ATCAA
Amador Tuolumne
Community Action Agency
People Helping People

Amador Tuolumne Community Action Agency
FINANCE COMMITTEE MEETING
AGENDA

February 10, 2023 | 9:00 AM
10590 CA-HWY 88, Jackson, CA 95642

In order to protect public health and the safety of our citizens, pursuant to Assembly Bill 361, this Finance Committee meeting will be physically closed to the public, however the public may Participate and comment on any item via telephone or video conferencing through the following Zoom platform link or phone number:

1. **CALL TO ORDER:**

2. **ROLL CALL:**

ATCAA Finance Committee Members		
	Walt Kruse, Committee Chair	T-LI
	Lynn Morgan	A-PRI
	David Goldemberg	T-PUB
	Helena Rice-Padilla	A/T-LI

ATCAA Staff	
	Joseph Bors, Executive Director
	Bruce Giudici, Fiscal Officer
	Cynthia Rockwell, Board Secretary
	Tina Clark – Fiscal 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: (ACTION ITEM)**
   4.1. Approval of Minutes from December 9, 2022 meeting. Pg. 1

5. **NEW BUSINESS:**
   5.1. ATCAA 2022 Fiscal Year Audit **(ACTION ITEM)** ***(Org. Std. 8.1)*** Pg. 6
      5.1.1. CPA Representation Letter, Signed. Pg.104
      5.1.2. Significant Audit Matters Statement Pg. 109

6. REPORTS:

6.1 Administrative Reports [through December 2022]
- 6.1.1 Line of Credit (LOC) Internal Report Pg.
- 6.1.2. Local Agency Investment Fund (LAIF) Activity Report Pg. 112
- 6.1.3. Administrative Budget to Actual Pg. 114
- 6.1.4. CSBG Budget to Actual Pg. 117

6.2. Early/Head Start Reports [through December 2022]
- 6.2.1. Head Start Budget & Expenditure Report Pg.118
- 6.2.2. Early Head Start Budget & Expenditure Report Pg.118
- 6.2.3. In-Kind (Match) Reports Pg. 118
- 6.2.4. Head Start and Early Head Start CRSSA & ARP Pg.
- 6.2.5. CACFP Budget & Expenditure Report Pg.119
- 6.2.6. CA State Preschool Program Budget & Expenditure Report Pg.119
- 6.1.7. First 5 Budget & Expenditure Report Pg.119
- 6.1.8. Tuolumne Home Visiting Program Budget & Expenditure Report Pg.119
- 6.1.9. Credit Card Expenditure Reports for November and December 2022 Pg. 110
- 6.1.10. Early Childhood Services Report Submittal Matrix Pg. 112

6.3. Program Fiscal Reports
- 6.3.1. Contract Status Summary by Program Report as of [December 31, 2022] Pg. 113

6.4. Agency Financial Statements [through December 31, 2022]
- 6.4.1. ATCAA Balance Sheet Pg. 114
- 6.4.2. ATCAA Revenue/Expenditure Report Pg. 117
- 6.4.4. Housing Support Account-Toulumne & Varley Properties Pg. 118
- 6.4.5. Fiscal Officer Narrative Pg. 119

7. INFORMATIONAL:

7.1. Early Heath Start reports through November 2022, as emailed January 5, 2023.

8. ADJOURNMENT:

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

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

ATCAA
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FINANCE COMMITTEE MEETING
AGENDA

December 9, 2022 | 9:30 AM
Sonora Office, 427 N. Hwy 49, Ste. 305, Sonora, CA 95370

In order to protect public health and the safety of our citizens, pursuant to Assembly Bill 361, this Finance Committee meeting will be physically closed to the public, however the public may Participate and comment on any item via telephone or video conferencing through the following Zoom platform link or phone number:

Zoom Link

https://us02web.zoom.us/j/85487439257?pwd=bmJ3Q1grQjRrMThBRGNmN0duM1NCZz09

Meeting ID: 854 8743 9257 **Passcode**: 12092022
Phone Number: +1 669 900 6833 US (San Jose)

1. **CALL TO ORDER:**
   Meeting was called to order at 9:30 am by Walt Kruse, Committee Chair

2. **ROLL CALL:**

ATCAA Finance Committee Members		
P	***Walt Kruse, Committee Chair***	T-LI
P	Lynn Morgan	A-PRI
P	David Goldemberg	T-PUB
A	Helena Rice-Padilla	A/T-LI

ATCAA Staff	
P	Joseph Bors, Executive Director
P	Bruce Giudici, Fiscal Officer
A	Cynthia Rockwell, Board Secretary
A	Tina Clark – Fiscal Coordinator

Others Present:

3. **Approval of Resolution 2022-27** "*Adopting Resolution Making Findings in Support of Allowing Remote Meetings Pursuant to AB361 (Modified Brown Act Procedures During a Declared Emergency) for 30 days.*"
   (ACTION ITEM) Pg. 1 – 2

Member Goldemberg moved and Morgan seconded the approval of Resolution 2022-27. MPU via roll call.

4. **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. ***Joe Bors reported that this will be the last meeting to be held via remote access per AB361 Resolutions. Information will be sent out to the Board in the future. There is a new bill that is expected to pass as of January 1, 2023 which will require a minimum Quorum of JPA and/or Brown Act Board members to participate in person at a physical meeting location(s). Remote participation by any member will only be allowed twice in a calendar year due to an outlined, specified emergency.***

5. **CONSENT CALENDAR: (ACTION ITEM)**
   5.1. Approval of Minutes from October 28, 2022 meeting. Pg. 3 – 6
   Member Goldemberg moved and Morgan seconded the approval of the Consent Calendar MPU via roll call.

6. **NEW BUSINESS:**
   6.1. ATCAA 2022 Fiscal Year Audit **(ACTION ITEM)** (***Org. Std. 8.1***)
   Walt Kruse, Committee Chair, reminded the Committee that both Items 6.1 and 6.2 are Draft Items so no committee vote will be necessary for either item described in the current Finance Committee Agenda. Walt stated that no incidences of non-compliance have been found. Joe Bors reported the ATCAA Audit has not been completed to date. Bruce Giudici has received a rough draft of the completed audit. Bruce reported the report does look very good, and ATCAA is very happy with the new Auditing Service. The report is due to be delivered to the State by December 15, 2022. It appears that the report will be completed by described date. Lynn Morgan inquired about the need for the Board of Directors to approve the completed audit before releasing it by December 15, 2022. Bruce Giudici explained that such pre-approval would not be necessary.
   6.2. Varley Place 2021 HUD Required Audit **(ACTION ITEM)** Pg. 7 – 26
   Walter Kruse reported on the Varley Place HUD Required Audit and found that there were no incidences of non compliance in the report. Joe Bors reported that there were two places designated for his signature in the Audit. Joe Bors signed the signature pages, and returned the Audit to Bowman and Company, LLC for Completion. Bruce Giudici reported ATCAA is required to perform a regulatory audit of Varley Place on Yearly basis. In addition, ATCAA is required to provide reserve funds to Varley Place on a yearly basic in order to cover replacement costs for deferred maintenance to insure to HUD that ATCAA is responsible for repairs and/or improvements. Bruce also reported that current debt and expenses are gradually decreasing. Lynn Morgan asked how many vacancies were at Varley Place during time of the Audit. Bruce reported that there was one vacancy. Walt Kruse, Committee Chair, reminded the committee members that the Varley Place HUD Required Audit not being completed at this time, and no committee vote action is necessary at this time.
   6.3. Employee Health Benefit Cost Update
   Joe Bors reported that ATCAA's health insurance brokers annually query various health insurance providers. The insurance brokerage reported ATCAA Health benefits were targeted to increase by 11% for the coming year. Joe explained to the insurance brokerage that this was unacceptable. The insurance brokerage agreed to decrease their commission by 1/2 for the upcoming policy year thus ensuring that the monthly premium rates remained reasonable thorough the end of 2023. The insurance premium increase came to 4.5% for 2023 which is under the 5% premium increase that the ATCAA Board of Directors has previously approved for the prior year. Furthermore, no policy deductibles or co insurance amounts were raised or changed. Joe also reported that ATCAA does foresee increased health insurance benefit costs next year, and such will be partially absorbed by ATCAA employees as ATCAA already pays approximately 92% of the insurance premiums for every staff member that accepts the benefit package(s).

7. **REPORTS:**

7.1 Administrative Reports [through October 2022]

7.1.1. Line of Credit (LOC) Internal Report Pg. 27

Bruce Giudici reported that ATCAA's Line of Credit currently sits at $500,000 due to billings that need to be taken care of. This is the internal line of credit. Reported that Governor Newsom has finally released the HHAP III monies in the amount of $1,400.000. HHAP monies are what ATCAA borrows against for our programs and earning revenue for. This money gets pre-paid to ATCAA and bear interest. HHAP I is $1,900,000 and HHAP II is $500,000. With such, ATCAA will not have to request a line of credit from UMPQUA for the next year or two.

7.1.2. Local Agency Investment Fund (LAIF) Activity Report Pg. 28

Bruce reported that the LAIF balance is above the requirement that the Board of Directors has set.

7.1.3. Administrative Budget to Actual Pg. 29 - 32

Bruce reported that the budget numbers $1,059,810 reflects the administration budget that was approved at the previous ATCAA Board of Directors meeting. To date, we have received 29% of the total budget to date. There is $70,000 carryover revenue yet Fiscal would prefer not to use the carryover monies. With such, ATCAA is currently a little behind in revenue and expenditures, yet this will increase as Head Start is in session again, and such will increase the revenue. Head Start is a good indirect provider of revenue for ATCAA Administration. ATCAA Administration actual budget shows the ATCAA budget is where it should be.

7.1.4. CSBG Budget to Actual Pg. 33

Bruce reported that ATCAA is close to spending out remaining CSBG budget through the end of the calendar year.

7.2. Early/Head Start Reports [through October 2022]

7.2.1. Head Start Budget & Expenditure Report 8129.1 Pg. 34

Bruce reported that Head Start calendar year budget has 17% budget period remaining with 23% budget monies left to date.

7.2.2. Early Head Start Budget & Expenditure Report 8129.2 Pg. 34

Bruce reported that Early Head Start has 17% budget period remaining with 12% budget monies left to date. Early Head Start is spending a little faster than it is budgeted. If under budget, EHS will request that monies be carried over to the next year.

7.2.3. In-Kind (Match) Reports for 8129.1 and 8129.2 Pg. 34

Requesting waiver to decrease In-Kind budget. .In-Kind budget is looking to be on target.

7.2.4. Head Start and Early Head Start CRSSA & ARP 8128.3 and 8128.4 Pg. 34

Both funds have to be spent by March 2023. Will be spending these monies first before spending monies in current calendar year. Both funds will be used for operational costs.

7.2.5. CACFP Budget & Expenditure Report 8226.1 and 8226.2 Pg. 35

Food programs are spending just fine. Food program started in October 2022.

7.2.6. CA State Preschool Program Budget & Expenditure Report 8293.1 Pg. 35

Reported that budget is spending appropriately.

7.2.7. First 5 Budget & Expenditure Report 4610.4 Pg. 35

Reported that budget is behind in spending due to losing two staff members, yet they are getting started up again due to new staff hires.

7.2.8. Tuolumne Home Visiting Program Budget & Expenditure Report 8168.1 Pg. 35

Reported Home Visitors Program is spending just fine.

7.2.9. Credit Card Expenditure Reports through October 2022 Pg. 36 – 37

Reported expenditures for the month of October 2022. Reported that there are no purchases for more than $1,000.

7.2.10. Early Childhood Services Report Submittal Matrix Pg. 38

Reports supplied to the Policy Council. Reported on credit card expenditures for the month of September 2022. Head Start is up to date on Program Reports

7.3. Program Fiscal Reports

7.3.1. Contract Status Summary by Program Report as of December 2022. Pg. 39
Contract Status Summary discussed current and renewal contracts. There were no questions brought forth by the Finance Committee members.

7.4. Agency Financial Statements [through October 2022]

7.4.1. ATCAA Balance Sheet Pg. 40
Reported on Statement of Net Position (Balance Sheet) and compared unaudited schedule between June 2022 and October 2022.

7.4.2. ATCAA Revenue/Expenditure Report Pg. 41 – 43
Reported on comparison between 2021 and 2022 in revenue. Reported the same as last year.

7.4.3. Housing Support Account-Tuolumne Properties Pg. 44
It was reported that the agency is essentially breaking even. Spent funds on rental unit repairs and elevator for Varley Place.

7.4.4. Fiscal Officer Narrative Pg. 45 - 47
10% cost of living increase for non-ECS staff. Varley Place Audit is close to being completed. Currently working on ATCR, and ATCAA audit will be completed by the December 15, 2022 deadline. CDBG contract is $240,000. Received the CSBG notification that funds are available and will submit the new contract.

8. INFORMATIONAL:

8.1. Head Start reports through September 2022, as emailed November 7, 2022

Joe Bors recommended moving the start time for the Finance Committee Meetings to 9 am in the future.

9. **ADJOURNMENT:**
Meeting was adjourned at 10:31 am by Walt Kruse, Committee Chair

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

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AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

AUDITED BASIC FINANCIAL STATEMENTS, OTHER SUPPLEMENTARY INFORMATION AND OFFICE OF MANAGEMENT AND BUDGET UNIFORM GUIDANCE REPORTS

June 30, 2022

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BOWMAN
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Amador Tuolumne Community Action Agency
Jackson, California

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Amador Tuolumne Community Action Agency,** as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise **Amador Tuolumne Community Action Agency's** basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Amador Tuolumne Community Action Agency as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Amador Tuolumne Community Action Agency and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Governmental Accounting Standards Board has issued Statement No. 87, Leases, which requires different recognition of lease assets and liabilities for leases as well expanded disclosures. The amendment in this ASU has been applied retrospectively to all periods presented. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Amador Tuolumne Community Action Agency's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Amador Tuolumne Community Action Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Amador Tuolumne Community Action Agency's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do no provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opImon on the financial statements as a whole. The accompanying schedule of expenditures of federal and California Department of Education state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated January 15, 2023 on our consideration of Amador Tuolumne Community Action Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Amador Tuolumne Community Action Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Amador Tuolumne Community Action Agency's internal control over financial reporting and compliance.

Bowman & Company, LLP Bowman Company, LLP
Stockton, California
January 15, 2023

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the annual financial report of the Amador Tuolumne Community Action Agency (the "Agency") presents a discussion and analysis of the Agency's financial performance during the fiscal year ended June 30, 2022. It should be read in conjunction with the Agency's financial statements following this section.

FINANCIAL HIGHLIGHTS

The following illustrates some of the Agency's financial highlights. More detail on these items is included in the Government-wide Financial Analysis which follows.

- Total programmatic revenue for the fiscal year increased by 21% over the prior year (Table 3). Programmatic revenue does not include revenue used for Fixed Assets or for Indirect Costs. Governmental programmatic funds saw a 20% increase for the year of $1,808,744 while other funding increased by $61,908 (1%).

- The Agency's total net position increased by $747,265 (Table 1), primarily due to purchases of assets.

- During the fiscal year, the Agency's total revenue exceeded expenses by $114,264 (Statement of Revenues, Expenditures and Changes in Fund Balances, page 14). This amount is made up primarily of increases to the Agency's community donations and net rental income.

- Cash increased by $28,735 (from $2,045,268 as of 6/30/2021 to $2,074,003 as of 6/30/2022); accounts receivable increased by $587,098 (from $1,805,899 as of 6/30/2021 to $2,392,997 as of 6/30/2022) and unearned revenue decreased by $384,438 (from $2,983,839 as of 6/30/21 to $2,599,401 as of 6/30/22). These changes are due the spending of Homeless Housing Assistance and Prevention Program (HHAP) advance funding and new receivable contracts.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis in this section are intended to serve as an introduction to the Agency's Basic Financial Statements. The Agency's Basic Financial Statements consist of three components:

- Government-wide Financial Statements,
- Fund Financial Statements, and
- Notes to the Basic Financial Statements.

Required Supplementary Information is included in addition to the Basic Financial Statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of the Agency's finances, using accounting methods similar to those of a private-sector business.

The Statement ofNet Position presents information on all of the Agency's assets and deferred outflows of resources and liabilities as of the end of the fiscal year, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating.

The Statement of Activities presents information on how net position changed during the fiscal year, with revenues and expenses by major type or function. Revenues and expenses are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

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AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS

All of the Agency's activities are considered Governmental Activities.

Fund Financial Statements are the more familiar groupings of related accounts that are used to keep track of specific sources of funding and spending for particular purposes.

All of the Agency's basic services are reported in Governmental Funds. Information is presented separately for the General Fund and the Special Revenue Fund in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances.

The Special Revenue Fund contains financial information, combined into a single, aggregated presentation, for all revenue sources that are restricted for a specific purpose.

The General Fund is used to account for unrestricted financial resources.

Fund Financial Statements do not include depreciation expense, as Government-wide Financial Statements do. Fund Financial Statements include, as an expense, the cost of purchasing capital assets and principle payments of long term liabilities, while Government-wide Financial Statements do not. A reconciliation of the two types of financial statements is presented in the audit with the Fund Financial Statements.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements.

Supplementary Information is included to provide detailed data for individual special revenue funds, and includes budgetary comparison schedules as required by specific funding sources.

