

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

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

Friday, August 09, 2024 | 9:00 A.M.

LOCATIONS

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

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

AGENDA

1. CALL TO ORDER:

2. ROLL CALL:

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

ATCAA Staff	
	Joseph Bors, Executive Director
	Talibah Al-Rafiq, Fiscal Officer
	Bruce Giudici, Outgoing Fiscal Officer
	Janessa Stone, Board Secretary
	Cheryl Clark, Sonora Front Desk Secretary
	Sophia Kaufman, Communications Coordinator

Others Present:

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

4. CONSENT CALENDAR:

4.1. Approval of minutes from Friday, June 06, 2024 meeting Pg. 3 (*Org Std. 2.3*) (**ACTION ITEM**)

5. NEW BUSINESS:

- 5.1. Update transition to PNC Bank (*Verbal*)
- 5.2. Admin Budget 2024-2025 Approval Pg. 6 (**ACTION ITEM**)

6. OLD BUSINESS:

6.1. Introduce new Fiscal Officer (*Verbal*)

7. REPORTS:

7.1. Administrative Reports

- 7.1.1. Line of Credit (LOC) Internal Report Pg. 8
- 7.1.2. Local Agency Investment Fund (LAIF) Activity Report Pg. 9
- 7.1.3. Administrative Budget to Actual Pg. 10
- 7.1.4. CSBG Budget to Actual Pg. 14

7.2. Early Head Start Reports

- 7.2.1. Head Start Budget and Expenditure Reports Pg. 15
- 7.2.2. In Kind (Match) Reports Pg. 15
- 7.2.3. Credit Card Expenditure Reports Pg. 17
- 7.2.4. Early Childhood Service Report Submittal Matrix Pg. 19

7.3. Program Fiscal Report

- 7.3.1. Contract Status Summary by Program Report Pg. 20

7.4. Agency Fiscal Statements

- 7.4.1. ATCAA Balance Sheet Pg. 21
- 7.4.2. ATCAA Revenue/Expenditure Report Pg. 22
- 7.4.3. Housing Support Account – Tuolumne Properties and Varley Place Pg. 25
- 7.4.4. Fiscal Officer Narrative Pg. 26

8. FUTURE BOARD MEETING: *Friday, October 11, 2024*

9. ADJOURNMENT:

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

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

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

Amador Tuolumne Community Action Agency FINANCE COMMITTEE MEETING

Friday, June 14, 2024 | 9:00 A.M.

LOCATIONS

Host, Kristy Moore: **ATCAA Sonora Service Center**, 427 N. Hwy 49, Ste. 305, Sonora, CA 95370 (209) 533-1397

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

MINUTES

1. CALL TO ORDER: 9:03 A.M.

2. ROLL CALL:

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

ATCAA Staff	
P	Joseph Bors, Executive Director
A	Talibah Al-Rafiq, Fiscal Officer
P	Bruce Giudici, Outgoing Fiscal Officer
P	Janessa Stone, Board Secretary
P	Kristy Moore, Communications Director – Interim Board Secretary
P	Sofia Kaufman, Communications Coordinator

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 members of the public were present, and there were no public comments.

4. CONSENT CALENDAR:

- 4.1. Approval of minutes from Friday, April 12, 2024 meeting Pg. 3 (*Org Std. 2.3*) (**ACTION ITEM**)
Campbell moved, Grenland seconded, MPU on a roll call vote.

5. NEW BUSINESS:

- 5.1. Introduce new Fiscal Officer
An introduction did not occur due to the new Fiscal Officer's absence.

6. OLD BUSINESS:

6.1. Banking Relationship Change (Verbal)

Revisited the rationale of why the Board chose a bank change to PNC. Bors shared with board members the value of the “0 Balance Account” concept and progress meetings with the PNC representatives from various locations.

6.2. Northtown Property Sale Update Pg. 6-11

Bors reviewed the results of a recent meeting with Grenland-- what funds are feasible and considerations of a potential agency merger.

7. REPORTS:

7.1. Administrative Reports

7.1.1. Line of Credit (LOC) Internal Report Pg. 12

Giudici states we do not have bank LOC anymore because we have a large amount of available cash due to up-front cash award programs.

7.1.2. Local Agency Investment Fund (LAIF) Activity Report Pg. 13

Giudici states we are at good standing.

7.1.3. Administrative Budget to Actual Pg. 14-16

Gunselman questions 0% under travel, which should be corrected to about 80% per Giudici.

7.1.4. CSBG Budget to Actual Pg. 17

Giudici mentions why we were short due to staff vacancies. Bors concludes there are no more vacancies as of today.

7.2. Early Head Start Reports

7.2.1. Head Start Budget and Expenditure Reports Pg. 18, 20

Giudici states T&TA are being used well-- all positive with report.

7.2.2. In Kind (Match) Reports Pg. 19

All state money is used as In-Kind per Giudici.

7.2.3. Credit Card Expenditure Reports Pg. 21-22

Up to par, nothing unusual in this month’s Credit Card report.

7.2.4. Early Childhood Service Report Submittal Matrix Pg. 23

Giudici mentions why recent reports were blank due to late submission.

7.3. Program Fiscal Report

7.3.1. Contract Status Summary by Program Report Pg. 24

Giudici highlights that the food bank funding concern is no longer a standing issue.

7.4. Agency Fiscal Statements

7.4.1. ATCAA Balance Sheet Pg. 25

Balance Sheet stated as normal.

7.4.2. ATCAA Revenue/Expenditure Report Pg. 26-28

Giudici described the purchasing of equipment; vehicles were replaced using carry-over money. The report aligns closely with the spending rate of last year, per Giudici.

7.4.3. Housing Support Account – Tuolumne Properties and Varley Place Pg. 29

Carter has the only current vacancy, and rent is being raised, but has no effect on clients due to voucher amounts going up.

7.4.4. Fiscal Officer Narrative Pg. 30

Highlighted in Red are latest content.

8. **FUTURE BOARD MEETING:** *Friday, August 09, 2024*

9. **ADJOURNMENT:** *10:19 A.M.*

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.

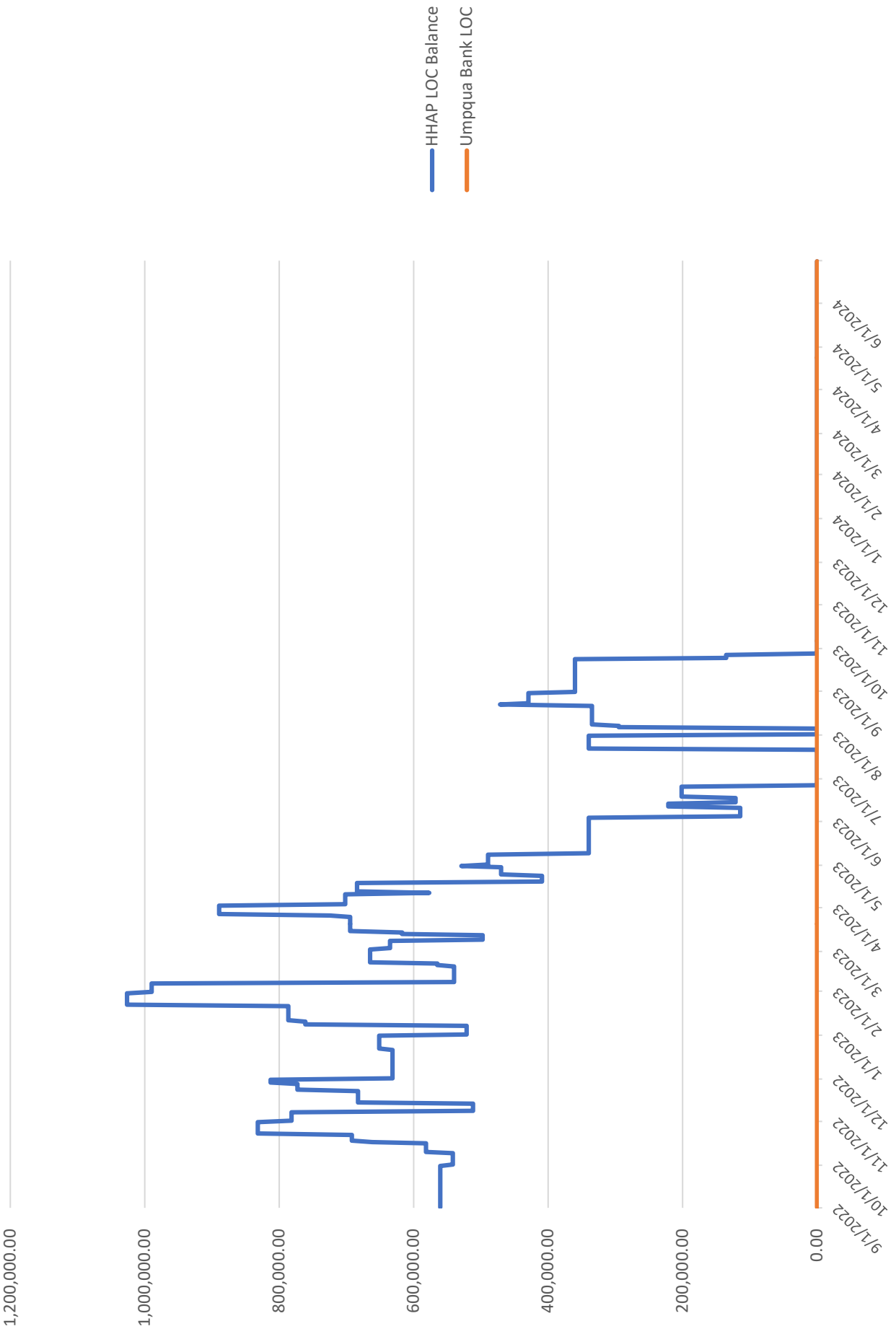
AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative Draft Budget: July 2024-June 2025

