children with Medical Home	85	49		Number of parents not employed or in school								35	30
Children with Dental Home	81	46		Number of families enrolled in WIC								44	46
Families w/out Medical Insurance	1	2		Number of families receiving SNAP								42	43
	Blue Bell EHS	Blue Bell	Ione EHS	Ione	Jackson EHS	Jackson	Jamestown EHS	Jamestown	Soulsbyville	Summerville	Home Base		
Actual Enrollment	6	16	8	16	8	16	7	16	16	10	26		
Attendance %	90%	85%	82%	73%	83%	81%	82%	75%	89%	86%	68%		
# on Wait List Income Eligible	9	2	6	4	7	9	4	7	1	1	2		
# on Wait List Over Income	3	3	4	3	0	3	2	0	5	2	3		
% of Children with all Health Screenings w/in 45 days	67%	56%	100%	100%	75%	62%	85%	87%	100%	100%	23%		
% of Children with complete immunizations	100%	100%	100%	100%	100%	100%	100%	100%	94%	100%	58%		
% of Children with Physicals Complete	84%	62%	100%	100%	75%	81%	100%	87%	100%	100%	65%		
% Dental Screenings	100%	75%	75%	100%	100%	93%	100%	87%	93%	90%	27%		
# Children needing Dental Treatment	0	2	1	3	0	5	1	4	2	2	1		
Of these, # receiving treatment	0	0	0	2	0	2	0	0	2	1	1		
Meals Served:													
Breakfast	110	255	128	221	136	260	100	240	267	168			
Lunch	111	254	131	216	137	255	101	247	278	177			
Snack	88	177	119	195	5	212	66	163	149	101			

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, 2023

Head Start and Early Head Start (01/01/23-12/31/23)		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
<b>429 Real Property Status Reports</b>														
(annual)	Report Period				8/29 1 & 2									
	Due Date				Jan-Dec 22									
8293.1 2022 CSPP (07/01/22-06/30/23)	Date submitted				4/30/2023									
	CDPS 9500													
(quarterly)	Report Period				Jan 23 - Mar 23			Apr 23 - Jun 23						
	Due Date				4/20/2023			7/20/2023						
8294.1 2023 CSPP (07/01/23-06/30/24)	Date submitted							4/20/2023						
	CDPS 9500													
(quarterly)	Report Period							Apr 23 - Jun 23			Jul 23 - Sep 23			Oct 23 - Dec 23
	Due Date							7/20/2023			10/20/2023			
CDE Reserve	Date submitted							4/20/2023						
	CDPS 9530.4													
(annual)	Report Period							Jul 22 - Jun 23						
	Due Date							8/4/2023						
(annual)	Date submitted													
	Final CSPP Rpt													

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

Date Reported	Fund #	Program	Funding Source	Contract Description	Type of Contract	Original Period	Original Budget	Amended Period	Amended Budget	Value of Prior Contract
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	New	124,012			
9/23	2417.1	Food	DSS	The Emergency Food Assistance Program (TFAP)	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			
8/23	5313.2	Youth	Tuolumne County	BH Substance Abuse Prevention and Mentoring	Continuation	7/1/23-6/30/24	75,000			
8/23	8359.1	CSBG	CSD	CSBG CAA - Discretionary	New	6/1/23-5/31/24	26,000			
8/23	3450.1	Energy	Tuo Stan Integrated Regional Water Management Auth	Water quality testing	New	7/23/23-12/31/24	38,400			
8/23	2417.1	Food	DSS	Phase 2 Commodity Credit Corporation Allocation	New	3/1/23-12/31/23	36,297			
8/23	1323.1	Housing	Business, Consumer Svs & Housing Agency	Emergency Solutions Grant (ESG)	New	5/9/23-	200,000			

