

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

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

Friday, October 11, 2024 | 9:00 A.M.

**LOCATIONS**

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

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

**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
	Vacant	A-PRI

<b>ATCAA Staff</b>	
	Joseph Bors, Executive Director
	Bruce Giudici, Fiscal Officer
	Janessa Stone, Board Secretary
	Cheryl Clark, Sonora Front Desk 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, August 09, 2024 meeting Pg. 3 (*Org Std. 2.3*) (**ACTION ITEM**)

**5. NEW BUSINESS:**

**5.1.** Updates to Accounting Standards Pg. 6 (*Org Std. 8.13*) (**ACTION ITEM**)

**6. OLD BUSINESS:**

**6.1.** Nothing to report



**7. REPORTS:**

**7.1. Administrative Reports**

7.1.1. Local Agency Investment Fund (LAIF) Activity Report Pg. 9

7.1.2. Administrative Budget to Actual Pg. 10

7.1.3. 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. 17

7.2.3. Credit Card Expenditure Reports Pg. 18

7.2.4. Early Childhood Service Report Submittal Matrix Pg. 20

**7.3. Program Fiscal Report**

7.3.1. Contract Status Summary by Program Report Pg/ 21

**7.4. Agency Fiscal Statements**

7.4.1. ATCAA Balance Sheet Pg. 22

7.4.2. ATCAA Revenue/Expenditure Report Pg. 23

7.4.3. Housing Support Account – Tuolumne Properties and Varley Place Pg. 26

7.4.4. Fiscal Officer Narrative Pg. 27

**8. FUTURE BOARD MEETING: *Friday, December 12, 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, 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

#### MINUTES

1. **CALL TO ORDER: 9:05 A.M. by Claire Gunselman, Board Treasurer**

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
P	Talibah Al-Rafiq, Fiscal Officer
P	Bruce Giudici, Outgoing Fiscal Officer
P	Janessa Stone, Board Secretary
A	Cheryl Clark, Sonora Front Desk Secretary
P	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**)  
*Campbell moved, Grenland seconded, MPU on a Roll Call vote.*

5. **NEW BUSINESS:**

- 5.1. Update transition to PNC Bank (*Verbal*)  
*Bors states we are earning a lot of interest. There was money sitting in Umpqua Bank. Al-Rafiq estimates it being around 30-60 days parallel PNC and Umpqua Bank.*

5.2. Admin Budget 2024-2025 Approval Pg. 6 (ACTION ITEM)

*Beginning of Fiscal year, July 2024-2025. Guidici mentions he should've presented at the last meeting. Al-Rafiq states the current budgets are not 100% correct. No change in revenue with Amador and Tuolumne budget, and last year's carryover money. CSBG Projections increased. Guidici describes how we had savings due to a vacancy with a Board Secretary position. Which caused budgets to decrease directly from the CSBG contract, not from the Admin contract. Guidici expects offset Admin funds but will be supported from outside funds. Al-Rafiq states we are projecting downward with direct expenses, and that Bors projection reduction is due to legal services, but ATCAA is doing well with salary and benefits compared to other companies. Campbell questions if Bors expects expenses to go down. Bors answers, Yes, due to insurance cases that are currently pending. Gunselman asks for more clarification regarding the carryover amount. Bors breaks down the carryover projection and corrects the actual excess revenue. Grenland moved, Campbell seconded, MPU on a Roll Call vote.*

6. OLD BUSINESS:

6.1. Introduce new Fiscal Officer (Verbal)

*Bors introduced Talibah Al-Rafiq and notes Bruce Guidici will be continuing interim. Al-Rafiq discusses her professional history and fiscal background.*

7. REPORTS:

7.1. Administrative Reports

7.1.1. Line of Credit (LOC) Internal Report Pg. 8

*Gunselman asks if we can remove the LOC report due to re-explaining the report. Bors offers one thought of not having LOC with a bank because it is cheaper to not have to pay them, any of ATCAA's revenue or assets are not earned, but if PNC bank is charging only 2%, would it make sense to receive LOC through PNC bank? Guidici answers right now it wouldn't make sense. When there is a need, then we could have a discussion with PNC bank. Bors states we don't need to include this until it is valued. Campbell mentions it can be a small update in the Fiscal Narrative.*

7.1.2. Local Agency Investment Fund (LAIF) Activity Report Pg. 9

*Al-Rafiq talks about the Lake Fund and that it is carried forward. (Lynn Morgan entered the meeting at 9:35 A.M.) Bors asks if Fiscal updates the Accrued Leave balance sheet due to the different prior board meetings. The Board concludes changes are recommended for clarification.*

7.1.3. Administrative Budget to Actual Pg. 10

*Al-Rafiq says there is a slight change in the chart. Guidici mentions carryover balance in comparison to what ATCAA budgeted and that our Admin expenses will look close to 100%. Bors mentions energy reports of 300,000 expenses, and 9% in Admin. Guidici states due to the funds being redirected, it will max our revenue and decrease carryover. Bors clarifies to the Board ATCAA is projected under the carryover amount.*

7.1.4. CSBG Budget to Actual Pg. 14

*Al-Rafiq states we are at a 30% pay less in 2024 expenditures. Guidici elaborates it is due to staff vacancy, and Lifeline not being charged to CSBG. Gunselman mentions Board Secretary will be charged to CSBG, Bors and Guidici answers, Yes.*

7.2. Early Head Start Reports

7.2.1. Head Start Budget and Expenditure Reports Pg. 15

*Al-Rafiq mentions HS/EHS is halfway through the budget period with about 54% of the budget needing to be spent. Also states the hours of volunteer hours being high is nice. Bors mentions some overcharges that have been reallocated.*

7.2.2. In Kind (Match) Reports Pg. 15

*Guidici clarifies extra overage goes to HS or EHS. Bors mentions the challenges of spending HS budgets, which is why there is always carryover. Guidici specifies the overspent funds due to CSPP rate increase. ATCAA has until 2025 to spend those funds.*

7.2.3. Credit Card Expenditure Reports Pg. 17

*Guidici comments board members should be receiving the credit card expenses every month by Jackie Roberts, and off-month reports should be in the board packets as well moving forward.*

7.2.4. Early Childhood Service Report Submittal Matrix Pg. 19

*Al-Rafiq reviews the matrix of HS reports due from prior year and current year so far. Guidici mentions to color coordinate to better read the report.*

7.3. Program Fiscal Report

7.3.1. Contract Status Summary by Program Report Pg. 20

*Guidici states the colors are old lines, the text in black is new. Bors states the energy program is new, and the rest are continuations of past programs.*

7.4. Agency Fiscal Statements

7.4.1. ATCAA Balance Sheet Pg. 21

*Al-Rafiq states capital assets cannot be moved. Guidici states that the capital assets are different from last year and will be left until the structure improves. HS expects that asset to be updated. Gungselman asks to clarify the vehicles being purchased, and Guidici explains kept files that need to be disposed of, hence, the past purchased vehicles. Guidici states there will be an end-of-the-year clean up.*

7.4.2. ATCAA Revenue/Expenditure Report Pg. 22

*Guidici mentions this report is compared from last year to this year. Bors said we might have to adjust the carryover rate. Guidici says it is supporting funds, the revenue, and not just Admin, it is a placeholder amount. Encumbered amounts should be moved to the balance sheet, which will need to be removed from this report. Which, August is a big month for adjustments.*

7.4.3. Housing Support Account – Tuolumne Properties and Varley Place Pg. 25

*Guidici mentions moderately positive, slope is in the correct direction. Bors highlights Denise Cloward's incredible performance working in the housing department.*

7.4.4. Fiscal Officer Narrative Pg. 26

*Guidici states what is in red in new and will reference LOC moving forward.*

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

9. ADJOURNMENT: *10:18 A.M by Claire Gungselman, Board Treasurer*

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**

### **ACCOUNTING STANDARDS AND POLICIES**

**10/11/2024 update**

## 6.1 TITLE TO EQUIPMENT

Subject to the obligations and conditions contained in this policy, title to equipment acquired under a grant will vest upon acquisition in ATCAA.

