

**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

**AGENDA**

**1. CALL TO ORDER:**

**2. ROLL CALL:**

<b>ATCAA Board of Directors</b>		
	<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

<b>ATCAA Staff</b>	
	Joseph Bors, Executive Director
	Talibah Al-Rafiq, Fiscal Officer
	Bruce Giudici, Outgoing Fiscal Officer
	Janessa Stone, Board Secretary
	Kristy Moore, Communications Director – Interim 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 Friday, April 12, 2024 meeting (*Org Std. 2.3*) (**ACTION ITEM**) Pg. 3

**5. NEW BUSINESS:**

5.1. Introduce new Fiscal Officer

**6. OLD BUSINESS:**

6.1. Banking Relationship Change (Verbal)

6.2. Northtown Property Sale Update Pg.6

**7. REPORTS:**

**7.1. Administrative Reports**

- 7.1.1. Line of Credit (LOC) Internal Report Pg.12
- 7.1.2. Local Agency Investment Fund (LAIF) Activity Report Pg.13
- 7.1.3. Administrative Budget to Actual Pg.14
- 7.1.4. CSBG Budget to Actual Pg.17

**7.2. Early Head Start Reports**

- 7.2.1. Head Start Budget and Expenditure Reports Pg.18
- 7.2.2. In Kind (Match) Reports Pg.19
- 7.2.3. Credit Card Expenditure Reports Pg.21
- 7.2.4. Early Childhood Service Report Submittal Matrix Pg.23

**7.3. Program Fiscal Report**

- 7.3.1. Contract Status Summary by Program Report Pg.24

**7.4. Agency Fiscal Statements**

- 7.4.1. ATCAA Balance Sheet Pg.25
- 7.4.2. ATCAA Revenue/Expenditure Report Pg.26
- 7.4.3. Housing Support Account – Tuolumne Properties and Varley Place Pg.29
- 7.4.4. Fiscal Officer Narrative Pg.30

**8. FUTURE BOARD MEETING: *Friday, August 09, 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, April 12, 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: **ATCAA Jackson Service Center**, 10590 Hwy 88, Jackson, CA 95642 (209) 223-1485

#### MINUTES

**1. CALL TO ORDER: 9:02 A.M**

**2. ROLL CALL:**

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

ATCAA Staff	
<b>P</b>	Joseph Bors, Executive Director
<b>P</b>	Bruce Giudici, Interim Fiscal Officer
<b>P</b>	Kristy Moore, Acting 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.

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

**4. CONSENT CALENDAR:**

**4.1.** Approval of minutes from Friday, February 09, 2024 meeting Pg. 1

*Gunselman stated the name, “Patricia Angeja”, should be removed from the February minutes. Campbell moved and Grenland seconded. MPU on a roll call vote.*

**5. NEW BUSINESS:**

**5.1.** North Town Property for Sale Pg. 5-13

*Bors explained to the committee that the building ATCAA occupies for most of its staff and services is for sale and he is exploring purchasing possibilities and the feasibility of such a purchase that he will ask the entire board to weigh in on.*

**6. REPORTS:**

**6.1. Administrative Reports**

**6.1.1. Line of Credit (LOC) Internal Report Pg. 14**

*Giudici reported that ATCAA is currently not using a Line of Credit (LOC). Giudici stated he is Interim. Bors and Giudici informed the committee that they are interviewing for a new Fiscal Officer and the candidate looks highly qualified. Giudici asked to put LOC report to the committee on hold. Bors opposed and declared to keep the LOC report in the package.*

**6.1.2. Local Agency Investment Fund (LAIF) Activity Report Pg. 15**

*Giudici stated we meet the criteria for this report.*

**6.1.3. Administrative Budget to Actual Pg. 16 (ACTION ITEM)**

*Giudici issued that the budget is over in December, 2024 to February, 2025 due to additional Audit payments from previous year.*

**6.1.4. CSBG Budget to Actual Pg. 17**

*Giudici reported the budget is being spent according to plan.*

**6.2. Early Head Start Reports**

**6.2.1. Head Start Budget and Expenditure Reports Pg. 18**

*Giudici and Bors stated the budget is standing at a good position.*

**6.2.2. In Kind (Match) Reports Pg. 18**

*Giudici broke down volunteer time, non-cash factors, when an In-Kind waiver is needed, and mentioned that there is no need a waiver.*

**6.2.3. Early Childhood Service Report Submittal Matrix Pg.19**

*Giudici stated we are doing well in this category.*

**6.2.4. Credit Card Expenditure Reports Pg. 20-22**

*Giudici reported there is not a lot of high spending and that the reports have been all on time.*

**6.3. Program Fiscal Report**

**6.3.1. Contract Status Summary by Program Report Pg. 23**

*Giudici explained a Friday Night Live amendment within the Contract Status summary due to funding that hasn't come through and current billing issues.*

**6.4. Agency Fiscal Statements**

**6.4.1. ATCAA Balance Sheet Pg. 24**

*Giudici explained that accounts receivable, deferred revenue, liability, and other funding areas are not included on this balance sheet and why.*

**6.4.2. ATCAA Revenue/Expenditure Report Pg. 25-27**

**6.4.3. Housing Support Account – Tuolumne Properties and Varley Place Pg. 28**

*Giudici stated the report is a little higher. Bors mentioned they are increasing rent, while it doesn't affect the residents.*

**6.4.4. Fiscal Officer Narrative Pg. 29-31**

*Giudici lets the committee know that the information written in red on the narrative is new information from the previous committee meeting.*

**7. OLD BUSINESS:**

**7.1. Recommendations for Banking Relationship Change Pg. 32-35**

*Bors informed the committee that ATCAA is looking at changing banks due to increased fees and low earning rates. After comparing several banks, he and ATCAA's Fiscal Department are recommending PNC bank. The committee concluded PNC would be the best option and it is also a local bank.*

**7.2. Recommendation for Admin Budget Modification Pg. 36**

*Giudici reported that the chart does not reflect the overruns discussed on the chart presented in section 6.1.3, earlier in the meeting.*

8. **FUTURE BOARD MEETING:** *Friday, June 14, 2024*
9. **ADJOURNMENT:** *10:23 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.



# NORTHTOWN PURCHASE FEASIBILITY AD-HOC COMMITTEE DISCUSSION

MAY 16, 2024

- Address: 59 Columbia Way, Sonora, CA 95370
- APN 001-053-012
- Square Footage ± 12,966 SF
- Lot Size ± 28,749 SF
- Zoning C, Commercial



- ATCAA Purchase using excess revenue
  - Deferred and Excess Revenue = \$350K
  - Would need to lease bottom floor.
- ATCAA to find partner to merge and occupy the ground floor.
  - Partner contributes equity toward down payment