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

	<b>UNAUDITED</b> <u>October 31, 2023</u>		<b>UNAUDITED</b> <u>June 30, 2023</u>		<b>AUDITED</b> <u>June 30, 2022</u>	
	Operating	Capital Assets	Operating	Capital Assets	Operating	Capital Assets
<b>Assets</b>						
Cash	3,840,119		2,340,037		2,074,003	
Prepaid Deposits & Expenses	123,199		226,548		250,155	
Accounts Receivable	11,733,972		3,267,255		2,392,997	
Weatherization Materials Inventor	58,747		80,162		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
<b>Total Assets</b>	<u>15,756,037</u>	<u>5,333,961</u>	<u>5,914,003</u>	<u>5,333,961</u>	<u>4,832,875</u>	<u>5,379,104</u>
<b>Liabilities</b>						
Accounts Payable	27,822		94,022		462,198	
Internal Line of credit	0		359,892		653,107	
Refundable Deposits	31,479		19,277		16,077	
Salaries & Benefits Payable	233,621		261,570		133,719	
Accrued Paid Time Off	206,996		197,643		200,075	
Notes Payable	0	288,525	0	294,006	0	310,569
Deferred Revenue	<u>14,507,052</u>		<u>4,204,917</u>		<u>2,599,401</u>	
<b>Total Liabilities</b>	<u>15,006,969</u>	<u>288,525</u>	<u>5,137,321</u>	<u>294,006</u>	<u>4,064,576</u>	<u>310,569</u>
<b>Net Assets</b>						
Invested in Capital Assets		5,045,436		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>458,591</u>		<u>486,206</u>		<u>485,690</u>	
<b>Total Net Assets</b>	<u>749,068</u>	<u>5,045,436</u>	<u>776,683</u>	<u>5,039,956</u>	<u>768,297</u>	<u>5,068,536</u>
	<u>15,756,037</u>	<u>5,333,961</u>	<u>5,914,003</u>	<u>5,333,961</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 - October 31, 2023

Month 4 - 33%

		July 1, 2022 - June 30, 2023 Actual	July 1 - October 31, 2023 Actual	% variance from prior year
<b>Revenue</b>				
Cash and accrued Revenue				
Direct Federal Revenue	4000	3,971,246	1,471,578	37%
State Revenue(Pass-through Fed	4010	3,431,776	1,036,077	30%
State Revenue (Non-Federal)	4011	2,623,897	464,040	18%
Local Govern.Rev.(Pass through	4015	679,925	250,292	37%
Local Govern.Rev.(Non-Federal)	4016	502,862	158,068	31%
Private Revenue-Non Fed	4020	496,976	11,047	2%
Private Rev. (Pass through Fed	4021	90,658	8,223	9%
Community Donations	4030	119,681	33,926	28%
Client Fees	4034	63,033	16,208	26%
Miscellaneous Revenue	4039	217,618.2	54,642	25%
Interest Revenue	4040	4,995	4,869	97%
Rental Income	4041	213,714	81,758	38%
Contractual Admin. Revenue	4060	1,016,763	295,589	29%
Carry-over Revenue (Non Grant)	4901	-159,510	0	
Total Cash Revenue		13,273,633	3,886,316	29%
Non-cash Revenue				
In-Kind Revenue	4050	1,810,722	469,648	26%
Admin.In-Kind Revenue	4051	198,084	69,492	35%
Total Non-cash Revenue		2,008,806	539,139	27%
Total Revenue		15,282,438	4,425,456	29%
<b>Direct Expense</b>				
				% variance from prior year
Personnel Expense				
Salaries & Wages				
Salaries & Wages	6010	4,677,573	1,524,953	
Total Salaries & Wages		4,677,573	1,524,953	33%
Fringe Benefits				
Accrued Leave	6020	402,196	136,974	34%
FICA	6030	212,674	68,541	32%
Health Insurance	6040	764,936.56	253,547	33%
Retirement	6050	169,707	56,368	33%
Unemployment Insurance	6060	51,697	4,764	9%
Workers' Compensation Insuranc	6070	108,096	34,805	32%
Total Fringe Benefits		1,709,306	554,999	32%
Total Personnel Expense		6,386,879	2,079,952	33%
Non-personnel Expense				
Travel (Out-of-Area)				
Out-of-Area Travel (Staff)	6120	17,809	5,495	31%
Out-of-Area Travel (Volunteers	6121	2,408	0	
Total Travel (Out-of-Area)		20,218	5,495	27%
Major Equipment and Assets				
Equipment (over \$5000)	6210	50,763	163,567	322%
Leasehold Improvements	6230	74,285	7,460	10%
Structures & Improvements	6240	171,361	220	0%
Total Major Equipment and Assets		296,408	171,247	58%