## 6.2 USE OF EQUIPMENT

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by federal funds.

Equipment acquired under federal funds may not be encumbered without prior approval of the federal funding source.

When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a federal agency, in the following order of priority:

- activities under a federal award from the same federal funding source which funded the original program or project, then
- activities under federal awards from other federal awarding agencies.

During the time that equipment is used on the project or program for which it was acquired, the equipment must also be made available for use on other projects or programs currently or previously supported by the federal government, provided such use will not interfere with the work on the project or program for which it was originally acquired, in the following order of priority:

- first preference for other use shall be given to other programs or projects supported by the federal awarding agency that financed the equipment;
- second preference must be given to program or projects under federal awards from other federal awarding agencies, then
- use for non-federally funded programs or projects is also permissible.

User fees should be considered if appropriate.

Equipment acquired with grant funds may not be used to provide services for a fee that is less than private companies charge for equivalent services, unless specifically authorized by federal statute for as long as the federal government retains an interest in the equipment.

When acquiring replacement equipment, ATCAA may use the equipment to be replaced as a trade-in or may sell the equipment and use the proceeds to offset the cost of the replacement equipment, subject to the approval of the awarding agency.

## 6.3 MANAGEMENT REQUIREMENTS

Property records must be maintained that includes a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, the cost of the property, the percentage of federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition date including the date of disposal and sale price of the property.

A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years.



The following control system has been developed to ensure adequate safeguards to prevent loss, damage, or theft of the property.

- Monitoring of equipment is the responsibility of ATCAA's Fiscal Officer and the Head Start Program Director (or designee) or appropriate other Program Director.
- The equipment will be inventoried and updated as needed in the electronic system by the Head Start (or other appropriate) Program Assistant, IT, and the Accounts Payable Coordinator.
- The electronic system will be updated as needed.
- The data included in the electronic system will be reviewed annually by the ATCAA's Fiscal Officer and the Head Start Program Director (or designee) or appropriate other Program Director.
- The electronic system for tracking inventory will comply with fiscal regulation 45 CFR Part 75.320.

Any loss, damage or theft shall be investigated.

Adequate maintenance procedures has been developed to keep the property in good condition.

#### **6.4 DISPOSITION OF EQUIPMENT**

If ATCAA is authorized or required to sell equipment, proper sales procedures will be used to ensure the highest possible return.

When acquiring replacement equipment, ATCAA may use the equipment to be replaced as a trade-in or may sell the equipment and use the proceeds to offset the cost of the replacement equipment, subject to the approval of the awarding agency.

When equipment acquired under a grant is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, ATCAA must request disposition instructions from the federal awarding agency if required by the terms and conditions of the federal award.

Disposition of the equipment will be made as follows in accordance with federal awarding agency disposition instructions:

- equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency;
- if the federal awarding agency fails to provide requested disposition instructions within 120 days, equipment with a current per-unit fair market value in excess of \$5,000 may be retained or sold; the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's percentage of participation in the cost of the original purchase, or
- equipment with a current per-unit fair market value in excess of \$50,000 must have ATCAA Board approval prior to disposition.

**The Executive Director or the Fiscal Officer will have approval authority for disposing of program equipment. The request must be submitted in writing to the approval authority.** Once approved, the program will determine where and how the equipment will be disposed of. The disposal process will require the signed approval to be sent to the Accounts Payable Assistant, who will then record the disposal of the equipment in order to remove the item from ATCAA's book of fixed assets. Please see section 10.10 for fixed asset procurement and record keeping.



**Amador-Tuolumne Community Action Agency**

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

<b>Beginning Balance 7/1/2024</b>	296,076.79
<b>Draws</b>	
<b>Interest</b>	
<b>Deposits</b>	-

**Ending Balance as of 9/30/24** 296,076.79

Per Board Direction, LAIF will contain:

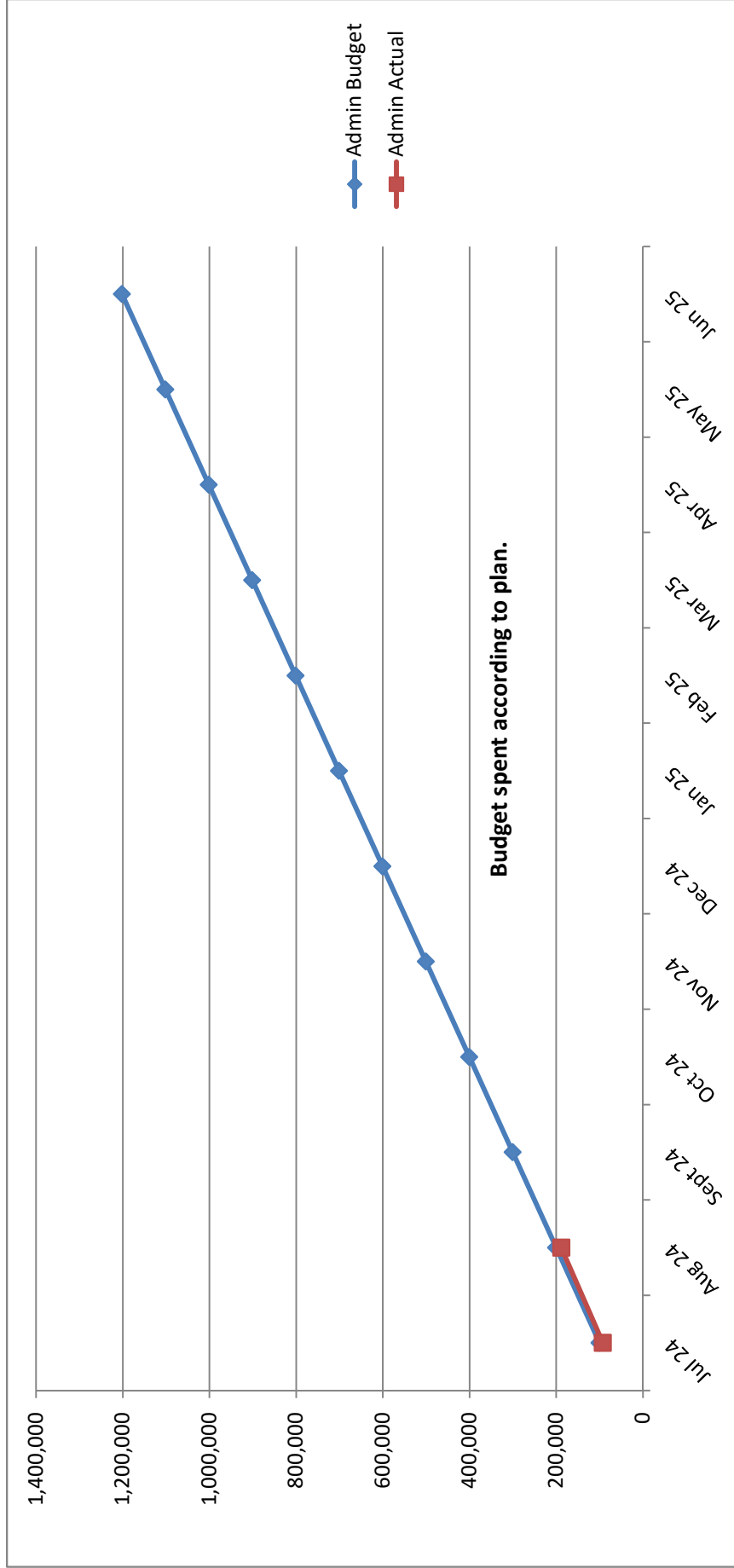
100% of the Committed Fund Balance	\$100,000	(For Contingencies and Future Development)												
75% of the prior fiscal year Accrued Leave Payable balance	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td align="right">\$191,733</td> <td></td> </tr> <tr> <td align="right">x 75%</td> <td></td> </tr> <tr> <td align="right">-----</td> <td></td> </tr> <tr> <td align="right">\$143,800</td> <td></td> </tr> <tr> <td align="right">-----</td> <td></td> </tr> <tr> <td align="right">\$243,800</td> <td></td> </tr> </table>	\$191,733		x 75%		-----		\$143,800		-----		\$243,800		
\$191,733														
x 75%														
-----														
\$143,800														
-----														
\$243,800														