		July 2024- June 2025 Draft Budget	22-23 Budget Funds 91471 & 91481	23-24 Budget Funds 91471 & 91481 revised 04/12/24	July 2023- June 2024 Unaudited	% Budget received	Variance
REVENUE						100%	
Amador & Tuolumne Counties	4016	\$49,000	\$49,000	\$49,000	\$48,996	100%	\$0
Carryover revenue		0	70,000	151,534	149,215		151,534
Contractual Admin. Revenues:							
Current CSBG (Jun-Dec)		78,000	75,000	48,000	48,000	100%	-30,000
Future CSBG (Jan-Jun)		78,000	75,000	48,000	48,000	100%	-30,000
Contractual Admin. Revenue	4060	996,780	790,810	878,160	858,641	98%	-118,620.00
Total Cash Revenue		\$1,201,780	\$1,059,810	\$1,174,694	\$1,152,852	98%	-\$93,042
DIRECT EXPENSE						% Budget spent	
Personnel Expense							
Salaries & Wages							
Salaries & Wages	6010	\$629,250	\$537,980	\$590,235	\$582,303	99%	-\$39,015
Total Salaries & Wages		\$629,250	\$537,980	\$590,235	\$582,303	99%	-\$39,015
Fringe Benefits							
Accrued Leave	6020	\$60,481	\$43,038	\$54,992	\$53,948	98%	-\$5,489
FICA	6030	28,577	7,801	22,061	21,947	99%	-6,516
Health Insurance	6040	95,367	109,713	97,680	92,656	95%	2,313
Retirement	6050	26,207	40,348	27,484	26,904	98%	1,277
Unemployment Insurance	6060	10,551	6,276	7,700	5,965	77%	-2,851
Workers' Compensation Ins	6070	3,530	8,070	2,893	2,866	99%	-637
Total Fringe Benefits		224,712	215,246	212,810	204,287	96%	-\$11,902
Total Personnel Expense		\$853,962	\$753,226	\$803,045	\$786,590	98%	-\$50,917
Non-personnel Expense							
Travel (Out-of-Area)							
Out-of-Area Travel (Staff)	6120	\$425	\$500	\$541	\$405	75%	\$116
Total Travel (Out-of-Area)		\$425	\$500	\$541	\$405	75%	\$116
Supplies							
Household Supplies	6330	952	\$1,201	\$778	907	0%	-174
Postage	6350	6,947	3,460	6,942	6,616	95%	-5
Program Supplies	6360	1,556	2,879	1,677	1,482	88%	121
Routine Office Supplies	6370	4,966	4,181	3,738	4,729	127%	-1,228
Total Supplies		14,420	11,721	13,135	13,734	105%	-1,285
Contractual							
Accounting & Auditing	6410	\$91,500	\$56,546	\$100,166	\$90,727	0%	\$8,666
Legal Services	6430	25,000	11,063	73,031	51,797	71%	48,031
Outside Services	6440	5,166	4,598	287	4,920	1714%	-4,879
Computer Services	6450	79,207	98,623	69,426	75,435	109%	-9,781
Total Contractual		200,873	170,830	242,910	222,878	92%	42,037
Other (Equipment Expense)							
Computer Software(\$0-\$4,999)	6505	\$1,874	\$966	\$498	\$1,784	0%	-\$1,376
Computer (hardware)	6506	2,622	16,489	3,128	2,497	80%	506
Insurance (Vehicular)	6520	2,233	232	1,967	2,127	108%	-266
Maintenance (Equipment)	6530	1,026	0	1,466	978	0%	440
Small Tools/Equip (under \$500)	6550	587	724	137	559	408%	-450
Small Tools (minimal value)	6555	231	90	128	220	172%	-103
Total Other (Equipment Expense)		8,574	24,057	7,324	8,165	111%	-1,250
Other (General Personnel Costs)							
Local Travel (Staff)	6620	\$2,422	\$666	\$3,181	\$2,783	0%	\$759
Staff Licensing	6630	149	84	26	142	546%	-123
Training & Development (Staff)	6640	3,673	726	2,081	3,498	168%	-1,592
Total Other (General Personnel Costs)		6,244	1,476	5,288	6,868	130%	-956
Other (General Operating Costs)							
Ads & Legal Notices	6705	\$656	\$235	\$938	\$625	0%	\$282
Copying Fees	6710	2,106	1,082	2,193	2,006	91%	87
Insurance/Bonds(not auto,hlth)	6720	8,590	16,370	8,186	8,181	100%	-404
Meeting Costs	6730	4,024	500	702	3,832	546%	-3,322
Membership Dues	6740	2,634	1,681	705	2,508	356%	-1,929
Printing & Binding	6755	897	363	843	854	101%	-54
General Agency Promotion	6760	2,736	75	3,861	2,606	67%	1,125
Program Outreach	6765	343	124	490	327	67%	147
Publications	6770	110	382	0	105		-110
Subscriptions	6780	9,684	6,341	10,068	9,804	97%	384
Service Fees-Banking (Fiscal)	6784	6,652	5,654	5,868	6,716	114%	-784
Service Fees-Other (Fiscal)	6785	514	839	487	489	100%	-27
Taxes & Assessments	6790	58	50	83	55	66%	25
Total Other (General Operating Costs)		39,002	34,562	34,424	38,108	111%	-4,578

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative Draft Budget: July 2024-June 2025

Other (Space/Occupancy Costs)							
Communications	6810	\$5,869	\$3,057	\$5,957	\$5,590	0%	\$88
Household Services	6820	12,565	7,640	11,643	12,443	107%	-922
Maintenance -Structure/Grounds	6830	54	0	0	51	0%	-54
Rents & Leases	6840	42,735	42,260	41,228	41,490	101%	-1,507
Use Fees	6848	6,704	0	0	6,670	0%	-6,704
Utilities	6850	0	4,931	6,749	0	0%	6,749
Total Other (Space/Occupancy Costs)		67,927	57,888	65,577	66,244	101%	-2,350
Total Non-personnel Expense		\$337,464	\$304,034	\$369,199	\$356,402	97%	\$31,735
TOTAL DIRECT EXPENSE		\$1,191,427	\$1,057,260	\$1,172,244	\$1,142,992	98%	-\$19,183
BOARD of DIRECTORS EXPENSE							
Non-personnel Expense							
Supplies							
Program Supplies	6370	\$21	\$100	\$100	\$20	\$0	\$79
Total Supplies		21	\$100	\$100	20	\$0	79
Other (General Personnel Costs)	6120						
Travel (Local & Out of Area)		\$213	\$250	\$250	\$203	\$1	\$37
Total Other (General Personnel Costs)		213	\$250	\$250	203	\$1	37
Other (General Operating Costs)							
Copying Fees	6710	\$1	\$100	\$200	\$1	\$0	\$199
Insurance/Bonds(not auto,hlth)	6720	8,807	800	900	8,388	932%	-7,907
Meeting Costs	6730	1,311	1,200	1,000	1,249	125%	-311
Total Other (General Operating Costs)		10,119	2,200	2,100	9,638	459%	-8,019
TOTAL BOARD of DIRECTORS EXPENSE		\$10,354	\$2,550	\$2,450	\$9,861	\$4	-\$7,904
TOTAL ADMIN EXPENSE		\$1,201,780	\$1,059,810	\$1,174,694	\$1,152,853	98%	-\$93,043
			2022-23 Budget	23-24 Budget Funds 91471 & 91481 revised 04/12/24	July 2023-June 2024 Unaudited		Variance to budget
Revenue over/under Expenditures							
Total Revenue		\$1,201,780	\$1,059,810	\$1,174,694	\$1,152,852		-\$27,086
Less Total Expenditures		-1,201,780	-1,059,810	-1,174,694	-1,152,853		27,086
Current Year Revenue over/under Expenditures		\$0	\$0	\$0	\$0		\$0
Carryover from prior years		318,186	318,186	318,186	318,186		
Year end revenue over/under expenditures		\$318,186	\$318,186	\$318,186	\$318,186		

Internal Line of Credit Usage September 2022 - June 2024



Amador-Tuolumne Community Action Agency

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

Beginning Balance 7/1/2023 282,019.73

Draws

Interest
 Qtr ending 6/30/23 Interest Earned @ 3.15% 2,214.25
 Qtr ending 9/30/23 Interest Earned @ 3.67% 2,563.11
 Qtr ending 12/31/23 Interest Earned @ 4.00% 2,881.21
 Qtr ending 3/31/24 Interest Earned @ 4.30% 3,095.14
 Qtr ending 6/30/24 Interest Earned @ 4.55% 3,303.35

Deposits

Ending Bal as of 6/30/24 296,076.79

Per Board Direction, LAIF will contain:

100% of the Committed Fund Balance	\$100,000
75% of the prior fiscal year Accrued Leave Payable balance	\$197,643
	x 75%
	\$148,232
	\$248,232

(For Contingencies and Future Development)