# Purchase Scenarios

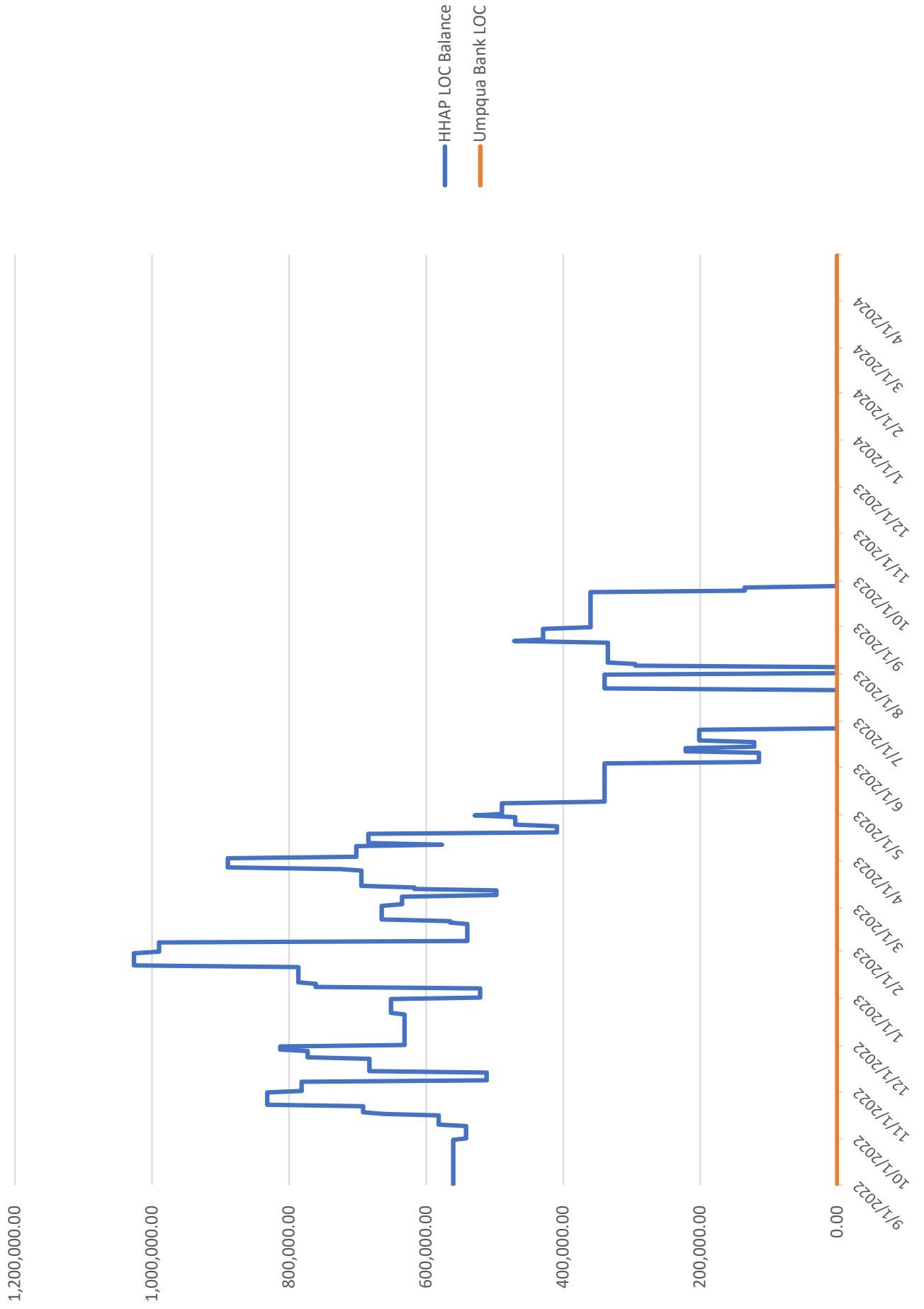
	Purchase Scenarios					
	\$ 950,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 850,000
Purchase Price						
Down Payment (%)	20%	20%	30%	50%	20%	
Down Payment (\$)	\$ 190,000	\$ 180,000	\$ 270,000	\$ 450,000	\$ 170,000	
	\$ 760,000	\$ 720,000	\$ 630,000	\$ 450,000	\$ 680,000	
Loan Amount (15 yr @6.00%)	\$ 6,413	\$ 6,076	\$ 5,316	\$ 3,797	\$ 5,738	
Loan Amount (15 yr @7.00%)	\$ 6,831	\$ 6,472	\$ 5,663	\$ 4,045	\$ 6,112	
Loan Amount (15 yr @8.00%)	\$ 7,263	\$ 6,881	\$ 6,021	\$ 4,300	\$ 6,498	
2022-2023 Average Expenses	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Support Account (savings)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Mortgage	\$ 81,972	\$ 77,664	\$ 67,956	\$ 48,540	\$ 73,344	
Total Annual Expenses:	\$ 201,972	\$ 197,664	\$ 187,956	\$ 168,540	\$ 193,344	
Lease Income: (@\$1.35 /sqft)	\$ 52,224	\$ 52,224	\$ 52,224	\$ 52,224	\$ 52,224	
Net Annual Expenses:	\$ 149,748	\$ 145,440	\$ 135,732	\$ 116,316	\$ 141,120	

**Current Annual Lease Expense is \$102,600**

- Recent annual expenses are equivalent to our current lease cost. (~\$100K)
- 1<sup>st</sup> Floor lease income is unlikely to cover mortgage and support account expenses, even with a 50% down payment.
- Seller anticipates a 10% increase, to ~\$112,300 when ATCAA Lease expires in April 2025.
- Break even might be close to a \$400K mortgage and 92% 1<sup>st</sup> floor occupancy at \$1.40 / sqft.
- Intangible risk of new owner terminating our lease or significant increase in lease rate.

- What else should we consider?
  - ATCAA lease the 1<sup>st</sup> floor to make the owner healthy?

# Internal Line of Credit Usage September 2022 - April 2024



**Amador-Tuolumne Community Action Agency**

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

<b>Beginning Balance 7/1/2023</b>	282,019.73
<b>Draws</b>	
<b>Interest</b>	
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
<b>Deposits</b>	

**Ending Bal as of 4/30/24** 292,773.44

Per Board Direction, LAIF will contain:

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

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

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

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 Budget to Actual Report: July 2023-April 2024**

		23-24 Budget			
		Funds 91471	July 2023-	% of	Amount of
		& 91481	April 2024	Budget	Budget
		revised	Unaudited	Received	Remaining
		04/12/24			
<b>REVENUE</b>				<b>83%</b>	
Amador & Tuolumne Counties	4016	\$49,000	\$40,830	83%	\$8,170
Carryover Revenue		\$151,534	\$0	0%	\$151,534
<b>Contractual Admin. Revenues:</b>					
2023 CSBG (Jun23-Dec23)		\$48,000	\$48,000	100%	\$0
2024 CSBG (Jan24-Jun24)		\$48,000	\$32,000	67%	\$16,000
Contractual Admin. Revenue	4060	\$878,160	\$748,008.28	85%	\$130,152
<b>Total Cash Revenue</b>		<b>\$1,174,694</b>	<b>\$868,838</b>	<b>74%</b>	<b>\$305,856</b>

				% of	
<b>DIRECT EXPENSE</b>				Budget	
				Spent	
<b>Personnel Expense</b>					
Salaries & Wages					
Salaries & Wages	6010	\$590,235	\$483,274	82%	\$106,961
<b>Total Salaries &amp; Wages</b>		<b>\$590,235</b>	<b>\$483,274</b>	<b>82%</b>	<b>\$106,961</b>
Fringe Benefits					
Accrued Leave	6020	\$54,992	\$44,983	82%	\$10,009
FICA	6030	\$22,061	\$18,130	82%	\$3,931
Health Insurance	6040	\$97,680	\$77,454	79%	\$20,226
Retirement	6050	\$27,484	\$22,428	82%	\$5,056
Unemployment Insurance	6060	\$7,700	\$5,344	69%	\$2,356
Workers' Compensation Ins	6070	\$2,893	\$2,376	82%	\$517
Other Employee Benefits	6080				\$0
<b>Total Fringe Benefits</b>		<b>\$212,810</b>	<b>\$170,714</b>	<b>80%</b>	<b>\$42,096</b>
<b>Total Personnel Expense</b>		<b>\$803,045</b>	<b>\$653,988</b>	<b>81%</b>	<b>\$149,057</b>
<b>Non-Personnel Expense</b>					
Travel (Out-of-Area)					
Out-of-Area Travel (Staff)	6120	\$541	\$405	0%	\$136
<b>Total Travel (Out-of-Area)</b>		<b>\$541</b>	<b>\$405</b>	<b>0%</b>	<b>\$136</b>
Supplies					
Household Supplies	6330	\$778	\$775	100%	\$3
Postage	6350	\$6,942	\$6,271	90%	\$671
Program Supplies	6360	\$1,677	\$1,482	88%	\$195
Routine Office Supplies	6370	\$3,738	\$3,761	101%	-\$23
Playground Supplies	6380	\$0	\$0	0%	\$0
<b>Total Supplies</b>		<b>\$13,135</b>	<b>\$12,288</b>	<b>94%</b>	<b>\$847</b>
Contractual					
Accounting & Auditing	6410	\$100,166	\$85,920	86%	\$14,246
Legal Services	6430	\$73,031	\$49,585	68%	\$23,446
Outside Services	6440	\$287	\$673	235%	-\$386
Computer Services	6450	\$69,426	\$62,992	91%	\$6,434
<b>Total Contractual</b>		<b>\$242,910</b>	<b>\$199,170</b>	<b>82%</b>	<b>\$43,740</b>