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	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td align="right">\$191,733</td> <td></td> </tr> <tr> <td align="right">x 50%</td> <td></td> </tr> <tr> <td align="right">-----</td> <td></td> </tr> <tr> <td align="right">\$95,866</td> <td></td> </tr> <tr> <td align="right">-----</td> <td></td> </tr> <tr> <td align="right">\$195,866</td> <td></td> </tr> </table>	\$191,733		x 50%		-----		\$95,866		-----		\$195,866		
\$191,733														
x 50%														
-----														
\$95,866														
-----														
\$195,866														

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 2024 Accrued Leave Payable balance)

# Administrative Budget to Actual: July 2024 - August 2025



91471 - 7/24-6/25 Admin Bdgt

	Jul 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Admin Budget	100,148	200,297	300,445	400,593	500,742	600,890	701,038	801,187	901,335	1,001,483	1,101,632	1,201,780
Admin Actual	92,638	188,494										

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

		24-25 Budget Funds 91471 & 91481	July - August 2024 Unaudited	% of Budget Received	Amount of Budget Remaining
<b>REVENUE</b>				<b>17%</b>	
Amador & Tuolumne Counties	4016	\$49,000	\$8,166	17%	\$40,834
Carryover Revenue		0	\$0	#DIV/0!	\$0
Contractual Admin. Revenues:					
2024 CSBG (Jul 24-Dec24)		78,000	\$26,000	33%	\$52,000
2025 CSBG (Jan25-Jun25)		78,000	\$0	0%	\$78,000
Contractual Admin. Revenue	4060	996,780	\$106,323.14	11%	\$890,457
<b>Total Cash Revenue</b>		<b>\$1,201,780</b>	<b>\$140,489</b>	<b>12%</b>	<b>\$1,061,291</b>
<b>DIRECT EXPENSE</b>				<b>% of Budget Spent</b>	
<b>Personnel Expense</b>					
Salaries & Wages					
Salaries & Wages	6010	\$629,250	\$108,562	17%	\$520,688
<b>Total Salaries &amp; Wages</b>		<b>\$629,250</b>	<b>\$108,562</b>	<b>17%</b>	<b>\$520,688</b>
Fringe Benefits					
Accrued Leave	6020	\$60,481	\$10,428	17%	\$50,053
FICA	6030	28,577	\$4,455	16%	\$24,122
Health Insurance	6040	95,367	\$16,478	17%	\$78,888
Retirement	6050	26,207	\$4,573	17%	\$21,634
Unemployment Insurance	6060	10,551	\$174	2%	\$10,376
Workers' Compensation Ins	6070	3,530	\$534	15%	\$2,997
<b>Total Fringe Benefits</b>		<b>\$224,712</b>	<b>\$36,642</b>	<b>16%</b>	<b>\$188,070</b>
<b>Total Personnel Expense</b>		<b>\$853,962</b>	<b>\$145,204</b>	<b>17%</b>	<b>\$708,758</b>
<b>Non-Personnel Expense</b>					
Travel (Out-of-Area)					
Out-of-Area Travel (Staff)	6120	\$425	\$0	0%	\$425
<b>Total Travel (Out-of-Area)</b>		<b>\$425</b>	<b>\$0</b>	<b>0%</b>	<b>\$425</b>
Supplies					
Household Supplies	6330	952	\$105	11%	\$847
Postage	6350	6,947	\$1,162	17%	\$5,784
Program Supplies	6360	1,556	\$191	12%	\$1,365
Routine Office Supplies	6370	4,966	\$998	20%	\$3,968
<b>Total Supplies</b>		<b>\$14,420</b>	<b>\$2,456</b>	<b>17%</b>	<b>\$11,964</b>
Contractual					
Accounting & Auditing	6410	\$91,500	\$4,674	5%	\$86,826
Legal Services	6430	25,000	\$560	2%	\$24,440
Outside Services	6440	5,166	\$544	11%	\$4,622
Computer Services	6450	79,207	\$14,215	18%	\$64,992
<b>Total Contractual</b>		<b>\$200,873</b>	<b>\$19,993</b>	<b>10%</b>	<b>\$180,879</b>

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

Other (Equipment Expense)				
Computer Software(\$0-\$4,999) 6505	\$1,874	\$81	4%	\$1,793
Computer (Hardware) 6506	2,622	\$1,884	72%	\$738
Insurance (Vehicular) 6520	2,233	\$426	19%	\$1,807
Maintenance (Equipment) 6530	1,026	\$0	0%	\$1,026
Maintenance (Vehicles) 6535	0	\$14		-\$14
Small Tools/Equip (Under \$500) 6550	587	\$12	2%	\$575
Small Tools (Minimal Value) 6555	231	\$0	0%	\$231
<b>Total Other (Equipment Expense)</b>	<b>\$8,574</b>	<b>\$2,417</b>	<b>28%</b>	<b>\$6,157</b>
Other (General Personnel Costs)				
Local Travel (Staff) 6620	\$2,422	\$220	9%	\$2,202
Staff Licensing 6630	149	\$0	0%	\$149
Training & Development (Staff) 6640	3,673	\$796	22%	\$2,876
<b>Total Other (General Personnel Costs)</b>	<b>\$6,244</b>	<b>\$1,016</b>	<b>16%</b>	<b>\$5,227</b>
Other (General Operating Costs)				
Ads & Legal Notices 6705	\$656	\$292	45%	\$364
Copying Fees 6710	2,106	\$444	21%	\$1,662
Insurance/Bonds(not auto,hlth) 6720	8,590	\$1,524	18%	\$7,066
Meeting Costs 6730	4,024	\$40	1%	\$3,984
Membership Dues 6740	2,634	\$195	7%	\$2,439
Miscellaneous Expenses(Fiscal) 6750	0	\$360	0%	-\$360
Printing & Binding 6755	897	\$0	0%	\$897
General Agency Promotion 6760	2,736	\$0	0%	\$2,736
Program Outreach 6765	343	\$60	17%	\$283
Publications 6770	110	\$0	0%	\$110
Subscriptions 6780	9,684	\$471	5%	\$9,213
Service Fees-Banking (Fiscal) 6784	6,652	\$1,052	16%	\$5,599
Service Fees-Other (Fiscal) 6785	514	\$161	31%	\$353
Taxes & Assessments 6790	58	\$0	0%	\$58
<b>Total Other (General Operating Costs)</b>	<b>\$39,002</b>	<b>\$4,599</b>	<b>12%</b>	<b>\$34,404</b>
Other (Space/Occupancy Costs)				
Communications 6810	\$5,869	\$786	13%	\$5,084
Household Services 6820	12,565	\$1,246	10%	\$11,319
Maintenance -Structure/Grounc 6830	54	\$0	0%	\$54
Rents & Leases 6840	42,735	\$6,848	16%	\$35,887
Utilities 6850	6,704	\$1,990	30%	\$4,713
<b>Total Other (Space/Occupancy Costs)</b>	<b>\$67,927</b>	<b>\$10,870</b>	<b>16%</b>	<b>\$57,057</b>
<b>Total Non-personnel Expense</b>	<b>\$337,464</b>	<b>\$41,351</b>	<b>12%</b>	<b>\$296,113</b>
<b>TOTAL DIRECT EXPENSE</b>	<b>\$1,191,427</b>	<b>\$186,556</b>	<b>16%</b>	<b>\$1,004,871</b>