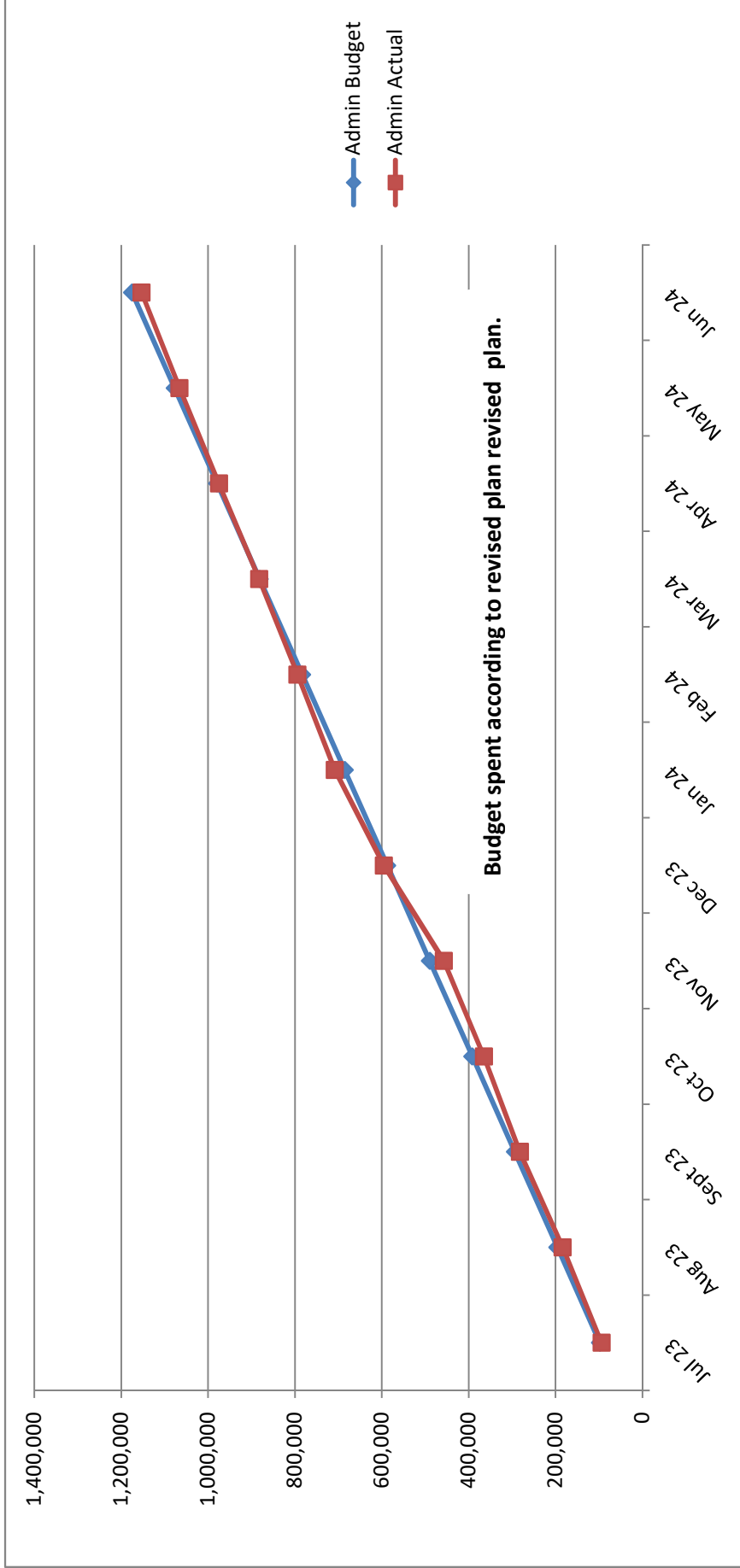
A portion of these funds may be used to assist with cash flow needs only to cover allowable expenses included in grants and contracts awaiting reimbursement. In no event will the balance be less than:

100% of the Committed Fund Balance	\$100,000
50% of the prior fiscal year Accrued Leave Payable balance	\$197,643
	x 50%
	\$98,821
	\$198,821

(For Contingencies and Future Development)

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

Administrative Budget to Actual: July 2023 - June 2024



91471 - 7/22-6/23 Admin Bdggt

	Jul 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
Admin Budget	97,891	195,782	293,674	391,565	489,456	587,347	685,238	783,129	881,021	978,912	1,076,803	1,174,694
Admin Actual	94,053	183,624	282,327	364,928	457,145	595,056	708,051	794,162	882,561	974,977	1,065,589	1,152,853

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative Budget to Actual Report: July 2023-June 2024

		23-24 Budget		% of Budget Received	Amount of Budget Remaining
		Funds 91471 & 91481 revised 04/12/24	July 2023-June 2024 Unaudited		
REVENUE				100%	
Amador & Tuolumne Counties	4016	\$49,000	\$48,996	100%	\$4
Carryover Revenue		\$151,534	\$149,215	98%	\$2,319
Contractual Admin. Revenues:					
2023 CSBG (Jun23-Dec23)		\$48,000	\$48,000	100%	\$0
2024 CSBG (Jan24-Jun24)		\$48,000	\$48,000	100%	\$0
Contractual Admin. Revenue	4060	\$878,160	\$858,641.41	98%	\$19,519
Total Cash Revenue		\$1,174,694	\$1,152,852	98%	\$21,842
				% of Budget Spent	
DIRECT EXPENSE					
Personnel Expense					
Salaries & Wages					
Salaries & Wages	6010	\$590,235	\$582,303	99%	\$7,932
Total Salaries & Wages		\$590,235	\$582,303	99%	\$7,932
Fringe Benefits					
Accrued Leave	6020	\$54,992	\$53,948	98%	\$1,044
FICA	6030	\$22,061	\$21,947	99%	\$114
Health Insurance	6040	\$97,680	\$92,656	95%	\$5,024
Retirement	6050	\$27,484	\$26,904	98%	\$580
Unemployment Insurance	6060	\$7,700	\$5,965	77%	\$1,735
Workers' Compensation Ins	6070	\$2,893	\$2,866	99%	\$27
Total Fringe Benefits		\$212,810	\$204,287	96%	\$8,523
Total Personnel Expense		\$803,045	\$786,590	98%	\$16,455
Non-Personnel Expense					
Travel (Out-of-Area)					
Out-of-Area Travel (Staff)	6120	\$541	\$405	0%	\$136
Total Travel (Out-of-Area)		\$541	\$405	0%	\$136
Supplies					
Household Supplies	6330	\$778	\$907	117%	-\$129
Postage	6350	\$6,942	\$6,616	95%	\$326
Program Supplies	6360	\$1,677	\$1,482	88%	\$195
Routine Office Supplies	6370	\$3,738	\$4,729	127%	-\$991
Total Supplies		\$13,135	\$13,734	105%	-\$599
Contractual					
Accounting & Auditing	6410	\$100,166	\$90,727	91%	\$9,439
Legal Services	6430	\$73,031	\$51,797	71%	\$21,235
Outside Services	6440	\$287	\$4,920	1714%	-\$4,633
Computer Services	6450	\$69,426	\$75,435	109%	-\$6,009
Total Contractual		\$242,910	\$222,878	92%	\$20,032

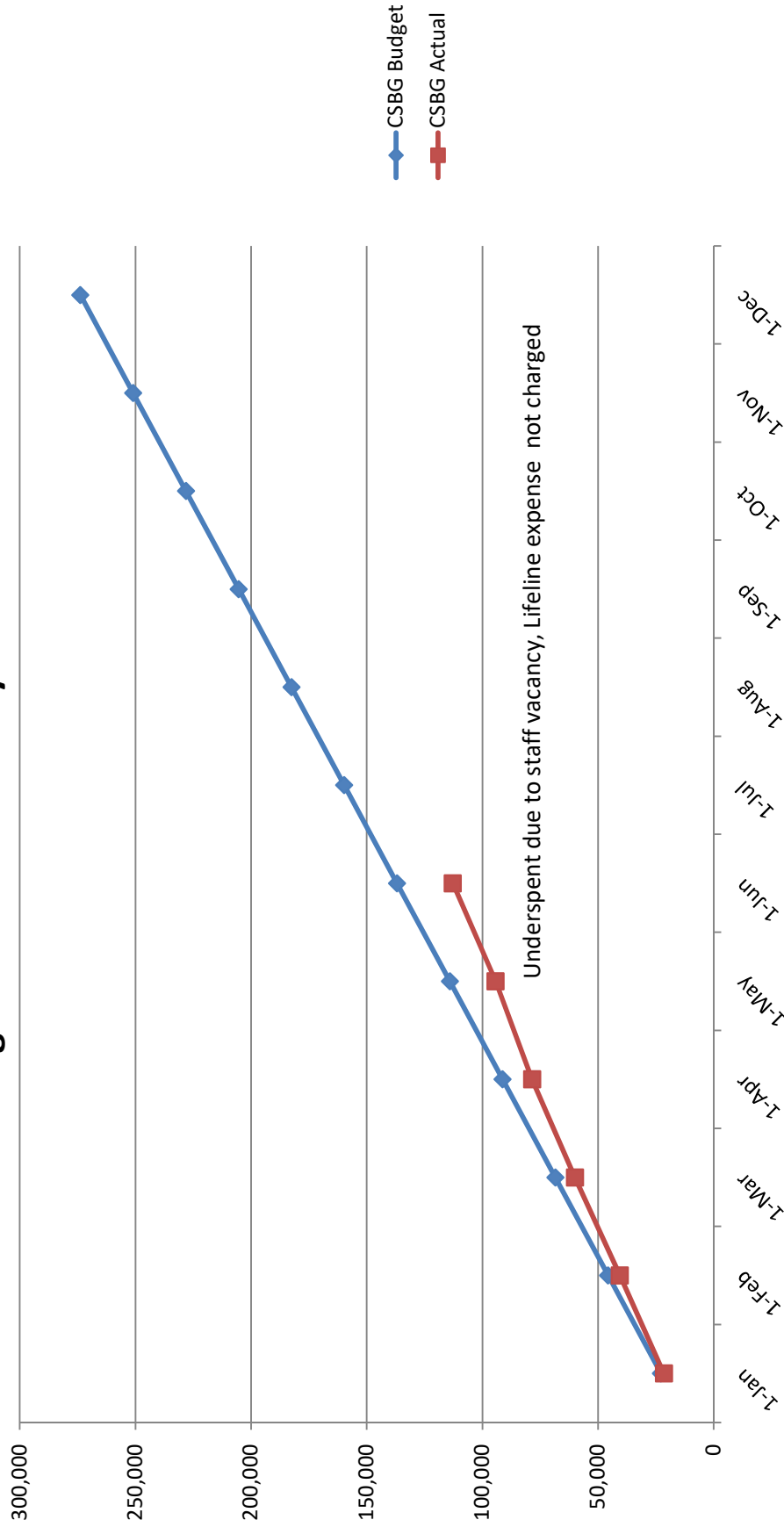
AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative Budget to Actual Report: July 2023-June 2024