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

Month 4 - 33%

		July 1, 2022 - June 30, 2023 Actual	July 1 - October 31, 2023 Actual	% variance from prior year
Supplies				
Classroom Supplies	6310	51,097	18,825	37%
Clothing & Personal Supplies	6320	331	52	16%
Household Supplies	6330	61,047	24,862	41%
Postage	6350	23,018	3,416	15%
Program Supplies	6360	22,942	6,998	31%
Routine Office Supplies	6370	28,350	10,209	36%
Playground Supplies	6380	1,008	324	32%
Total Supplies		187,792	64,686	34%
Contractual				
Accounting & Auditing	6410	71,031	33,905	48%
Legal Services	6430	9,863	2,921	30%
Outside Services	6440	1,898,404	287,178	15%
Computer Services	6450	61,876	22,852	37%
Total Contractual		2,041,174	346,857	17%
Other (Equipment Expense)				
Computer Software-\$0-\$4,999	6505	26,332	5,423	21%
Computer (hardware)	6506	55,758	17,842	32%
Equipment (costing \$500-\$4999)	6510	40,600	11,299	28%
Insurance (Vehicular)	6520	37,928	13,461	35%
Maintenance (Equipment)	6530	30,711	11,220	37%
Maintenance (Vehicles)	6535	13,790	3,995	29%
Rents & Leases (Equipment)	6540	779	0	
Small Tools/Equip (under \$500)	6550	34,973	8,488	17%
Small Tools (minimal value)	6555	13,205	4,084	31%
Total Other (Equipment Expense)		254,076	75,810	30%
Other (General Personnel Costs)				
Local Travel (Staff)	6620	48,264	17,276	36%
Local Travel (Volunteers)	6621	328	422	129%
Staff Licensing	6630	1,986	1,184	60%
Training & Development (Staff)	6640	51,077	26,881	53%
Vol Csts (other than training)	6650	7,187	30	0%
Total Other (General Personnel)		108,841	45,792	42%
Other (General Operating Costs)				
Ads & Legal Notices	6705	71,022	1,236	2%
Copying Fees	6710	21,668	5,542	26%
Insurance/Bonds(not auto,hlth)	6720	113,799	36,691	32%
Interest On Long Term Debt	6725	9,907	3,343	34%
Meeting Costs	6730	9,712	3,305	34%
Membership Dues	6740	10,909	845	8%
Miscellaneous Expenses(Fiscal)	6750	144	0	0%
Printing & Binding	6755	31,547	2,197	7%
General Agency Promotion	6760	1,030	2,258	219%
Program Outreach	6765	39,975	17,473	44%