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

**BOARD OF DIRECTORS EXPENSE**

**Non-Personnel Expense**

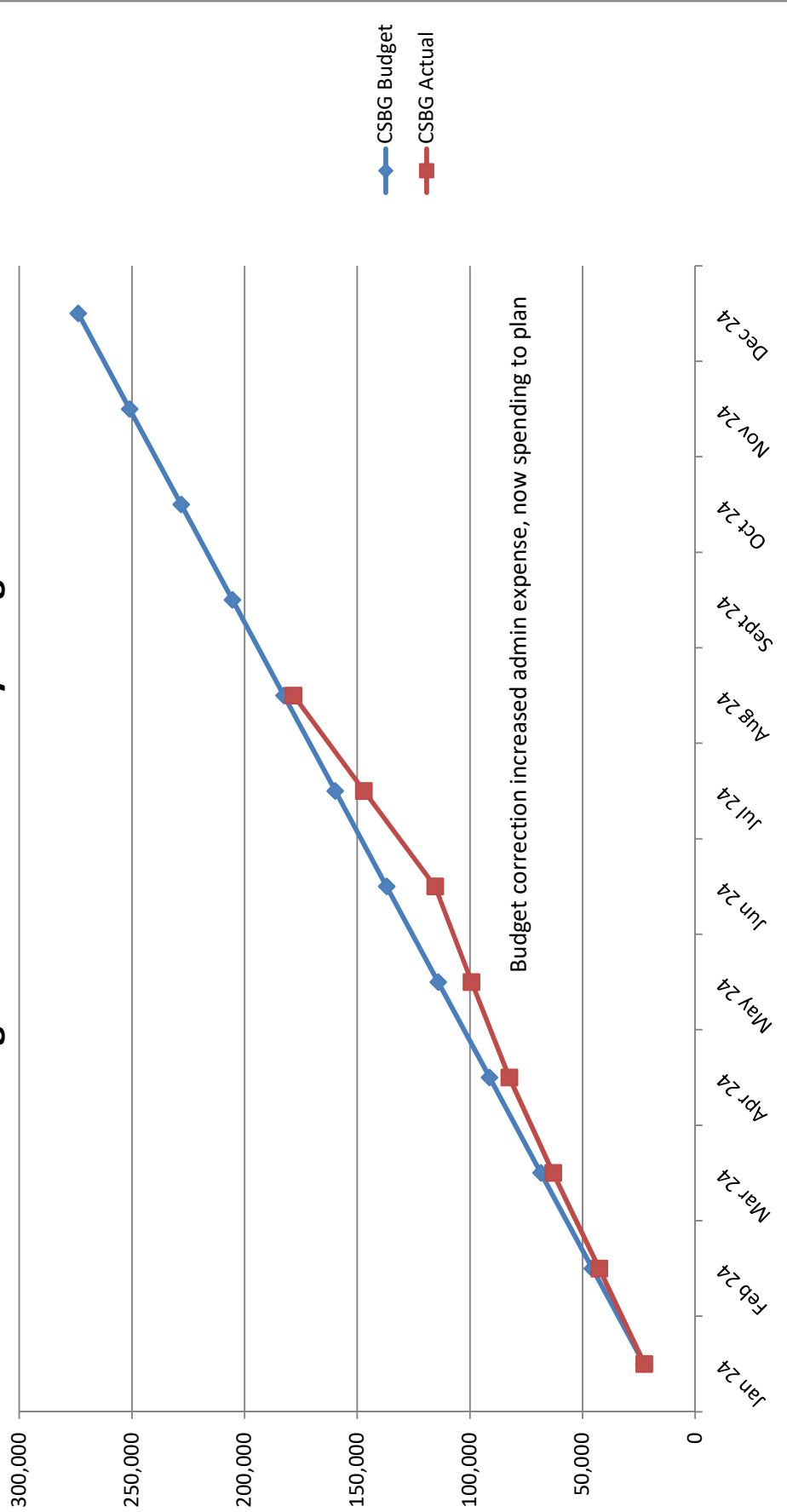
Supplies					
Program Supplies	6370	\$21	\$0	0%	\$21
<b>Total Supplies</b>		<b>\$21</b>	<b>\$0</b>	<b>0%</b>	<b>\$21</b>
Other (General Personnel Costs)					
Travel (Local & Out of Area)	6120	\$213	\$0	0%	\$213
<b>Total Other (General Personnel</b>		<b>\$213</b>	<b>\$0</b>	<b>0%</b>	<b>\$213</b>
Other (General Operating Costs)					
Copying Fees	6710	\$1	\$116	20121%	-\$116
Insurance/Bonds(not	6720	\$8,807	\$1,398	16%	\$7,409
Meeting Costs	6730	\$1,311	\$424	32%	\$887
<b>Total Other (General Operating</b>		<b>\$10,119</b>	<b>\$1,939</b>	<b>19%</b>	<b>\$8,181</b>
<b>TOTAL BOARD of DIRECTORS EXPENSE</b>		<b>\$10,354</b>	<b>\$1,939</b>	<b>19%</b>	<b>\$8,415</b>

<b>TOTAL ADMIN EXPENSE</b>	<b>\$1,201,780</b>	<b>\$188,494</b>	<b>16%</b>	<b>\$1,013,286</b>
----------------------------	--------------------	------------------	------------	--------------------

		July - August 2024 Unaudited		Variance to Budget
Revenue Over/Under Expenditures				
Total Revenue	\$1,201,780	\$140,489		-\$1,061,291
Less Total Expenditures	-\$1,201,780	-\$188,494		-\$1,013,286
Current Year Revenue Over/Under Expenditures	\$0	-\$48,005		-\$48,005
Carryover From Prior Years	\$318,186	\$254,015.61	\$0	
<b>Year End Revenue Over/Under Expenditures</b>	<b>\$318,186</b>	<b>\$206,011</b>	<b>\$206,011</b>	

Unaudited prior year net result -64,170

# CSBG Budget to Actual: January - August 2024



	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24
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	22,547	42,597	62,994	82,514	99,270	115,389	147,056	178,254	-	-	-	-



**HEAD START BUDGET AND EXPENDITURE REPORT - 2024**  
**8131.1**  
 Period Covering: 01-01-2024 through 08-31-2024

<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	\$17,989	\$3,871	33%	18%
<b>Program Operations Budget</b>					
<i>Budget Category</i>	<i>Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$1,309,468	\$775,095	\$534,373	33%	41%
Fringe Benefits	567,969	298,247	269,722	33%	47%
Travel	3,861	32	3,829	33%	99%
Equipment	120,000	0	120,000	33%	100%
Supplies	94,740	20,120	74,620	33%	79%
Contractual	29,751	13,740	16,011	33%	54%
Other	234,113	173,634	60,479	33%	26%
<b>Total Direct Charges</b>	<b>\$2,359,902</b>	<b>\$1,280,869</b>	<b>\$1,079,033</b>	33%	46%
Encumbered		0			
Indirect Charges	279,844	130,431	149,413	42%	53%
<b>Total</b>	<b>\$2,639,746</b>	<b>\$1,411,300</b>	<b>\$1,228,446</b>	42%	47%
<b>Total to be charged from CACFP</b>			<b>\$1,228,446</b>		
<b>Total to be charged from CSPP</b>		<b>\$0</b>	<b>\$1,228,446</b>		
<b>Total Including Other Revenue</b>	<b>\$2,639,846</b>	<b>\$1,411,300</b>	<b>\$1,228,546</b>	33%	47%