	23-24 Budget			
	Funds 91471 & 91481 revised 04/12/24	July 2023- June 2024 Unaudited	% of Budget Received	Amount of Budget Remaining
Other (Equipment Expense)				
Computer Software(\$0-\$4,999) 6505	\$498	\$1,784	358%	-\$1,286
Computer (Hardware) 6506	\$3,128	\$2,497	80%	\$631
Insurance (Vehicular) 6520	\$1,967	\$2,127	108%	-\$160
Maintenance (Equipment) 6530	\$1,466	\$978	67%	\$489
Small Tools/Equip (Under \$500) 6550	\$137	\$559	408%	-\$422
Small Tools (Minimal Value) 6555	\$128	\$220	172%	-\$92
Total Other (Equipment Expense)	\$7,324	\$8,165	111%	-\$841
Other (General Personnel Costs)				
Local Travel (Staff) 6620	\$3,181	\$2,783	87%	\$398
Staff Licensing 6630	\$26	\$142	546%	-\$116
Training & Development (Staff) 6640	\$2,081	\$3,498	168%	-\$1,417
Vol Csts (Other Than Training) 6650	\$0	\$445	0%	-\$445
Total Other (General Personnel Costs)	\$5,288	\$6,868	130%	-\$1,580
Other (General Operating Costs)				
Ads & Legal Notices 6705	\$938	\$625	67%	\$313
Copying Fees 6710	\$2,193	\$2,006	91%	\$187
Insurance/Bonds(not auto,hlth) 6720	\$8,186	\$8,181	100%	\$5
Meeting Costs 6730	\$702	\$3,832	546%	-\$3,130
Membership Dues 6740	\$705	\$2,508	356%	-\$1,803
Printing & Binding 6755	\$843	\$854	101%	-\$11
General Agency Promotion 6760	\$3,861	\$2,606	67%	\$1,255
Program Outreach 6765	\$490	\$327	67%	\$163
Publications 6770	\$0	\$105	0%	-\$105
Subscriptions 6780	\$10,068	\$9,804	97%	\$264
Service Fees-Banking (Fiscal) 6784	\$5,868	\$6,716	114%	-\$848
Service Fees-Other (Fiscal) 6785	\$487	\$489	100%	-\$2
Taxes & Assessments 6790	\$83	\$55	66%	\$28
Total Other (General Operating Costs)	\$34,424	\$38,108	111%	-\$3,684
Other (Space/Occupancy Costs)				
Communications 6810	\$5,957	\$5,590	94%	\$367
Household Services 6820	\$11,643	\$12,443	107%	-\$800
Maintenance -Structure/Grounc 6830	\$0	\$51	0%	-\$51
Rents & Leases 6840	\$41,228	\$41,490	101%	-\$262
Use Fees 6848	\$0	\$6,670	0%	-\$6,670
Utilities 6850	\$6,749	\$0	0%	\$6,749
Total Other (Space/Occupancy Costs)	\$65,577	\$66,244	101%	-\$667
Total Non-personnel Expense	\$369,199	\$356,402	97%	\$12,797
TOTAL DIRECT EXPENSE	\$1,172,244	\$1,142,992	98%	\$29,252

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative Budget to Actual Report: July 2023-June 2024

	23-24 Budget Funds 91471 & 91481 revised 04/12/24	July 2023- June 2024 Unaudited	% of Budget Received	Amount of Budget Remaining
<u>BOARD OF DIRECTORS EXPENSE</u>				
Non-Personnel Expense				
Supplies				
Program Supplies	6370	\$100	\$20	20%
Total Supplies		\$100	\$20	0%
Other (General Personnel Costs)				
Travel (Local & Out of Area)	6120	\$250	\$203	81%
Total Other (General Personnel		\$250	\$203	81%
Other (General Operating Costs)				
Copying Fees	6710	\$200	\$1	0%
Insurance/Bonds(not	6720	\$900	\$8,388	932%
Meeting Costs	6730	\$1,000	\$1,249	125%
Total Other (General Operating		\$2,100	\$9,638	459%
OTAL BOARD of DIRECTORS EXPENSE		\$2,450	\$9,861	402%
TOTAL ADMIN EXPENSE	\$1,174,694	\$1,152,853	98%	\$21,841
	23-24 Budget Funds 91471 & 91481 revised 04/12/24	July 2023- June 2024 Unaudited		Variance to Budget
Revenue Over/Under Expenditures				
Total Revenue	\$1,174,694	\$1,152,852		-\$21,842
Less Total Expenditures	-\$1,174,694	-\$1,152,853		-\$21,841
Current Year Revenue Over/Under Expendit	\$0	\$0		\$0
Carryover From Prior Years	\$318,186	\$318,186	-\$149,215	
Year End Revenue Over/Under Expenditures	\$318,186	\$318,186	\$168,971	

CSBG Budget to Actual: January - June 2024



	24-Jan	24-Feb	24-Mar	24-Apr	24-May	24-Jun	24-Jul	24-Aug	24-Sep	24-Oct	24-Nov	24-Dec
CSBG Budget	22,817	45,633	68,450	91,267	114,083	136,900	159,717	182,533	205,350	228,167	250,983	273,800
CSBG Actual	21,547	40,597	59,994	78,514	94,270	112,792	159,717	182,533	205,350	228,167	250,983	273,800

**HEAD START BUDGET AND EXPENDITURE REPORT - 2024**

8131.1

Period Covering: 01-01-2024 through 06-30-2024

<i>Budget Category</i>	<i>T&TA Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Training & Technical Assistance	\$21,860	\$24,518	-\$2,658	50%	-12%
<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	\$1,282,751	\$809,200	\$673,551	50%	53%
Fringe Benefits	556,481	227,480	328,991	50%	59%
Travel	3,861	0	3,861	50%	100%
Equipment	120,000	0	120,000	50%	100%
Supplies	94,740	16,869	77,871	50%	82%
Contractual	29,068	12,068	17,000	50%	58%
Other	226,981	134,761	92,220	50%	41%
Total Direct Charges	\$2,313,882	\$1,000,388	\$1,313,494	50%	57%
Encumbered		0			
Indirect Charges	275,012	102,040	172,972	50%	63%
Total	\$2,588,894	\$1,102,428	\$1,486,466	50%	57%
Total to be charged from CACFP			\$1,486,466		
Total to be charged from CSPP		\$0	\$1,486,466		
Total Including Other Revenue	\$2,588,994	\$1,102,428	\$1,486,566	50%	57%

**EARLY HEAD START BUDGET AND EXPENDITURE REPORT - 2024**

8131.2

Period Covering: 01-01-2024 through 06-30-2024

<i>Budget Category</i>	<i>T&TA Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Training & Technical Assistance	\$31,634	\$33,952	-\$2,318	50%	-7%
<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	\$817,480	\$445,308	\$372,172	50%	46%
Fringe Benefits	412,944	195,253	217,691	50%	53%
Travel	1,000	0	1,000	50%	100%
Equipment	70,000	0	70,000	50%	100%
Supplies	74,582	22,425	52,157	50%	70%
Contractual	25,130	2,774	22,356	50%	89%
Other	161,673	81,701	79,972	50%	49%
Total Direct Charges	\$1,562,809	\$747,461	\$815,348	50%	52%
Encumbered		0			
Indirect Charges	164,207	76,241	87,966	50%	54%
Total	\$1,727,016	\$823,702	\$903,314	50%	52%
Total to be charged from CACFP		\$0	\$903,314		
Total Including Other Revenue	\$1,727,228	\$823,702	\$903,526	50%	52%

**HEAD START & EARLY HEAD START IN-KIND MATCH - 2024**

8131.1 & 8131.2

Period Covering: 01-01-2024 through 06-30-2024

<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		\$43,797			
Cash match		552,602			
Total	\$952,770	\$596,399	\$356,371	50%	37%

**HEAD START & EARLY HEAD START IN-KIND MATCH - 2024**

8131.1 & 8131.2

Period Covering: 01-01-2024 through 06-30-2024

<i>Volunteer Hours By Center</i>	<i>June 2024</i>	<i>TOTAL HOURS 2024</i>
Blue Bell Head Start	12.00	79.58
Ione Head Start	0.92	132.56
Jackson Head Start	0.00	38.35
Jamestown Head Start	0.25	45.00
Soulsbyville Head Start	1.33	242.17
Summerville Head Start	0.00	76.08
Blue Bell Early Head Start	2.25	3.91
Ione Early Head Start	0.25	50.51
Jackson Early Head Start	4.50	10.33
Jamestown Early Head Start	1.00	31.50
Home Base	0.00	0.00



Child and Adult Care Food Program BUDGET AND EXPENDITURE REPORT - 2023/2024
8227.1 & 8227.2

Period Covering: 10-01-2023 through 06-30-2024

<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	\$21,978	\$22	25%	0%
Fringe Benefits	10,000	9,931	69	25%	1%
Food	85,647	70,001	15,646	25%	18%
Total Direct Charges	\$117,647	\$101,911	\$15,737	25%	13%
Indirect Charges	12,353	10,661	1,692	25%	14%
Total Charged	\$130,000	\$112,572	\$17,428	25%	13%
Total To Be Charged to HS/EHS					
Adjusted Total	\$130,000	\$112,572	\$17,428	25%	13%