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

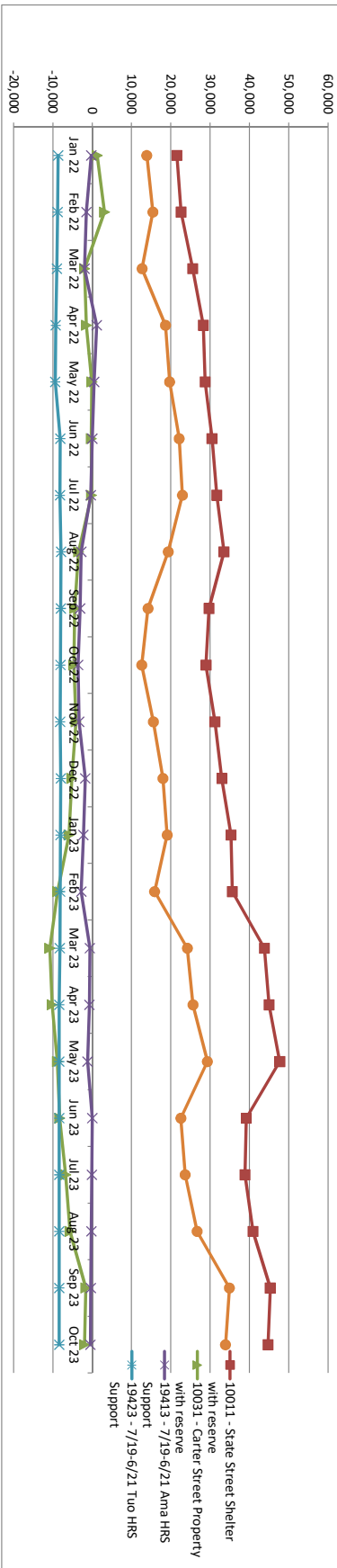
Month 4 - 33%

		July 1, 2022 - June 30, 2023 Actual	July 1 - October 31, 2023 Actual	% variance from prior year
Publications	6770	2,155	3,391	157%
Subscriptions	6780	29,326	6,131	21%
Service Fees-Banking (Fiscal)	6784	6,570	2,756	42%
Service Fees-Other (Fiscal)	6785	4,277	830	19%
Taxes & Assessments	6790	6,151	1,200	20%
Total Other (General Operating		358,191	87,197	24%
Other (Space/Occupancy Costs)				
Communications	6810	90,743	28,817	32%
Depreciation	6811	12,466	7,414	59%
Household Services	6820	100,387	35,348	35%
Maintenance -Structure/Grounds	6830	56,829	19,436	34%
Maintenance-Play Equip/Grnds	6831	4,995	1,482	30%
Mortgage Payments	6835	6,250	2,083	33%
Rents & Leases	6840	258,522	87,214	34%
Use Fees	6848	9,776	0	0%
Utilities	6850	190,749	72,150	38%
Total Other (Space/Occupancy		730,717	253,944	35%
Other (Special Departmental Costs)				
Client Assistance	6910	1,497,146	387,819	26%
Council Expense	6920	0	33	
Food (Prepared)	6930	496	1,940	391%
Food (Raw)	6935	336,867	96,808	29%
Weatherization Materials	6950	37,749	2,805	7%
Total Other (Special Departmental		1,872,259	489,404	26%
Total Non-personnel Expense		5,869,675	1,540,432	26%
Total Direct Expense		12,256,554	3,620,384	30%
Encumbered Costs				
Encumbered Costs	6970	-200	18,071	
Total Encumbered Costs		-200	18,071	0%
Indirect Expense				
Indirect Administrative Charge	6960	1,016,763	297,222	29%
Total Indirect Expense		1,016,763	297,222	29%
Non-cash Expense				
Non-cash Inkind (Admin.Charges	6980	198,084	69,492	35%
Non-cash Inkind (Other)	6990	1,578,605	391,387	25%
Non-cash Inkind (Volunteer T&S	6995	232,117	78,261	34%
Total Non-cash Expense		2,008,806	539,139	27%
Excess Revenue over Expense		516	-49,360	