**EARLY HEAD START BUDGET AND EXPENDITURE REPORT - 2024**  
**8131.2**  
 Period Covering: 01-01-2024 through 08-31-2024

<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	\$31,849	-\$215	33%	-1%
<b>Program Operations Budget</b>					
<i>Budget Category</i>	<i>Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$835,694	\$626,370	\$209,324	33%	25%
Fringe Benefits	422,612	273,198	149,414	33%	35%
Travel	1,000	0	1,000	33%	100%
Equipment	70,000	0	70,000	33%	100%
Supplies	74,582	29,067	45,515	33%	61%
Contractual	25,565	17,482	8,083	33%	32%
Other	167,248	111,035	56,213	33%	34%
<b>Total Direct Charges</b>	<b>\$1,596,701</b>	<b>\$1,057,152</b>	<b>\$539,549</b>	33%	34%
Encumbered		0			
Indirect Charges	167,766	107,360	60,406	33%	36%
<b>Total</b>	<b>\$1,764,467</b>	<b>\$1,164,512</b>	<b>\$599,955</b>	33%	34%
<b>Total to be charged from CACFP</b>		<b>\$0</b>	<b>\$599,955</b>		



Total Including Other Revenue	\$1,764,876	\$1,164,512	\$600,364	33%	34%
-------------------------------	-------------	-------------	-----------	-----	-----



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

Period Covering: 10-01-2023 through 08-31-2024

<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	\$22,057	-\$57	8%	0%
Fringe Benefits	10,000	10,001	-1	8%	0%
Food	85,647	80,415	5,232	8%	6%
<b>Total Direct Charges</b>	<b>\$117,647</b>	<b>\$112,472</b>	<b>\$5,175</b>	8%	4%
Indirect Charges	12,353	11,738	615	8%	5%
<b>Total Charged</b>	<b>\$130,000</b>	<b>\$124,211</b>	<b>\$5,789</b>	8%	4%
Total To Be Charged to HS/EHS					
<b>Adjusted Total</b>	<b>\$130,000</b>	<b>\$124,211</b>	<b>\$5,789</b>	8%	4%



CA STATE PRESCHOOL PROGRAM BUDGET AND EXPENDITURE REPORT  
8295.1

Period Covering: 07-01-2024 through 08-31-2024

<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	\$20,263	\$427,210	83%	95%
Fringe Benefits	\$152,500	7,508	144,992	83%	95%
Travel	0	0		83%	
Supplies	20,000	1,313	18,687	83%	93%
Contractual	0	0		83%	
Other	16,155	228	15,927	83%	99%
<b>Total Direct Charges</b>	<b>\$636,128</b>	<b>\$29,312</b>	<b>\$606,815</b>	83%	95%
Indirect Charges	50,890	2,931	47,959	83%	94%
<b>Total Charged</b>	<b>\$687,018</b>	<b>\$32,244</b>	<b>\$654,774</b>	83%	95%
Charged To CSPP Rate Increase Below		<b>\$654,774</b>			
<b>Adjusted Total</b>	<b>\$687,018</b>	<b>\$687,018</b>	<b>\$0</b>	83%	100%
Tuolumne CSPP QRIS	\$51,025	\$41,264	\$9,761		
Amador CSPP QRIS	\$8,000	\$4,842	\$3,158		
CSPP Rate Increase	\$265,105	\$92,017	\$173,088		



HEAD START & EARLY HEAD START IN-KIND MATCH - 2024  
8131.1 & 8131.2  
Period Covering: 01-01-2024 through 08-31-2024

<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		\$49,783			
Cash match		509,562			
<b>Total</b>	<b>\$952,770</b>	<b>\$559,345</b>	<b>\$393,425</b>	33%	41%



HEAD START & EARLY HEAD START IN-KIND MATCH - 2024  
8131.1 & 8131.2  
Period Covering: 01-01-2024 through 08-31-2024

<i>Volunteer Hours By Center</i>	<i>August 2024</i>	<i>TOTAL HOURS 2024</i>
Blue Bell Head Start	28.00	107.58
Ione Head Start	6.42	138.98
Jackson Head Start	2.00	40.35
Jamestown Head Start	4.40	49.40
Soulsbyville Head Start	16.67	258.84
Summerville Head Start	0.00	76.08
Blue Bell Early Head Start	1.42	5.91
Ione Early Head Start	0.00	50.51
Jackson Early Head Start	3.83	22.08
Jamestown Early Head Start	5.00	40.50
Home Base	1.00	1.00

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

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

<b>DATE</b>	<b>VENDOR</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
8/14/2024	AMAZON - BACKPACKS/HSGLD/ BINS -ECS		415.19
8/14/2024	AMAZON - CPR INSTRUCTOR KIT - ECS		2,105.35
8/14/2024	AMAZON - PROGRAM SUPPLIES ECS OFFICE ALLOC		164.13
8/14/2024	AMAZON REFUND FOR BASE PLATES		(19.54)
8/14/2024	WALMART - DIAPERS - ECS JK EHS		59.91
8/14/2024	WALMART - DIAPERS/WIPES - ECS BB/JT		56.85
8/28/2024	COMCAST 963436312 INV#207789577 SB HS 7/24 & 8/24		301.21
8/28/2024	MS 365 BUSINESS LICENSES 7/10-8/9/24		67.10
8/28/2024	PO 11242 AMAZON INSPIRING SPACES BOOK ECS		415.58
8/28/2024	PO 11410 AMAZON HSHLD OFFICE CLASS GLOVES ECS		148.08
8/28/2024	PO 11411 AMAZON ITEMS FOR PARENT BOARD GRIDDLE GLOVES ECS		128.92
8/28/2024	PO 11415 AMAZON PWR STRIPS CURTAINS RODS TTHBRUSH CUPS ECS		427.84
8/28/2024	PO 11417 AMAZON SEC CAMERA SWIVEL CHAIR ECS JT EHS		365.36
8/28/2024	PO 11419 AMAZON CURTAINS RODS FRMES MOP MICROWAVE ECS JT HS		393.39
8/28/2024	PO 11422 AMAZON CLASSRM SUPP ART DRY RACK PROG SUPP ECS SB		276.51
8/28/2024	PO 11426 AMAZON CLASSRM ITEMS BLUETOOTH SPKR ECS BB HS		169.23
8/28/2024	PO 11427 AMAZON CLASSRM ITEMS CUPS ECS IO HS		130.68
8/28/2024	PO 11428 AMAZON PHONE CHARGERS ECS		59.78
8/28/2024	PO 11429 AMAZON CLASSRM ITEMS BULL BOARD ECS SB HS		353.58
8/28/2024	PO 11436 WALMART DIAPERS ECS JT HS		39.94
8/28/2024	PO 11437 AMAZON CUPS GLOVES ECS JT		127.86
8/28/2024	PO 11439 AMAZON CLASSRM SUPP ECS		90.83
8/28/2024	PO 11442 WALMART SHOE ORGANIZERS ECS IO HS		14.91
8/28/2024	PO 11445 AMAZON CLASSROOM ITEMS ECS BB HS		182.96
8/29/2024	COMCAST ACCT 963436312 INV 210276380 SEPT 24 SOULSBYVILLE		150.67
8/31/2024	COMCAST 906631488 INV 217069414 JK ECS		109.95
8/31/2024	COMCAST 963176371 IV 217114071 JT HS		69.95
8/31/2024	COR AMEX CHGS PO 11422 SALES TAX ROUNDING		(0.01)
8/31/2024	COR AMEX CHGS PO 11427 SALES TAX ADJ		(1.19)
8/31/2024	DUP CR ENTRY PO 11236		19.54
8/31/2024	PO 11118 AMAZON 3 IPADS FOR HS TUOLUMNE		2,130.42
8/31/2024	PO 11447 AMAZON CLASSRM SUPP ECS IO HS		225.11
8/31/2024	PO 11448 ECR 4 KIDS BIN ORGANIZER ECS JK EHS		129.29
8/31/2024	PO 11450 AMAZON SOUND MACH/CLSSRM SUPP/FOOD STOR ECS		103.26
8/31/2024	PO 11802 WALMART MTG/CLASSRM/HSGLD SUPP/DIAPERS ECS JT HS		63.94
8/31/2024	PO 11805 AMAZON CHIDRNS FAIR SUPPLIES ECS		127.11
8/31/2024	PO 11807 AMAZON TOOTHPAST/ OFFICE CHAIR/LAMINATOR ECS		241.82
8/31/2024	PO 11808 WAYFAIR CLASSROOM RUG ECS IO HS		33.78
8/31/2024	PO 11811 AMAZON HV SUPP/KEYBRD HOLDER ECS HB		122.76
8/31/2024	PO 11814 WALMART HSHLD/OFF/CLSSRM SUPP BULL BRD ECS JT HS		103.36
8/31/2024	PO 11815 AMAZON CLASSROOM ITEMS ECS IO EHS		580.83
8/31/2024	PO 11817 AMAZON CUPS / GLOVES ECS JK HS		46.16
8/31/2024	PO 11818 AMAZON DETERGENT/SANITIZER/BEDS ECS		179.34
8/31/2024	PO 11822 CANVA SUB INV 04245 1278248		75.62
8/31/2024	PO 11825 AMAZON LABEL/PKG TAPE/PAPER/SLVRWARE/DIV TABS ECS		96.99
8/31/2024	PO 11826 AMAZON RECRUITMENT SUPP ECS		256.17
8/31/2024	PO 11828 WALMART TOOTHPASTE ECS		39.59
8/31/2024	PO 11830 AMAZON CLASSROOM SUPP ECS JT HS		113.62
8/31/2024	ZOOM RENEWAL ACCT 3005316320 8/17/24-8/16/25 20 SUB AT \$90		1,350.00
			<b>12,843.73</b>