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

	<b>23-24 Budget</b>			
	<b>Funds 91471</b>	<b>July 2023-</b>	<b>% of</b>	<b>Amount of</b>
	<b>&amp; 91481</b>	<b>April 2024</b>	<b>Budget</b>	<b>Budget</b>
	<b>revised</b>	<b>Unaudited</b>	<b>Received</b>	<b>Remaining</b>
	<b>04/12/24</b>			
Other (Equipment Expense)				
Computer Software(\$0-\$4,999) 6505	\$498	\$1,709	343%	-\$1,211
Computer (Hardware) 6506	\$3,128	\$2,086	67%	\$1,042
Insurance (Vehicular) 6520	\$1,967	\$1,719	87%	\$248
Maintenance (Equipment) 6530	\$1,466	\$978	67%	\$489
Small Tools/Equip (Under \$500 6550	\$137	\$91	67%	\$46
Small Tools (Minimal Value) 6555	\$128	\$138	108%	-\$10
<b>Total Other (Equipment Expense)</b>	<b>\$7,324</b>	<b>\$6,721</b>	<b>92%</b>	<b>\$603</b>
Other (General Personnel Costs)				
Local Travel (Staff) 6620	\$3,181	\$2,532	80%	\$649
Staff Licensing 6630	\$26	\$108	415%	-\$82
Training & Development (Staff) 6640	\$2,081	\$2,478	119%	-\$397
<b>Total Other (General Personnel Costs)</b>	<b>\$5,288</b>	<b>\$5,118</b>	<b>97%</b>	<b>\$170</b>
Other (General Operating Costs)				
Ads & Legal Notices 6705	\$938	\$625	67%	\$313
Copying Fees 6710	\$2,193	\$1,906	87%	\$287
Insurance/Bonds(not auto,hlth) 6720	\$8,186	\$6,819	83%	\$1,367
Meeting Costs 6730	\$702	\$2,985	425%	-\$2,283
Membership Dues 6740	\$705	\$2,258	320%	-\$1,553
Printing & Binding 6755	\$843	\$562	67%	\$281
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	\$9,374	93%	\$694
Service Fees-Banking (Fiscal) 6784	\$5,868	\$5,738	98%	\$130
Service Fees-Other (Fiscal) 6785	\$487	\$373	77%	\$114
Taxes & Assessments 6790	\$83	\$55	66%	\$28
<b>Total Other (General Operating Costs)</b>	<b>\$34,424</b>	<b>\$33,734</b>	<b>98%</b>	<b>\$690</b>
Other (Space/Occupancy Costs)				
Communications 6810	\$5,957	\$4,622	78%	\$1,335
Household Services 6820	\$11,643	\$10,008	86%	\$1,635
Rents & Leases 6840	\$41,228	\$34,612	84%	\$6,616
Use Fees 6848	\$0	\$5,555	0%	-\$5,555
Utilities 6850	\$6,749	\$0	0%	\$6,749
<b>Total Other (Space/Occupancy Costs)</b>	<b>\$65,577</b>	<b>\$54,797</b>	<b>84%</b>	<b>\$10,780</b>
<b>Total Non-personnel Expense</b>	<b>\$369,199</b>	<b>\$312,233</b>	<b>85%</b>	<b>\$56,966</b>
<b>TOTAL DIRECT EXPENSE</b>	<b>\$1,172,244</b>	<b>\$966,221</b>	<b>82%</b>	<b>\$206,023</b>

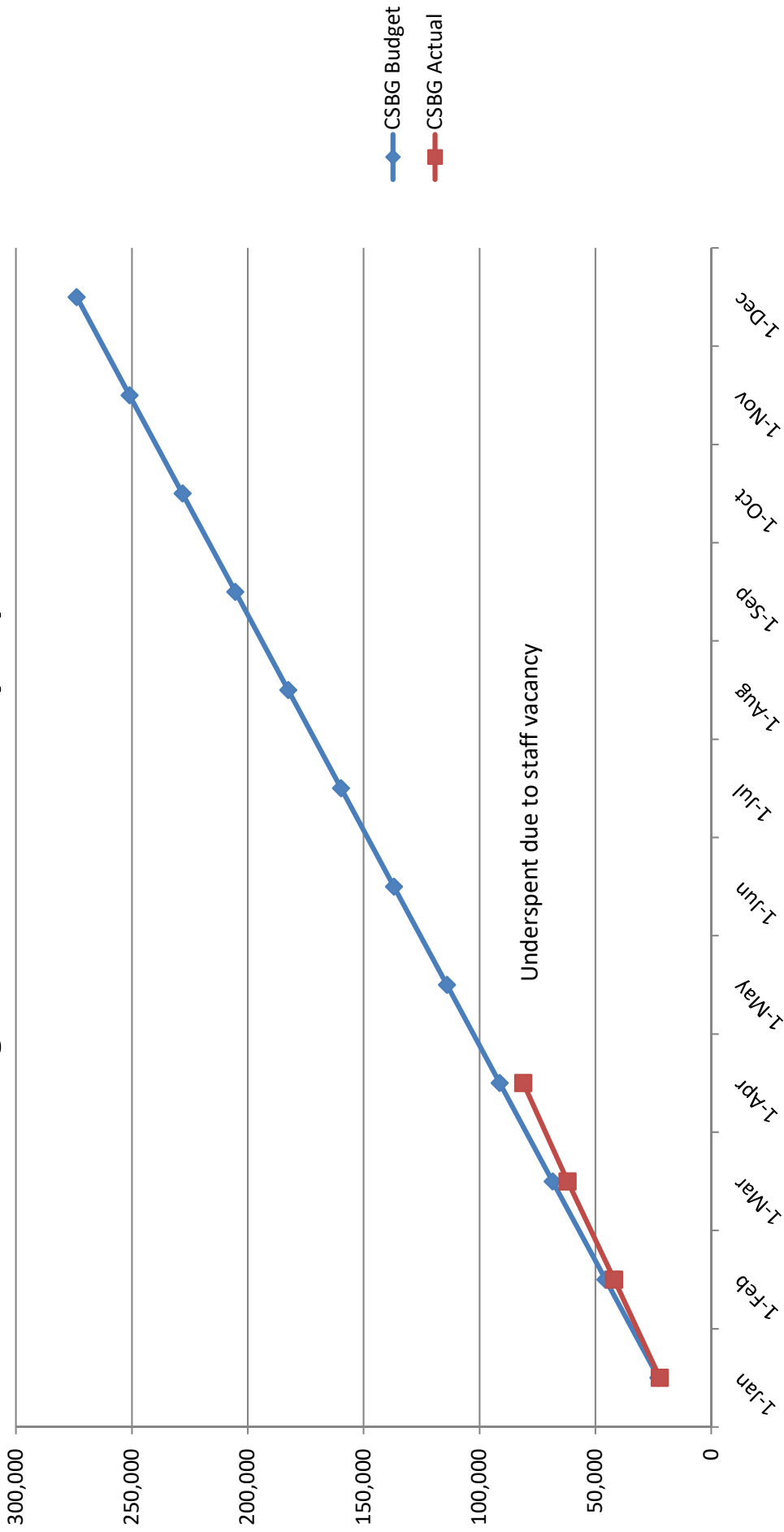
# AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