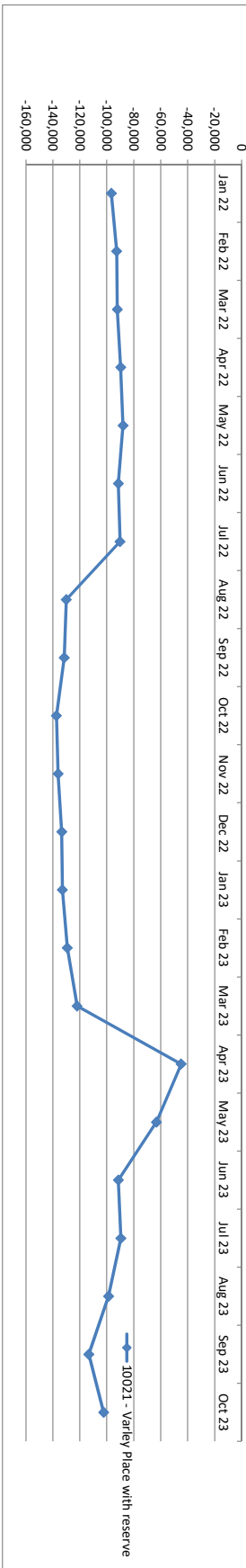
Housing support funds		Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Total	
10011 - State Street Shelter with reserve		21,551	22,602	25,553	28,272	28,734	30,494	31,683	33,543	29,749	28,964	31,219	32,983	35,325	35,649	43,845	44,981	47,750	39,230	38,888	40,930	45,312	44,721	State Street	
10031 - Carter Street Property with reserve		1,254	3,141	-1,931	-1,481	92	-239	-157	-3,483	-4,471	-4,668	-4,111	-5,206	-5,927	-8,812	-10,806	-10,214	-8,850	-8,286	-6,734	-5,647	-1,651	-1,942	Carter Street	
19413 - 7/19-6/21 Ana HRS Support		-248	-1,470	-1,943	1,143	492	-1	-378	-2,791	-3,078	-3,603	-3,348	-1,783	-2,248	-2,793	-588	-752	-1,191	-8,385	-2	-102	-217	-348	-461	ANA HRS
19423 - 7/19-6/21 Tuo HRS Support		-8,668	-8,824	-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	Tuo HRS
All Housing support funds		13,889	15,449	12,695	18,641	19,710	22,140	22,960	19,351	14,215	12,617	15,385	17,985	19,074	15,890	24,211	25,650	29,304	22,558	23,668	26,682	34,929	33,934	0	

## ATCAA Tuolumne rental units - January 2022 - October 2023



10021 - Varley Place with reserve		Jan 22	Feb 22	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	Total
		-96,579	-92,662	-92,168	-89,730	-87,940	-91,455	-90,196	-130,095	-131,583	-137,362	-136,085	-133,380	-132,974	-129,309	-123,011	-44,872	-63,243	-91,454	-89,530	-98,683	-113,389	-102,357	Varley
		Elevator repair																						
		Elevator repair																						
		Elevator repair																						

## ATCAA Varley Place rental - January 2022 - October 2023



## ATCAA Fiscal Officer Narrative – December 2023 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, almost 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.**

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 – new hire starts January      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.

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

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

## ATCAA Fiscal Officer Narrative – December 2023 p2

### **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

2023 LIHEAP initiated ~1.2M **spent out**

**2023 ESLIHEAP: Only propane left in AMA & CAL**

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

**2024 LIHEAP: \$1.3M Contract signed awaiting funding in CORE**

**2022 LIHEAP ARPA: \$1.69M complete as of 9/30/2023**

LIHWAP water bill assistance program is in progress, **nearly spent** (437k)

### **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.**

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

### **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. Added \$225k funding available 23-24 – contract in hand.

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 \$25k continues through 6/24; \$26k AROA primary prevention funds secured through 6/24. **Holiday Luncheon fundraiser planned for 12/15 at Tuolumne Resiliency Center.**

### **Community – various**      **Issue:**

*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

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.**

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

## ATCAA Fiscal Officer Narrative – December 2023 p3

### Early Child Services – Nancy Miner Issue: monitoring expected in the coming quarter

*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**.

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 – Bruce Giudici Issue:

*New staffing, still some remote work*

Admin budget running **negative \$40k** – lower revenue due to Head Start summer closure.

### Health insurance/special projects Issue:

Health fund running even.

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

**2024 change in health care premiums includes ~\$168k increase to programs.**

**Negotiated down from ~\$403k**

### **Summary of Updates to Accounting Standards and Policies**

- Signatory Requirements and Authority section and Machine-Signed Accounts Payable Checks section had dollar amounts corrected per AP regarding when/what type of signatures are needed
- Removing a part of the Purchase Orders- General Guidelines section regarding exceptions to when a purchase order is required
- Removing a part of the Distributing a Purchase Order section regarding forwarding a copy of the purchase order to the program director
- Removing parts of the Voided Purchase Order section regarding notifying the program director, filing it with the vendor file, and destroying the vendor copy
- Removing parts of the Safeguarding Purchase Order Stock section regarding the blank purchase order stock (it is now done in excel, not a physical stock of forms)
- Removing the following section: PURCHASE AUTHORIZATION CARDS

## 5.10 SIGNATORY REQUIREMENTS AND AUTHORITY

Two signatures are required on accounts payable checks over \$10,000, at least one of which will be a Board member. No fiscal staff person, including the Fiscal Officer, may have signatory authority on the accounts payable checking account.