Comparative Data from prior periods is included for purposes of a comparative analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1
Net Position

	2022	2021
Assets:		
Current and other assets	$ 5,685,326	$ 4,242,440
Capital assets	5,379,104	4,789,230
Total assets	$ 11,064,430	$ 9,031,670
Liabilities:		
Current and other liabilities	$ 4,283,925	$ 3,631,509
Noncurrent liabilities	943,672	310,593
Total liabilities	5,227,597	3,942,102
Net assets:		
Invested in capital assets	5,068,536	4,462,534
Committed Fund Balance	100,000	100,000
Assigned Fund Balance	182,607	182,607
Unassigned Fund Balance	485,690	344,427
Total net assets	$ 5,836,833	$ 5,089,568
Total Liabilities and Net Assets	$ 11,064,430	$ 9,031,670

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS

Table 1 shows the status of the Agency's net position (assets and deferred outflows ofresources in excess of liabilities and deferred inflows of resources), which may serve over time as a useful indicator of the Agency's financial position. Net position of $5,836,833 as of June 30, 2022 reflects an increase of $141,264 for the year, due primarily to increased donations. During both FY2022 and FY2021, The Agency did not have deferred inflows of resources or deferred outflows of resources as defined under the current standards of Governmental Accounting Standards Board Statement (GASBS) No. 65, in effect as of the date of the audit report.

Current Assets (e.g. cash in bank, accounts receivables, prepaid deposits and expenses, and materials inventory) increased overall by $590,436, primarily as a result of increased Accounts Receivables ($587,098) from new housing and food bank contracts.

Current Liabilities (e.g. accounts payable (vendors), salaries and benefits payable, the line of credit, and unearned revenue) increased by $449,511 primarily due to a increase in accounts payable ($734,671) and a decrease in deferred revenue ($384,437) that resulted from earning part of prepaid unexpended HHAP funding and using part of this prepaid HHAP funding, to again replace line of credit financing ($0) at a lower interest rate, benefiting the HHAP projects and administrative funding costs.

Investment in Capital Assets (e.g. land and easements, structures and improvements, and equipment) is the largest portion of Net Position. The Agency uses these capital assets to provide services to the communities; consequently, these assets are not available for future spending. Investment in Capital Assets increased by $606,002 as a result of program equipment purchases partly offset by normal depreciation.

Restricted Fund Balance represents resources that are subject to external restrictions on how they may be used.

Unrestricted Fund Balance represents resources that are subject to internal restrictions on how they may be used. The Agency has Committed or Assigned a portion of Unrestricted Fund Balance for specific purposes (Balance Sheet, page 10).

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS

Table 2
Change in Net Position

	2022	2021
Expenses:		
Program expenses	12,671,027	10,592,728
General administration	940,859	836,398
Total Expenses	13,611,985	11,429,126
Revenues:		
Program revenues:		
Operating grants and contributions	13,752,179	11,468,793
General revenues:		
Investment income	1,070	3,040
Total Revenues	13,753,249	11,471,833
Change in net assets	141,264	42,707
Net Assets - Beginning of Year	5,060,418	5,017,711
Net Assets - End of Year	5,201,682	5,060,418

Table 2 presents condensed financial information derived from government-wide financial statements. The table shows program expenses by function as well as program revenues and general revenues by major source. Program expense includes the noncash expense of depreciation and does not include the cash expenditure of major equipment paid with grant funds.

Table 3
Change in Total Programmatic Revenue

	Total Funding	Less Fixed Assets	Net Total Funding	Amount of Change	%of Change
2015	8,053,255	(180,563)	7,872,692	(21)	0%
2016	8,976,224	(204,952)	8,771,272	898,580	10%
2017	8,837,894	(660,357)	8,177,537	(593,735)	(7%)
2018	8,939,425	(1,090,478)	7,848,947	(328,590)	(4%)
2019	8,772,672	(129,666)	8,643,006	794,059	9%
2020	9,201,780	(137,418)	9,064,362	421,355	5%
2021	9,850,538	(327,693)	9,522,845	458,483	5%
2022	12,342,443	(948,946)	11,393,497	1,870,652	21%

Table 3 presents a review of the annual change in net total programmatic revenue received during the eight-year cycle beginning with fiscal year ending 2015. Programmatic revenue does not include revenue used for purchasing Fixed Assets or for Indirect Costs. Fiscal year 2015 marked the end of the expected ARRA decreases. Net funding for fiscal year 2022 increased by $1,870,652 over fiscal year 2021, primarily due to increased funding in Head Start, food bank, administration of housing funds for the Central Sierra Continuum of Care and COVID-19 related emergency contracts.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS

Table 4
Change in Governmental Programmatic Revenue

	Governmental Funding	Less Fixed Assets	Net Governmental Funding	Amount of Change	%of Change
2015	6,824,447	(180,563)	6,643,884	(160,374)	(2.4%)
2016	6,993,155	(204,952)	6,788,203	144,319	2.1%
2017	7,556,054	(660,357)	6,895,697	117,494	1.7%
2018	8,343,889	(1,090,478)	7,253,411	357,714	4.9%
2019	8,264,510	(129,666)	8,134,844	881,433	10.5%
2020	8,617,512	(137,418)	8,480,094	345,250	5.0%
2021	9,416,576	(327,693)	9,088,883	608,789	7.0%
2022	11,846,573	(948,946)	10,897,627	1,808,744	20.0%

Table 4 presents a review of the annual change in net governmental programmatic revenue received during the eight-year cycle beginning with fiscal year ending 2015. Programmatic revenue does not include revenue used for purchasing Fixed Assets or for Indirect Costs. Governmental programmatic funds increased in 2022 by $1,808,744, primarily due to increased Head Start and food bank funding, administration of housing funds for the Central Sierra Continuum of Care and new COVID-19 related emergency contracts.

Table 5
Percentage of Governmental Programmatic Revenue

	Net Governmental Funding	Net Total Funding	% of Total Net Funding
2015	6,643,884	7,872,692	84.4%
2016	6,788,203	8,771,272	77.3%
2017	6,895,697	8,177,537	84.3%
2018	7,253,411	7,848,947	92.4%
2019	8,134,844	8,643,006	93.8%
2020	8,480,094	9,064,362	93.6%
2021	9,088,883	9,522,845	95.4%
2022	10,897,627	11,393,467	95.6%

Table 5 shows the percentage of the Agency's total programmatic funding that is derived from governmental contracts and grants during the eight-year cycle beginning with fiscal year ending 2015. Government funding includes Federal, State and local government sources. Increases or decreases are dependent upon Federal and State appropriations. Since the Agency was first formed in 1981, it has routinely operated with fluctuations in government resources. Management, Administration and Board members review budgets and expenditures on a routine basis; adjust budgets, staffing and levels of service as the need arises; and proactively seek program funding for continued growth. Governmental funding consistently comprises over 80% of total programmatic funds.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS

CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT

This financial report is designed to provide the Agency's citizens, taxpayers, customers, and creditors with a general overview of the Agency's finances and to demonstrate the Agency's accountability for the money it receives. If you have questions about this report or need additional fmancial information, contact the Agency's Fiscal Officer at 10590 State Highway 88, Jackson, California 95642.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

STATEMENT OF NET POSITION
June 30, 2022

ASSETS	
CURRENT ASSETS	
Cash	$ 2,074,002
Prepaid expenses and deposits	250,155
Accounts receivable	2,392,997
Weatherization materials inventory	115,720
Total current assets	4,832,874
CAPITAL ASSETS, net	5,379,104
OTHER ASSETS	
Deferred outflows	10,884
LONG-TERM ASSETS	
Right-of-use assets, net	841,567
Total assets	$ 11,064,429
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	$ 1,115,305
Refundable deposits	16,077
Salaries and benefits payable	133,719
Accrued paid time off	200,075
Notes payable, current portion	16,443
Right-of-use liability, current portion	202,905
Deferred revenue	2,599,401
Total current liabilities	4,283,925
LONG-TERM LIABILITIES	
Notes payable, less current portion	294,126
Right-of-use liability, less current portion	649,546
Total liabilities	5,227,597
NET POSITION	
Investment in capital assets	5,068,535
Committed fund balance:	
For contingencies	60,000
For future development	40,000
Assigned fund balance:	
For lease opt-out	40,103
For employee health insurance	142,504
Unassigned fund balance	485,690
Total net position	5,836,832
Total liabilities and net position	$ 11,064,429

See Notes to Financial Statements

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

STATEMENT OF ACTIVITIES
Year Ended June 30, 2022

		Total Governmental Activities
SUPPORT AND REVENUE		
Operating grants and contributions	$	11,846,578
In-kind revenue		1,436,206
Charges for services		74,668
Rental income		232,391
Miscellaneous program revenue		188,806
Interest		1,070
Total support and revenue		13,779,719
EXPENSES		
Personnel costs		5,822,580
Travel		5,147
Depreciation expense		359,073
Supplies		225,350
Contractual		2,123,219
Other equipment expense		217,566
General personnel costs		111,549
General operating costs		371,028
Space/occupancy costs		666,343
Special department costs		1,694,394
In-kind expense		1,436,205
Total expenses		13,032,454
Change in net position		747,265
Net position, beginning of year		5,089,567
Net position, end of year	$	5,836,832

See Notes to Financial Statements

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

BALANCE SHEET-GOVERNMENTAL FUNDS
June 30, 2022

ASSETS

	General Fund	Special Revenue Fund	Total Governmental Fund
A SETS			
Cash	$ 2,074,003	$	$ 2,074,003
Prepaid expenses and deposits	34,292	215,863	250,155
Accounts receivable		2,392,997	2,392,997
Weatherization materials inventory		115,720	115,720
Interfund receivable (payables)	(1,337,784)	1,337,784	
Total assets	$ 770,511	$ 4,062,364	$ 4,832,875
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 5,883	$ 1,109,422	$ 1,115,305
Refundable deposits		16,078	16,078
Salaries and benefits payable		133,719	133,719
Accrued paid time off		200,075	200,075
Deferred revenue		2,599,401	2,599,401
Total liabilities	5,883	4,058,695	4,064,578
FUND BALANCES			
Committed fund balance:			
For contingencies	60,000		60,000
For future development	40,000		40,000
Assigned fund balance:			
For lease opt-out	40,103		40,103
For employee health insurance	138,835	3,669	142,504
Unassigned fund balance	485,690		485,690
Total fund balances	764,628	3,669	768,297
Total liabilities and fund balances	$ 770,511	$ 4,062,364	$ 4,832,875

See Notes to Financial Statements

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2022

Total fund balances for Governmental Funds at June 30, 2022		$	768,297
Total net assets reported for Government Activities in the Statement ofNet Position is different because:			
a.) Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:			
Land	460,999		
Structures and Improvements	7,565,674		
Less accumulated depreciation	(3,308,501)		
Vehicles and Equipment	1,820,473		
Less accumulated depreciation	(1,159,541)		5,379,104
b.) Long term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long term liabilities at year end consist of:			
Notes payable			(310,569)
Total Net position of Governmental Activities at June 30, 2022		$	5,836,832

See Notes to Financial Statements

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES- GOVERNMENTAL FUND

Year Ended June 30, 2022

	General Fund	Special Revenue Fund	Eliminations	Total
SUPPORT AND REVENUE				
Program Revenue:				
Direct Federal Revenue	$	$ 3,628,824	$	$ 3,628,824
State Revenue(Pass-through Fed		3,487,482		3,487,482
State Revenue (Non-Federal)		3,156,200		3,156,200
Local Govern.Rev.(Pass through		500,779		500,779
Local Govern.Rev.(Non-Federal)		554,294		554,294
Private Revenue-Non Fed		249,492		249,492
Private Rev. (Pass through Fed		137,115		137,115
Community Donations		132,392		132,392
Client Fees		74,668		74,668
Miscellaneous Revenue		188,806		**188,806**
Rental Income	26,470	205,921	(26,470)	205,921
Contractual Admin. Revenue		940,859	(940,859)	
Carry-over Revenue (Non Grant)	141,264	(141,264)		
In-kind revenue		1,436,206		1,436,206
Total Program Revenues	167,734	14,551,774	(967,329)	13,752,179
General Revenues:				
Unrestricted investment earnings		1,070		1,070
Total support and revenue	167,734	14,552,844	(967,329)	13,753,249
EXPENSES				
Personnel costs		5,822,580		5,822,580
Travel		5,147		5,147
Supplies		225,350		225,350
Contractual		2,232,352		2,232,352
Major equipment expense		835,062		835,062
Other equipment expense		238,445		238,445
General Personnel costs		111,549		111,549
General operating costs	10,342	360,686	(10,342)	360,686
Space/occupancy costs	16,128	650,215	(16,128)	650,215
Special department costs		1,694,394		1,694,394
In-kind expense		1,436,205		1,436,205
Indirect expenses		940,859	(940,859)	
Total expenses	26,470	14,552,844	(967,329)	13,611,985
Change in fund balance	141,264			141,264
Net position, beginning of year	627,033			627,033
Net position, end of year	$ 768,297	$ ======	$ ======	$ =======

See Notes to Financial Statements

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year Ended **June** 30, 2022

Net change in fund balances for Governmental Fund at June 30, 2022		$	141,264
Amounts reported for Governmental Activities in the Statement of Activities is different because:			
a.) Governmental funds report capital outlays as expenditures, however, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense for assets greater than the capitalizable amount. This amount by which depreciation expense exceeds net capital outlays in the current period is as follows:			
Deprecation expense	(359,073)		
Capital outlay (net of items less than capitalizable amounts)	948,946		589,873
b.) Repayment of notes payable is an expenditure in the governmental funds, but the payment reduces long term liabilities in the statement of net assets.			16,128
Change in net position of governmental activities at June 30, 2022		$	747,265

See Notes to Financial Statements

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies

The Amador Tuolumne Community Action Agency ("the Agency") acts as the official Community Action Agency for Amador and Tuolumne Counties. The Agency operates under a Joint Powers Agreement between Amador and Tuolumne Counties and in compliance with the applicable standards and regulations set forth by the State of California. Amador Tuolumne Community Action Agency has a governing board including members from the Board of Supervisors of Amador and Tuolumne Counties. The Agency is separate and apart from the counties of Amador and Tuolumne. The Agency's financial statements include the accounts of all the Agency's operations.

Reporting Entity:

The Agency's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Account Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

Government-Wide and Fund Financial Statements:

The government-wide financial statements (i.e. the statement of net position and the statement of changes in net position) report information on all of the activities of the Agency. The inter-fund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely significantly on fees and charges for support. The Agency does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided from a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Currently, the Agency does not have any proprietary or fiduciary fund types. The Agency uses a General Fund and a Special Revenue Fund to account for grant activity.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

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

Measurement Focus and Basis of Accounting:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements posed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 60 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Budgetary Information:

The Agency is not legally required to adopt an annual budget. Because the Agency does not adopt a legally required budget, it has not been presented, as part of the *Required Supplementary Information,* any budgetary comparison information. For budgeting purposes, budgetary control is maintained on an individual fund basis.

Fund Balances:

The Agency implement GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the Agency's fund balances more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable fund balance: amounts that are not in a spendable form, such as inventories, prepaid amounts, or long-term loans and notes receivable.

Restricted fund balance: amounts constrained to specific purposes by funding sources. Restricted fund balance amounts will be used before unrestricted amounts, when an expense is incurred for purposes for which both restricted and unrestricted fund balance is available

Committed fund balance: amounts constrained by the Board of Directors. Committed fund balance cannot be used for any other purpose unless the Board of Directors takes action to remove or change the constraint. Action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

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

Fund Balances (Cont.):

Assigned fund balance: amounts that are intended to be used for a specific purpose but do not meet the criteria to be classified as either restricted or committed. The Board of Directors delegates authority to the Executive Director to identify assigned fund balances. Assigned fund balance amounts will be used before unassigned amounts, when an expense is incurred for purposes for which both assigned and unassigned fund balance is available.

Unassigned fund balance:

- General fund: amounts not classified as non-spendable, restricted, committed or assigned fund balance
- All funds other than the general fund: amounts expended in excess of resources that are non-spendable, restricted, committed or assigned (a residual deficit). In determining a residual deficit, no amount should be reported as assigned.

Unassigned fund balance amounts will be used before committed amounts, when an expense is incurred for purposes for which both unassigned and committed fund balance is available.

New Accounting Statements:

For 2022, the Agency implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases.* GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset. These changes were incorporated in the Agency's 2022 financial statements and had an effect on the beginning net position of the General Fund. The Agency recognized $976,697 in net book value for the intangible right to use, deferred inflows of$1,039 and a lease liability of $977,736.

The implementation of GASB Statement No. 87 had the following effect on net position as reported June 30, 2022:

	Governmental Activities
Net Position June 30, 2021	$ 5,089,568
Adjustments:	
Net Book Value Leased Asset	976,697
Deferred inflow s	1,039
Lease Liability	(977,736)
Restated Net Position June 30, 2021	$ 5,089,568

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AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

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

Accounts Receivable:

The Agency considers receivables to be fully collectible; accordingly, no allowance for doubtful accounts has been provided. If amounts become uncollectible, they are charged to operations in the period in which that determination is made. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

Inter-fund Transactions:

Receivable and payable from inter-fund transactions are classified as "Inter-fund Receivables" or "Inter-fund Payables" in the accompanying governmental funds balance sheet.

Capital Assets:

Capital assets are shown at either the cost at the date of purchase. It is the Agency's policy to capitalize any additions in excess of $5,000. Depreciation of capital assets is provided on the straight-line method over the following estimated useful lives of the assets:

Structures and improvements	15-40 years
Vehicles and equipment	5-15 years

The Agency reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of the property may not be recoverable. Recoverability is measured by a comparison of the carrying amount to the future net undiscounted cash flow expected to be generated and any estimated proceeds from the eventual disposition. If the long-lived asset is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying value amount exceeds the fair value as determined from an appraisal, discounted cash flows analysis, or other valuation technique. At June 30, 2022, there were no impairment losses recognized.