## Administrative Budget to Actual Report: July 2023-April 2024

		23-24 Budget Funds 91471 & 91481 revised 04/12/24	July 2023- April 2024 Unaudited	% of Budget Received	Amount of Budget Remaining
<b><u>BOARD OF DIRECTORS EXPENSE</u></b>					
<b>Non-Personnel Expense</b>					
Supplies					
Program Supplies	6370	\$100	\$20	20%	\$80
<b>Total Supplies</b>		<b>\$100</b>	<b>\$20</b>	<b>0%</b>	<b>\$80</b>
Other (General Personnel Costs)					
Travel (Local & Out of Area)	6120	\$250	\$203	81%	\$47
<b>Total Other (General Personnel)</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	6720	\$900	\$6,990	777%	-\$6,090
Meeting Costs	6730	\$1,000	\$1,132	113%	-\$132
<b>Total Other (General Operating)</b>		<b>\$2,100</b>	<b>\$8,122</b>	<b>387%</b>	<b>-\$6,022</b>
<b>OTAL BOARD of DIRECTORS EXPENSE</b>		<b>\$2,450</b>	<b>\$8,345</b>	<b>341%</b>	<b>-\$5,895</b>
<b>TOTAL ADMIN EXPENSE</b>		<b>\$1,174,694</b>	<b>\$974,566</b>	<b>83%</b>	<b>\$200,128</b>
		<b>23-24 Budget Funds 91471 &amp; 91481 revised 04/12/24</b>	<b>July 2023- April 2024 Unaudited</b>	<b>5/1/24- 6/30/24</b>	<b>Variance to Budget</b>
Revenue Over/Under Expenditures					
Total Revenue		\$1,174,694	\$868,838		-\$305,856
Less Total Expenditures		-\$1,174,694	-\$974,566		-\$200,128
Current Year Revenue Over/Under Expendit		\$0	-\$105,727		-\$105,727
Carryover From Prior Years		\$318,186	\$318,186	-\$20,822	
Year End Revenue Over/Under Expenditures		\$318,186	\$212,459	\$191,637	



# CSBG Budget to Actual: January - April 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	22,184	41,879	61,962	81,125								



HEAD START BUDGET AND EXPENDITURE REPORT - 2024

8131.1

Period Covering: 01-01-2024 through 04-30-2024

<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	\$16,817	\$5,043	67%	23%
<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	\$1,367,751	\$413,030	\$954,721	67%	70%
Fringe Benefits	591,481	152,611	438,870	67%	74%
Travel	3,861	0	3,861	67%	100%
Equipment	0	0	0	67%	
Supplies	94,740	12,736	82,004	67%	87%
Contractual	29,068	4,087	24,981	67%	86%
Other	226,981	93,973	133,008	67%	59%
<b>Total Direct Charges</b>	<b>\$2,313,882</b>	<b>\$676,437</b>	<b>\$1,637,445</b>	67%	71%
Encumbered		0			
Indirect Charges	275,012	70,617	204,395	67%	74%
<b>Total</b>	<b>\$2,588,894</b>	<b>\$747,054</b>	<b>\$1,841,840</b>	67%	71%
<b>Total to be charged from CACFP</b>		<b>\$0</b>	<b>\$1,841,840</b>		
<b>Total to be charged from CSPP</b>		<b>\$0</b>	<b>\$1,841,840</b>		
<b>Total Including Other Revenue</b>	<b>\$2,588,994</b>	<b>\$747,054</b>	<b>\$1,841,940</b>	67%	71%



EARLY HEAD START BUDGET AND EXPENDITURE REPORT - 2024

8131.2

Period Covering: 01-01-2024 through 04-30-2024

<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	\$23,214	\$8,420	67%	27%
<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	\$867,480	\$275,194	\$592,286	67%	68%
Fringe Benefits	432,944	123,533	309,411	67%	71%
Travel	1,000	0	1,000	67%	
Equipment	0	0	0	67%	
Supplies	74,582	15,046	59,536	67%	80%
Contractual	25,130	1,054	24,076	67%	96%
Other	161,673	56,135	105,538	67%	65%
<b>Total Direct Charges</b>	<b>\$1,562,809</b>	<b>\$470,961</b>	<b>\$1,091,848</b>	67%	70%
Encumbered		0			
Indirect Charges	164,207	48,972	115,235	67%	70%
<b>Total</b>	<b>\$1,727,016</b>	<b>\$519,933</b>	<b>\$1,207,083</b>	67%	70%
<b>Total to be charged from CACFP</b>		<b>\$0</b>	<b>\$1,207,083</b>		
<b>Total Including Other Revenue</b>	<b>\$1,727,228</b>	<b>\$519,933</b>	<b>\$1,207,295</b>	67%	70%



**HEAD START & EARLY HEAD START IN-KIND MATCH - 2024**  
**8131.1 & 8131.2**  
 Period Covering: 01-01-2024 through 04-30-2024

<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		\$23,200			
Cash match		336,196			
<b>Total</b>	<b>\$952,770</b>	<b>\$359,396</b>	<b>\$593,374</b>	67%	62%



**HEAD START & EARLY HEAD START IN-KIND MATCH - 2024**  
**8131.1 & 8131.2**  
 Period Covering: 01-01-2024 through 04-30-2024

<i>Volunteer Hours By Center</i>	<i>April 2024</i>	<i>TOTAL HOURS 2024</i>
Blue Bell Head Start	6.33	25.58
Ione Head Start	45.23	93.02
Jackson Head Start	5.83	37.93
Jamestown Head Start	3.50	4.75
Soulsbyville Head Start	34.17	171.92
Summerville Head Start	3.25	22.33
Blue Bell Early Head Start	0.00	0.58
Ione Early Head Start	15.28	31.01
Jackson Early Head Start	1.50	5.83
Jamestown Early Head Start	1.00	1.00
Home Base	0.00	0.00



**It Care Food Program BUDGET AND EXPENDITURE REPORT - 2023/2024**  
**8227.1 & 8227.2**  
 Period Covering: 10-01-2023 through 04-30-2024

<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	\$18,232	\$3,768	42%	17%
Fringe Benefits	10,000	8,383	1,617	42%	16%
Food	85,647	56,963	28,684	42%	33%
<b>Total Direct Charges</b>	<b>\$117,647</b>	<b>\$83,578</b>	<b>\$34,069</b>	42%	29%
Indirect Charges	12,353	8,776	3,577	42%	29%
<b>Total Charged</b>	<b>\$130,000</b>	<b>\$92,354</b>	<b>\$37,646</b>	42%	29%
Total To Be Charged to HS/EHS		<b>\$0</b>			
<b>Adjusted Total</b>	<b>\$130,000</b>	<b>\$92,354</b>	<b>\$37,646</b>	42%	29%



**CA STATE PRESCHOOL PROGRAM BUDGET AND EXPENDITURE REPORT**  
**8294.1**  
 Period Covering: 07-01-2023 through 04-30-2024

<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	\$424,604	\$22,869	17%	5%
Fringe Benefits	\$152,500	156,574	-4,074	17%	-3%
Travel	0	0		17%	
Supplies	20,000	17,904	2,096	17%	10%
Contractual	0	302		17%	
Other	16,155	11,804	4,350	17%	27%
<b>Total Direct Charges</b>	<b>\$636,128</b>	<b>\$611,188</b>	<b>\$24,939</b>	17%	4%
Indirect Charges	50,890	61,119	-10,229	17%	-20%
<b>Total Charged</b>	<b>\$687,018</b>	<b>\$672,307</b>	<b>\$14,711</b>	17%	2%
To Be Charged to HS		<b>\$0</b>			
<b>Adjusted Total</b>	<b>\$687,018</b>	<b>\$672,307</b>	<b>\$14,711</b>	17%	2%
<b>Tuolumne CSPP QRIS</b>	<b>\$51,025</b>	<b>\$11,998</b>	<b>\$39,027</b>		
<b>Amador CSPP QRIS</b>	<b>\$8,000</b>	<b>\$1,107</b>	<b>\$6,893</b>		
<b>CSPP Rate Increase</b>	<b>\$206,074</b>		<b>\$206,074</b>		



**TUOLUMNE HOME VISITING PROGRAM**  
**8168.2**  
 Period Covering: 07-01-2023 through 04-30-2024

<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	\$20,773	\$22,050	17%	51%
Travel (Fuel)	500	396	104	17%	21%
Supplies	500	0	500	17%	100%
Other	0	133	-133	17%	
<b>Total Direct Charges</b>	<b>\$43,823</b>	<b>\$21,302</b>	<b>\$22,522</b>	17%	51%
Indirect Charges	4,601	2,237	2,364	17%	51%
<b>Total</b>	<b>\$48,424</b>	<b>\$23,538</b>	<b>\$24,886</b>	17%	51%