**CHEVRON FUEL CARDS**

<b>DATE</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
BILLING PERIOD 07/01-31/24	FUEL	\$1,853.68
BILLING PERIOD 07/01-31/24	CAR WASH	-
		<b>1,853.68</b>

**LOWE'S CARDS**

DATE	PURPOSE	AMOUNT
8/14/2024	PO #11420 GARDENING SUPPLIES/ ECS BB HS	105.36
8/22/2024	PO 11120 REPL SHELF @ IO HS / ECS	30.67
8/22/2024	PO 11122 SCREWS FOR PROJ @ IO HS / ECS	7.14
8/28/2024	PO 11128 TOILET LIGHT FIXTURE REPAIR JK HS	100.76
8/28/2024	PO 11130 SAND JK EHS IO EHS JK HS JT HS	241.17
8/28/2024	PO 11803 PLANTS FLOWERS GARDEN ECS JT HS	<u>37.50</u>
		<b>522.60</b>

**SAVEMART CARDS**

DATE	PURPOSE	AMOUNT
8/1/2024	PO 11170 RAW FOOD JACKSON EHS	168.84
8/6/2024	PO 11177 RAW FOOD BLUE BELL EHS	191.15
8/14/2024	PLAYDOH SUPPLIES/ ECS IO EHS	13.36
8/28/2024	P O 408220 RAW FOOD WEEK 1 ECS JT HS	570.94
8/28/2024	PO 11174 RAW FOOD WEEK 1 MILK ECS IO EHS	223.27
8/28/2024	PO 11175 RAW FOOD WK 1	222.42
8/28/2024	PO 11176 RAW FOOD WEEK 1 ECS JT EHS	174.03
8/28/2024	PO 11178 RAW FOOD WEEEK 1 ECS IO EHS	155.01
8/28/2024	PO 11179 RAW FOOD WEEK 1 ECS JK-HS	405.36
8/28/2024	PO 11180 RAW FOOD WEEK 1 ECS JK EHS	162.20
8/28/2024	PO 11182 RAW FOOD WEEK 1 ECS JT EHS	386.21
8/28/2024	PO 11183 RAW FOOD WEEK 1 ECS BB EHS	513.24
8/28/2024	PO 11184 RAW FOOD WEEK 1 ECS SB HS	404.37
8/28/2024	PO 11186 RAW FOOD WEEK 1 ECS IO HS EHS	464.04
8/28/2024	PO 11187 BREAD MILK CEREAL SOUR CREAM SALSA BUTTER ECS	120.17
8/28/2024	PO 11425 BATTERIES ECS	28.23
8/28/2024	PO 11430 SNACK FOR PARENT ORIENT ECS JT HS	21.08
8/28/2024	PO 11438 SNACK FOR PARENT ORIENT BAG ECS BB HS	28.70
8/28/2024	PO 11440 SNACK FOR PARENT ORIENT ECS SB HS	29.84
8/28/2024	PO 11804 CUPS ECS JT HS	<u>6.18</u>
		<b>4,288.64</b>

**WALMART CARDS**

DATE	PURPOSE	AMOUNT
		-



Contracts and Amendments Report  
Reporting Months of March 2024 - September 2024

Date Reported	Fund #	Program	Funding Source	Contract Description	Type of Contract	Original		Amended		Value of Prior Contract
						Original Period	Original Budget	Amended Period	Amended Budget	
9/24	1324.1	Housing	California Dept of Housing and Community Development	Emergency Solutions Grants Program	Continuation	9/1/24-10/31/25	200,000			
24-Sep	5421.1	Youth	Department of Health and Human Services	Substance Solutions of Amador Youth Coalition (SSAV)	Continuation	10/1/24-9/30/25	125,000			
8/24	3222.1	Energy	Community Services and Development - CSD	DOE Weatherization Assistance Program	Continuation	6/1/22-6/30/25	52,238			
8/24	8360.1	CSBG	California Dept of Community Services & Develop (CSD)	CSBG Discretionary Funds	Continuation	1/1/24-4/30/25	19,000			
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	5526.2	Youth	Tuolumne County Behavioral Health	Tuo Co Behavioral Health Substance Suicide Prevention	Continuation	7/1/24-6/30/25	104,225			
7/24	5622.4	Youth	Tuolumne County	AOD 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	1739.1	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

Amador Tuolumne Community Action Agency						
Statement of Net Position (Balance Sheet) - Comparative						
	UNAUDITED		UNAUDITED		AUDITED	
	August 31, 2024		June 30, 2024		June 30, 2023	
	Operating	Capital Assets	Operating	Capital Assets	Operating	Capital Assets
<b>Assets</b>						
Cash	3,335,641		3,029,319		2,340,038	
Prepaid Deposits & Expenses	279,794		325,089		226,034	
Accounts Receivable	9,734,128		10,077,976		3,365,407	
Weatherization Materials Inventory	36,641		33,301		80,163	
Construction In Progress						
Structures & Improvements		7,968,607.72		7,968,607.72		7,845,658
Vehicles & Equipment		1,799,529		1,799,529		1,882,235
Land		460,999		460,999		460,999
Accumulated Depreciation		-4,958,986		-4,958,986		-4,854,931
Right of use assets		664,538		664,538		664,538
<b>Total Assets</b>	<b>13,386,203</b>	<b>5,934,687</b>	<b>13,465,685</b>	<b>5,934,687</b>	<b>6,011,642</b>	<b>5,998,499</b>
<b>Liabilities</b>						
Accounts Payable	135,823.23		214,321.23		73,239	
Internal Line of credit	0		0		359,892	
Refundable Deposits	29,739		29,649		19,277	
Salaries & Benefits Payable	233,005		162,937		261,565	
Accrued Paid Time Off	188,319		191,733		197,643	
Notes Payable	0	274,434	0	277,274	0	294,006
Deferred Revenue	12,097,117		12,137,775		4,303,071	
Right of use liabilities		664,538		664,538	6,489	664,538
<b>Total Liabilities</b>	<b>12,684,003</b>	<b>938,972</b>	<b>12,736,415</b>	<b>941,812</b>	<b>5,221,176</b>	<b>958,544</b>
<b>Net Assets</b>						
Invested in Capital Assets		4,995,714.95		4,992,875.84		5,039,956
Committed Fund Balance						
For Contingencies	60,000		60,000		60,000	
For Future Development	40,000		40,000		40,000	
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	150,374		150,374		150,374	
Total Assigned Fund Balance	190,477		190,477		190,477	
Unassigned Fund Balance	411,723.33		438,793.81		499,988	
<b>Total Net Assets</b>	<b>702,200</b>	<b>4,995,715</b>	<b>729,271</b>	<b>4,992,876</b>	<b>790,465</b>	<b>5,039,956</b>
	13,386,203	5,934,687	13,465,685	5,934,687	6,011,641	5,998,499