Property and equipment purchased with grant funds is owned by the Agency while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds there from, is subject to funding source regulations. Upon termination of the grant contracts, the grantors have a reversionary interest in such property and equipment. As of June 30, 2022, the net book value of the grant-funded property and equipment was $0, which is included in the net balance of the property and equipment in note 4.

Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

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

Weatherization Inventory Materials:

Inventory consists ofweatherization materials purchased for use in the Agency's Energy Program. All purchases are recorded as inventory and charged as weatherization materials when used. The inventory is stated at the lower of cost or market, with cost determined by the first-in first-out method.

Fair value of financial instruments:

The carrying amount of financial instruments, including cash and cash equivalents, accounts receivable, prepaid expenses, refundable deposits, accounts payable, salaries and benefits payable, and accrued paid time off approximate their fair value due to the short-term maturities of these instruments.

Accumulated Paid Time Off:

Accumulated paid time off (PTO) benefits are recognized as a liability of the Agency. The value of accumulated PTO at June 30, 2022 was $200,075.

Cash and cash equivalents:

For purposes of the statement of cash flows, the Agency considered all cash on hand, checking and savings accounts and the external investment pool as cash.

Subsequent events:

Management has evaluated subsequent events through January 15, 2023, the date through which the financial statements were available to be issued.

Note 2. Cash and Investments

The table below is designed to disclose the level of custody credit risk assumed by the Agency based upon how its deposits were insured or secured with collateral at June 30, 2022. The categories of credit risk are defined as follows:

- Category 1: Insured by FDIC or collateralized with securities held by the Agency in its name.
- Category 2: Uninsured by collateralized with securities held by the pledging financial institution's trust department or agent in the Agency's name.
- Category 3: Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Agency's name, or collateralized with no written or approved collateral agreement.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

Note 2. Cash and Investments (Cont.)

Type of Deposits	Category	Total Carrying value	Fair value
Cash Deposits (in Bank)	1	1,796,791.00	1,796,791.00
Local Agency Investment Fund (LAIF)	*N/A*	277,212.00	277,212.00
Total Deposits		$2,074,003	$2,074,003

Investments held in the California State Treasurer's Local Agency Investment Fund are not subject to categorization and have been reported as cash equivalents. These funds have a relatively high and consistent yield at minimum risk as their primary objective. Decisions regarding these investments are made by agents for the Agency who are acting in accordance with agreements with the Agency.

Note 3. Accounts Receivable

The accounts receivable represents the grants and reimbursements to be collected as of June 30, 2022:

Ref. No.	Contract Name	Contract Number	Amount
1002.1	Varley Place Support	None	$ 7,608
1003.2	Carter Street Maint Reserve	None	11,933
1167.1	2/20-9/21 CDBG HsngStbl$76500	20-CDBG-CV 1-00024	676
1167.2	7/21-3/22 CDBG CV-1 $189,000	20-CDBG-CVI-00024	78,777
1321.1	10/21-7/22 Ama&Tuo ESG $200k	20-ESG-15586	97,883
1369.1	7/21-7/22 ESG HomeSafe $200k	20-ESG-15585	140,067
1370.1	6/21-7/22 ESGHmSfNonComp$68645	20-ESG-15606	24,044
1455.1	11/21-4/23 TuoFEMA ARPAR$34239	ARPAR-0926-00	964
1457.1	11/21-4/23 Tuo FEMA S-A	39-0926-00	118
1530.1	7/21-6/25 Arna Co WPC $431,034	Received: No Contract#	3,310
1560.2	7/20-6/21TuoDSSCalHSP$221,742	Received: No Contract#	314
1560.3	7/21-6/22TuoDS SCalHSP$221,742	Received: No Contract#	45,949
1581.1	7/21-6/22 AmaCaWorksHSP$88676	Received: No Contract#	31,839
1650.1	7/25/19-7/24/24 CESH $562,512	18-CESH-12432	118,996
1651.1	2/20-2/25 CESHRnd2 $317,559	19-CESH-12952	28,567
1660.1	1/20-12/23ESG-CV Rnd2 $1710000	ESGCV1-00019	211,060
1661.1	1/20-9/23ESG-CV Rndl $547800	ESGCVl-00019	95,686
1766.1	7/21-6/22 HMIS $50,000	CA1587L9T262004	18,511
1767.1	11/21-10/22 TRC RRH $65,468	CA1588L9T262004	7,588
1768.1	7/21-6/22 Arna Sup Hsng $21,120	CA0989L9T262008	1,650
1770.1	4/22-3/23 Tuo PSH Comb $39,627	CA1332L9T262106	5,925

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

Note 3. Accounts Receivable (Cont.)

Ref. No.	Contract Name	Contract Number	Amount
1825.1	10/21-9/22 CACFP-HRS	04341-CACFP-03-GM-CS	3,389
1942.3	Beg. 7/20 Tuo HRS Support	None	236
2255.1	10/20-12/21 PGE PSPS FdBx$306k	None	544
2415.1	10/21-9/22 EFAP $200,358	15-MOU-00151	64,341
2570.1	1/22-7/22 Tuo CGP Fd Bnk $50k	Received: No Contract#	50,000
3124.1	11/20-12/22 LIHEAP $1,055,728	21B-5002	11,685
3125.1	11/21-6/23 LIHEAP $484,382	22B-4002	288,257
3320.1	1/15-6/19 DWR Phase2 $188K	None	34,228
3330.1	11/16-11/20Prp84DrghtRnd782574	Received: No Contract#	132,523
3340.1	4/16-6/22 DWR Wtr-Enrgy$720770	4600012141	35,246
3410.1	10/19-3/22 DAP $59,064	20D-1002	4,520
3422.1	8/21-3/23 ARPA LIHEAP $1693863	21V-5551	134,689
4610.3	7/21-6/22 lst5TuoFLCyr3$75,370	Received: No Contract#	15,541
4904.1	Beg. 7/20 Tuo FLC Pgm Supp	None	10
5223.1	l-12/21ATCRUWYthAsstIndp$16500	None	1,617
5224.1	6/22-7/23ATCRUWYthAsstindp$1Ok	None	1,330
5312.5	7/21-6/22 TuoCoBH FNLMent $20k	None	5,000
5519.5	7/21-6/22 Tuo BH FNL $47,576	None	11,894
5525.3	7/21-6/22TuoBHSuicdPrev$82,500	None	20,625
5622.1	7/21-6/22 TuoCoAODPrimPrev$25k	Received: No Contract #	6,250
7715.1	2-12/21 SierraHealthCOVID $50k	None	296
7730.1	10/21-9/22 IRS VITA $13,500	22VITA0045	13,500
8128.3	4/21-3/23 ECS COVID $70,126	09HE000648-01-01	21,914
8128.4	4/21-3/23 ECS AmRescPln$278785	09HE000648-01-01	28,143
8129.1	1/22-12/22 HS $1,979,665	09CH011917-02	87,042
8129.2	1/22-12/22 EHS $1,466,415	09CH011917-02	113,376
8154.3	7/21-6/22TuoBHLatinoOtrch$25k	Received: No Contract#	6,250
8163.5	7/18-6/19TuoBHLatinoOtrch$30k	Received: No Contract#	8,188
8167.2	7/21-6/22 Tuo HVP $33,133.34	Received: No Contract#	10,930
8225.1	10/21-9/22 CACFP-Head Start	04341-CACFP-03-GM-CS	3,055
8225.2	10/21-9/22 CACPF-Early HS	04341-CACFP-03-GM-CS	6,410
8254.2	7/21-6/22 Tuo 1st5 IMPACT $20k	Received: No Contract#	282
8292.1	7/21-6/22 CSPP $465,647	CSPP-1038	121,129
8357.1	6/21-5/22 CSBG Disc $28,250	21F-4405	16,463
8396.3	3/21-10/21 GSS $110,000	19T-9016	90
8397.1	12/21-6/22 CSBG EITC $330k	21T-1020	202,539
	Total Accounts Receivable		$ 2,392,997

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

Note 4. Capital Assets

A summary of changes in capital assets and depreciation for the year ended June 30, 2022 is shown below:

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022
Capital assets, not being depreciated:				
Land	$ 460,999	$	$	460,999
Total capital assets, not being depreciated	$ 460,999	$	$	460,999
Capital assets, being depreciated:				
Structures & Improvements	$ 7,035,222	$ 530,452	$	7,565,674
Vehicles & Equipment	1,401,978	418,495		1,820,473
Total capital assets, being depreciated	8,437,200	948,947		9,386,147
Accumulated depreciation	(4,108,968)	(359,074)		(4,468,042)
Net capital assets, being depreciated	$ 4,328,232	$ 589,873	$	4,918,105
Net capital assets	$ 4,789,231	$ 589,873	$	5,379,104

Note 5. Notes Payable

City of Jackson Community Development Block Grant Program Loan:

The Agency holds a note payable to the City of Jackson for a Child Care Center located on Shopping Drive in Jackson, secured by a deed of trust, with a fixed interest rate of 0.0%. This note is payable in monthly installments of $521 and matures in June 2026. The financial statements do not reflect an adjustment to discount this note. At June 30, 2022, the balance of this note was $20,468.

USDA:

The Agency holds a note payable to USDA for a Family/Child Care Center on Blue Bell Drive in Sonora, is secured by a deed of trust and has a fixed interest rate of 3.5%. The note is payable in monthly principal and interest payments of $1,685 and matures in August 2042. At June 30, 2022, the balance of this note was $290,101. The Agency maintains a debt service reserve in conjunction with this note. The reserve is funded at the rate of 10% of each monthly payment. At June 30, 2022, the balance of the debt service reserve is $19,883.

NOTES TO FINANCIAL STATEMENTS

Note 5. Notes Payable (Cont.)

Long-term liability activity for the year ended June 30, 2022 is as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Notes Payable	$ 326,696	$	$ (16,128)	$ 310,568	$ 16,443

The aggregate amounts of principal payments due are as follows for the year ended June 30, 2022:

2023	$ 16,443
2024	16,768
2025	17,103
2026	17,448
2027	17,803
Thereafter	225,003
Total	$ 310,568

Note 6. Deferred Revenue

Unearned revenue represents funds received as of June 30, 2022 to be used in a future period. The detail of the amount is as follows at June 30, 2022:

Ref. No. Contract Name	Contract Number	Amount
1113.1 3/17-6/17 AmaCalWrksHSP$140160	None	$ 128
1137.1 7/16-6/17 CalvrsCalWorks $150k	None	581
1765.1 4/21-3/22 Tuo PSH Comb $39,279	CA1332L9T262005	188
3122.1 10/18-6/20 LIHEAP $1057736	19B-5002	2,531
3218.1 7/16-9/17 DOE WAP $96,772	16C-6002	25
3219.1 6/18-12/20 DOE WAP $81,387	17C-4001	161
3310.1 11/14-6/17ATCR/WellH2OPrj$2.8M	None	10,140
5168.1 10/12-9/13 CHAT $142,658	AT12098527	2,329
5312.3 7/19-6/20 TuoCoBHFNLMent $20k	None	2,443
5620.5 7/19-6/20 TuoCoAODPrimPrev$25k	None	4,331
7642.3 1/19-12/20CSConnect$151,379.01	None	16
8163.4 7/17-6/18TuoBHLatinoOtrch $25k	None	5,997
8166.2 7/19-6/20TuoCalWrksHmVst$37990	None	234
8224.2 10/20-9/21 CACFP-Early HS	04341-CACFP-03-GM-CS	44
8291.1 7/20-6/21 CSPP	CSPP-0038	53,336

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

Note 6. Deferred Revenue (Cont.)

Re£ No.	Contract Name	Contract Number	Amount
3420.1	7/20-9/21 LIHEAP CARES $432367	20U-2551	(2,378)
8325.1	1/22-5/23 CSBG $272,002	22F-5004	36,973
8356.1	3/20-8/22 CSBG CARES $365,296	20F-3643	2,501
1621.1	5/20-6/25 HHAP $1,917,594.67	20-HHAP-00001	96,099
1622.1	7/21-6/26 HHAP Rnd 2 $700,487	21-HHAP-00001	558,761
1623.1	HHAP Round 3 $1,907,283	22-HHAP-00001	476,821
2810.3	Beg. 7/20 Fd Bnk Operations	Received: No Contract #	143
8292.2	1/22-9/24CSPP ARPA Stipend$45k	Received: No Contract#	27,255
1167.2	7/21-3/22 CDBG CV-1 $189,000	20-CDBG-CV1-00024	(1,465)
1904.2	Tuo HRS TCM Set-Aside	Received: No Contract#	44,411
4810.1	1/21-6/22TuoCalWrksJbRdnss$50k	Received: No Contract #	3,313
4904.2	Tuo FLC TCM Set-Aside	Received: No Contract#	94,326
5312.4	7/20-6/21 TuoCoBHFNLMent $20k	None	5,573
5519.4	7/20-6/21 Tuo BH FNL $47,576	Received: No Contract#	6,646
5620.6	7/20-6/21 TuoCoAODPrimPrev$25k	None	3,795
5813.1	1/20-12/20 Positive Parenting	None	64
5875.1	10/21-spent SAFTuoLOSSTeam$15k	None	15,000
5943.4	Beg. 7/20 YES Pgm Support	None	6,907
8002.1	Beg. 7/20 ECS Support	None	10,331
1716.1	1/22-12/22 Sutr Hhh Rmkey$50k	Received: No Contract#	16,928
1907.1	Tuolumne Homeless Stnt Fund	Received: No Contract#	6,038
1941.3	Beg. 7/20 Arna HRS Support	None	10,471
2256.1	9/21-8/22 ATCR/PGE Food $11200	None	11,200
2636.1	4/20-? SG Fd Bnk $40,000	None	32,732
2636.2	5/21-? SG Fd Bnk $40,000	None	39,811
2636.3	3/22-? SG Fd Bnk $40,000	None	40,000
2902.3	Beg. 7/20 Food Program Support	None	231,033
3514.1	11/18-12/23 PG&E CARE Reimb	Cl0916	1,080
3612.6	1/19-12/19 PG&E LIEE $30k	4400007222	4,899
4941.4	Beg. 7/20 Tuo FLC Pgm Supp	None	3,176
5621.1	8/18-9/20 Opioid Safety $40k	None	13,175
5874.1	1/18-spent SAF/YES Pmtshp$10k	2017470	10,000
7945.3	Beg. 7/20 Outreach & Fund Dev	None	3,774
7946.3	Beg. 7/20 General Donations	None	11,322
8002.1	Beg. 7/20 ECS Support	None	513
8920.2	Beg. 7/20 Tax Srvs Support	None	2,029

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO FINANCIAL STATEMENTS

Note 6. Deferred Revenue (Cont.)

Re£ No. Contract Name	Contract Number	Amount
1452.1 11/21-4/23 Arna FEMA Dir $5,059	39-0652-00	2,386
1453.1 11/21-4/23 Tuo FEMA Dir $11078	39-0926-00	4,681
1454.1 11/21-4/23 AmaFEMA ARP AR$15637	ARP AR-0652-00	4,719
1459.1 11/21-4/23 TuoFEMA ARP AR S-A	None	10,200
Sub Total		1,927,727
Other Deferred Revenue		671,674
Total Deferred Revenue		$ 2,599,401

Note 7. Leases

Lease agreements are summarized as follows:

Describe	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance June 30, 2022
Ione Head Start	07/01/2019	3 years	2,615 monthly	1.74%	$ 33,701	$
Sonora Service Center	04/01/2020	5 years	8, 05 mon hly	.37%	388,529	279,285
Jackson Service Center	11/01/2018	10 years	Vari ble	3.14%	539,513	470,513
Jamestown Early Head Start	05/01/2021	2 years	1. 00 mo hll	.16%	22,966	9,994
Jamestown Head Start	07/01/2021	10 years	3, 00 mon hly	1.48%	44,720	40,540
Summerville Head Start	07/01/2021	5 years	10, 00 ye rly	.89%	52,315	42,037
Jamestown WX	01/01/2021	1 year	1, 00 mon hly	.10%	11,768	
Jamestown WX	01/01/2022	1 year	1, 00 monthly	.40%	20,093	10,081
Total Lease Agreements						$ 852!450

In 2019, the Agency entered into a lease agreement with the Ione Community Methodist Church, for space to be used by the Head Start program.

In 2020, the Agency entered into a lease agreement with the Northtown Professional Offices, for space to be used by various programs.

In 2018, the Agency entered into a lease agreement with David and Nicole Armstrong, for space to be used by various programs and administration.

Note 7. Leases (Cont.)

In 2021, the Agency entered into a lease agreement with the Jamestown Elementary School District, for space to be used by the Early Head Start program.

In 2021, the Agency entered into a lease agreement with The East 2003 Revocable Trust, for space to be used by the Head Start program.

In 2022, the Agency entered into a lease agreement with the Booker Enterprises LLC, for space to be used by the Energy program.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30	Princi:Qal	Interest
2023	$ 202,905	$ 15,016
2024	185,229	12,602
2025	164,052	9,871
2026	90,902	7,280
2027	82,734	4,798
Thereafter	126,629	2,830
	$ 852A51	$ 52 397

The Agency's rents and leases for the office space and other structures are cancelable in the event of funding cancellation or major program changes with no more than 90 day notice. The total rent and lease expenses incurred by the Agency was $270,406 for the year ended June 30, 2022.

Note 8. Retirement Plan

The Agency contributes to the "Amador Tuolumne Community Action Agency Retirement Plan," a defined contribution prototype retirement plan, for its regular status employees. An employee must be 18 years of age to participate. This plan is administered by a third-party administrator, Jordan and Associates.