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

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

<b>DATE</b>	<b>VENDOR</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
4/1/2024	PO 10465	AMAZON PHONE CASE/GLOVES/GATE NT/IO/BB	201.96
4/1/2024	PO 10471	WALMART PULLUPS/WHITE BOARD/WIPES JACKSON ECS	87.46
4/1/2024	PO 10474	AMAZON CHILDREN'S CHAIRS SOULSBYVILLE HS	939.2
4/1/2024	PO 99599	4IMPRINT.COM 50 APRONS ECS	822.83
4/2/2024	PO 10477	AMAZON CELEBRATE YOUR CHILDREN ITEMS/TONER NT/BB	169.7
4/3/2024	PO 10479	AMAZON CURTAINS/TOWELS/TOOTHBRUSH SANITIZER JK/IO	116.76
4/3/2024	PO 10480	WALMART CLASSROOM SUPPLIES JT SAND UNAVAILABLE	112.14
4/4/2024	PO 10484	WALMART CLASSROOM/HHOLD IONE HS	36.85
4/4/2024	PO 10485	AMAZON CUPS/CLOCK/TONER/CLSRM BB/JK	244.58
4/8/2024	PO 10492	AMAZON TEACHERS CHAIRS SOULSBYVILLE HS	228.36
4/9/2024	PO 10498	WALMART DIAPERS/WIPSE SOULSBYVILLE HS	23.49
4/9/2024	PO 10500	AMAZON CLASSRM SUPPLIES/BINS/CUPS SB/JT/JK	164.33
4/10/2024	MS 365	STD BUSINESS LICENSES 3/10-04/09	132
4/10/2024	PO 10653	AMAZON RECRUITMENT/CUPS/GLOVE/FLOOR CLEANER	145.33
4/10/2024	PO 10655	INSECT LORE CATERPILLARS IO/JK/SV/JT	128.53
4/11/2024	PO 10656	AMAZON CLING WRAP ECS	163.34
4/11/2024	PO 10657	WALMART DIAPERS/CLOCK/CLASSRM ITEMS BLUE BELL EHS	120.06
4/11/2024	PO 10661	WALMART DIAPERS/BABY OIL/SIPPY CUPS IONE EHS	113.78
4/12/2024	PO 10662	AMAZON TOASTER/WAFFLE MAKER/CONTAINERS/FOIL SB/JT/E	381.37
4/12/2024	PO 10664	INSECT LORE CATERPILLARS SB/BB/JT	63.35
4/12/2024	PO 10665	AMAZON ACOUSTIC PANELS JACKSON HS	1,655.16
4/12/2024	PO 10666	AMAZON CLASSROOM ITEMS BLUE BELL	22.99
4/16/2024	PO 10676	WALMART DIAPERS/WIPES/SIPPY CUPS JAMESTOWN EHS	108.4
4/16/2024	PO 10678	AMAZON TONER/CUPS/SUNSCREEN/BANDAIDS/LINERS	284.28
4/16/2024	PO 10680	AMAZON GROWING TOGETHER ITEMS SUMMERVILLE HS	126.24
4/16/2024	PO 99910	HENRY & LIZA'S CPR LLC RED CROSS INSTRUCTOR TRAININ	1,125.00
4/17/2024	PO 10685	AMAZON ITEMS FOR GROWING TOGETHER JAMESTOWN ECS	549.71
4/18/2024	PO 10687	AMAZON CHAIRS/CABINET/GROWING TOGETHER JK/BB/SV	332.26
4/18/2024	PO 10689	WALMART PHOTO PRINTS IONE HS	13.58
4/18/2024	PO 10690	GROWING GREAT KIDS - TRAINING	2,275.00
4/23/2024	COMCAST 8155 60 078 0537299 03/11-04/10/24 10550 - 7TH ST		118.37
4/23/2024	COMCAST 906631488 INV# 196241058 JACKSON ECS		109.95
4/23/2024	COMCAST 963176371 INV# 196288929 18234 - 4TH JT HS		69.95
4/23/2024	PO 10703	AMAZON OFFICE SUPPLIES/CUPS SB HS	174.18
4/24/2024	PO 10708	AMAZON CLASSROOM SUPPLIES/BULLETIN BOARD JT EHS	354.37
4/25/2024	PO 10709	AMAZON TONER/CUPS/LOCKS/HEADPHONES NT/JT HS	120.34
4/25/2024	PO 10712	WALMART CLASSROOM/DIAPERS/VINEGAR JT/BB	74.69
4/26/2024	PO 10722	WALMART CLASSROOM SUPPLIES BLUE BELL HS	32.51
4/29/2024	PO 10723	AMAZON CHAIRS/CROCKPOT/PHONE BATTERIES/CUPS JK/NT	261.8
4/30/2024	COMCAST 906631488 04/01-30/24 JACKSON ECS		109.95
4/30/2024	COMCAST 963176371 04/01-30/24 JT HS		69.95
4/30/2024	PO 10728	AMAZON HHOLD/BASKETBALL HOOP JAMESTOWN EHS	446.05
4/30/2024	PO 10729	WALMART HOMEBASE SUPPLIES	37.33
4/30/2024	PO 10733	AMAZON CLASSROOM ITEMS IONE EHS	416.39
4/30/2024	PO 99611	NONPROFIT COMPENSATION ASSOCIATES, INC. SURVEY	105
			<b>13,388.87</b>

**CHEVRON FUEL CARDS**

<b>DATE</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
BILLING PERIOD 03/01-31/24	FUEL	1,547.41
BILLING PERIOD 03/01-31/24	CAR WASH	-
		<b>1,547.41</b>

**LOWE'S CARDS**

<b>DATE</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
4/1/2024	PO 99600 CURTAIN ROD/WALL CABINET JACKSON HS/EHS	180.64
4/2/2024	PO 99901 WALL CABINETS BLUE BELL EHHS	299.61
4/11/2024	PO 99902 MOP/SAND/SALT PELLETS/ ECS BB & JK	168.94
4/11/2024	PO 99903 WEED EATER (BATTERY OPERATED) ECS	205.59
4/11/2024	PO 99904 KEYS/LIGHT FIXTURE ECS JK HS/IO HS	27.1
4/11/2024	PO 99905 PLUMBING SUPPLIES ECS SB HS	5.77
4/15/2024	PO 99909 CO2 DETECTOR JACKSON EHS	47.02

4/25/2024	PO 10688 TABLE WHEELS/STAIN ECS SB HS/BB	28.29
4/25/2024	PO 10691 SAND/STOVE PARTS ECS IO HS/EHS JT HS	150.3
4/25/2024	PO 10702 POTTING SOIL GROWING TOGETHER EVENT ECS SV HS	24.75
4/25/2024	PO 10704 PLANTS FOR GROWING TOGETHER EVENT ECS SV HS	30.31
4/25/2024	PO 99908 DISHWASHER ECS JK EHS	378.8
4/25/2024	PO 99911 DISHWASHER PLUMBING ECS JK EHS	13.78
4/25/2024	PO 99912 4 CABINETS FOR BLUE BELL EHS	599.21
4/29/2024	PO 10724 BOLTS JACKSON EHS	1.41
		<hr/>
		<b>2,161.52</b>