CA STATE PRESCHOOL PROGRAM BUDGET AND EXPENDITURE REPORT
8294.1

Period Covering: 07-01-2023 through 06-30-2024

<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	\$453,814	-\$6,341	0%	-1%
Fringe Benefits	\$152,500	167,727	-15,227	17%	-10%
Travel	0	0		17%	
Supplies	20,000	18,897	1,103	17%	6%
Contractual	0	302		17%	
Other	16,155	12,204	3,951	17%	24%
Total Direct Charges	\$636,128	\$652,943	-\$16,815	17%	-3%
Indirect Charges	50,890	65,294	-14,404	17%	-28%
Total Charged	\$687,018	\$718,237	-\$31,219	17%	-5%
Charged To CSPP Rate Increase Below		-\$31,219			
Adjusted Total	\$687,018	\$687,018	\$0	17%	0%
Tuolumne CSPP QRIS	\$51,025	\$16,612	\$34,413		
Amador CSPP QRIS	\$8,000	\$4,641	\$3,359		
CSPP Rate Increase	\$206,074	\$84,015	\$122,059	\$31,219 overage charged here	



TUOLUMNE HOME VISITING PROGRAM
8168.2

Period Covering: 07-01-2023 through 06-30-2024

<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	\$22,251	\$20,572	0%	48%
Travel (Fuel)	500	485	15	0%	3%
Supplies	500	0	500	0%	100%
Other	0	157	-157	0%	
Total Direct Charges	\$43,823	\$22,893	\$20,931	0%	48%
Indirect Charges	4,601	2,237	2,364	0%	51%
Total	\$48,424	\$25,129	\$23,295	0%	48%

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

**BILLING PERIOD: JUNE, 2024
AMERICAN EXPRESS PURCHASES**

<u>DATE</u>	<u>VENDOR</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
6/30/2024	COMCAST	8155 60 078 0537299 10550-7TH ST 05/11-06/10/24	118.28
6/30/2024	COMCAST	8155 60 078 0537299 10550-7TH ST JT EHS 06/11-07/10	118.28
6/1/2024	COMCAST	906631488 INV# 201211145 JACKSON ECS 05/01-31/24	109.95
6/30/2024	COMCAST	906631488 INV#203547013 JK ECS 06/01-30	109.95
6/30/2024	COMCAST	963176371 INV# 201259178 JT EHS 06/01-30/24	69.95
6/30/2024	COMCAST	963176371 INV# 203786627 JT HS 06/01-30/24	69.95
6/30/2024	COMCAST	963436312 INV# 197548034 SB HS	148.38
6/30/2024	COMCAST	963436312 INV#199932342 SB HS 04/01-05/31/24	296.76
6/30/2024	COMCAST	963436312 SB HS	2.23
6/6/2024	AMAZON	PO 11021 KITCHEN/TOWELS/KNIVES JT/JK/BB/NT	304.96
6/10/2024	AMAZON	PO 11028 KITCHEN ITEMS JT HS	109.75
6/12/2024	AMAZON	PO 11029 BRACKET/ROD/PAPER/BACKPACKS IONE/JACKSON	88.01
6/12/2024	WALMART	PO 11030 DIAPERS/WIPES JAMESTOWN EHS	154.22
6/13/2024	WALMART	PO 11031 PULLUPS/WIPES JACKSON HS/JAMESTOWN EHS	67.91
6/17/2024	WALMART	PO 11039 DIAPERS/WIPES BLUE BELL EHS	94.90
6/18/2024	MICROSOFT	MS-365 BUS STD LICENSES COMPANY-WIDE	139.10
6/30/2024	FAXAGE	PO 10906 INV# 202406-146438 SV FAX LINE	7.95
6/30/2024	FAXAGE	PO 10906 PORTAGE FAX LINE SV HS	5.64
6/30/2024	AMAZON	PO 10939 CLASSROOM SUPPLIES JT HS	1.00
6/3/2024	AMAZON	PO 11014 WAFFLE MAKER/KNIFE SHARPENER/SILVERWARE	218.03
6/3/2024	WALMART	PO 11016 DIAPERS/WIPES JACKSON EHS	67.79
6/5/2024	AMAZON	PO 11017 GLOVES/TONER IONE ECS	201.11
6/5/2024	AMAZON	PO 11018 CLASSRM/HHOLD/BLENDER JACKSON EHS	141.02
6/24/2024	WALMART	PO 11030 REFUND LITTLE SWIMMERS JT EHS	(42.82)
6/17/2024	AMAZON	PO 11038 FILE CABINET/PAPER/INK/TOOLS IO/HB/BB/NT	456.79
6/20/2024	WALMART	PO 11042 DIAPERS/TOOTHPASTE/GLUE IONE EHS	130.57
6/20/2024	AMAZON	PO 11043 CUPS BLUE BELL/IONE ECS	112.20
6/20/2024	AMAZON	PO 11044 LAPTOP STAND/HDMI CORD/BATTERY ECS	166.23
6/20/2024	AMAZON	PO 11045 HOME VISITING SUPPLIES HB	255.42
6/21/2024	AMAZON	PO 11047 CLASSROOM/HHOLD SUPPLIES JT EHS	370.33
6/24/2024	AMAZON	PO 11049 CLASSROOM/COOKING SHEETS JK EHS/IONE ECS	124.19
6/24/2024	AMAZON	PO 11201 GLOVES IONE EHS	20.90
6/26/2024	WALMART	PO 11202 LITTLE SWIMMERS JT EHS/IONE EHS	45.82
6/26/2024	AMAZON	PO 11204 RECRUITMENT ITEMS/SAND TABLE/SM TOOLS/CLSRM	301.47
6/27/2024	WAYFAUR	PO 11205 CLASSROOM RUGS JT EHC	284.33
6/11/2024	WIDGETCO	PO 99949 REPLACEMENT CORKBOARD JAMESTOWN HS	530.70

5,401.25

CHEVRON FUEL CARDS

<u>DATE</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
BILLING PERIOD 06/01-30/24	FUEL	1,191.99
BILLING PERIOD 06/01-30/24	CAR WASH	-
		<u>1,191.99</u>

LOWE'S CARDS

DATE	PURPOSE	AMOUNT
6/3/2024	PO 99939 SHADE HDWE/SINK SPRAYER JK EHS/HS	55.72
6/5/2024	PO 99940 PAINTING SUPPLIES SOULSBYVILLE HS	241.07
6/6/2024	PO 99942 PAINTING SUPPLIES JAMESTOWN HS	492.77
6/6/2024	PO 99943 MISTERS FOR JACKSON EHS & IONE EHS	65.46
6/10/2024	PO 99944 PAINTING SUPPLIES JAMESTOWN HS	65.77
6/11/2024	PO 99948 MAINTENANCE/SB HS BOXES/JT EHS	43
6/13/2024	PO 99950 PAINTING SUPPLIES JAMESTOWN HS	35.91
6/28/2024	PO 11037 PAINTING SUPPLIES ECS JK/IO	327.83
6/28/2024	PO 11101 MAINTENANCE ITEMS/STAPLE GUN ECS	57.75
		1,385.28

SAVEMART CARDS

DATE	PURPOSE	AMOUNT
6/3/2024	PO 10287 RAW FOOD/CRV IONE EHS	181.91
6/3/2024	PO 10288 RAW FOOD JACKSON EHS	195.18
6/3/2024	PO 10289 RAW FOOD BLUE BELL EHS	166.24
6/3/2024	PO 10290 RAW FOOD JAMESTOWN EHS	184.29
6/7/2024	PO 11015 FOOD FOR SOCIAL/SPOONS/BAG ECS HB	27.93
6/10/2024	PO 11025 RAW FOOD JACKSON EHS	179.33
6/10/2024	PO 11026 RAW FOOD BLUE BELL EHS	234.91
6/14/2024	PO 11032 FOOD FOR SOCIAL HB	26.16
6/14/2024	PO 11035 RAW FOOD BLUE BELL EHS	219.63
6/14/2024	PO 11036 RAW FOOD JAMESTOWN EHS	140.37
6/21/2024	PO 11046 RAW FOOD BLUE BELL EHS	238.09
6/25/2024	PO 11151 RAW FOOD IONE EHS	216.61
6/25/2024	PO 11152 RAW FOOD JACKSON EHS	203.75
6/25/2024	PO 11153 RAW FOOD JAMESTOWN EHS	99.49
6/28/2024	PO 11024 RAW FOOD ECS IO EHS	174.31
6/28/2024	PO 11027 RAW FOOD ECS JT EHS	232.98
6/28/2024	PO 11033 RAW FOOD ECS IO EHS	194.96
6/28/2024	PO 11034 RAW FOOD ECS JK EHS	144.69
		3,040.83

WALMART CARDS

DATE	PURPOSE	AMOUNT
6/5/2024	PO 11020 SOIL/VEGGIE PLANTS FOR GARDEN STUDY JK EHS	67.98
6/6/2024	PO 11023 SUPPLIES/SNACKS FOR SUMMER SCHOOL BB	72.49
		140.47

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

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(final)</i>												
SF-425 Status Reports												
Report Period				8130.1 & 2								
Due Date				Jan-Dec 23								
Date submitted				4/30/2024								
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(annual)</i>												
SF-425 Status Reports												
Report Period	8130.1 & 2		8130.1 & 2									
Due Date	Jan-Dec 23		Jan-Dec 23									
Date submitted	1/30/2024		3/20/2024									
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(annual)</i>												
429 Real Property Status Reports												
Report Period				8130.1 & 2								
Due Date				Jan-Dec 23								
Date submitted				4/30/2024								
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(semi-annual)</i>												
SF-425 Status Reports												
Report Period							8131.1 & 2					
Due Date							Jan 24 - Jun 24					
Date submitted							7/30/2024					
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(annual)</i>												
SF-425 Status Reports												
Report Period												
Due Date												
Date submitted												
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(final)</i>												
SF-425 Status Reports												
Report Period												
Due Date												
Date submitted												
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(annual)</i>												
429 Real Property Status Reports												
Report Period												
Due Date												
Date submitted												
8294.1 2023 CSPP (07/01/23-06/30/24)												
<i>(quarterly)</i>												
CDFS 9500												
Report Period	Oct 23 - Dec 23			Jan 24 - Mar 24			Apr 24 - Jun 24			Jul 24 - Sep 24		
Due Date	1/20/2024			4/20/2024			7/30/2024			10/20/2024		
Date submitted	1/20/2024						7/22/2024					
CDE Reserve												
<i>(annual)</i>												
CDFS 9530-A												
Report Period							Jul 23 - Jun 24					
Due Date (With CSPP Rpt)							7/30/2024					
Date submitted							7/22/2024					