Benefit terms for the plan, including contribution requirements, are established and may be amended by the Agency Board of Directors. For each employee in the plan, the Agency contributes 7.5% of gross wages yearly to individual employee accounts. Employees may make contributions to the plan, up to applicable Internal Revenue Code limitations. For the year ended June 30, 2022, employee contributions totaled $50,171. The Agency recognized retirement expenses of $147,751 (Agency Contribution). For the year ended June 30, 2022, the Agency recorded a retirement payable of $6,896, which is included in Salaries and Benefits Payable on the statement of net position. Employees are immediately vested in all contributions upon entry to the plan. As a result, there is never any forfeiture to the plan.

NOTES TO FINANCIAL STATEMENTS

Note 9. Medical Insurance

Contributory Health and Dental group insurance plans and voluntary vision and life/AD&D group insurance plans are available to full-time employees.

For the year ended June 30, 2022, employee contributions were equal to 13% of premiums for contributory group plans and 100% premiums for voluntary plans. Grantors are charged for the balance of the cost of the plan. Total employer share of the cost of the plan was $680,955 for the year ended June 30, 2022.

Employees' contributions and the amount charged to grantors are maintained in a reserve account from which are paid monthly premiums to carriers, contributions to employees' Health Saving Accounts, and periodic Wellness benefits as approved by the Board of Directors.

Only employees and their dependents are eligible to participate in the Agency's health plans.

Note 10. In-Kind Contributions

The Agency receives donated goods and volunteer services during the year. The in-kind donations are recorded as both revenue and expense, in accordance with accounting principles generally accepted in the United States of America and are valued as follows:

Services - valued at fair market wage for the particular service and service area.

Goods - valued at fair market value by the Agency.

The total in-kind revenues and expenditures for the year ended June 30, 2022, were $1,436,206.

Note 11. Commitments and Contingencies

Grantor Agencies: The Agency has receive state and federal funds for specific purposes that are subject to review and audit by grantor agencies. Although such audits could general expenditure disallowances under the terms of the grants, it is believed that any required reimbursements will not be material.

Lawsuits: The Agency is not a defendant in any current lawsuits.

Note 12. Related Party Transactions

Amador Tuolumne Community Resources (ATCR) is a nonprofit public benefit corporation, formed under Internal Revenue Code 501(c)(3), for the specific purpose of soliciting funds to render assistance to the Agency, or its successor agencies, in the development and delivery of human services.

Note 12. Related Party Transactions (Cont.)

The ATCR Board of Directors consists of five members. One of the Board seats is designated for the Executive Director of the Agency. The remaining seats are appointed by the Agency's Board of Directs. As of June 30, 2022, two of the five seats are filled by members who also sit on the Agency's Board.

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

Note 13. Interfund Receivables and Payables

Interfund transactions are reflected as receivables and payables as appropriate, are subject to elimination upon consolidation.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

Interfund receivables and payables as of June 30, 2022 are summarized as follows:

	Receivables/ Payables
Special Revenue Funds	$ 1,337,784
General Fund	(1,337,784)
Total	$

Note 14. Nutrition Program

The Agency had a nutrition agreement with the CDSS for Child and Adult Care Food Program, as reported in the Schedule of Expenditures of Federal and California Department of Education State Awards. However, no nutrition audit report schedules are included in the audit because: (1) the audit disclosed no nutrition overpayments, underpayments, or program findings; (2) the Agency did not request reimbursement of audit costs; and (3) the audit is not a program-specific nutrition audit.

SUPPLEMENTARY INFORMATION

BOWMAN
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Amador Tuolumne Community Action Agency
Jackson, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Amador Tuolumne Community Action Agency,** which comprise the statement of net position as of and for the year ended June 30, 2022, and the related statements of activities, revenues, expenditures and changes in fund balances for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Agency's internal control. Accordingly, we do not express an opinion of the effectiveness of Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Agency's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bowman & Company, LLP

Bowman & Company, LLP
Stockton, California
January 15, 2023

BOWMAN
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Amador Tuolumne Community Action Agency
Jackson, California

Report on Compliance for Each Major Federal Program

We have audited **Amador Tuolumne Community Action Agency's** compliance of the types of compliance requirements described in the *0MB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2022. Agency's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on the Agency's compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Opinion on Each Major Federal Program

In our opinion, Amador Tuolumne Community Action Agency complied, in all material respects, with the types of compliances requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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Report on Internal Control Over Compliance

The management of Amador Tuolumne Community Action Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on the internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bowman & Company, LLP

Bowman & Company, LLP
Stockton, California
January 15, 2023

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF EXPENDITURES OF FEDERAL AND CALIFORNIA STATE AWARDS

For the Year Ended June 30, 2022

	Federal CFDA/ Assistance Listing Number	Entity Identifying Number	Total Federal Expenditures
Community Facilities Loans and Grants Cluster			
U.S. Department of Agriculture			
Community Facilities Loans and Grants	10.766		$ 29,101
Total U.S. Department of Health and Human Services			290,101
Total Community Facilities Loans and Grants Cluster			290,101
CSBG Cluster			
U.S. Department of Health and Human Services			
Pass-through California Department of Community Services and Development:			
Community Services Block Grant	93.596	20F-3643	348,191
Community Services Block Grant	93.596	21F-4004	151,652
Community Services Block Grant	93.596	21F-4405	28,232
Community Services Block Grant	93.596	22F-5004	111,663
Total U.S. Department of Health and Human Services			639,738
Total CSBG Cluster			639,738
Food Distribution Cluster			
U.S. Department of Agriculture			
Pass-through California Department of Social Services:			
Emergency Food Assistance Program (Administrative Costs)	10.568	15-MOU-00151	196,587
Emergency Food Assistance Program (Administrative Costs)	10.568	15-MOU-00151	148,196
Total U.S. Department of Agriculture			344,783
Total Food Distribution Cluster			344,783
Head Start Cluster			
U.S. Department of Health and Human Services			
Head Start	93.600	09HE000648-01-01	28,143
Head Start	93.600	09CH011917-02	1,654,217
Head Start	93.600	09HE000648-01-01	42,947
Head Start	93.600	09CH010310-05	213,526
Head Start	93.600	09CH011917-01	1,495,070
Total U.S. Department of Health and Human Services			3,433,903
Total CCDF Cluster - U.S. Department of Health and Human Services			3,433,903

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF EXPENDITURES OF FEDERAL AND CALIFORNIA STATE AWARDS (Cont.)

For the Year Ended June 30, 2022

	Federal CFDA/ Assistance Listing Number	Entity Identifying Number	Total Federal Expenditures
TANF Cluster			
U.S. Department of Health and Human Services			
Pass-through California Department of Social Services:			
Temporary Assistance for Needy Families (TANF) State Programs	93.558	17-58-DQ	84,793
Temporary Assistance for Needy Families (TANF) State Programs	93.558		2,762
Temporary Assistance for Needy Families (TANF) State Programs	93.558		137,383
Temporary Assistance for Needy Families (TANF) State Programs	93.558		21,515
Total U.S. Department of Health and Human Services			246,453
Total TANF Cluster - U.S. Department of Health and Human Services			246,453
Other Programs			
U.S. Department of Homeland Security			
Pass-through United Way:			
Emergency Food and Shelter National Board Program	97.024	39-0926-00	858
Emergency Food and Shelter National Board Program	97.024	ARPAR-0926-00	964
Emergency Food and Shelter National Board Program	97.024	37-0926-00	3,089
Emergency Food and Shelter National Board Program	97.024	37-0652-00	13
Emergency Food and Shelter National Board Program	97.024	CARES-0926-00	3,560
Emergency Food and Shelter National Board Program	97.024	38-0652-00	8,472
Emergency Food and Shelter National Board Program	97.024	ARPAR-0652-00	3,099
Emergency Food and Shelter National Board Program	97.024	38-0652-00	11,399
Emergency Food and Shelter National Board Program	97.024	38-0652-00	20,400
Emergency Food and Shelter National Board Program	97.024	39-0926-00	118
Emergency Food and Shelter National Board Program	97.024	39-0652-00	143
Total U.S. Department of Homeland Security			52,115
U.S. Department of Health and Human Services			
Pass-through California Department of Community Services and Development:			
Low-Income Home Energy Assistance	93.568	218-5002	661,494
Low-Income Home Energy Assistance	93.568	22B-4002	411,922
Low-Income Home Energy Assistance	93.568	20D-1002	8,591
Low-Income Home Energy Assistance	93.568	20U-2551	29,356
Low-Income Home Energy Assistance	93.568	21V-5551	493,059
Community Services Block Grant Discretionary Awards	93.570	21T-1020	324,297
Community Services Block Grant Discretionary Awards	93.570	19T-9016	67,312
Total U.S. Department of Health and Human Services			1,996,031
U.S. Department of Housing and Urban Development			
Pass-through Tuolumne County:			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CVI-00024	151,702
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	18-CDBG-12906	122,674

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF EXPENDITURES OF FEDERAL AND CALIFORNIA STATE AWARDS (Cont.)

For the Year Ended June 30, 2022

	Federal CFDA/ Assistance Listing Number	Entity Identifying Number	Total Federal Expenditures
U.S. Department of Housing and Urban Development (Cont.)			
Pass-through California Department of Housing and Community Development:			
Emergency Solutions Grant Program	14.231	19-ESG-13160	3,059
Emergency Solutions Grant Program	14.231	19-ESG-13167	17,244
Emergency Solutions Grant Program	14.231	19-ESG-13131	2,907
Emergency Solutions Grant Program	14.231	20-ESG-15586	121,567
Emergency Solutions Grant Program	14.231	20-ESG-15585	174,969
Emergency Solutions Grant Program	14.231	20-ESG-15606	24,044
Continuum of Care Program	14.267	CA1588L9T261903	15,497
Continuum of Care Program	14.267	CA1332L9T262005	24,014
Continuum of Care Program	14.267	CA1587L9T262004	50,000
Continuum of Care Program	14.267	CA1588L9T262004	52,710
Continuum of Care Program	14.267	CA0989L9T262008	19,800
Continuum of Care Program	14.267	CA1332L9T262106	5,926
Continuum of Care Program	14.267	CA1941L9T262000	15,542
Total U.S. Department of Housing and Urban Development			801,655
U.S. Department of Treasury			
Pass-through Internal Revenue Service:			
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	22VITA0045	13,500
Pass-through TBD:			
Coronavirus State and Local Fiscal Recovery Funds (Single or Program-specific Audit)	21.027		50,000
Total U.S. Department of Treasury			63,500

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF EXPENDITURES OF FEDERAL AND CALIFORNIA STATE AWARDS (Cont.)

For the Year Ended June 30, 2022

	Federal CFDA/ Assistance Listing Number	Entity Identifying Number	Total Federal Expenditures
U.S. Department of Agriculture			
Pass-through California Department of Education:			
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	15,834
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	31,431
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	14,621
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	100,795
Child and Adult Care Food Program	10.558	04341-CACFP-03-GM-CS	21,201
Total U.S. Department of Agriculture			183,882
Total Federal Awards			$ 8,050,478

	Grant Award:	Entity Identifying Number	California State Expenditures
California State Awards:			
Department of Housing and Community Development:			
5/20-6/25 HHAP $1,917,594.67	1,917,594	20-HHAP-00001	687,856
7/21-6/26 HHAP Rnd 2 $700,487	700,487	21-HHAP-00001	141,826
4/20-6/22COVIDEmHmlsFnd$31 6180	316,180	20-HCFC-00001	10,421
7/25/19-7/24/24 CESH $562,512	562,512	18-CESH-12432	79,613
2/20-2/25 CESH Rnd 2 $317,559	317,559	19-CESH-12952	18,455
1/20-9/22 ESG-CV Rnd2 $1710000	1,710,000	ESGCV 1-00019	1,035,049
1/20-9/22 ESG-CV Rndl $547800	547,800	ESGCVI-00019	440,815
12/20-2/22 SAH Proj Rmkey$50k	50,000	No Contract#	46,321
1/22-12/22 Sutr Hlth Rmkey$50k	50,000	No Contract#	33,072
Beg. 7/20 Fd Bnk Operations	48,668	*NIA*	77,592
Department of Social Services:			
1/19-6/22 Cap Bldg $171,006.49	171,006	SGRT-20-0050	54,166
11/16-11/20Prp84DrghtRnd782574	782,574	No Contract #	(132)
Department of Swater Resources:			
4/16-6/22 DWR Wtr-Enrgy$720770	720,270	4600012141	52,491
California Department of Education:			
7/21-6/22 CSPP $465,647	484,518	CSPP-1038	484,525
1/22-9/24CSPP ARPA Stipend$45k	45,000	No Contract#	17,745
Public Health Institute			
7/21-4/22 Arna WeVax+ $25,000	25,000	AR03911	25,000
7/21-4/22 Tuo WeVax+ $60,000	60,000	AR03926	60,000
Total California State Awards			$ 3,264,815

HHS Draw **3E30P**

Fund Name: **Early Head Head Start** Date Prepared: **2/6/2023**

Fund # : **8130.2** Prepared by: **TC**

Approved by: **BG**

(Note:complete steps in order; no data entry required in highlighted cells)

Step 1. Convert posted revenue to revenue received

Grant revenue posted (R/E)			-	
Previous draws not yet posted		+	-	
Previous draws not yet posted		+	-	
Non-grant revenue posted		+	300	
Deferred Revenue		+	1,506,046	
Accounts receivable (Trial Balance)		-	(1,459,348)	(enter Dr *Balance* as negative)
Revenue received		=	46,998	

Step 2. Convert posted direct expenses to direct expenses paid

Direct expenses posted (R/E)			48,406	
Encumbrances posted		+	-	
Prepaid expenses (Trial Balance)		+	1,552	(enter *Cr Balance* as negative)
Unallocated Shared Expenses				Enter date of AP Ck release below:
Health Insurance	-			
Vehicle Insurance				Prepaid General Fund till allocated HS Portion
Business Insurance				Prepaid General Fund till allocated HS Portion
Rent Office only	-			
Rent Office only				
Vehicle Insurance				pstd to Prepd General Fund till allocated
Business Insurance				pstd to Prepd General Fund till allocated
Payroll paid not yet posted	-			
	Subtotal:	+	-	
Other Unallocated Costs (Explain)	CDE	+		
Increase in unreimbursed food service costs		+		
or				
Decrease in unreimbursed food service costs		-		(enter as negative)
Adjusted accrued direct costs		=	49,958	
Accounts Payable Vendors (Trial Balance)			(860)	(enter *Cr Balance* as negative)
Retirement Payable *Prior Quarter* (GL)		-		(enter as negative)
(Transferred to Gen'l Fund/Not yet Paid; If -0- confirm ck release ____)				
Retirement Payable *Current Quarter* (Trial Balance)		-		(enter *Cr Balance* as negative)
Other Payables (Trial Balance)		-	-	(enter *Cr Balance* as negative)
Direct expenses paid		=	49,098	

Step 3. Calculate Indirect cost

Adjusted accrued direct costs (from Step 2)		49,958	
Major Equipment and Assets (R/E)	-	-	(enter as negative)
Encumbered Major Equipment and Assets	-	-	(enter as negative)
Subtotal	=	49,958	
Current indirect cost rate	x	10.50%	
Indirect costs	=	5,246	

Step 4. Calculate total expenses paid

Direct expenses paid (Step 2)		49,098
Indirect costs (Step 3)	+	5,246
Total expenses paid	=	54,344

Step 5. Calculate cash status

Revenue received (Step 1)		46,998
Total expenses paid (Step 4)	-	(54,344)
Cash needed to cover total expenses paid	=	**(7,346)**

(should be a negative cash *deficit;* positive amount reflects excess cash)

(REVIEW EXCESS CASH STATUS WITH DDA)

Step 6. Confirm calculations

Due to/from General Fund (Trial Balance)		(2,100) (enter Cr Balance as negative)
Previous draws not yet posted (Step 1)		-
Previous draws not yet posted (Step 1)		-
Previous draws not yet posted (Step 1)		-
Prepaid expenses not included on trial balance		
(Step 2 Subtotal):	-	-
Other Unallocated Costs	-	-
Increase in HS unreimbursed food service costs (Step 2)	-	-
or		
Decrease in HS unreimbursed food service costs (Step 2)	+	-
Unpaid Retirement Payable in General Fund (Step 2)	+	-
Indirect costs calculated (Step 3)	-	(5,246)
Indirect costs posted (R/E)	+	-
Adjusted balance	=	**(7,346)**
(should agree with cash needed to cover total expenses paid (Step 5))		

Step 7. Identify and estimate expected direct expenses

Next payroll :	1/31/2023	12 days		33,818
Other:			+	
Other:			+	
Other:			+	
Other:			+	
			+	
Expected direct expense			=	33,818

Step 8. Calculate indirect cost on expected direct expense

Expected direct expense (Step 7)		33,818
Current indirect cost rate	x	10.50%
Indirect cost on expected direct expense	=	3,551

Step 9. Calculate total expected expense

Expected direct expense (Step 7)		33,818
Indirect cost on expected direct expense (Step 8)	+	3,551
Total expected expense	=	37,369

Step 10. Calculate cash draw

Cash needed to cover total expenses paid (Step 5)		7,346
Total expected expense (Step 9)	+	37,369
Cash draw	=	44,715

HHS Draw **3E30P**

Fund Name: **Head Start** Date Prepared: **2/6/2023**
Fund # : **8130.1** Prepared by: **TC**
Approved by: **BG**

(Note:complete steps in order; no data entry required in highlighted cells)