Payroll checks utilize official bank checks prepared by an outside payroll service.

The Executive Director, the Board Chair and the Board Secretary/Treasurer will have signatory authority on all accounts. The Board may approve additional Board signatures.

The Fiscal Officer has signatory authority on all accounts except the checking account used for accounts payable disbursements.

Authorized transactions and authorized signatories for each account are determined by ATCAA Board action. Documentation of authorized transactions and copies of current bank signatory cards are maintained in administrative files.

## 5.12 MACHINE-SIGNED ACCOUNTS PAYABLE CHECKS

Machine-signed checks, using an encrypted flashcard bearing facsimiles of authorized signatures, may be utilized for accounts payable checks as follows:

- checks for less than \$2,500 may be machine-signed with ~~two~~ one signature;
- checks for more than \$2,500 but less than ~~\$5,000~~ \$10,000 will require one manual authorized signature (see section 5.10), or
- checks for ~~\$5,000~~ \$10,000 or more will require two manual authorized signatures (see section 5.10).

IT will be the administrator of the check signing machine and software; establishing user access, passwords, and working with the check writing machine vendor to install and maintain software.

Two authorized users will be required to log into and activate the check signing machine. The Fiscal Officer and the Fiscal Services Coordinator will each be responsible for authorizing first-tier activation of the check writing machine. The Fiscal Officer and Fiscal Services Coordinator will each designate one other employee who will have access to the program and provide the secondary activation. The Fiscal Officer and Fiscal Services Coordinator may not designate the same employee, nor may they designate an employee with accounts payable responsibilities. Upon the Executive Director's authorization, a designee may access the program in the absence of the Fiscal Officer or Fiscal Services Coordinator.

## 10.14 PURCHASE ORDERS

### General Guidelines

Staff must provide a copy of a purchase order or a purchase order number to vendors at the time of purchase.

A purchase order is a pre-numbered document which is signed by a Purchasing Agent and presented to a vendor as confirmation to the vendor that a purchase is authorized.

Only a Purchasing Agent may sign purchase orders. Other employees in need of program supplies or services should contact the Purchasing Agent for their program, or their Program Director.

A Purchasing Agent may not sign a purchase order authorizing purchases outside of their program area.

Purchase orders must be completed and approved by a designated Purchasing Agent before or at the time of purchase. This includes merchandise ordered by telephone or online.

Purchasing Agents may not sign a blank purchase order or a purchase order that has not been fully completed.

A completed purchase order with the signature of an authorized Purchasing Agent is required for all procurements, except for:

- gasoline credit card purchases;
- ~~employees' out-of-pocket expenses to be reimbursed through Petty Cash or payroll;~~
- local travel;
- employees' out-of-pocket expenses for out-of-area travel costs (note: a purchase order is required for out-of-area travel costs paid by Accounts Payable directly to a vendor; for example, an accounts payable payment to the presenter of a workshop or directly to a hotel);
- procurements approved in written agreements for services, leases, or rents (such as maintenance agreements for copiers or other equipment, service agreements for trash pickup or pest control, or professional service agreements);
- monthly utility bills;
- basic monthly telephone service and toll calls (note: a purchase order is required for other telephone service, such as repairs or new lines), and
- business insurance.

### Completing Purchase Orders

Purchase Orders must be completed in full, with the following information:

- the date the purchase is incurred;
- the name of the vendor;
- the city or county of any established vendor, or the complete mailing address of any one-time vendor;
- a brief but sufficient description of items to be purchased (note: if desired, a purchase order may reference an attached list of items to be purchased, in lieu of listing individual items on the purchase order itself);
- the quantity of each item to be purchased;
- the cost of each item to be purchased (note: an estimated cost may be entered if the actual cost is not known);
- the signature of a designated Purchasing Agent;
- the expense account line item(s) of the item(s) purchased;
- the fund number(s) and sub-fund numbers of the contract(s) to be charged;
- the location of the ATCAA site where the merchandise will be delivered or used, and
- when an order is placed by phone or online, the purchase order must also be clearly marked "confirmation of telephone (or online) order."