**SAVEMART CARDS**

<b>DATE</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
4/1/2024	PO 10469 3/29 RAW FOOD JACKSON EHS	165.41
4/2/2024	PO 10476 RAW FOOD JAMESTOWN EHS	175.64
4/3/2024	PO 10478 RAW FOOD BLUE BELL ECS	13.25
4/3/2024	PO 10482 FOOD FOR SOCIAL HOMEBASE	23.81
4/5/2024	PO 10486 RAW FOOD JACKSON EHS	121.97
4/8/2024	PO 10488 RAW FOOD	335.44
4/8/2024	PO 10489 RAW FOOD JAMESTOWN HS	327.4
4/8/2024	PO 10490 RAW FOOD BLUE BELL ECS	541.54
4/9/2024	COR SUB FUNDPO 10476 S/B JAMESTOWN 00/64	0
4/11/2024	PO 10453 EGGS/WHIPPING CREAM PROJECTS ECS IO HS	34.17
4/11/2024	PO 10467 RAW FOOD/SUGAR ECS IO	426.5
4/11/2024	PO 10468 RAW FOOD ECS JK HS	382.24
4/11/2024	PO 10473 CLASSROOM PROJECT/PB/MILK/HONEY ECS JK HS	36.05
4/11/2024	PO 10495 SNACKS FOR PARENT MEETING ECS SB	46.17
4/11/2024	PO 10659 FOOD PROJECT IONE HS	25.61
4/12/2024	PO 10668 RAW FOOD IONE ECS	404.48
4/12/2024	PO 10670 RAW FOOD JACKSON EHS	225.7
4/17/2024	PO 10487 RAW FOOD ECS IO	354.58
4/17/2024	PO 10491 RAW FOOD ECS BB	258.81
4/17/2024	PO 10494 RAW FOOD ECS JT EHS	241.01
4/17/2024	PO 10499 FOOD FOR COOKING DEMO ECS	132.63
4/17/2024	PO 10684 FOOD FOR SOCIAL HOMEBASE	39.05
4/22/2024	PO 10692 RAW FOOD IONE ECS	468.36
4/22/2024	PO 10693 RAW FOOD JACKSON HS	297.52
4/22/2024	PO 10695 RAW FOOD JAMESTOWN HS	308.54
4/22/2024	PO 10696 RAW FOOD JAMESTOWN EHS	241.92
4/22/2024	PO 10697 RAW FOOD SOULSBYVILLE HS	367.27
4/25/2024	PO 10669 RAW FOOD ECS JK HS	316.47
4/25/2024	PO 10671 RAW FOOD ECS BB	355.54
4/25/2024	PO 10672 RAW FOOD ECS JT HS	276.57
4/25/2024	PO 10673 RAW FOOD ECS JT EHS	259.64
4/25/2024	PO 10674 RAW FOOD/PARCHMENT PAPER ECS SB HS	204.08
4/25/2024	PO 10677 COOKING PROJECT/PLAYDOUGH ECS JK HS	143.22
4/25/2024	PO 10683 FOOD FOR PARENT MEETING ECS SV HS	44.41
4/26/2024	PO 10713 RAW FOOD/FLOUR TORTILLAS IONE ECS	444.48
4/26/2024	PO 10714 RAW FOOD/FLOUR TORTILLAS JACKSON HS	258.85
4/26/2024	PO 10715 RAW FOOD JACKSON EHS	178.21
4/26/2024	PO 10716 RAW FOOD BLUE BELL ECS	537.55
4/26/2024	PO 10717 RAW FOOD JAMESTOWN HS	398.71
4/26/2024	PO 10718 RAW FOOD SOULSBYVILLE HS	389.59
4/26/2024	PO 10719 RAW FOOD JAMESTOWN EHS	240.71
4/26/2024	PO 10721 COOKING PROJECT BLUE BELL HS	38.09
4/29/2024	PO 10726 FOOD FOR CINCO DE MAYO JAMESTOWN ECS	96.56
4/30/2024	PO 10694 RAW FOOD JACKSON EHS	187.89
4/30/2024	PO 10698 RAW FOOD BLUE BELL ECS	470.31
4/30/2024	PO 10710 GROWING TOGETHER ITEMS SUMMerville HS	44.1
		<hr/>
		<b>10,880.05</b>

**WALMART CARDS**

<b>DATE</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
4/3/2024	PO 10481 LAUNDRY SOAP BLUE BELL ECS	32.53
4/17/2024	PO 10496 T-SHIRTS FOR TYEDYE ECS BB	21.71
4/29/2024	PO 10725 CLASSROOM ITEMS IONE EHS	104.48
		<hr/>
		<b>158.72</b>

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				8130.1 & 2								
Report Period				Jan-Dec 23								
Due Date				4/30/2024								
Date submitted												
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(annual)</i>												
SF-425 Status Reports	8130.1 & 2		8130.1 & 2									
Report Period	Jan-Dec 23		Jan-Dec 23									
Due Date	1/30/2024		3/20/2024									
Date submitted	1/31/2024		3/20/2024									
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(annual)</i>												
429 Real Property Status Reports				8130.1 & 2								
Report Period				Jan-Dec 23								
Due Date				4/30/2024								
Date submitted				2/26/2024								
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(semi-annual)</i>							8131.1 & 2					
SF-425 Status Reports							Jan 24 - Jun 24					
Report Period							7/20/2024					
Due Date												
Date submitted												
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								
Due Date	1/20/2024			4/20/2024								
Date submitted	1/20/2024											
CDE Reserve												
<i>(annual)</i>												
CDFS 9530-A												
Report Period												
Due Date												
Date submitted												
Due Date (With Final CSPP Rpt)												
Date submitted												

Contracts and Amendments Report  
Reporting Months of September 2023 - May 2024

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



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

	<b>UNAUDITED</b> <u>April 30, 2024</u>		<b>AUDITED</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	2,993,334		2,340,038		2,074,003	
Prepaid Deposits & Expenses	232,679		226,034		250,155	
Accounts Receivable	15,339,407		3,365,407		2,392,997	
Weatherization Materials Inventory	48,895		80,163		115,720	
Construction In Progress						
Structures & Improvements		7,925,273		7,845,658		7,565,674
Vehicles & Equipment		1,882,236		1,882,235		1,820,473
Land		460,999		460,999		460,999
Accumulated Depreciation		-4,856,590		-4,854,931		-4,468,041
Deferred outflows + Right of use assets		664,538		664,538		
<b>Total Assets</b>	<b>18,614,315</b>	<b>6,076,456</b>	<b>6,011,642</b>	<b>5,998,499</b>	<b>4,832,875</b>	<b>5,379,104</b>
<b>Liabilities</b>						
Accounts Payable	230,124.51		73,239		462,198	
Internal Line of credit	0		359,892		653,107	
Refundable Deposits	26,479		19,277		16,077	
Salaries & Benefits Payable	242,649		261,565		133,719	
Accrued Paid Time Off	201,672		197,643		200,075	
Notes Payable	0	280,102	0	294,006	0	310,569
Deferred Revenue	<u>17,022,716</u>		<u>4,303,071</u>		<u>2,599,401</u>	
Right of use liabilities		664,538	6,489	664,538		
<b>Total Liabilities</b>	<b>17,723,640</b>	<b>944,640</b>	<b>5,221,176</b>	<b>958,544</b>	<b>4,064,576</b>	<b>310,569</b>
<b>Net Assets</b>						
Invested in Capital Assets		5,131,815.25		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	100,000		100,000		100,000	
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	190,477		190,477		182,608	
Unassigned Fund Balance	600,198.91		499,988		485,690	
<b>Total Net Assets</b>	<b>890,676</b>	<b>5,131,815</b>	<b>790,465</b>	<b>5,039,956</b>	<b>768,297</b>	<b>5,068,536</b>
	<u>18,614,315</u>	<u>6,076,455</u>	<u>6,011,641</u>	<u>5,998,499</u>	<u>4,832,874</u>	<u>5,379,104</u>