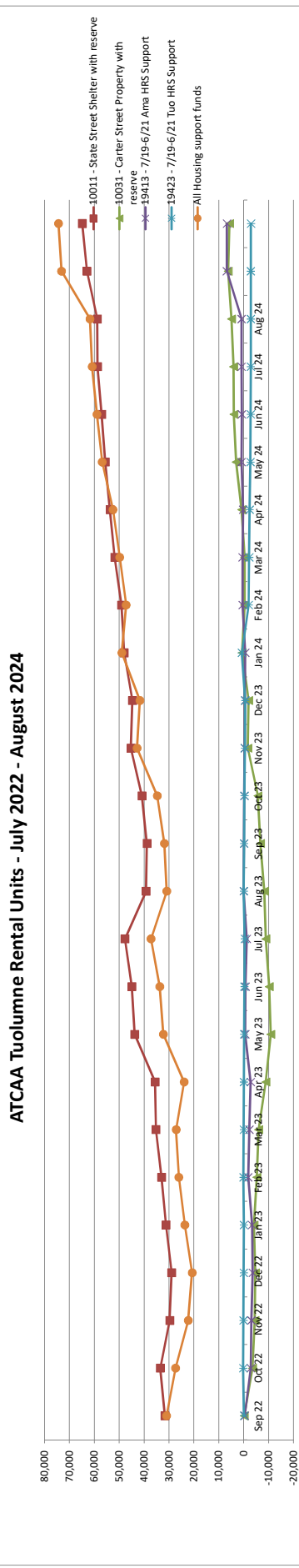


Amador Tuolumne Community Action Agency			
Revenue and Expenditure Report / Income Statement			
July 1, 2024 -August 31, 2024			
			Month 2 - 17%
	July 1, 2023 - June 30, 2024 Actual	July 1, 2024 - August 31, 2024 Actual	% variance from prior year
<b>Revenue</b>			
Cash and accrued Revenue			
Direct Federal Revenue	4,342,163	737,515	17%
State Revenue(Pass-through Fed	3,058,837	485,138	16%
State Revenue (Non-Federal)	2,500,881	195,108	8%
Local Govern.Rev.(Pass through	706,755	124,742	18%
Local Govern.Rev.(Non-Federal)	593,073	115,535	19%
Private Revenue-Non Fed	108,615	15,298	14%
Private Rev. (Pass through Fed	22,817	1,764	8%
Community Donations	126,283	5,415	4%
Client Fees	51,955	12,295	24%
Miscellaneous Revenue	1,191,957	29,200	2%
Interest Revenue	11,028	9,297	84%
Rental Income	277,624	48,568	17%
Vacancies	-22,750	0	
Contractual Admin. Revenue	1,038,961	132,322	13%
Carry-over Revenue (Non Grant)	-135,220	0	
<b>Total Cash Revenue</b>	<b>13,872,978</b>	<b>1,912,197</b>	<b>14%</b>
Non-cash Revenue			
In-Kind Revenue	1,320,724	99,589	8%
Admin.In-Kind Revenue	88,673	7,061	8%
<b>Total Non-cash Revenue</b>	<b>1,409,397</b>	<b>106,650</b>	<b>8%</b>
<b>Total Revenue</b>	<b>15,282,375</b>	<b>2,018,847</b>	<b>13%</b>
<b>Direct Expense</b>			
Personnel Expense			
Salaries & Wages			
Salaries & Wages	4,840,956	754,439	
Total Salaries & Wages	4,840,956	754,439	16%
Fringe Benefits			
Accrued Leave	424,735	67,636	16%
FICA	224,579	37,573	17%
Health Insurance	1,846,821	162,686	9%
Retirement	170,134	23,473	14%
Unemployment Insurance	56,594	1,606	3%
Workers' Compensation Insuranc	115,522	17,556	15%
Total Fringe Benefits	2,838,385	310,531	11%
Total Personnel Expense	7,679,341	1,064,970	14%
Non-personnel Expense			
Travel (Out-of-Area)			
Out-of-Area Travel (Staff)	20,254	5,456	27%
Total Travel (Out-of-Area)	20,254	5,456	27%

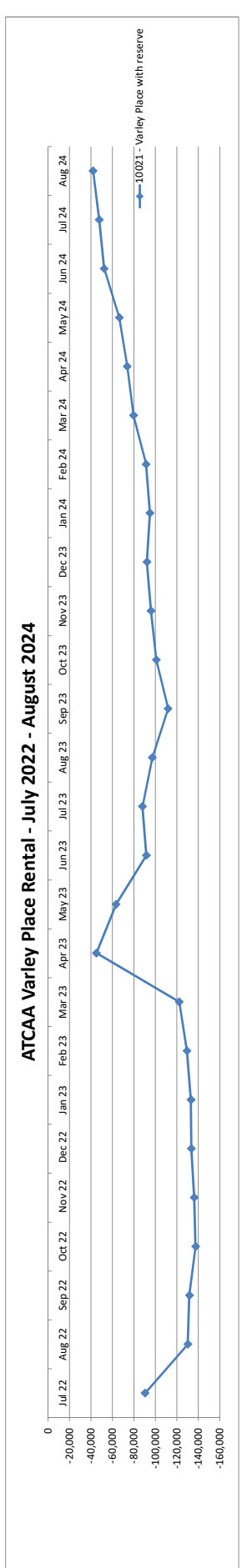
Amador Tuolumne Community Action Agency			
Revenue and Expenditure Report / Income Statement			
July 1, 2024 -August 31, 2024			
			Month 2 - 17%
	July 1, 2023 - June 30, 2024 Actual	July 1, 2024 - August 31, 2024 Actual	% variance from prior year
Major Equipment and Assets			
Equipment (over \$5000)	212,287	0	0%
Leasehold Improvements	71,116	0	0%
Structures & Improvements	-40,583	152,084	-375%
Total Major Equipment and Assets	242,821	152,084	63%
Supplies			
Classroom Supplies	47,729	6,952	15%
Clothing & Personal Supplies	4,362	259	6%
Household Supplies	70,065	8,896	13%
Postage	22,131	2,791	13%
Program Supplies	43,373	5,467	13%
Routine Office Supplies	35,464	5,120	14%
Playground Supplies	324	0	0%
Total Supplies	223,447	29,484	13%
Contractual			
Accounting & Auditing	100,727	4,674	5%
Legal Services	51,797	560	1%
Outside Services	1,421,571	130,166	9%
Computer Services	75,435	0	0%
Total Contractual	1,649,530	135,400	8%
Other (Equipment Expense)			
Computer Software-\$0-\$4,999	16,609	5,490	33%
Computer (hardware)	31,567	4,960	16%
Equipment (costing \$500-\$4999)	40,001	4,161	10%
Insurance (Vehicular)	44,063	7,410	17%
Maintenance (Equipment)	27,354	2,301	8%
Maintenance (Vehicles)	15,384	889	6%
Small Tools/Equip (under \$500)	31,242	3,942	17%
Small Tools (minimal value)	12,969	1,779	14%
Total Other (Equipment Expense)	219,189	30,932	14%
Other (General Personnel Costs)			
Local Travel (Staff)	52,692	7,082	13%
Local Travel (Volunteers)	961	0	0%
Staff Licensing	5,290	162	3%
Training & Development (Staff)	72,128	6,459	9%
Training & Development (Volunt	20	0	
Vol Csts (other than training)	1,125	100	9%
Total Other (General Personnel Costs)	132,217	13,803	10%
Other (General Operating Costs)			
Ads & Legal Notices	63,837	1,114	2%
Copying Fees	18,555	3,207	17%
Insurance/Bonds(not auto,hlth)	110,253	20,909	19%
Interest On Long Term Debt	9,738	1,573	16%
Meeting Costs	22,542	6,332	28%