Step 1. Convert posted revenue to revenue received

Grant revenue posted (R/E)			-
Previous draws not yet posted			-
Previous draws not yet posted		+	-
Non-grant revenue posted		+	-
Deferred Revenue		+	2,031,901
Accounts receivable (Trial Balance)		-	(1,965,592) (enter as negative)
Revenue received		=	66,309

Step 2. Convert posted direct expenses to direct expenses paid

Direct expenses posted (R/E)			61,896	
Encumbrances posted		+	230	
Prepaid expenses (Trial Balance)		+	6,000	(enter *Cr Balance* as negative)
Unallocated Shared Expenses				Enter date of AP Ck release below:
Health Insurance	-			
Vehicle Ins	-			Prepaid to Gen fund till allocated HS portion
Business Ins	-			Prepaid to Gen fund till allocated HS portion
Rent Office only	-			
Vehicle Ins				Prepaid to Gen fund till allocated
Business Ins				Prepaid to Gen fund till allocated
Rent Office only				
Paid but not yet posted	- Subtotal:	+	-	
Other Unallocated Costs (Explain)	CDE	+		
Increase in unreimbursed food service costs		+		est CACFP Costs
or				
Decrease in unreimbursed food service costs		-		(enter as negative)
Adjusted accrued direct costs		=	68,125	
Accounts Payable Vendors (Trial Balance)		-	(893)	(enter *Cr Balance* as negative)
Retirement Payable *Prior Quarter* (GL)		-		(enter as negative)
(Transferred to Gen'l Fund/Not yet Paid; If -0- confirm ck releas				
Retirement Payable *Current Quarter* (Trial Balance)		-		(enter *Cr Balance* as negative)
Other Payables (Trial Balance)		-	-	(enter *Cr Balance* as negative)
Direct expenses paid		=	67,232	

Step 3. Calculate Indirect cost

Adjusted accrued direct costs (from Step 2)		68,125	
Major Equipment and Assets (R/E)	-	-	(enter as negative)
Encumbered Major Equipment and Assets	-	-	(enter as negative)
Subtotal	=	68,125	
Current indirect cost rate	x	10.50%	
Indirect costs	=	7,153	

Step 4. Calculate total expenses paid

Direct expenses paid (Step 2)		67,232
Indirect costs (Step 3)	+	7,153
Total expenses paid	=	74,385

Step 5. Calculate cash status

Revenue received (Step 1)	66,309

Total expenses paid (Step 4)	-	(74,385)
Cash needed to cover total expenses paid	=	**(8,076)**

(should be a negative cash *deficit;* positive amount reflects excess cash)
(**REVIEW EXCESS CASH STATUS WITH DDA)**

Step 6. Confirm calculations

Due to/from General Fund (Trial Balance)		(923) (enter Cr Balance as negative)
Previous draws not yet posted (Step 1)		-
Previous draws not yet posted (Step 1)		-
Previous draws not yet posted (Step 1)		-
Prepaid expenses not included on trial balance		
(Step 2 Subtotal):	-	-
Other Unallocated Costs	-	-
Increase in HS unreimbursed food service costs (Step 2)	-	-
or		
Decrease in HS unreimbursed food service costs (Step 2)	+	-
Unpaid Retirement Payable in General Fund (Step 2)	+	-
Indirect costs calculated (Step 3)	-	(7,153)
Indirect costs posted (R/E)	+	-
Adjusted balance	=	**(8,076)**

(should agree with cash needed to cover total expenses paid (Step 5))

Step 7. Identify and estimate expected direct expenses

Next payroll :	1/31/2023	12 Days	45,830
Other:		+	-
Other:		+	-
Other:		+	
Other:		+	
		+	
Expected direct expense		=	45,830

Step 8. Calculate indirect cost on expected direct expense

Expected direct expense (Step 7)		45,830
Current indirect cost rate	x	10.50%
Indirect cost on expected direct expense	=	4,812

Step 9. Calculate total expected expense

Expected direct expense (Step 7)		45,830
Indirect cost on expected direct expense (Step 8)	+	4,812
Total expected expense	=	50,642

Step 10. Calculate cash draw

Cash needed to cover total expenses paid (Step 5)		8,076
Total expected expense (Step 9)	+	50,642
Cash draw	=	58,718

REIMBURSEMENT REQUEST

Date Prepared: **02/06/23**

Account #3E30P

Prepared By: **tclark**

Approved By: BG

(No data entry in highlighted cells)	*HeadStart 8130.1*	*Early HeadStart 8130.2*	**Total**
CASH BALANCE	(8,076)	(7,346)	**(15,422)**
EXPECTED EXPENSES	50,642	37,369	**88,011**
EXPECTED EXCESS CASH/(SHORTFALL)	**(58,718)**	**(44,715)**	**(103,433)**
AMOUNT REQUESTED	58,718	44,715	**103,433**

Request Date: **02/06/23**

Requested by: **tclark**

Confirmation Number: _____

Journal entry posted: _____

05

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF EXPENDITURES OF FEDERAL AND CALIFORNIA STATE AWARDS (Cont.)

For the Year Ended June 30, 2022

Note A- Basis of Presentation:

The schedule expenditures of federal and state awards includes the federal award activity of Amador Tuolumn Community Action Agency under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Amador Tuolumn Community Action Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Amador Tuolumn Community Action Agency.

Note B- Summary of Significant Accounting Policies:

Expenditures reported on the accompanying schedule are reported on the accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements of the federal program. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C - Indirect Cost Rate:

Amador Tuolumn Community Action Agency has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance for some of their grants.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
Year Ended June 30, 2022

	Health and Human Services 01/01/20-12/31/21 Head Start	Health and Human Services 01/01/20-12/31/21 Early Head Start	Health and Human Services 01/01/21-12/31/21 Head Start	Health and Human Services 01/01/21-12/31/21 Early Head Start	Health and Human Services 04/01/21-03/31/23 ECS COVID	Health and Human Services 04/01/21-03/31/23 American Rescue Plan
	09CH010310-05 (81271)	09CH010310-05 (81272)	09CH011917-01 (81281)	09CH011917-01 (81282)	09HE000648-01-01 (81283)	09HE000648-01-01 (81284)
Support and Revenue						
Direct Federal Revenue	$ 171,517	$ 42,009	$ 795,212	$ 699,091	$ 42,947	$ 28,143
State Revenue(Pass-through Fed						
State Revenue (Non-Federal)						
Local Govern.Rev.(Pass through						
Local Govern.Rev.(Non-Federal)						
Private Revenue-Non Fed						
Private Rev. (Pass through Fed						
Community Donations						
Client Fees						
Miscellaneous Revenue				768		
Interest income						
Rental Income						
Contractual Admin. Revenue						
Carry-over Revenue (Non Grant)						
In-kind revenue	874	174	14,221	12,817		
Admin. In-kind revenue						
Total support and revenue	172,391	42,183	809,433	712,676	42,947	28,143
Expenses						
Personnel costs	46,600	16,146	583,172	539,056	24,344	1,339
Travel (Out of area)						
Major equipment expense			2,263	4,526	5,200	
Supplies	15,720	2,246	6,501	14,039	2,199	4,086
Contractual	78,642	14,121	15,810	2,084		
Equipment expense	8,656	5,221	12,983	13,292	1,116	
General Personnel costs	225	150	14,566	12,558		
General operating costs	835	12	12,808	8,641	6,500	20,044
Space/occupancy costs	4,337	101	64,145	40,930		
Special department costs	257		11,528	990		
In-kind expense	874	174	14,221	12,817		
Indirect expenses	16,245	4,012	71,436	63,743	3,588	2,674
Total expenses	172,391	42,183	809,433	712,676	42,947	28,143
Change in net assets	$	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Health and Human Services 01/01/22-12/31/22 Head Start 09CH011917-02 (812912	Health and Human Services 01/01/22-12/31/22 Early Head Start 09CH011917-02 (812922	Housing and Human Development 11/01/20-10/31/21 TRCRRH CAI588L9T261903 (11981)	Housing and Human Development 04/01/21-03/31/22 Permanent Supportive Housing Tuolumne CA1332L9T262005 (176512	Housing and Human Development 07JO1/21-06/30/22 HMIS CA1587L9T262004 (17661)	Housing and Human Development 11/01/21-10/31/22 TRCRRH CAI588L9T262004 (17671)
Support and Revenue						
Direct Federal Revenue	$ 913,008	$ 739,908	$ 15,497	$ 24,014	$ 50,000	$ 52,710
State Revenue(Pass-through Fed						
State Revenue (Non-Federal)						
Local Govern.Rev.(Pass through						
Local Govern.Rev.(Non-Federal)						
Private Revenue-Non Fed						
Private Rev. (Pass through Fed						
Community Donations						
Client Fees						
Miscellaneous Revenue	553	749				
Interest income						
Rental Income						
Contractual Admin. Revenue						
Carry-over Revenue (Non Grant)						
In-kind revenue	43,940	18,589				
Admin. In-kind revenue				605	143	722
Total support and revenue	957,501	759,246	15,497	24,619	50,143	53,432
Expenses						
Personnel costs	689,065	555,877			21,645	2,556
Travel (Out of area)						
Major equipment expense					10,384	
Supplies	13,964	15,980				
Contractual	8,444	8,736				
Equipment expense	21,920	21,134			13,425	1,663
General Personnel costs	18,019	15,154				
General operating costs	12,645	7,704				
Space/occupancy costs	62,285	44,994				
Special department costs	422	695	13,989	22,517		44,857
In-kind expense	43,940	18,589		605	143	722
Indirect expenses	86,797	70,383	1,508	1,497	4,546	3,634
Total expenses	957,501	759,246	15,497	24,619	50,143	53,432
Change in net assets	$	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Housing and Human Development 07/01/21-06/30/22	Housing and Human Development 10/01/21-09/30/22	Housing and Human Development 04/01/22-03/31/23	Community Services and Development 11/01/20-12/31/22	Community Services and Development 11/01/20-12/31/22	Community Services and Development 11/01/21-06/30/23
	Supportive Housing Programs	Coe Planning	Permement Supportive Housing	Low Income Home Energy Assistance Program	Low Income Home Energy Assistance Program	Low Income Home Energy Assistance Program
	Amador		Tuolumne	LIHEAP WEATHERIZATION	LIHEAP ECIP	LIHEAP WEATHERIZATION
	CA0989L9T262008	CA1941L9T262000	CA1332L9T262106	21B-5002	21B-5002	22B-4002
	(17681)	(17691)	(177012	{312412	(31241)	{312512
Support and Revenue						
Direct Federal Revenue	$ 19,800	$ 15,542	$ 5,926	$	$	$
State Revenue(Pass-through Fed				340,521	320,611	197,252
State Revenue (Non-Federal)						
Local Govern.Rev.(Pass through						
Local Govern.Rev.(Non-Federal)						
Private Revenue-Non Fed						
Private Rev. (Pass through Fed						
Community Donations						
Client Fees						
Miscellaneous Revenue					362	
Interest income						
Rental Income						
Contractual Admin. Revenue						
Carry-over Revenue (Non Grant)						
In-kind revenue						
Admin. In-kind revenue	1,906	1,632				
Total support and revenue	21,706	17,174	5,926	340,521	320,973	197,252
Expenses						
Personnel costs		5,973		207,023	156,207	101,278
Travel (Out of area)						763
Major equipment expense						
Supplies				6,538	9,787	1,985
Contractual		9,569		45,921	5,303	19,875
Equipment expense				16,299	4,461	8,285
General Personnel costs				3,830	618	12,181
General operating costs				2,622	6,415	1,840
Space/occupancy costs				24,148	14,680	22,688
Special department costs	19,800		5,926	34,140	67,200	28,357
In-kind expense	1,906	1,632				
Indirect expenses					56,302	
Total expenses	21,706	17,174	5,926	340,521	320,973	197,252
Change in net assets	$	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Community Services and Development 11/01/21-06/30/23	Community Services and Development 07/01/20-09/30/21	Community Services and Development 07/01/20-09/30/21	Community Services and Development 08/01/21-03/31/23	Community Services and Development 10/01/19-03/31/22
	Low Income Home Energy Assistance Program	Low Income Home Energy Assistance Cares Program	Low Income Home Energy Assistance Cares Program	Low Income Home Energy Assistance Program	DAP
	LIHEAP ECIP	LIHEAP CARES WEATHERIZATION	LIHEAP CARES EICP	ARPALIHEAP	WEATHERIZATION
	22B-4002	20U-2551	20U-2551	21V-5551	20D-1002
	{312512	{34201)	(34201)	(342212	(34101)
Support and Revenue					
Direct Federal Revenue	$	$	$	$	$
State Revenue(Pass-through Fed	214,614	9,318	20,038	491,793	4,981
State Revenue (Non-Federal)					
Local Govem.Rev.(Pass through					
Local Govem.Rev.(Non-Federal)					
Private Revenue-Non Fed					
Private Rev. (Pass through Fed					
Community Donations					
Client Fees					
Miscellaneous Revenue	56			1,267	
Interest income					
Rental Income					
Contractual Admin. Revenue					
Carry-over Revenue (Non Grant)					
In-kind revenue					
Admin. In-kind revenue					
Total support and revenue	214,670	9,318	20,038	493,060	4,981
Expenses					
Personnel costs	89,655	7,820	15,224	85,655	4,806
Travel (Out of area)					
Major equipment expense					
Supplies	7,454				
Contractual	6,954			9,886	
Equipment expense	175	1,498	1,609	291	17
General Personnel costs	559				115
General operating costs	5,688				
Space/occupancy costs	16,257				43
Special department costs	54,193			356,688	
In-kind expense					
Indirect expenses	33,735		3,205	40,540	
Total expenses	214,670	9,318	20,038	493,060	4,981
Change in net assets	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Community Services and Development 10/01/19-03/31/22 DAP ECIP 20D-1002 (34101)	Community Services and Development 01/01/21-12/31/21 Community Services Block Grant CSBG 21F-4004 (83241)	Community Services and Development 01/01/22-12/31/22 Community Services Block Grant CSBG 22F-5004 (83251)	Community Services and Development 03/27/20-08/31/22 Community Services Block Grant CSBG-CARES 20F-3643 (835612	Community Services and Development 06/01/21-05/31/22 Community Services Block Grant CSBG-Disc 21F-4405 (83571)
Support and Revenue					
Direct Federal Revenue	$	$	$	$	$
State Revenue(Pass-through Fed	3,610	151,652	111,663	336,364	28,232
State Revenue (Non-Federal)					
Local Govern.Rev.(Pass through					
Local Govern.Rev.(Non-Federal)					
Private Revenue-Non Fed					
Private Rev. (Pass through Fed					
Community Donations					
Client Fees					
Miscellaneous Revenue					
Interest income					
Rental Income					
Contractual Admin. Revenue					
Carry-over Revenue (Non Grant)					
In-kind revenue					
Admin. In-kind revenue				26,423	3,106
Total support and revenue	3,610	151,652	111,663	362,788	31,338
Expenses					
Personnel costs	2,695	39,988	41,786	119,237	4,929
Travel (Out of area)				1,261	
Major equipment expense				90,586	
Supplies		187	231	9,469	4,024
Contractual		5,324	3,378	21,871	12,736
Equipment expense		1,057	798	7,400	39
General Personnel costs		36	1,315	1,531	
General operating costs		1,416	2,795	5,814	111
Space/occupancy costs		4,931	4,360	11,781	3,775
Special department costs				67,415	2,618
In-kind expense				26,423	3,106
Indirect expenses	915	98,713	57,000		
Total expenses	3,610	151,652	111,663	362,788	31,338
Change in net assets	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Community Services and Development 03/01/21-10/31/21	Community Services and Development 12/01/21-06/30/22	California Department of Education 10/01/20-09/30/21	California Department of Education 10/01/21-09/30/22
	Community Services Block Grant	Community Services Block Grant	Child and Aduld Care Food Program (CACFP)	Child and Aduld Care Food Program (CACFP)
	GSS	CSBG-EITC	Housing Resources	Housing Resources
	19T-9016	21T-1020	04341-CACFP-03-GM-CS	04341-CACFP-03-GM-CS
	(83963)	(83971)	(18241)	(18251)
Support and Revenue				
Direct Federal Revenue	$	$	$	$
State Revenue(Pass-through Fed	67,312	324,297	14,621	15,834
State Revenue (Non-Federal)				
Local Govern.Rev.(Pass through				
Local Govern.Rev.(Non-Federal)				
Private Revenue-Non Fed				
Private Rev. (Pass through Fed				
Community Donations				
Client Fees				
Miscellaneous Revenue				
Interest income				
Rental Income				
Contractual Admin. Revenue				
Carry-over Revenue (Non Grant)				
In-kind revenue				
Admin. In-kind revenue				
Total support and revenue	67,312	324,297	14,621	15,834
Expenses				
Personnel costs	13,621	72,577	8,861	2,545
Travel (Out of area)		929		
Major equipment expense				
Supplies	192	3,100		
Contractual	1,000	142,301		
Equipment expense	148	11,684		
General Personnel costs		2,191		
General operating costs	44,278	51,237		75
Space/occupancy costs	2,460	10,468		684
Special department costs			4,361	11,045
In-kind expense				
Indirect expenses	5,613	29,810	1,399	1,485
Total expenses	67,312	324,297	14,621	15,834
Change in net assets	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	California Department of Education 10/01/20-09/30/21 Child and Aduld Care Food Program (CACFP) Head Start 04341-CACFP-03-GM-CS (82241)	California Department of Education 10/01/20-09/30/21 Child and Aduld Care Food Program (CACFP) Early Head Start 04341-CACFP-03-GM-CS (82242)	California Department of Education 10/01/20-09/30/21 Child and Aduld Care Food Program (CACFP) CSPP 04341-CACFP-03-GM-CS (82243)	California Department of Education 10/01/21-09/30/22 Child and Aduld Care Food Program (CACFP) Head Start 04341-CACFP-03-GM-CS (82251)
Support and Revenue				
Direct Federal Revenue	$	$	$	$
State Revenue(Pass-through Fed	17,999	10,159	1,801	70,005
State Revenue (Non-Federal)	884	588		4,288
Local Govern.Rev.(Pass through				
Local Govern.Rev.(Non-Federal)				
Private Revenue-Non Fed				
Private Rev. (Pass through Fed				
Community Donations				16
Client Fees				
Miscellaneous Revenue				
Interest income				
Rental Income				
Contractual Admin. Revenue				
Carry-over Revenue (Non Grant)				
In-kind revenue				
Admin. In-kind revenue				
Total support and revenue	18,883	10,747	1,801	74,309
Expenses				
Personnel costs	7,875	2,645		25,574
Travel (Out of area)				
Major equipment expense				
Supplies				
Contractual				
Equipment expense				
General Personnel costs				
General operating costs				
Space/occupancy costs				
Special department costs	9,042	7,081	1,801	41,673
In-kind expense				
Indirect expenses	1,966	1,021		7,062
Total expenses	18,883	10,747	1,801	74,309
Change in net assets	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	California Department of Education 10/01/21-09/30/22 Child and Aduld Care Food Program (CACFP) Early Head Start 04341-CACFP-03-GM-CS (82252)	California Department of Education 10/01/21-09/30/22 Child and Aduld Care Food Program (CACFP) CSPP 04341-CACFP-03-GM-CS (82453)	California Department of Education 07/01/21-06/30/22 CSPP-1038 CSPP-1038 (82921)	California Department of Education 12/01/21-06/30/22 Child and Aduld Care Food Program (CACFP) ECR (82254)
Support and Revenue				
Direct Federal Revenue	$	$	$	$
State Revenue(Pass-through Fed	25,031	8,707		21,201
State Revenue (Non-Federal)	1,455		484,518	
Local Govern.Rev.(Pass through				
Local Govern.Rev.(Non-Federal)				
Private Revenue-Non Fed				
Private Rev. (Pass through Fed				
Community Donations				
Client Fees				
Miscellaneous Revenue				
Interest income			7	
Rental Income				
Contractual Admin. Revenue				
Carry-over Revenue (Non Grant)				
In-kind revenue				
Admin. In-kind revenue			10,710	
Total support and revenue	26,486	8,707	495,235	21,201
Expenses				
Personnel costs	4,180		429,285	19,187
Travel (Out of area)				
Major equipment expense				
Supplies			15,874	
Contractual			189	
Equipment expense			1,784	
General Personnel costs			5	
General operating costs			87	
Space/occupancy costs			2,947	
Special department costs	20,113	8,707		
In-kind expense			10,710	
Indirect expenses	2,193		34,354	2,014
Total expenses	26,486	8,707	495,235	21,201
Change in net assets	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXJPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	California Deparunent of Education 04/01/21-06/30/22	California Deparunent of Education 01/01/22-09/30/24	Housing and Community Development 05/01/20-01/22/22	Housing and Community Development 10/28/21-07/07/22
			Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)
	CSPP Stipend	ARPA Stipend		
	Received: No Contract#	Received: No Contract#	19-ESG-13160	20-ESG-15586
	(82912)	(82922)	(13201)	(13211)
Support and Revenue				
Direct Federal Revenue	$	$	$	$
State Revenue(Pass-through Fed			3,059	121,567
State Revenue (Non-Federal)	24,619	17,745		
Local Govern.Rev.(Pass through				
Local Govern.Rev.(Non-Federal)				
Private Revenue-Non Fed				
Private Rev. (Pass through Fed				
Community Donations				
Client Fees				
Miscellaneous Revenue				
Interest income				
Rental Income				
Contractual Admin. Revenue				
Cany-over Revenue (Non Grant)				
In-kind revenue				
Admin. In-kind revenue	2,913	1,863	2	460
Total support and revenue	27,532	19,608	3,061	122,027
Expenses				
Personnel costs	23,706	17,691	4,122	58,768
Travel (Out of area)				28,290
Major equipment expense				
Supplies	119	26	14	7,940
Contractual				
Equipment expense	27		15	544
General Personnel costs				306
General operating costs	24	28		
Space/occupancy costs	743		42	12,869
Special deparunent costs				3,641
In-kind expense	2,913	1,863	2	460
Indirect expenses			(1,134)	9,209
Total expenses	27,532	19,608	3,061	122,027
Change in net assets	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Housing and Community Development 02/10/20-01/22/2022 Emergency Solutions Grant (ESG) Home Safe 19-ESG-13131 (13671)	Housing and Community Development 02/10/20-01/22/2022 Emergency Solutions Grant (ESG) NonComp 19-ESG-13167 (13681)	Housing and Community Development 07/20/21-07/07/22 Emergency Solutions Grant (ESG) Home Safe 20-ESG-15585 (13691)	Housing and Community Development 06/25/21-07/07/22 Emergency Solutions Grant (ESG) NonComp 20-ESG-15606 (13701)	Housing and Community Development 07/25/19-07/24/24 CESH 18-CESH-12432 (16501)
Support and Revenue					
Direct Federal Revenue	$	$	$	$	$
State Revenue(Pass-through Fed	2,907	17,244	174,969	24,044	
State Revenue (Non-Federal)					79,613
Local Govern.Rev.(Pass through					
Local Govern.Rev.(Non-Federal)					
Private Revenue-Non Fed					
Private Rev. (Pass through Fed					
Community Donations					
Client Fees					
Miscellaneous Revenue					
Interest income					
Rental Income					
Contractual Admin. Revenue					
Carry-over Revenue (Non Grant)					
In-kind revenue					
Admin. In-kind revenue			651	11	5,678
Total support and revenue	2,907	17,244	175,620	24,055	85,291
Expenses					
Personnel costs	1,170	571	21,458	9,114	19,957
Travel (Out of area)					
Major equipment expense			2,969		
Supplies					25
Contractual					48,586
Equipment expense			22		
General Personnel costs					
General operating costs					8,281
Space/occupancy costs					599
Special department costs	1,737	15,492	137,492	14,705	
In-kind expense			651	11	5,678
Indirect expenses		1,181	13,028	225	2,165
Total expenses	2,907	17,244	175,620	24,055	85,291
Change in net assets	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Housing and Community Development 02/21/20-02/20/25	Housing and Community Development 12/01/20-09/30/22	Housing and Community Development 12/01/20-09/30/22	Department of Social Services 10/01/20-09/30/22	Department of Social Services 10/01/21-09/30/22
				Emergency Food Assistance Program (EFAP)	Emergency Food Assistance Program (EFAP)
	CESHRound2	CVRound2	CV Round 1	Tuolumne	Tuolumne
	19-CESH-12952	ESGCVI-00019	ESGCVI-00019	15-MOU-00151	15-MOU-00151
	(16511)	(16601)	(16611)	(24147)	(24151)
Support and Revenue					
Direct Federal Revenue	$	$	$	$	$
State Revenue(Pass-through Fed				148,196	196,587
State Revenue (Non-Federal)	18,455	1,035,049	440,815		
Local Govem.Rev.(Pass through					
Local Govem.Rev.(Non-Federal)					
Private Revenue-Non Fed					
Private Rev. (Pass through Fed					
Community Donations					
Client Fees					
Miscellaneous Revenue					
Interest income					
Rental Income					
Contractual Admin. Revenue					
Carry-over Revenue (Non Grant)					
In-kind revenue					
Admin. In-kind revenue	1,937	1,920	5		
Total support and revenue	20,392	1,036,969	440,820	148,196	196,587
Expenses					
Personnel costs	7,909	276,078	3,575	14,468	96,968
Travel (Out of area)					285
Major equipment expense				113,677	62,845
Supplies	310	10,605	51	728	1,393
Contractual	3,688	465,929	437,092		200
Equipment expense	2	12,056		1,881	9,217
General Personnel costs		353		343	1,527
General operating costs	342	13,268		6,701	2,378
Space/occupancy costs	7,273	38,380		7,074	9,093
Special department costs	(1,069)	180,029			
In-kind expense	1,937	1,920	5		
Indirect expenses		38,351	97	3,324	12,681
Total expenses	20,392	1,036,969	440,820	148,196	196,587
Change in net assets	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Department of Social Services 01/01/19-06/30/22 Emergency Food Assistance Program (EFAP) Tuolumne SGRT-20-0050 (24801)	LOCAL Beg. 7/1/20 Food Bank Operations *NIA* {28103}	Amador County 07/27/21-06/30/25 Amador County-WPC Received: No Contract# {15301}	Tuolumne County DSS 07/01/21-06/30/22 Tuolumne County DSS CalHSP Received: No Contract# {15603}	Amador County 07/01/21-06/30/22 Amador County WorksHSP Received: No Contract# {15811}
Support and Revenue					
Direct Federal Revenue	$	$	$	$	$
State Revenue(Pass-through Fed					
State Revenue (Non-Federal)	54,166	58,771			
Local Govem.Rev.(Pass through				137,383	84,793
Local Govem.Rev.(Non-Federal)			124,003		
Private Revenue-Non Fed		157			
Private Rev. (Pass through Fed					
Community Donations		40			
Client Fees					
Miscellaneous Revenue		32,539			
Interest income					
Rental Income					
Contractual Admin. Revenue					
Carry-over Revenue (Non Grant)		(13,915)			
In-kind revenue					
Admin. In-kind revenue		4,377	18		1,431
Total support and revenue	54,166	81,969	124,021	137,383	86,224
Expenses					
Personnel costs		(9)	2,404	21,164	10,716
Travel (Out of area)					
Major equipment expense	54,166		120,000	2,489	
Supplies		7		328	76
Contractual					
Equipment expense				24	
General Personnel costs		187	5		
General operating costs		1,077	1,208	122	119
Space/occupancy costs			22	4,843	1,501
Special department costs		75,052		95,262	65,794
In-kind expense		4,377	18		1,431
Indirect expenses		1,278	364	13,151	6,587
Total expenses	54,166	81,969	124,021	137,383	86,224
Change in net assets	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Tuolumne County 07/01/21-03/31/22 CDBGCV-1 20-CDBG-CVI-00024 {11672}	Tuolumne County 02/16/20-2/31/21 CDBG Food Bank 18-CDBG-12906 (23141)	American Rescue Plan 01/26/22-07/31/22 CGPFD Received: No Contract# (25701)	TuoCoHHS 01/01/21-06/30/22 CalWorks Job Readiness Received: No Contract# (48101)	Tuo Co Behavioral Hlth 07/01/21-06/30/22 Behavioral Health-Friday Night Live Mentoring {53125}
Support and Revenue					
Direct Federal Revenue	$	$	$	$	$
State Revenue(Pass-through Fed					
State Revenue (Non-Federal)					
Local Govern.Rev.(Pass through	153,167	122,674		2,762	
Local Govern.Rev.(Non-Federal)			50,000		20,000
Private Revenue-Non Fed					
Private Rev. (Pass through Fed					
Community Donations					
Client Fees					
Miscellaneous Revenue					
Interest income					
Rental Income					
Contractual Admin. Revenue					
Carry-over Revenue (Non Grant)	(1,465)				
In-kind revenue					
Admin. In-kind revenue			117		
Total support and revenue	151,702	122,674	50,117	2,762	20,000
Expenses					
Personnel costs	19,845	71,847	19,656	1,573	12,497
Travel (Out of area)		431	884		580
Major equipment expense	25		1,101		
Supplies	631	1,865	218		127
Contractual					
Equipment expense	128	1,552	1,311	13	34
General Personnel costs		281	1,803		100
General operating costs		3,951	3,812	523	76
Space/occupancy costs	4,945	4,788	4,804	390	4,768
Special department costs	111,748	26,213	11,865		
In-kind expense			117		
Indirect expenses	14,380	11,746	4,546	263	1,818
Total expenses	151,702	122,674	50,117	2,762	20,000
Change in net assets	$	$	$	$	$