Contracts and Amendments Report
Reporting Months of December 2023 - July 2024

Date Reported	Fund #	Program	Funding Source	Contract Description	Type of Contract	Original Period	Original Budget	Amended Period	Amended Budget	Value of Prior Contract
7/24	1560.6	Housing	Tuolumne County DSS	Tuolumne County CalWorks Housing Support Program Services	Continuation	7/1/24-6/30/25	261,537			
7/24	5313.3	Youth	Tuolumne County Behavioral Health	Tuo Co Behavioral Health Substance Abuse Prevention	Continuation	7/1/24-6/30/25	75,000			
7/24	5314.4	Youth	Tuolumne County Behavioral Health	Tuo Co Friday Night Live ARPA	Continuation	7/1/24-6/30/25	26,088			
7/24	5262.2	Youth	Tuolumne County Behavioral Health	Tuo Co Behavioral Health Substance Abuse Prevention	Continuation	7/1/24-6/30/25	104,225			
7/24	5622.4	Youth	Tuolumne County	ADD Primary Prevention Services	Continuation	7/1/24-6/30/25	25,000			
7/24	5623.4	Youth	Tuolumne County	Tuo Co AOD Prim Prevention ARPA	Continuation	7/1/24-6/30/25	26,784			
7/24	8397.4	CSBG	California Dept of Community Services & Develop (CSD)	CSBG CalEITC	Continuation	7/1/24-6/30/25	220,000			
6/24	3127.2	Energy	Community Services and Development - CSD	SUIHEAP - Supplemental Low Income Home Energy Assistance Program	New	5/1/24-5/31/25	55,470			
5/24	1464.1	Housing	United Way	Amador Co FEMA Phase 41 St Aside	Continuation	10/1/22-12/31/24	5,000			
5/24	1465.1	Housing	United Way	Tuolumne Co FEMA Phase 41 St Aside	Continuation	10/1/22-12/31/24	5,000			
5/24	1779.1	Housing	HUD	Tuolumne Permanent Supportive Housing Combined	Continuation	4/1/24-3/31/25	41,387			
5/24	1780.1	Housing	HUD	Amador Permanent Supportive Housing Combined	Continuation	7/1/23-6/30/24	23,808			
5/24	1781.1	Housing	HUD	Homeless Management Information System (HMIS)	Continuation	7/1/24-6/30/25	50,000			
5/24	1782.1	Housing	HUD	TRC RRH	Continuation	11/1/24-10/31/25	69,032			
5/24	1783.1	Housing	HUD	Continuum of Care Planning	Continuation	7/1/24-6/30/25	21,537			
5/24	2418.1	Food	DSS	EFAP Emergency Food Assistance Program	Amendment	10/1/23-9/30/24	43,781		145,462	43,781
5/24	2419.1	Food	DSS	EFAP Emergency Food Assistance Program	Continuation	3/1/24-9/30/24	46,133			
5/24	7137.1	Lifeline	Sutter Health - Sutter Valley Medical Foundation	Lifeline	New	1/1/24-12/31/24	7,000			
5/24	8295.1	ECS	CA Dept of Education	California State Preschool program	Continuation	7/1/24-6/30/25	687,018			
4/24	8294.4	ECS	CA Dept of Education	California State Preschool program SB 140 One time payment	New	04/1/24-until spent	18,000			
4/24	1462.1	Housing	United Way	Amador FEMA Phase 41 Direct	Continuation	10/1/22-12/31/24	8,208			
4/24	1463.1	Housing	United Way	Tuolumne FEMA Phase 41 Direct	Continuation	10/1/22-12/31/24	11,188			
4/24	1670.1	Housing	Tuolumne County	Encampment Resolution Funding Round 3 Tuo Rapid Rehousing	New	1/1/24-3/31/27	180,000			
3/24	5315.1	Youth	Tulare County Office of Education	Implement Friday Night Life SEL project	Amendment	7/1/23-6/30/25	200,000		240,000	200,000
2/24	2636.5	Food	Sandberg Goldberg Bernthal Family Charitable Foundation	General Operating Support	New	2/1/24 - until spent	40,000			
12/23	1373.1	Housing	DHCD	ESG Home Safe	Continuation	7/1/23-12/31/24	90,695			
12/23	1583.1	Housing	Amador County	Amador CalWorks HSP (Housing Support Program)	Amendment		146,940		168,895	146,940
12/23	1650.1	Housing	DHCD	CA Emergency Solutions and Housing (CESH)	Amendment	7/25/19-12/31/23		7/25/19-5/1/24		
12/23	1690.1	Housing	Anthem Blue Cross	Housing/Homelessness Prevention	New	10/18/23-12/31/24	60,000			
12/23	1719.1	Housing	Adventist Health Sonora	Short term emergency housing	New	1/4/24-12/31/24	15,000			
12/23	2418.1	Food	DSS	The Emergency Food Assistance Program (TEFAP)	Continuation	10/1/23-9/30/24	43,781			
12/23	3127.1	Energy	CSD	Low-Income Home Energy Assistance (LHEAP)	Continuation	11/1/23-6/30/25	1,301,536			
12/23	3350.1	Energy	Dept of Water Resources (DWR)	Low-Income Water Conservation	New	5/1/23-12/31/26	292,000			
12/23	3425.1	Energy	CSD	Low-Income Household Water Assist Prog (LIHWAP)	Amendment	4/1/22-12/31/24		4/1/22-3/31/24		
12/23	5313.2	Youth	Tuolumne County	Substance Use Disorder Primary Prevention Svcs	Amendment	7/1/23-6/30/24		7/1/23-6/30/25		
12/23	8131.1	ECS	Health and Human Services - HHS	Head Start	Continuation	1/1/24-12/31/24	2,185,784			
12/23	8131.2	ECS	Health and Human Services - HHS	Early Head Start	Continuation	1/1/24-12/31/24	1,625,297			
12/23	8294.3	ECS	CA Dept of Education	CSPP Cost of Care Plus	New	1/1/24-6/30/24	41,031			
12/23	8327.1	Com Srv	Community Services and Development - CSD	CSBG	Continuation	1/1/24-12/31/24	273,800			

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

	UNAUDITED		AUDITED	
	<u>June 30, 2024</u>		<u>June 30, 2023</u>	
	<u>Operating</u>	<u>Capital Assets</u>	<u>Operating</u>	<u>Capital Assets</u>
Assets				
Cash	3,025,505		2,340,038	
Prepaid Deposits & Expenses	291,765		226,034	
Accounts Receivable	14,452,027		3,365,407	
Weatherization Materials Inventory	50,663		80,163	
Construction In Progress				
Structures & Improvements		7,968,607.72		7,845,658
Vehicles & Equipment		1,799,529		1,882,235
Land		460,999		460,999
Accumulated Depreciation		-4,958,986		-4,854,931
				664,538
Total Assets	<u>17,819,959</u>	<u>5,270,150</u>	<u>6,011,642</u>	<u>5,998,499</u>
Liabilities				
Accounts Payable	151,190.01		73,239	
Internal Line of credit	0		359,892	
Refundable Deposits	29,649		19,277	
Salaries & Benefits Payable	156,968		261,565	
Accrued Paid Time Off	191,733		197,643	
Notes Payable	0	277,274	0	294,006
Deferred Revenue	16,431,667		<u>4,303,071</u>	
			6,489	664,538
Total Liabilities	16,961,206	277,274	5,221,176	958,544
Net Assets				
Invested in Capital Assets		4,992,875.84		5,039,956
Committed Fund Balance				
For Contingencies	60,000		60,000	
For Future Development	40,000		<u>40,000</u>	
Total Committed Fund Balance	100,000		100,000	
Assigned Fund Balance				
For Lease Opt-Out	40,103		40,103	
For Employee Health Insurance	<u>150,374</u>		<u>150,374</u>	
Total Assigned Fund Balance	190,477		190,477	
Unassigned Fund Balance	568,276.60		499,988	
Total Net Assets	<u>858,753</u>	<u>4,992,876</u>	<u>790,465</u>	<u>5,039,956</u>
	<u>17,819,960</u>	<u>5,270,149</u>	<u>6,011,641</u>	<u>5,998,499</u>

Amador Tuolumne Community Action Agency
Revenue and Expenditure Report / Income Statement
July 1, 2023 - June 30, 2024