Amador Tuolumne Community Action Agency			
Revenue and Expenditure Report / Income Statement			
July 1, 2024 -August 31, 2024			
			Month 2 - 17%
	July 1, 2023 - June 30, 2024 Actual	July 1, 2024 - August 31, 2024 Actual	% variance from prior year
Membership Dues	7,945	630	8%
Miscellaneous Expenses(Fiscal)	376	360	96%
Printing & Binding	16,877	103	1%
General Agency Promotion	4,907	0	0%
Program Outreach	34,791	1,265	4%
Publications	7,351	416	6%
Subscriptions	23,176	2,331	10%
Service Fees-Banking (Fiscal)	6,716	1,052	16%
Service Fees-Other (Fiscal)	5,701	719	13%
Taxes & Assessments	5,575	0	0%
Total Other (General Operating Costs)	338,339	40,010	12%
Other (Space/Occupancy Costs)			
Communications	90,489	13,653	15%
Depreciation	23,901	3,707	16%
Household Services	111,915	15,459	14%
Maintenance -Structure/Grounds	47,379	8,398	18%
Maintenance-Play Equip/Grnds	4,553	466	10%
Mortgage Payments	6,250	1,042	17%
Rents & Leases	261,208	43,540	17%
Utilities	205,954	38,412	19%
Right of Use Rent Adjustment	0		
Total Other (Space/Occupancy Costs)	751,648	124,678	17%
Other (Special Departmental Costs)			
Client Assistance	1,163,650	156,883	13%
Council Expense	33	0	
Food (Prepared)	2,067	0	0%
Food (Raw)	397,665	40,889	10%
Weatherization Materials	13,816	0	0%
Total Other (Special Departmental Costs)	1,577,231	197,771	13%
Total Non-personnel Expense	5,154,677	729,619	14%
<b>Total Direct Expense</b>	<b>12,834,017</b>	<b>1,794,589</b>	<b>14%</b>
Encumbered Costs			
Encumbered Costs	0	12,357	
Total Encumbered Costs	0	12,357	0%
Indirect Expense			
Indirect Administrative Charge	1,038,961	132,322	13%
<b>Total Indirect Expense</b>	<b>1,038,961</b>	<b>132,322</b>	<b>13%</b>
Non-cash Expense			
Non-cash Inkind (Admin.Charges)	88,673	7,061	8%
Non-cash Inkind (Other)	1,009,045	77,987	8%
Non-cash Inkind (Volunteer T&S)	311,679	21,602	7%
Total Non-cash Expense	1,409,397	106,650	8%
Excess Revenue over Expense	0	-27,070	
<b>Total Direct &amp; Indirect Expense</b>	<b>14,243,414</b>	<b>1,926,911</b>	<b>14%</b>

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	May 24	Jun 24	Jul 24	Aug 24	Total	
10011 - State Street Shelter with reserve	31,083	33,543	29,749	28,964	31,219	32,983	35,325	35,649	43,845	44,981	47,730	39,230	38,888	40,930	45,312	44,721	48,083	49,081	51,853	53,706	55,624	57,046	58,752	58,839	62,985	64,859	58,839	
10031 - Carter Street Property with reserve	-157	-3,483	-4,471	-4,668	-4,111	-5,206	-5,927	-8,412	-10,806	-10,214	-8,850	-8,286	-6,734	-5,647	-1,651	-1,942	701	-338	-333	913	3,071	3,962	4,111	4,941	4,941	6,252	5,712	4,941
19413 - 7/19-6/21 Ama HRS Support	-75	195	128	37	42	104	37	41	-127	-272	-424	-1	-119	-306	-430	-590	791	-1,943	-2,166	-2,346	-2,682	-2,807	-2,840	-2,863	-2,863	-2,874	-2,863	-2,863
19423 - 7/19-6/21 Tuo HRS Support	31,073	27,464	22,528	20,730	23,698	26,098	27,187	24,063	32,324	33,763	37,266	30,942	31,914	34,761	42,884	41,729	48,365	47,259	49,841	52,553	56,890	58,590	60,925	61,788	73,197	74,458	61,788	
All Housing support funds																												
Adaptability																												
Shuttle repair																												



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	May 24	Jun 24	Jul 24	Aug 24	Total
10021 - Varley Place with reserve	-90,196	-130,095	-131,583	-137,362	-136,085	-133,380	-132,974	-129,309	-122,011	-44,872	-63,243	-91,454	-87,844	-96,997	-111,703	-100,671	-95,807	-92,028	-94,753	-91,230	-78,436	-73,621	-66,293	-52,099	-47,576	-41,802	-41,802
Elevator repair																											



## ATCAA Fiscal Officer Narrative – October 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. **New bank PNC is in operation – credit card use in process. Search for Fiscal Officer resumes.**

### 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 news on 2024 funding.**

Emergency Shelter Grants (ESG): **2023 round – RR non-competitive and Shelter (\$200k) now spent. New 2024 RR non-competitive and Shelter (\$200k) received 9/24 – no competitive RR.**

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)

**Coc HHAP5: \$2,059k in funding secured, subcontract proposals being received**

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 – Miko Daniels Issue: Contract updates, holiday crush, program manager search

*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): **Will spend \$144k contract ending Sept 24 and 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 submitted** – up to \$900k available over many years. Purchasing new rollup doors, **fencing, cooling fans and vehicles** 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 – October 2024 p2

### Energy –Alicia Hanks Issue: Staff transition

Hired two new Wx staff in October, 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 **complete and submitted.**

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 TCRCD: \$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: Non-federal match

*Full time work, sometimes from home.*

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

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 is at optimum level.

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.

Received Discretionary contract for \$19k.

CSBG EITC (Kristy): New EITC Contract at \$220k year-around contract starting up at half last year's contract. \$50k in IRS VITA funding through 9/24 **in operation. New contract for \$60k for 24-25 Federal fiscal year in hand.**

## ATCAA Fiscal Officer Narrative – October 2024 p3

### Early Child Services – Marsha Williams 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. **New \$687k contract in operation.**

### Administration – Issue: Finding new fiscal officer

*New staffing, still some remote work*

**Admin 23-24 budget ran negative \$64k** due to increased audit, legal, and staffing (fiscal officer duplication) costs. **This is \$85k less than the** Admin budget modification approved to use \$149K of \$318k carryover revenue from previous years. **Running predictable negative \$48k first two months when Head Start is off.**

ATCAA LOC: ATCAA has no external Line of Credit (LOC). ATCAA's cash balance resulting from contract advances is adequate to support cash flow.

### Health insurance/special projects Issue: Change in insurance premiums

Workers Comp premiums have been reduced by ~21% in 2025, from \$125k to \$99k. Health fund running even. **Insurance premiums (employer paid portion) may increase 10% in coming year.**

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