Exception: In some circumstances, it is impossible or impractical to identify in advance each exact item to be purchased and/or its exact quantity and price. In these instances only, a purchase order may describe in general terms the types of items to be purchased without identifying each exact item.



### **Distributing a Purchase Order**

At the time of purchase, the vendor will be given a copy of the purchase order or the purchase order number.

The Purchasing Agent will forward a copy of the purchase order to accounts payable. This copy should be forwarded to accounts payable immediately and should not be held until the merchandise is received or for any other reason.

~~The Accounts Payable Clerk will forward a copy to the appropriate Program Director for his/her use in monitoring the Purchasing Agent's compliance with procedures and restrictions. The Program Director may retain or discard this copy, as they wish.~~

The Purchasing Agent will retain a copy of the purchase order for one year after the end of the fiscal year in which the purchase order was written.

### **Voided Purchase Orders**

When a purchase order has been incorrectly completed or it will not be used for the purpose for which it was written, the purchase order must be clearly marked "Void."

The Purchasing Agent must notify accounts payable of any voided purchase orders.

~~The Accounts Payable Clerk will notify the appropriate Program Director. The Accounts Payable copy will be filed in the Accounts Payable vendor file.~~

~~The vendor's copy may be destroyed.~~

The Purchasing Agent's copy will be retained for one year after the end of the fiscal year in which the purchase order was voided.

### **Safeguarding Purchase Order Stock**

~~Blank purchase orders will be ordered by the Accounts Payable Coordinator or designee only, who will maintain a sufficient supply to fill the needs of Purchasing Agents. A reasonable supply of blank purchase orders will be forwarded to Purchasing Agents when they first receive their Purchase Authorization Cards, and thereafter upon their written request.~~

The Accounts Payable Coordinator or designee will maintain a log to account for the distribution and use of purchase orders.

Purchasing Agents are responsible for the safekeeping of purchase orders issued to them.

Program Directors are responsible for ensuring that all unused purchase orders are returned by any Purchasing Agent whose employment ends or whose purchasing authority is rescinded. Upon notice of such action, the Accounts Payable Coordinator or designee will immediately account for all unused purchase orders previously issued to the former Purchasing Agent.

## **10.15 PURCHASE AUTHORIZATION CARDS**

~~A Purchase Authorization Card verifies to a vendor that the signature on a purchase order is the signature of an employee authorized to make purchases on behalf of ATCAA. A Purchase Authorization Card is not intended as identification of the person actually picking up and receiving the merchandise.~~

~~Laminated Purchase Authorization Cards with the signatures of both the Purchasing Agent and the Executive Director will be issued by the Accounts Payable Coordinator, or designee, to Purchasing Agents. The cards will be valid for a specified time period only. Upon expiration, cards will automatically be reissued by the Accounts Payable Coordinator, or designee, to authorized Purchasing Agents.~~

~~Purchasing Agents are responsible for the safekeeping of Purchase Authorization Cards issued to them.~~

~~Program Directors are responsible for assuring that all Purchase Authorization Cards are returned by any Purchasing Agent whose employment ends or whose purchasing authority is rescinded. Upon notice of such action, the Accounts Payable Coordinator, or designee, will immediately account for all Purchase Authorization Cards previously issued to the former Purchasing Agent.~~

~~ATCAA strongly recommends that, whenever possible, merchandise be received and verified by someone other than the Purchasing Agent who has signed the purchase order. This applies to both picking up merchandise from local vendors and checking the contents of merchandise that has been shipped.~~

~~When merchandise is picked up from a local vendor, both a signed purchase order and an original Purchase Authorization Card of the Purchase Agent who signed the purchase order must be presented to the vendor. The signatures on both the card and the purchase order must agree.~~