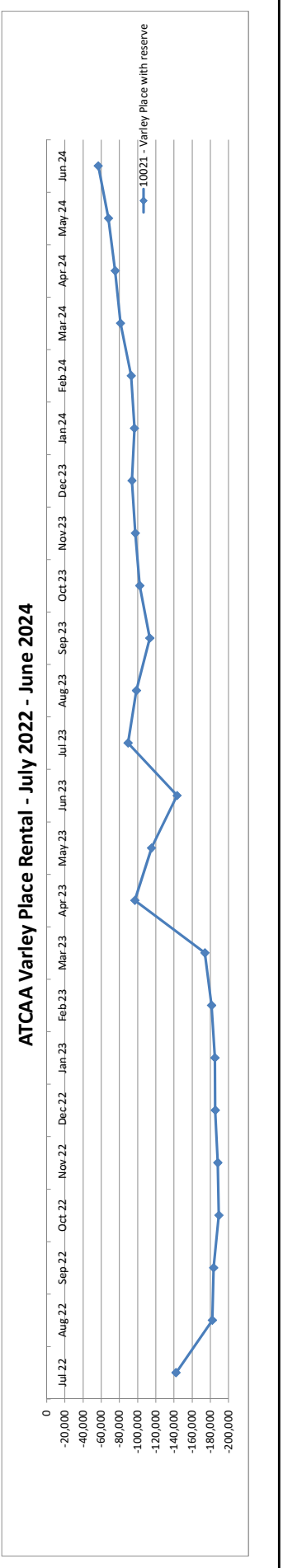
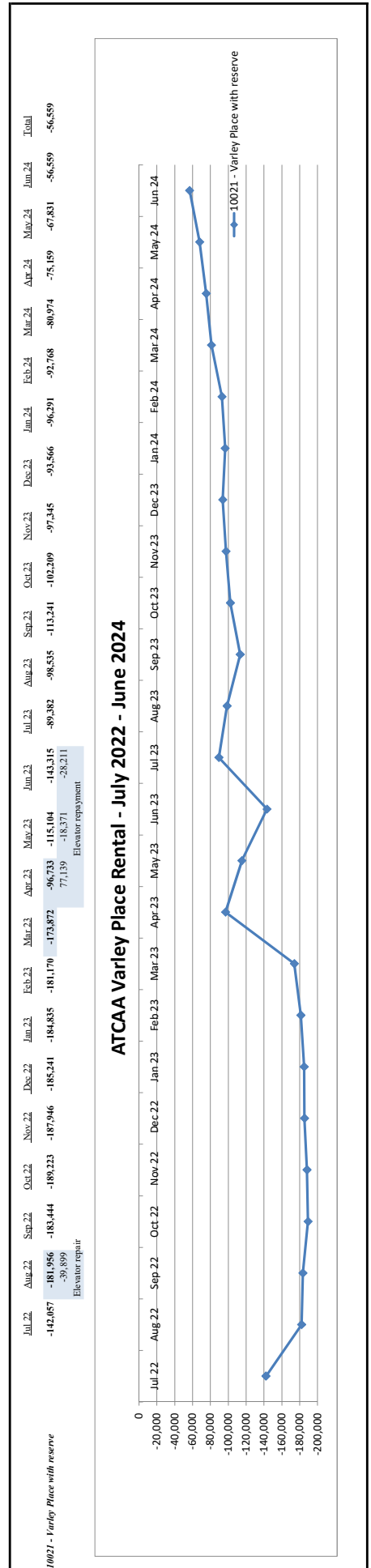
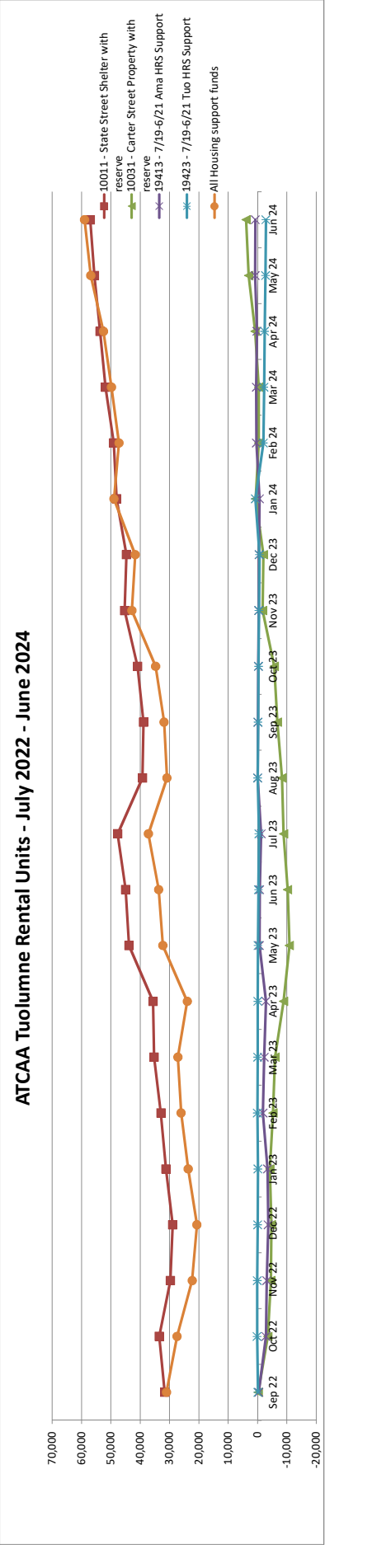
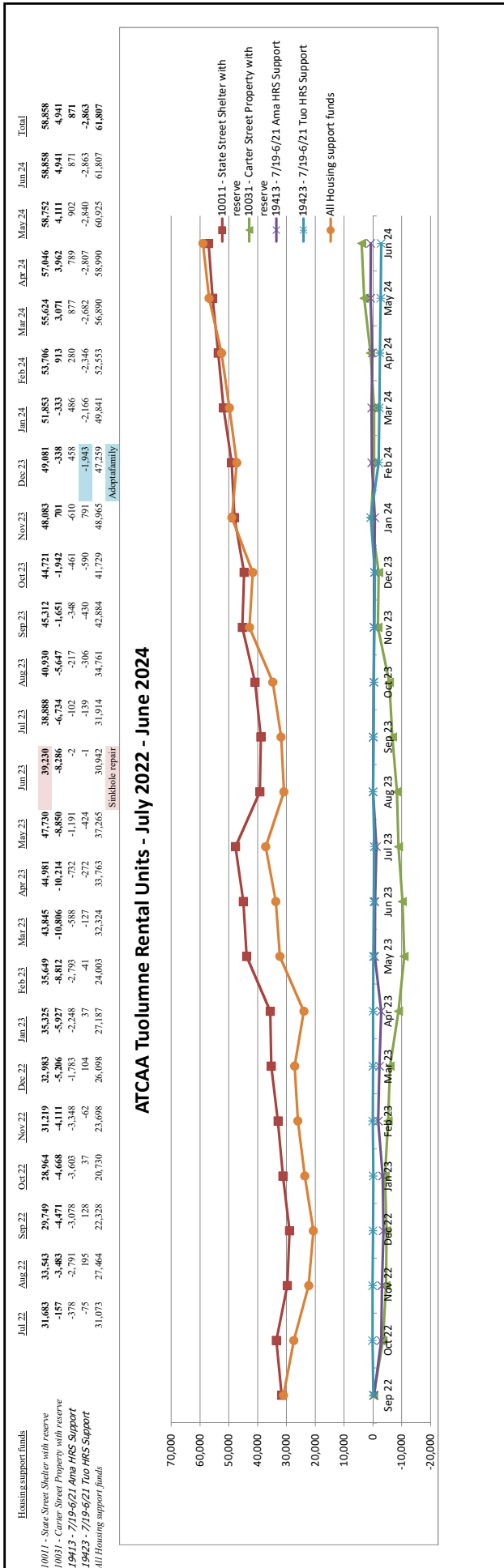
		July 1, 2022 - June 30, 2023 Actual	July 1, 2023 - June 30, 2024 Actual	Month 12 - 100% % variance from prior year
Revenue				
Cash and accrued Revenue				
Direct Federal Revenue	4000	3,971,246	4,355,926	110%
State Revenue(Pass-through Fed	4010	3,458,551	2,958,806	86%
State Revenue (Non-Federal)	4011	2,623,897	2,455,716	94%
Local Govern.Rev.(Pass through	4015	679,925	713,012	105%
Local Govern.Rev.(Non-Federal)	4016	502,862	621,532	124%
Private Revenue-Non Fed	4020	496,976	107,785	22%
Private Rev. (Pass through Fed	4021	90,658	22,266	25%
Community Donations	4030	119,681	129,283	108%
Client Fees	4034	63,033	51,955	82%
Miscellaneous Revenue	4039	217,542	182,317	84%
Interest Revenue	4040	4,995	11,028	221%
Rental Income	4041	213,714	277,624	130%
Vacancies	4042	0	-22,750	
Contractual Admin. Revenue	4060	1,042,672	953,621	91%
Carry-over Revenue (Non Grant)	4901	-186,266	1,478	
Total Cash Revenue		13,299,486	12,819,598	96%
Non-cash Revenue				
In-Kind Revenue	4050	1,810,722	1,253,486	69%
Admin.In-Kind Revenue	4051	198,084	76,570	39%
Total Non-cash Revenue		2,008,806	1,330,056	66%
Total Revenue		15,308,291	14,149,653	92%
Direct Expense				
Personnel Expense				
Salaries & Wages				
Salaries & Wages	6010	4,677,573	4,840,956	
Total Salaries & Wages		4,677,573	4,840,956	103%
Fringe Benefits				
Accrued Leave	6020	402,128	424,735	106%
FICA	6030	212,674	224,579	106%
Health Insurance	6040	764,937	854,423	112%
Retirement	6050	169,707	170,134	100%
Unemployment Insurance	6060	51,697	56,638	110%
Workers' Compensation Insuranc	6070	108,096	115,522	107%
Total Fringe Benefits		1,709,238	1,846,030	108%
Total Personnel Expense		6,386,811	6,686,986	105%
Non-personnel Expense				
Travel (Out-of-Area)				
Out-of-Area Travel (Staff)	6120	17,809	20,254	114%
Out-of-Area Travel (Volunteers	6121	2,408	0	
Total Travel (Out-of-Area)		20,219	20,254	100%
Major Equipment and Assets				
Equipment (over \$5000)	6210	50,763	212,287	418%
Leasehold Improvements	6230	74,285	71,116	96%
Structures & Improvements	6240	171,361	-40,583	-24%
Total Major Equipment and Assets		296,408	242,821	82%

Amador Tuolumne Community Action Agency
Revenue and Expenditure Report / Income Statement
July 1, 2023 - June 30, 2024