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

		July 1, 2022 - June 30, 2023 Actual	July 1, 2023 - April 30, 2024 Actual	Month 10 - 83% % variance from prior year
<b>Revenue</b>				
Cash and accrued Revenue				
Direct Federal Revenue	4000	3,971,246	3,614,520	91%
State Revenue(Pass-through Fed	4010	3,458,551	2,413,365	70%
State Revenue (Non-Federal)	4011	2,623,897	2,216,175	84%
Local Govern.Rev.(Pass through	4015	679,925	659,025	97%
Local Govern.Rev.(Non-Federal)	4016	502,862	457,243	91%
Private Revenue-Non Fed	4020	496,976	92,853	19%
Private Rev. (Pass through Fed	4021	90,658	19,875	22%
Community Donations	4030	119,681	94,476	79%
Client Fees	4034	63,033	44,715	71%
Miscellaneous Revenue	4039	217,542	138,621	64%
Interest Revenue	4040	4,995	10,991	220%
Rental Income	4041	213,714	232,593	109%
Vacancies	4042	0	-22,750	
Contractual Admin. Revenue	4060	1,042,672	826,988	79%
Carry-over Revenue (Non Grant)	4901	-186,266	1,478	
<b>Total Cash Revenue</b>		<b>13,299,486</b>	<b>10,800,166</b>	<b>81%</b>
Non-cash Revenue				
In-Kind Revenue	4050	1,810,722	929,690	51%
Admin.In-Kind Revenue	4051	198,084	67,911	34%
<b>Total Non-cash Revenue</b>		<b>2,008,806</b>	<b>997,601</b>	<b>50%</b>
<b>Total Revenue</b>		<b>15,308,291</b>	<b>11,797,767</b>	<b>77%</b>
<b>Direct Expense</b>				
Personnel Expense				
Salaries & Wages				
Salaries & Wages	6010	4,677,573	4,011,924	
<b>Total Salaries &amp; Wages</b>		<b>4,677,573</b>	<b>4,011,924</b>	<b>86%</b>
Fringe Benefits				
Accrued Leave	6020	402,128	353,963	88%
FICA	6030	212,674	184,694	87%
Health Insurance	6040	764,937	689,195	90%
Retirement	6050	169,707	142,670	84%
Unemployment Insurance	6060	51,697	53,002	103%
Workers' Compensation Insuranc	6070	108,096	95,253	88%
<b>Total Fringe Benefits</b>		<b>1,709,238</b>	<b>1,518,777</b>	<b>89%</b>
<b>Total Personnel Expense</b>		<b>6,386,811</b>	<b>5,530,700</b>	<b>87%</b>
Non-personnel Expense				
Travel (Out-of-Area)				
Out-of-Area Travel (Staff)	6120	17,809	14,536	82%
Out-of-Area Travel (Volunteers	6121	2,408	0	
<b>Total Travel (Out-of-Area)</b>		<b>20,219</b>	<b>14,536</b>	<b>72%</b>
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%
<b>Total Major Equipment and Assets</b>		<b>296,408</b>	<b>242,821</b>	<b>82%</b>

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

Month 10 - 83%

		July 1, 2022 - June 30, 2023 Actual	July 1, 2023 - April 30, 2024 Actual	% variance from prior year
<b>Supplies</b>				
Classroom Supplies	6310	50,810	41,966	83%
Clothing & Personal Supplies	6320	331	1,535	463%
Household Supplies	6330	61,263	60,228	98%
Postage	6350	23,018	21,061	92%
Program Supplies	6360	22,942	13,809	60%
Routine Office Supplies	6370	28,350	28,033	99%
Playground Supplies	6380	1,008	324	32%
<b>Total Supplies</b>		<b>187,721</b>	<b>166,956</b>	<b>89%</b>
<b>Contractual</b>				
Accounting & Auditing	6410	71,034	95,920	135%
Legal Services	6430	9,863	49,585	503%
Outside Services	6440	1,898,404	1,183,526	62%
Computer Services	6450	61,876	55,629	90%
<b>Total Contractual</b>		<b>2,041,177</b>	<b>1,384,661</b>	<b>68%</b>
<b>Other (Equipment Expense)</b>				
Computer Software-\$0-\$4,999	6505	26,532	15,308	58%
Computer (hardware)	6506	55,758	28,233	51%
Equipment (costing \$500-\$4999)	6510	40,600	19,187	47%
Insurance (Vehicular)	6520	37,928	36,413	96%
Maintenance (Equipment)	6530	30,711	24,316	79%
Maintenance (Vehicles)	6535	13,790	13,361	97%
Rents & Leases (Equipment)	6540	779	0	
Small Tools/Equip (under \$500)	6550	34,973	25,207	17%
Small Tools (minimal value)	6555	13,205	10,157	77%
<b>Total Other (Equipment Expense)</b>		<b>254,276</b>	<b>172,182</b>	<b>68%</b>
<b>Other (General Personnel Costs)</b>				
Local Travel (Staff)	6620	48,269	38,494	80%
Local Travel (Volunteers)	6621	328	909	277%
Staff Licensing	6630	1,986	4,818	243%
Training & Development (Staff)	6640	51,077	61,057	120%
Training & Development (Volunt	6641	0	20	
Vol Csts (other than training)	6650	7,187	820	11%
<b>Total Other (General Personnel Costs)</b>		<b>108,846</b>	<b>106,119</b>	<b>97%</b>
<b>Other (General Operating Costs)</b>				
Ads & Legal Notices	6705	71,100	20,693	29%
Copying Fees	6710	21,668	16,469	76%
Insurance/Bonds(not auto,hlth)	6720	113,799	91,707	81%
Interest On Long Term Debt	6725	9,907	8,155	82%
Meeting Costs	6730	9,712	17,750	183%
Membership Dues	6740	10,909	3,883	36%
Miscellaneous Expenses(Fiscal)	6750	144	375	261%
Printing & Binding	6755	31,547	12,747	40%
General Agency Promotion	6760	1,030	3,879	377%
Program Outreach	6765	39,975	30,794	77%
Publications	6770	2,155	7,351	341%
Subscriptions	6780	29,326	22,432	76%

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

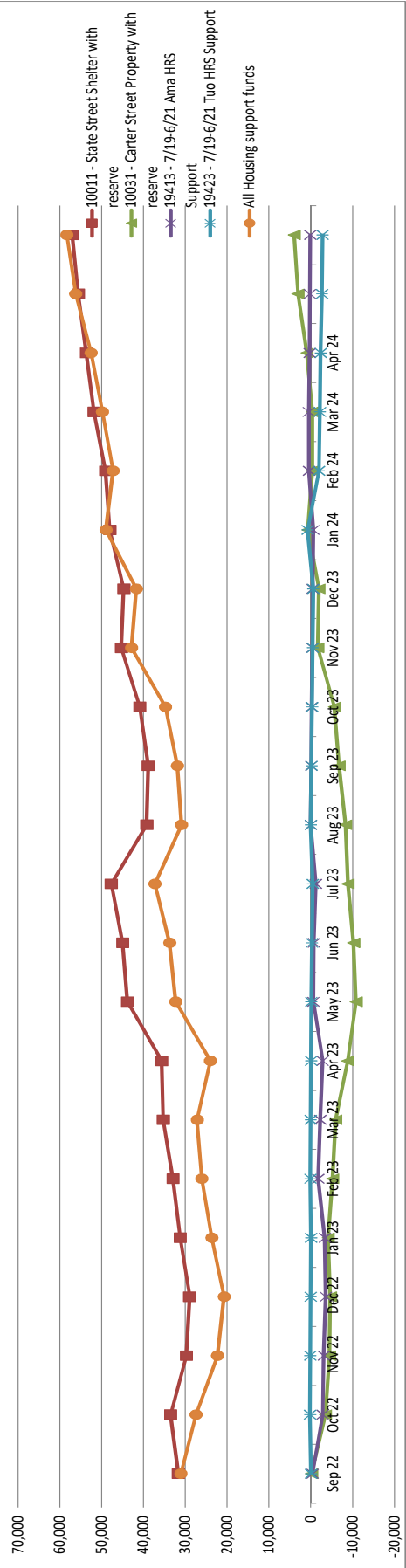
		July 1, 2022 - June 30, 2023	July 1, 2023 - April 30, 2024	Month 10 - 83%  % variance from prior year
		Actual	Actual	
Service Fees-Banking (Fiscal)	6784	6,570	5,738	87%
Service Fees-Other (Fiscal)	6785	4,201	5,242	125%
Taxes & Assessments	6790	6,151	5,333	87%
Total Other (General Operating Costs)		358,193	252,548	71%
Other (Space/Occupancy Costs)				
Communications	6810	78,275	76,159	97%
Depreciation	6811	12,466	20,194	162%
Household Services	6820	100,387	94,624	94%
Maintenance -Structure/Grounds	6830	56,829	40,231	71%
Maintenance-Play Equip/Grnds	6831	4,995	4,526	91%
Mortgage Payments	6835	6,250	5,208	83%
Rents & Leases	6840	258,522	217,693	84%
Use Fees	6848	9,776	0	0%
Utilities	6850	190,749	171,402	90%
Total Other (Space/Occupancy Costs)		718,249	630,037	88%
Other (Special Departmental Costs)				
Client Assistance	6910	1,496,806	985,153	66%
Council Expense	6920	0	33	
Food (Prepared)	6930	496	1,940	391%
Food (Raw)	6935	337,323	348,634	103%
Weatherization Materials	6950	37,749	8,210	22%
Total Other (Special Departmental Costs)		1,872,375	1,343,968	72%
Total Non-personnel Expense		5,857,463	4,313,828	74%
Total Direct Expense		12,244,274	9,844,528	80%
Encumbered Costs				
Encumbered Costs	6970	0	28,439	
Total Encumbered Costs		0	28,439	0%
Indirect Expense				
Indirect Administrative Charge	6960	1,042,672	826,988	79%
Total Indirect Expense		1,042,672	826,988	79%
Non-cash Expense				
Non-cash Inkind (Admin.Charges)	6980	198,079	67,911	34%
Non-cash Inkind (Other)	6990	1,578,605	748,841	47%
Non-cash Inkind (Volunteer T&S)	6995	232,117	180,849	78%
Total Non-cash Expense		2,008,801	997,601	50%
Excess Revenue over Expense		12,544	100,211	
Total Direct & Indirect Expense		14,253,075	10,671,516	
Health fund		-224	0	
Program and admin funds		12,768	100,211	