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AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	TUO CO Behavioral Illth 07/01/21-06/30/22 Behavioral Health-Friday Night Live Received: No Contract# (55195)	TUO CO Behavioral Illth 07/01/21-06/30/22 Behavioral Health- Suicide Prevention (55253)	Tuolumne Co 07/01/21-06/30/22 Alcohol & Drug Prevention Received: No Contract# (56221)	TUO CO Behavioral Illth 07/01/21-06/30/22 Behavior Health Latino Outreach Received: No Contract# (81543)
Support and Revenue				
Direct Federal Revenue	$	$	$	$
State Revenue(Pass-through Fed				
State Revenue (Non-Federal)				
Local Govern.Rev.(Pass through				
Local Govern.Rev.(Non-Federal)	47,576	82,500	25,000	25,000
Private Revenue-Non Fed				
Private Rev. (Pass through Fed				
Community Donations				
Client Fees				
Miscellaneous Revenue				
Interest income				
Rental Income				
Contractual Admin. Revenue				
Carry-over Revenue (Non Grant)				
In-kind revenue				
Admin. In-kind revenue				
Total support and revenue	47,576	82,500	25,000	25,000.
Expenses				
Personnel costs	21,014	59,683	20,393	13,776
Travel (Out of area)				
Major equipment expense				
Supplies	425	281		34
Contractual	4,480	3,000	982	
Equipment expense	320	44		692
General Personnel costs	460	200	48	7,497
General operating costs	6,619	1,831	1,310	133
Space/occupancy costs	9,931	9,503		493
Special department costs				
In-kind expense				
Indirect expenses	4,327	7,958	2,267	2,375
Total expenses	47,576	82,500	25,000	25,000
Change in net assets	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Tuolumne Co DSS	Tuolumne County	Tuolumne County RCD	Ca Dept of Water Resources (DWR)	1st 5 Tuo Co Commission
	07/01/21-06/30/22	01/01/21-06/30/22	11/16-11/20	04/01/17-06/30/22	07/01/21-06/30/22
	Home Visiting Program	CSPPQRIS	Prop 84 Drought Round 78	Water Energy Grant	Family Learning Center
	Received: No Contract#	None		4600012141	Received: No Contract#
	(81672)	(82451)	(33301)	(334012	(46103}
Support and Revenue					
Direct Federal Revenue	$	$	$	$	$
State Revenue(Pass-through Fed		(8,707)			
State Revenue (Non-Federal)				52,491	
Local Govem.Rev.(Pass through					
Local Govem.Rev.(Non-Federal)	21,515	20,161	(132)		75,370
Private Revenue-Non Fed					
Private Rev. (Pass through Fed					
Community Donations					
Client Fees					
Miscellaneous Revenue					
Interest income					
Rental Income					
Contractual Admin. Revenue					55
Cany-over Revenue (Non Grant)					
In-kind revenue					
Admin. In-kind revenue				5,514	
Total support and revenue	21,515	11,454	-132	58,005	75,425
Expenses					
Personnel costs	17,577	16,383			48,136
Travel (Out of area)					
Major equipment expense					
Supplies	305	61			104
Contractual					
Equipment expense	153	99			134
General Personnel costs	521				
General operating costs	21	54			2,047
Space/occupancy costs	886	1,649			17,838
Special department costs		(8,707)			
In-kind expense					
Indirect expenses	2,052	1,915			7,166
Total expenses	21,515	11,454			75,425
Change in net assets	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	1st 5 Tuo Co 07/01/21-06/30/22 Impact Grant Received: No Contract# (82542)	ATCR/UW 01/01/21-12/31/21 Youth Assistance Received: No Contract# (52231)	ATCR/UW 01/01/21-12/31/21 Youth Assistance Received: No Contract # (52241)	UNITEDWAY 01/01/20-10/31/21 Emergency Food and Shelter Program (FEMA) Tuolomne 37-0926-00 (14451)	UNITED WAY 01/01/20-10/31/21 Emergency Food and Shelter Program (FEMA) Amador 37-0652-00 (14461)
Support and Revenue					
Direct Federal Revenue	$	$	$	$	$
State Revenue(Pass-through Fed					
State Revenue (Non-Federal)					
Local Govern.Rev.(Pass through					
Local Govern.Rev.(Non-Federal)	6,251				
Private Revenue-Non Fed		4,093	1,330		
Private Rev. (Pass through Fed				3,089	13
Community Donations					
Client Fees					
Miscellaneous Revenue					
Interest income					
Rental Income					
Contractual Admin. Revenue					
Carry-over Revenue (Non Grant)					
In-kind revenue					
Admin. In-kind revenue					1
Total support and revenue	6,251	4,093	1,330	3,089	14
Expenses					
Personnel costs	3,252			3,089	
Travel (Out of area)					
Major equipment expense					
Supplies	19	149			
Contractual		3,535	1,330		
Equipment expense	24				
General Personnel costs	2,144				
General operating costs	8	21			
Space/occupancy costs	210				13
Special department costs					
In-kind expense					
Indirect expenses	594	388			
Total expenses	6,251	4,093	1,330	3,089	14
Change in net assets	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	UNITEDWAY 01/01/20-10/31/21 Emergency Food and Shelter Program (FEMA) CARES CARES-0926-00 (14471)	UNITED WAY 01/01/20-10/31/21 Emergency Food and Shelter Program (FEMA) Tuolumne 38-0652-00 (14491)	UNITED WAY 01/01/20-10/31/21 Emergency Food and Shelter Program (FEMA) Amador 38-0652-00 (14501)	UNITED WAY 01/01/20-10/31/21 Emergency Food and Shelter Program (FEMA) Tuolumne 38-0652-00 (14511)
Support and Revenue				
Direct Federal Revenue	$	$	$	$
State Revenue(Pass-through Fed				
State Revenue (Non-Federal)				
Local Govem.Rev.(Pass through				
Local Govem.Rev.(Non-Federal)				
Private Revenue-Non Fed				
Private Rev. (Pass through Fed	3,560	11,399	8,472	20,400
Community Donations				
Client Fees				
Miscellaneous Revenue				
Interest income				
Rental Income				
Contractual Admin. Revenue				
Carry-over Revenue (Non Grant)				
In-kind revenue				
Admin. In-kind revenue	374	1,190	897	1,882
Total support and revenue	3,934	12,589	9,369	22,282
Expenses				
Personnel costs	3,560	66	1,317	663
Travel (Out of area)				
Major equipment expense				
Supplies			6	1,443
Contractual				
Equipment expense		8,834	5,164	4,151
General Personnel costs			189	
General operating costs				630
Space/occupancy costs		2,500	1,178	13,513
Special department costs			618	
In-kind expense	374	1,189	897	1,882
Indirect expenses				
Total expenses	3,934	12,589	9,369	22,282
Change in net assets	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	UNITED WAY 11/01/21-04/30/23 Emergency Food and Shelter Program (FEMA) Amador 39-0652-00 (14521)	UNITED WAY 11/01/21-04/30/23 Emergency Food and Shelter Program (FEMA) Tuolumne 39-0926-00 (14531)	UNITED WAY 11/01/21-04/30/23 Emergency Food and Shelter Program (FEMA/ARPAR) Amador ARPAR-0652-00 (14541)	UNITEDWAY 11/01/21-04/30/23 Emergency Food and Shelter Program (FEMA/ARPAR) Tuolumne ARPAR-0926-00 (14551)
Support and Revenue				
Direct Federal Revenue	$	$	$	$
State Revenue(Pass-through Fed				
State Revenue (Non-Federal)				
Local Govern.Rev.(Pass through				
Local Govern.Rev.(Non-Federal)				
Private Revenue-Non Fed				
Private Rev. (Pass through Fed	143	858	3,099	964
Community Donations				
Client Fees				
Miscellaneous Revenue				
Interest income				
Rental Income				
Contractual Admin. Revenue				
Carry-over Revenue (Non Grant)				
In-kind revenue				
Admin. In-kind revenue	15	90	325	101
Total support and revenue	158	948	3,424	1,065
Expenses				
Personnel costs		300		
Travel (Out of area)				
Major equipment expense				
Supplies		145	211	
Contractual				
Equipment expense	89		2,337	89
General Personnel costs	47	413	135	625
General operating costs			195	250
Space/occupancy costs	7		221	
Special department costs				
In-kind expense	15	90	325	101
Indirect expenses				
Total expenses	158	948	3,424	1,065
Change in net assets	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	UNITED WAY	Housing Community Development	Housing Community Development	Housing Community Development	Housing Community Development
	11/01/21-04/30/23	4/20/20-06/30/25	07/23/21-06/30/26	04/01/20-06/30/22	Ongoing
	Emergency Food and Shelter Program (FEMA)	Homeless Emergency Aid Program	Homeless Emergency Aid Program	Homeless Emergency Aid Program	Varly Place Support
	Tuolumne	HHAP	HHAPRound		
	39-0926-00	20-HHAP-00001	21-HHAP-00001	20-HCFC-00001	
	(145711	{16211}	(16221)	(16301)	{10021)
Support and Revenue					
Direct Federal Revenue	$	$	$	$	$
State Revenue(Pass-through Fed					
State Revenue (Non-Federal)		687,647	141,726	10,420	
Local Govern.Rev.(Pass through					
Local Govern.Rev.(Non-Federal)					
Private Revenue-Non Fed					(3,000)
Private Rev. (Pass through Fed	118				
Community Donations					
Client Fees					
Miscellaneous Revenue					1,037
Interest income		209	100		
Rental Income					118,176
Contractual Admin. Revenue					
Carry-over Revenue (Non Grant)		109,136			7,608
In-kind revenue					
Admin. In-kind revenue		8,726	4,269	1,108	
Total support and revenue	118	805,718	146,095	11,528	123,821
Expenses					
Personnel costs		13,824		497	27,487
Travel (Out of area)					
Major equipment expense		277,605			18,909
Supplies		3			1,134
Contractual		485,486	130,670		2,425
Equipment expense					2,623
General Personnel costs	118	129			936
General operating costs				4	20,568
Space/occupancy costs		1,237		201	39,514
Special department costs		1,256	2,618	9,718	255
In-kind expense		8,726	4,269	1,108	
Indirect expenses		17,452	8,538		9,970
Total expenses	118	805,718	146,095	11,528	123,821
Change in net assets	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