		July 1, 2022 - June 30, 2023 Actual	July 1, 2023 - June 30, 2024 Actual	Month 12 - 100% % variance from prior year
Supplies				
Classroom Supplies	6310	50,810	47,729	94%
Clothing & Personal Supplies	6320	331	4,362	1316%
Household Supplies	6330	61,263	70,065	114%
Postage	6350	23,018	22,131	96%
Program Supplies	6360	22,942	43,373	189%
Routine Office Supplies	6370	28,350	35,464	125%
Playground Supplies	6380	1,008	324	32%
Total Supplies		187,721	223,447	119%
Contractual				
Accounting & Auditing	6410	71,034	100,727	142%
Legal Services	6430	9,863	51,797	525%
Outside Services	6440	1,898,404	1,384,889	73%
Computer Services	6450	61,876	55,629	90%
Total Contractual		2,041,177	1,593,042	78%
Other (Equipment Expense)				
Computer Software-\$0-\$4,999	6505	26,532	16,609	63%
Computer (hardware)	6506	55,758	31,567	57%
Equipment (costing \$500-\$4999)	6510	40,600	40,001	99%
Insurance (Vehicular)	6520	37,928	44,063	116%
Maintenance (Equipment)	6530	30,711	27,354	89%
Maintenance (Vehicles)	6535	13,790	15,384	112%
Rents & Leases (Equipment)	6540	779	0	
Small Tools/Equip (under \$500)	6550	34,973	31,242	17%
Small Tools (minimal value)	6555	13,205	12,969	98%
Total Other (Equipment Expense)		254,276	219,189	86%
Other (General Personnel Costs)				
Local Travel (Staff)	6620	48,269	52,692	109%
Local Travel (Volunteers)	6621	328	961	293%
Staff Licensing	6630	1,986	5,290	266%
Training & Development (Staff)	6640	51,077	72,128	141%
Training & Development (Volunt	6641	0	20	
Vol Csts (other than training)	6650	7,187	1,125	16%
Total Other (General Personnel Costs)		108,846	132,217	121%
Other (General Operating Costs)				
Ads & Legal Notices	6705	71,100	62,834	88%
Copying Fees	6710	21,668	18,555	86%
Insurance/Bonds(not auto,hlth)	6720	113,799	110,253	97%
Interest On Long Term Debt	6725	9,907	9,738	98%
Meeting Costs	6730	9,712	22,542	232%
Membership Dues	6740	10,909	7,945	73%
Miscellaneous Expenses(Fiscal)	6750	144	375	261%
Printing & Binding	6755	31,547	16,877	53%
General Agency Promotion	6760	1,030	4,907	476%
Program Outreach	6765	39,975	34,791	87%
Publications	6770	2,155	7,351	341%

Amador Tuolumne Community Action Agency
Revenue and Expenditure Report / Income Statement
July 1, 2023 - June 30, 2024

		July 1, 2022 - June 30, 2023	July 1, 2023 - June 30, 2024	Month 12 - 100% % variance from prior year
		Actual	Actual	
Subscriptions	6780	29,326	23,176	79%
Service Fees-Banking (Fiscal)	6784	6,570	6,716	102%
Service Fees-Other (Fiscal)	6785	4,201	5,701	136%
Taxes & Assessments	6790	6,151	5,575	91%
Total Other (General Operating Costs)		358,193	337,335	94%
Other (Space/Occupancy Costs)				
Communications	6810	78,275	90,489	116%
Depreciation	6811	12,466	23,901	192%
Household Services	6820	100,387	111,915	111%
Maintenance -Structure/Grounds	6830	56,829	47,379	83%
Maintenance-Play Equip/Grnds	6831	4,995	4,553	91%
Mortgage Payments	6835	6,250	6,250	100%
Rents & Leases	6840	258,522	261,208	101%
Use Fees	6848	9,776	0	0%
Utilities	6850	190,749	205,954	108%
Total Other (Space/Occupancy Costs)		718,249	751,648	105%
Other (Special Departmental Costs)				
Client Assistance	6910	1,496,806	1,144,122	76%
Council Expense	6920	0	33	
Food (Prepared)	6930	496	2,067	417%
Food (Raw)	6935	337,323	397,665	118%
Weatherization Materials	6950	37,749	9,656	26%
Total Other (Special Departmental		1,872,375	1,553,542	83%
Total Non-personnel Expense		5,857,463	5,073,495	87%
Total Direct Expense		12,244,274	11,760,481	96%
Encumbered Costs				
Encumbered Costs	6970	0	37,251	
Total Encumbered Costs		0	37,251	0%
Indirect Expense				
Indirect Administrative Charge	6960	1,042,672	953,577	91%
Total Indirect Expense		1,042,672	953,577	91%
Non-cash Expense				
Non-cash Inkind (Admin.Charges)	6980	198,079	76,570	39%
Non-cash Inkind (Other)	6990	1,578,605	951,918	60%
Non-cash Inkind (Volunteer T&S	6995	232,117	301,568	130%
Total Non-cash Expense		2,008,801	1,330,056	66%
Excess Revenue over Expense		12,544	68,289	
Total Direct & Indirect Expense		14,253,075	12,714,058	
Health fund		-224	0	
Program and admin funds		12,768	68,289	



ATCAA Fiscal Officer Narrative – August 2024 p1

Still busy with new contracts, extensions and revisions. No change in cash flow, internally borrowing from cash advances (HHAP2 HHAP3 & HHAP4). **Audit adjustments in process.** **Discussions with new bank PNC are continuing, with August being our first month in operation.** **Admin budget proposed for this meeting.**

Housing – Denise Cloward Issue: subcontract monitoring

Housing is fully operational – open hire for maintenance worker

Community Dev. Block Grant (CDBG): Tuolumne only – CV3 \$176k rapid rehousing funds to be spent by 12/24. No new 2024 funding.

Emergency Shelter Grants (ESG): New round – RR non-competitive and Shelter (\$200k) now spending. New 2024 RFFs are out; funding may be cut, having to share within the continuum.

CalWorks – New Tuolumne 2024-25 contract in process.

Continuum of Care (CoC): ATCAA as administrator CESH2 funding being spent through CoC county contracts. PIT (Point-In-Time) counts are being collated. New Policy and Fund Committee now in operation.

CoC HHAP1: 4-county \$1.9 million Round 1 CoC funds being spent, with some budget revisions.

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

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

CoC HHAP4: \$1,610k in funding secured, 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: Carter Street with one vacancy, is now running a small net positive result.

Food bank – Lynne Ayers retiring: **Interviews complete, offer being made to new FB Director.**

Food bank is fully operational – full time from warehouse.

Community Dev. Block Grant (CDBG).

New CDBG \$475k 2 year started 10/23 in process. Detailed quarterly billings

Emergency Food Assist. Program (EFAP): **Total \$144k contract ends Sept 24. Additional CCC \$45K funds also end Sept 24.** This pays for staff and support to handle free Federal commodities – billed quarterly.

CalFoods: **2024-25 \$43k - only pays for CA food – new funding.** An additional \$150k was granted to be spent by 6/25 – same conditions. 40% was spent by 12/23.

Capital improvement project: **Budget revision in process** – up to \$900k available over many years. Purchasing new rollup doors, **fencing, cooling fans** and plans for parking in process.

Steinberg/Goldberg foundation: New \$40k received and already spent for 2024.

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 holidays.

ATCAA Fiscal Officer Narrative – August 2024 p2

Energy – Ruth Brickner Issue: **Joe Bors is acting Director – Open hire in process.**

All Wx staff have returned to work, outreach/intake in the office every day and working from home one day per week.

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

2023 ESLIHEAP: Only propane left in AMA & CAL

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

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

2024 LIHEAP: **Amendment 1 increased budget from \$1.3M to \$1.986M**

2024-25 Prop-1 Water Conservation TCRC: \$292K contract from T-Stan IRWM in process. **Submitted 2024-Q2 Invoice & Progress Report**

2024 LIHEAP Wx MOA with IMACA – approved by ATCAA Board of Directors, setting up

Amador youth – Pat Porto Issue: **Non-federal match**

Full time work, sometimes from home. Hired new Coordinator, started 4/8/24.

Drug Free Community coalition initiative: Spending first year of 5 yr contract at \$125k/year started October 2023.

Foster Youth: Funds from foster youth and donations combined for future use. Granted half of the ATCR 2023 donations.

Tuolumne youth – Bob White Issue: **Hiring new staff**

Staff increasing with funding

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

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

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

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

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

Community – various Issue:

Staff ramping up, outreach increasing

Lifeline (Marie): 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 2023-Feb 2024, when counting Sierra grant. Portion of CSBG previously allocated for Pat Porto (youth programs- Amador) have been reallocated to Lifeline in the same amount for the 2024 CSBG application.

Community Services Block Grant (CSBG): Regular 2024 \$273k contract is process.

CSBG EITC (Kristy): Current EITC Contract at \$440k year-around contract complete, closed 6/24. \$50k in IRS VITA funding through 9/24 **in operation.** New \$98k application complete for 24-25 Federal fiscal year.

ATCAA Fiscal Officer Narrative – August 2024 p3

Early Child Services – Nancy Miner Issue: Monitoring remediation in process

Head Start/State preschool on summer break through 8/21, Early Head Start continues

Head Start/Early Head Start. COLA approved without needing to apply – retro to 1/24 – **distribution in process**. Budget revision applied for and accepted to accommodate carryover

Latino outreach: spending within budget.

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

Cal State Preschool Program (CSPP): higher funding/child makes program self-sufficient, allowing expenses charged to be billed – change from attendance. Fully spent, now using \$168k cost adjustment funding.

Administration – Issue: Training fiscal officer

New staffing, still some remote work

Admin budget running negative \$130k due to increased audit, legal, and staffing (fiscal officer duplication) costs. Admin budget modification approved to use \$149K of \$417k carryover revenue from previous years. **2024-2025 Admin budget presented to BOD for approval 8/9/2024. Slight reduction from previous year due to less labor duplication in critical jobs.**

Health insurance/special projects Issue: Change in insurance premiums

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

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