Housing support funds	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	Total	
10011 - State Street Shelter with reserve	31,683	33,543	29,749	28,904	31,219	32,983	35,325	35,649	43,845	44,981	47,730	39,230	38,888	40,930	45,312	44,721	48,083	49,081	51,853	53,706	55,624	57,046	57,046	55,624
10031 - Carter Street Property with reserve	-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	701	-338	-333	913	3,071	3,962	3,962	3,071
19413 - 7/19-6/21 Ama HRS Support	-378	-2,791	-3,078	-3,603	-3,348	-1,783	-2,248	-2,793	-3,588	-732	-1,191	-2	-102	-217	-348	-461	-610	458	486	280	238	150	180	238
19423 - 7/19-6/21 Tuo HRS Support	-75	195	128	37	-62	104	37	-41	-127	-272	-424	-1	-139	-306	-430	-590	791	-1,943	-2,166	-2,346	-2,682	-2,807	-2,807	-2,682
All Housing support funds	31,073	27,464	22,528	20,730	23,698	26,098	27,187	24,003	32,324	33,763	37,265	30,942	31,914	34,761	42,884	41,729	48,965	47,259	49,841	52,553	56,251	58,351	58,351	56,351

Adoptfamily

Sinkhole repair

### ATCAA Tuolumne Rental Units - July 2022 - April 2024

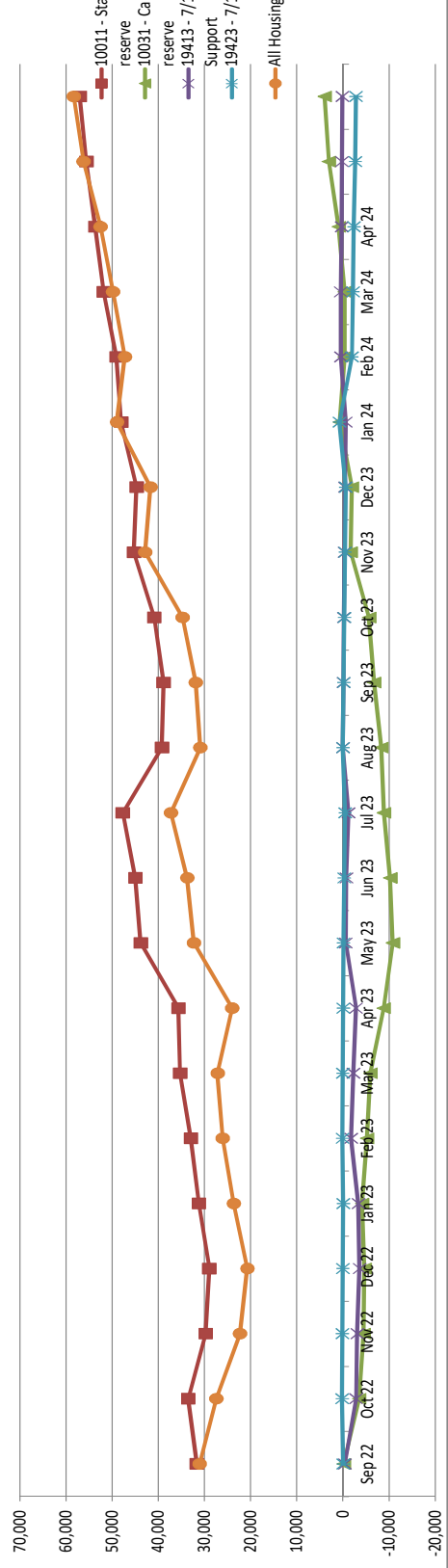


Housing support funds	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	Total	
10021 - Varley Place with reserve	-142,057	-181,956	-183,444	-189,223	-187,946	-185,241	-184,835	-181,170	-173,872	-96,733	-115,104	-143,315	-89,382	-98,535	-113,241	-102,209	-97,345	-92,666	-95,391	-91,868	-80,074	-71,989	-71,989	-71,989

Elevator repair

Elevator repair

### ATCAA Varley Place Rental - July 2022 - April 2024



## ATCAA Fiscal Officer Narrative – June 2024 p1

We hired Talibah al-Rafiq as our new fiscal officer on May 20, with Bruce Giudici remaining for a short time to train. Still busy with new contracts, extensions and revisions. No change in cash flow, internally borrowing from cash advances (HHAP2 HHAP3 & HHAP4). Discussions with new bank PNC are under way, streamlining procedures, increasing interest income and cutting costs.

### 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 – rapid rehousing was not funded. New 2024 RFFs are out; funding may be cut, having to share within the continuum.

CalWorks – **New Tuolumne 2024-25 contract in process**, current \$254k ends 6/24. Current Amador \$168K contract ends 6/24. **Amador county will do CalWorks internally for 2024-25, so no new ATCAA contract for the coming year.**

Continuum of Care (CoC): ATCAA as administrator CESH1 (finished 3/24) and CESH2, funding being spent through CoC county contracts. **ESG-CV 1 & 2 contracts are fully spent and closed as of 5/15/24.** 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. 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 **three quarters 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 (started Jan. 2024) Issue:

*Food bank is fully operational – full time from warehouse.*

Community Dev. Block Grant (CDBG).

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

Emergency Food Assist. Program (EFAP): New \$43k contract starts Oct 23. This pays for staff and support to handle free Federal commodities – billed quarterly. Additional **\$101k** awarded now being spent. **CCC funding of \$45 added.**

CalFoods: 2023-24 \$43k - only pays for CA food – **finished**. An additional \$150k was granted **to be spent by 6/25** – same conditions. 40% was spent by 12/23.

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

## ATCAA Fiscal Officer Narrative – June 2024 p2

Pantries: pays for food on a per pound basis

Donations: Strong support through the holidays.

### Energy –Ruth Brickner Issue: Many closeouts at one time

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

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

2023 ESLIHEAP: Only propane left in AMA & CAL

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

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

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

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

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

### Amador youth – Pat Porto Issue: Hiring new staff

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

Drug Free Community coalition initiative: Successful proposal for 5 yrs at \$125k/year starts October 2023. CSBG \$26k discretionary funding **finished 5/24.**

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 6/24.

- FNL SEL \$240K funding through 6/24 received.

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

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

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

### Community – various Issue: **Lifeline Coordinator, Tonya, retired; new coordinator Marie hired 4/24**

*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 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.

Portion of CSBG previously allocated for Pat Porto (youth programs- Amador) have been reallocated to Lifeline in the same amount for the 2024 CSBG application.

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

## ATCAA Fiscal Officer Narrative – June 2024 p2

### Early Child Services – Nancy Miner Issue: **Carryover funding budget**

*Head Start/State preschool fully opened.*

Head Start/Early Head Start. COLA approved without needing to apply – retro to 1/24.  
**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 **\$100k** 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.

### 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