	Housing Community Development Ongoing Varly Place Maintenance Reserve (10022)	Sutter Amador Hospital 12/01/20-02/28/22 SAH Project Rmkey Received: No Contract# (17151)	Sutter Health 01/01/22-12/31/22 Sutter Health Rmkey Received: No Contract# (17161)	PUBLIC HEALTH INST 07/01/21-04/30/22 WeVax+ Amador GOVOPS-C2054 / AR03911 (74051)	PUBLIC HEALTH INST 07/01/21-04/30/22 WeVax+ Tuolumne GOVOPS-C2054 / AR03926 (74061)
Support and Revenue					
Direct Federal Revenue	$	$	$	$	$
State Revenue(Pass-through Fed					
State Revenue (Non-Federal)					
Local Govern.Rev.(Pass through					
Local Govern.Rev.(Non-Federal)					
Private Revenue-Non Fed		46,321	33,072		
Private Rev. (Pass through Fed				25,000	60,000
Community Donations					
Client Fees					
Miscellaneous Revenue					
Interest income					
Rental Income	11,946				
Contractual Admin. Revenue					
Carry-over Revenue (Non Grant)	(4,686)				
In-kind revenue					
Admin. In-kind revenue		1,503	1,082	2,625	6,300
Total support and revenue	7,260	47,824	34,154	27,625	66,300
Expenses					
Personnel costs		7,788	1,994	1,241	4,965
Travel (Out of area)					
Major equipment expense					
Supplies		124	31	13,630	31,194
Contractual		1,132	1,821	4,365	6,216
Equipment expense	6,570	1		23	878
General Personnel costs					41
General operating costs		174	21	4,855	14,659
Space/occupancy costs		3,400	446	886	2,047
Special department costs		30,674	26,596		
In-kind expense		1,503	1,082	2,625	6,300
Indirect expenses	690	3,028	2,163		
Total expenses	7,260	47,824	34,154	27,625	66,300
Change in net assets	$	$	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS (Cont.)
Year Ended June 30, 2022

Internal Revenue Service

10/01/21-09/30/22

VITA

	22VITA0045 (773012	All Other ProI[ams	Totals
Support and Revenue			
Direct Federal Revenue	$ 13,500	$	$ 3,628,824
State Revenue(Pass-through Fed			3,487,482
State Revenue (Non-Federal)		42,950	3,156,200
Local Govem.Rev.(Pass through			500,779
Local Govem.Rev.(Non-Federal)		57,050	554,294
Private Revenue-Non Fed		167,519	249,492
Private Rev. (Pass through Fed			137,115
Community Donations		132,336	132,392
Client Fees		74,668	74,668
Miscellaneous Revenue		151,475	188,806
Interest income		753	1,070
Rental Income		102,269	232,391
Contractual Admin. Revenue		940,804	940,859
Carry-over Revenue (Non Grant)		(237,942)	(141,264)
In-kind revenue		1,233,732	1,324,347
Admin. In-kind revenue		9,227	111,859
Total support and revenue	13,500	2,674,841	14,579,314
Expenses			
Personnel costs	12,218	864,602	5,822,580
Travel (Out of area)		14	5,147
Major equipment expense		40,027	835,062
Supplies		18,012	225,350
Contractual		186,533	2,232,352
Equipment expense		24,456	238,445
General Personnel costs		10,203	111,549
General operating costs		84,151	371,028
Space/occupancy costs		122,522	666,343
Special department costs		53,318	1,694,394
In-kind expense		1,242,959	1,436,205
Indirect expenses	1,282	28,044	940,859
Total expenses	13,500	2,674,841	14,579,314
Change in net assets	$	$	$

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

GOVERNMENT FUND TYPES - SCHEDULE OF EXPENSES

Year Ended June 30, 2022

		Total Governmental Activities
Personnel costs		
Salaries and wages	$	4,242,707
Accrued leave		373,566
Workers compensation		120,165
Health insurance		680,954
Retirememt		147,751
FICA and unemployment insurance		257,437
		5,822,580
Travel		
Out of the area travel (staff)		5,147
Supplies		
Classroom supplies		33,978
Clothing and personal supplies		5,201
Household supplies		54,486
Postage		17,057
Program supplies		87,163
Routine office supplies		27,465
		225,350
Contractual		
Accounting and auditing		45,402
Legal services		3,353
Oustide services		2,090,292
Computer services		93,305
		2,232,352
Major equipment expense		
Equipment (over $5000)		236,176
Leasehold improvements		167,843
Structures and improvements		431,043
		835,062

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

GOVERNMENT FUND TYPES - SCHEDULE OF EXPENSES

Year Ended June 30, 2022

	Total Governmental Activities
Other equipment expense	
Computer software-$0-$4,999	25,525
Computer (hardware)	63,167
Equipment (costing $500-$4999)	33,457
Insurance (vehicular)	35,376
Maintenance (equipment)	34,739
Maintenance (vehicles)	13,605
Small tools and equipment (under $500)	24,107
Small tools (minimal value)	8,469
	238,445
General Personnel costs	
Local travel (staff)	42,944
Local travel (volunteers)	265
Staff licensing	6,276
Training and development (staff)	54,335
Volunteers costs (other than training)	7,729
	111,549
General operating costs	
Ads and legal notices	75,049
Copying fees	16,568
Insurance and bonds	106,699
Meeting costs	1,880
Membership dues	10,501
Miscellaneous expenses	141
Printing and binding	19,061
General agency promotion	1,901
Program outreach	59,409
Publications	33,603
Subscriptions	20,080
Service fees	9,428
Taxes and assessments	6,366
	360,686

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

GOVERNMENT FUND TYPES - SCHEDULE OF EXPENSES

Year Ended June 30, 2022

	Total Governmental Activities
Space/occupancy costs	
Communications	77,096
Household Services	88,221
Maintenance -Structure/Grounds	44,446
Maintenance-Play Equip/Grnds	5,012
Mortgage Payments	6,250
Rents & Leases	243,880
Use Fees	9,776
Utilities	163,068
Depreciation	12,466
	650,215
Special department costs	
Client Assistance	1,398,956
Client Transportation	500
Council Expense	321
Food (Prepared)	66
Food (Raw)	282,276
Waste and Breakage	12,275
	1,694,394
In-kind expenses	
Administrative in-kind	111,859
In-Kind contributions	1,099,426
Volunteer time and services	224,920
	1,436,205
Total expenses	$ 13,611,985

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 20B-2002 (EHS20)
FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021

2020 LIHEAP (ECIPIHEAPIA16i (3123.Ii

	Audited Oct 1, 2019 through June 30, 2020	Audited July 1, 2020 through June 30, 2021	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 376,516	$ 249,386	$ 625,902		
Other Income					
Total Revenue	$ 376,516	$ 249,386	$ 625,902	$	
EXPENDITURES					
Assurance 16 Activities	$ 45,970	$ 35,648	$ 81,618	$ 81,618	$ 86,618
Administrative Costs	43,204	42,815	86,019	85,919	86,618
Intake Costs	44,544	30,993	75,537	75,537	82,843
Outreach Costs	33,471	15,716	49,187	49,187	51,776
Training & Technical Assistance	10,885	6,706	17,591	17,591	20,711
ECIP/HEAP Program Costs					297,237
ECIP EHCS Diagnostics					
ECIP EHCS Cooling Service Repair/Replacement		3,379	3,379	3,379	
ECIP EHCS Heating Service Repair/Replacement					
ECIP Water Heater Repair/Replacement					
ECIP EHCS Other Program Costs	22,838	25,255	48,093	48,092	
ECIP Wood/Propane/Oil Payments	142,000	50,800	192,800	192,700	
Liability Insurance	232	690	922	923	
Minor Vehicle & Equipment	3,463	168	3,631	3,631	
Workers Compensation	1,007	691	1,698	1,697	
General Operating Expenditures	23,604	29,712	53,316	53,317	
Automation Supplemental	5,299	6,813	12,112	12,112	
Total Costs	$ 376,516	$ 249,386	$ 625,902	$ 625,703	$ 625,803
Revenue over (under) costs					

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 20B-2002 (WEATHERIZATION)
FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021

2020 LIHEAP Wx (3123.1)

	Audited Oct 1, 2019 through June 30, 2020	Audited July 1, 2020 through June 30, 2021	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 147,242	$ 282,528	$ 429,770	$429,770	
Other Income					
Total Revenue	$ 147,242	$ 282,528	$ 429,770	$429,770	
EXPENDITURES					
Wx Program Costs					
Intake	$7,062	$26,734	$33,796	$33,796	$34,394
Outreach	6,768	14,728	21,496	21,496	21,497
Training & Tech Assistanc	6,584	12,902	19,486	19,486	21,497
Direct Program Activities	98,944	151,061	250,005	250,006	352,537
Liability Insurance	4,724	9,983	14,707	14,707	
Major Vehicle & Equipmc		13,033	13,033	13,033	
Minor Vehicle & Equipmt:	351	6,242	6,593	6,593	
Workers' Compensation	6,126	16,238	22,364	22,363	
General Operating	16,683	31,607	48,290	48,290	
Total Costs	$147,242	$282,528	$429,770	$429,770	$429,925
Revenue over (under) costs					$429,925

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 20D-1002 (EHS20)
FOR THE PERIOD OCTOBER 1, 2019 THROUGH MARCH 31, 2022

2020 DAP (ECIP/HEAP/AI6I (}410.II

	Audited Oct 1, 2019 through June 30, 2020	Audited July 1, 2020 through June 30, 2021	Audited July 1, 2021 through March 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 18,302	$ 3,183	$ 3,610	$ 25,095		
Other Income						
Total Revenue	$ 18,302	$ 3,183	$ 3,610	$ 25,095		
EXPENDITURES						
Assurance 16 Activities	$1,145	$681	$1,003	$2,829	$2,829	$2,953
Administrative Costs	1,794	239	915	2,948	2,948	2,953
Intake Costs	2,117	784	520	3,421	3,421	3,853
Outreach Costs	1,866		528	2,394	2,394	2,408
Training & Technical Assistance		317	637	954	949	963
ECIP/HEAP Program Costs	868	744		1,612	1,612	12,000
ECIP EHCS Diagnostics						
ECIP EHCS Cooling Service Repair/Replacement						
ECIP EHCS Heating Service Repair/Replacement						
ECIP Water Heater Repair/Replacement						
ECIP EHCS Other Program Costs						
ECIP Wood/Propane/Oil Payments	9,600	400		10,000	10,000	
Liability Insurance						
Minor Vehicle & Equipment						
Workers Compensation	47	18	7	72	77	
General Operating Expenditures						
Automation Supplemental	865			865	865	
Total Costs	$18,302	$3,183	$ 3,610	$25,095	$ 25,095	$ 25,130
Revenue over (under) costs						

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 20D-1002 (WEATHERIZATION)
FOR THE PERIOD OCTOBER 1, 2019 THROUGH MARCH 31, 2022

2020 DAP Wx ***(3140.1)***

	Audited Oct 1, 2019 through June 30, 2020	**Audited** July 1, 2020 through June 30, 2021	**Audited** July 1, 2021 through March 31, 2022	**Total Audited Costs**	**Total Reported Expenses**	**Total Budget**
REVENUE						
Grant Revenue	$	$	$ 4,981	$ 4,981	$ 4,981	
Other Income						
Total Revenue	$	$	$ 4,981	$ 4,981	$ 4,981	
EXPENDITURES						
Wx Program Costs						
Intake	$	$	$ 400	$ 400	$ 400	$ 400
Outreach			250	250	250	250
Training & Tech Assistance			219	219	219	250
Direct Program Activities			3,817	3,817	3,817	4,100
Liability Insurance						
Major Vehicle & Equipment						
Minor Vehicle & Equipment						
Workers' Compensation			295	295	295	
General Operating						
Total Costs	$	$	$ 4,981	$ 4,981	$ 4,981	$ 5,000
Revenue over (under) costs						

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 20U-2551 (EHS20)
FOR THE PERIOD JULY 1, 2020 THROUGH SEPTEMBER 30, 2021

2020 LIHEAP CARES lECIPmEAPIA161 (3420.11

	Audited Oct 1, 2019 through June 30, 2020	Audited July 1, 2020 through September 30, 2021	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 164,250	$21,371	$185,621		
Other Income					
Total Revenue	$ 164,250	$ 21,371	$185,621		
EXPENDITURES					
Assurance 16 Activities	$ 22,750	$	$ 22,750	$ 22,750	$ 22,756
Administrative Costs	18,879	3,872	22,751	22,756	22,756
Intake Costs	23,863	2,585	26,448	26,448	27,581
Outreach Costs	15,867	1,346	17,213	17,213	17,239
Training & Technical Assistance	2,764	280	3,044	3,044	6,896
ECIP/HEAP Program Costs					
Business Continuation	11,556	1,609	13,165	13,165	19,150
ECIP EHCS Cooling Service Repair/Replacement					
ECIP EHCS Heating Service Repair/Replacement					
ECIP Water Heater Repair/Replacement					
ECIP EHCS Other Program Costs					34,477
ECIP Wood/Propane/Oil Payments	60,400		60,400	60,400	45,336
Liability Insurance					
Minor Vehicle & Equipment					
Workers Compensation	487	79	566	566	
General Operating Expenditures	7,684	11,600	19,284	19,284	
Automation Supplemental					
Total Costs	$ 164,250	$21,371	$185,621	$185,627	$196,191
Revenue over (under) costs					

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AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATE:MENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 200-2551 (WEATHERIZATION)
FOR THE PERIOD JULY 1, 2020 THROUGH SEPTEMBER 30, 2021

2020 LIHEAP CARES Wx (3420.1)

	Audited Oct 1, 2019 through June 30, 2020	Audited July 1, 2020 through September 30, 2021	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 32,765	$ 9,318	$ 42,083	$ 42,083	
Other Income					
Total Revenue	$ 32,765	$ 9,318	$ 42,083	$ 42,083	
EXPENDITURES					
Wx Program Costs					
Intake	$ 3,099	$	$ 3,099	$ 3,099	$ 3,366
Outreach	2,103		2,103	2,103	2,104
Training & Tech Assistance	2,027		2,027	2,027	2,104
Direct Program Activities	23,142	7,502	30,644	30,644	34,509
Liability Insurance					
Major Vehicle & Equipment					
Minor Vehicle & Equipment	322	1,498	1,820	1,820	
Workers' Compensation	1,897	318	2,215	2,215	
General Operating	175		175	175	
Total Costs	$ 32,765	$ 9,318	$ 42,083	$ 42,083	$ 42,083
Revenue over (under) costs					

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

SUPPLEMENTAL STATE:MENT OF REVENUE AND EXPENDITURES

CSD CONTRACT NO. 21F-4004

FOR THE PERIOD JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

2021 CSBG (8324.1)

	Audited January 1, 2021 through June 30, 2021	Audited July 1, 2021 through December 31, 2021	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 119,528	$ 151,652	$ 271,180		
Other Income	8		8		
Total Revenue	$ 119,536	$ 151,652	$ 271,188		
EXPENDITURES					
Administration costs					
Other	$ 75,000	$ 98,714	$ 173,714	$ 173,671	$ 167,897
Program costs					
Salaries/Wages	25,835	27,250	53,085	53,085	51,485
Fringe	8,080	12,738	20,818	20,818	19,179
Operating Expense & Equipment	10,621	7,626	18,247	18,246	25,619
Subcontractor/Consultant services		5,324	5,324	5,360	7,000
Total Program costs	44,536	52,938	97,474	97,509	103,283
Total Costs	$ 119,536	$ 151,652	$ 271,188	$ 271,180	$ 271,180
Revenue over (under) costs					

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AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 21F-4405
FOR THE PERIOD JANUARY 1, 2021 THROUGH MAY 31, 2022

2021 CSBG CAA DISCRETIONARY (8324.2)

	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE			
Grant Revenue	$ 28,232		
Other Income			
Total Revenue	$ 28,232		
EXPENDITURES			
Program costs			
Salaries/Wages	4,085	4,085	3,874
Fringe	844	844	974
Operating expense	10,567	10,802	10,802
Subcontractor/Consultant	12,736	12,501	12,600
Total Program costs	28,232	28,232	28,250
Total Costs	$ 28,232	$ 28,232	$ 28,250
Revenue over (under) costs			

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AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 21T-1020 2021 EDUCATION OUTREACH
FOR THE PERIOD OCTOBER 15, 2021 THROUGH JUNE 30, 2022

2021 CAL EARNED INCOME TAX CREDIT EDUCATION OUTREACH (EITC 8397.11

	Audited October 15, 2021 through June 30, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	$ 324,296	$ 324,296		
Other Income				
Total Revenue	$ 324,296	$ 324,296		
EXPENDITURES				
Education and Outreach				
Salary	43,601	43,601	43,601	32,472
Web Presence	25	25	25	500
Social Media Presence	728	728	728	750
Media	43,598	43,598	43,598	44,000
Collateral Messaging	10,109	10,109	10,109	16,000
Group Events	1,137	1,137	1,137	1,000
Subcontractor	24,315	24,315	24,315	24,494
Other costs	23,955	23,955	23,955	29,200
Total Costs	147,468	147,468	147,468	148,416
Free Tax preparation				
Salary	22,574	22,574	22,574	23,120
Online platform	291	291	291	544
Equipment	10,398	10,398	10,398	16,000
Supplies	3,128	3,128	3,128	3,200
Subcontractor	68,486	68,486	68,486	68,000
FTPA education	14,461	14,461	14,461	14,000
Other costs	15,910	15,910	15,910	14,900
	135,248	135,248	135,248	139,764
/TIN application assistance				
Salary	6,506	6,506	6,506	8,792
Subcontractor	29,594	29,594	29,594	28,544
Other costs	5,480	5,480	5,481	4,484
	41,580	41,580	41,581	41,820
Total Costs	$ 324,296	$ 324,296	$ 324,297	$ 330,000

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

GENERAL INFORMATION

Year Ended June 30, 2022

Agency:	Amador Tuolumne Community Action Agency
Program name and contract number: State Preschool	CSPP - 1038
Type of Agency:	Public Agency
Address of Agency:	10590 State Highway 88 Jackson, California 95642
Executive Director:	Joe Bors
Telephone Number:	(209) 223-1485
Period Covered By Examination:	July 01, 2021 to June 30, 2022
Number of Days of Day Care Center Operations:	171 days
Scheduled Hours of Operation:	Opening Time: 8:00 AM Closing Time: 4:00 PM

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AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
STATE PRESCHOOL CHILD CARE
CONTRACT NO. CSPP 1038
FOR FISCAL YEAR ENDED JUNE 30, 2022

11000	**Certificated Salaries**	$	**257,9271**
1100	Teachers' Salaries		**257,927**
1300	Supervisors' Salaries		0
12000	**Classified Salaries**		59,430
2100	Salaries of Instructional Aides for Direct Teaching Assistance		59,430
2200	Classified Salaries of County Superintendents' Offices and District Administrative Personnel		0
2300	Clerical and Other Office Personnel Salaries		0
2400	Maintenance and Operations Personnel Salaries		0
2500	Food Service Personnel Salaries		0
2600	Transportation Personnel Salaries		0
2900	Other Classified Salaries		0
13000	**Employee Benefits**		111,925
3300	Old Age, Survivors, Disability and Health Insurance		56,744
3500	State Unemployment Insurance		4,963
3600	Workers' Compensation Insurance		11,630
3900	Other Benefits		38,592
14000	**Books, Supplies, and Equipment Replacement**		16,5921
4200	Other Books		0
4300	Instructional Supplies		5,810
4600	Pupil Transportation		0
4700	Food Services		
	Other Supplies		10,782
lsooo	**Contracted Services and Other Operating Expenses**		**2s,s11**
5100	Contracts for Personnel Services		0
5200	Travel, Conference and Other Expenses		22,636
5400	Insurance		19
5500	Utilities and Housekeeping Services		340
5600	Contracts, Rents, and Leases		2,517
5700	Legal Election and Audit Expenses		0
16000	**Sites, Buildings, Books and Media and Equipment**		**O**
6200	Buildings and Improvement of Buildings		0
6400	New Equipment		0
6500	Equipment Replacement		0
	Start-up Cost		0
	Expenses Not Otherwise Classified (Indirect)		34,355
	TOTAL	$	**505,743**

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

COMBINING SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
Contract No. CSPP 1038
Year Ended June 30, 2022

	Preschool	Total
Capitalized Equipment Expensed on the AUD with Prior Written Approval		
Item:		
None	$ --	$
Capitalized Equipment Expensed on the AUD without Prior Written Approval		
Item:		
None		
Total Equipment Expenditures	$	$

Note: The Agency's capitalization threshold is $5,000

See accompanying auditors' reports and notes to financial statements.

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

COMBINING SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATION AND REPAIRS
Contract No. CSPP 1038

Year Ended June 30, 2022

	Preschool	Total
Unit Cost Under $10,000		
Item:		
None	$ --	$
Unit Cost Over $10,000 with Prior Written Approval		
Item:		
None		
Unit Cost Over $10,000 without Prior Written Approval		
Item:		
None		
Total Renovation and Repair Expenditures	$ --	$

Note: The Agency's capitalization threshold is $5,000.

See accompanying auditors' reports and notes to financial statements.

AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY

COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
Contract No. CSPP 1038
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-22 California State Preschool Program (8292.1)

Indirect Costs	$ 34,355
Other Expenses *	
Total	$ 34,355

* The above program management related costs are considered administrative by funding source

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

NOTES TO THE CHILD CARE AND DEVELOPMENT PROGRAM SUPPLEMENTAL INFORMATION

Year Ended June 30, 2022

In accordance with the applicable requirements from the Funding Terms & Conditions:

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the Agency. There was no allowable interest expense claimed as a reimbursable expense for the year ended June 30, 2022.

2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licenses by the California Office of Real Estate Appraisers. There was no related party rent expense claimed as a reimbursable expense for the year ended June 30, 2022.

3. Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2022.

Contractor Name: Amador Tuolumne Community Action Agency

Contract Number: CSPP1038

Fiscal Year Ended: June 30, 2022

Vendor Code: 2400

California Department of Education
Audited Enrollment, Attendance and Fiscal Report for California State Preschool Program

Section 1 - Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form 1): 2

Number of counties where the agency provided mental health consultation services to certified children (Form 2): 0

Number of counties where the agency provided services to non-certified children (Form 3): **0**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

Total enrollment and attendance forms to attach: 3

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

Secf1on 2 - Days ofE nrollment, Attendance andO ,peraf10n

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	29,862	(15,112)	14,750	
Total Certified Days of Enrollment with Mental Health Consultation Services	0		0	
Days of Attendance (including MHCS)	19,052	(6,083)	12,969	N/A
Total Non-Certified Days of Enrollment	0		0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0		0	

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	171		171	N/A

Section 3 - Revenue

Restricted Income	Column A - Cumulative FY per CPARIS	Column B - Audit Adjustments	Column C - Cumulative FY per Audit
Child Nutrition Programs	10,508		10,508
County Maintenance of Effort (EC Section 8279)	0		0
Other:	10,710		10,710
Other:	0		0
TOTAL RESTRICTED INCOME	**21,218**	**0**	**21,218**

Transfer from Reserve	Column A - Cumulative FY per CPARIS	Column B - Audit Adjustments	Column C - Cumulative FY per Audit
Transfer from Reserve	0		0

Other Income	Column A - Cumulative FY per CPARIS	Column B - Audit Adjustments	Column C - Cumulative FY per Audit
Waived Family Fees for Certified Children	0		0
Interest Earned on Child Development Apportionment Payments	7		7
Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A - Cumulative FY per CPARIS	Column B - Audit Adjustments	Column C - Cumulative FY per Audit
Direct Payments to Providers (FCCH only)	0		0
1000 Certificated Salaries	257,927		257,927
2000 Classified Salaries	59,430		59,430
3000 Employee Benefits	111,928		111,928
4000 Books and Supplies	16,592		16,592
5000 Services and Other Operating Expenses	25,511		25,511
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	34,355		34,355
TOTAL REIMBURSABLE EXPENSES	**505,743**	**0**	**505,743**

Does the agency have an indirect cost rate approved by its cognizant agency (Select YES or NO)? If Yes D No

Approved Indirect Cost Rate: 8 %

Specific Items of Reimbursable Expenses	Column A - Cumulative FY per CPARIS	Column B - Audit Adjustments	Column C - Cumulative FY per Audit
otal Administrative Cost (included in Reimbursable Expenses)	34,355		34,355
Total Staff Training Cost (included in Reimbursable Expenses)	0		0

☐ NO SUPPLEMENTAL REVENUE/ EXPENSES Check this box and omit page 4.

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Contractor Name: Amador Tuolumne Community Action Agency **Contract Number: CSPP1038**

Secf1on 5 – Supp emental Fundmg

Supplemental Revenue	Column A - Cumulative FY per CPARIS	Column B - Audit Adjustments	Column C - Cumulative FY per Audit
Enhancement Funding			0
Other: Head Start	1,003,435		1,003,435
Other:			0
TOTAL SUPPLEMENTAL REVENUE	**1,003,435**	**0**	**1,003,435**

Supplemental Expenses	Column A - Cumulative FY per CPARIS	Column B - Audit Adjustments	Column C - Cumulative FY per Audit
1000 Certificated Salaries	390,076		390,076
12000 Classified Salaries	218,838		218,838
3000 Employee Benefits	222,605		222,605
14000 Books and Supplies	44,212		44,212
5000 Services and Other Operating Expenses	127,704		127,704
6000 Equipment/ Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	**1,003,435**	**0**	**1,003,435**

Secf1on 6 – Summary

Description	Column A - Cumulative FY per CPARIS	Column B - Audit Adjustments	Column C - Cumulative FY Qer Audit
rrotal Certified Days of Enrollment (including MHCS)	29,862	(15,112)	14,750
Days of Operation	171	0	171
Days of Attendance (including MHCS)	19,052	(6,083)	12,969
rrotal Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
rrotal Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	21,218	0	21,218
rransfer from Reserve	0	0	0
Interest Earned on Apportionment Payments	7	0	7
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
rrotal Reimbursable Expenses	505,743	0	505,743
rrotal Administrative Cost	34,355	0	34,355
rrotal Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 - Auditor's Assurances

Independent auditor's assurances on agency's compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Education Division:

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): [fl] Yes No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): Yes [LJ] No

Section 8 - Comments

Include any comments in the comment box. If necessary, attach additional sheets to explain adjustments.

Certified days of enrollment and days of attendance were overstated in the final quarter's reporting due to confusion of year-to-date calculations as well as experiencing changes in key personnel in June. Fiscal data was unaffected.

Contractor Name: Amador Tuolumne Community Action Agency **Contract Number: CSPP1038**

California State Preschool Program - Form 1A
Certified Children Days of Enrollment and Attendance from July 2021 - December 2021

Pilot Program: None

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus			0	1.1800	0.0000
Three Years and Older Full-time			0	1.0000	0.0000
Three Years and Older Three-quarters-time			0	0.7500	0.0000
Three Years and Older One-half-time	6,936		6,936	0.6193	4,295.4648
Exceptional Needs Full-time-plus			0	1.8172	0.0000
Exceptional Needs Full-time			0	1.5400	0.0000
Exceptional Needs Three-quarters-time			0	1.1550	0.0000
Exceptional Needs One-half-time			0	0.9537	0.0000
Limited and Non-English Proficient Full-time-plus			0	1.2980	0.0000
Limited and Non-English Proficient Full-time			0	1.1000	0.0000
Limited and Non-English Proficient Three-quarters-time			0	0.8250	0.0000
Limited and Non-English Proficient One-half-time			0	0.6193	0.0000

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Contractor Name: Amador Tuolumne Community Action Agency **Contract Number: CSPP1038**

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Three-quarters-time			0	0.8250	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled Three-quarters-time			0	1.4475	0.0000
Severely Disabled One-half-time			0	1.1952	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	**6,936**	**0**	**6,936**	N/A	**4,295.4648**

Attendance	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	**6,083**		**6,083**	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

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Contractor Name: Amador Tuolumne Community Action Agency **Contract Number: CSPP1038**

California State Preschool Program - Form 1B
Certified Children Days of Enrollment and Attendance from January 2022 - June 2022

Service County: Amador

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column 8 Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus			0	1.1800	0.0000
Three Years and Older Full-time			0	1.0000	0.0000
Three Years and Older One-half-time	7,489	(1,905)	5,584	0.6193	3,458.1712
Exceptional Needs Full-time-plus			0	1.8172	0.0000
Exceptional Needs Full-time			0	1.5400	0.0000
Exceptional Needs One-half-time			0	0.9537	0.0000
Dual Language Learner Full-time-plus			0	1.2980	0.0000
Dual Language Learner Full-time			0	1.1000	0.0000
Dual Language Learner One-half-time			0	0.6193	0.0000
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6193	0.0000

Contractor Name: Amador Tuolumne Community Action Agency **Contract Number: CSPP1038**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled One-half-time			0	1.1952	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	**7,489**	**(1,905)**	**5,584**	N/A	**3,458.1712**

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAVS OF ATTENDANCE	**6,731**	**(1,787)**	**4,944**	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

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Contractor Name: Amador Tuolumne Community Action Agency **Contract Number: CSPP1038**

California State Preschool Program - Form 1B
Certified Children Days of Enrollment and Attendance from January 2022 - June 2022

Service County: Tuolumne

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus			0	1.1800	0.0000
Three Years and Older Full-time			0	1.0000	0.0000
Three Years and Older One-half-time	15,437	(6,271)	9,166	0.6193	5,676.5038
Exceptional Needs Full-time-plus			0	1.8172	0.0000
Exceptional Needs Full-time			0	1.5400	0.0000
Exceptional Needs One-half-time			0	0.9537	0.0000
Dual Language Learner Full-time-plus			0	1.2980	0.0000
Dual Language Learner Full-time			0	1.1000	0.0000
Dual Language Learner One-half-time			0	0.6193	0.0000
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6193	0.0000

Contractor Name: Amador Tuolumne Community Action Agency **Contract Number: CSPP1038**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled One-half-time			0	1.1952	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	**15,437**	**(6,271)**	**9,166**	N/A	**5,676.5038**

Attendance	Column A Cumulative FY per CPARIS June Report	Column 8 Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAVS OF ATTENDANCE	**6,238**	**1,938**	**8,176**	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

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AMADOR- TUOLUMNE COMMUNITY ACTION AGENCY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2022

Section I- Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:	unmodified
Internal control over financial report:	
Material weakness(es) identified?	___ yes _xno
Significant deficiency identified that is not considered to be material weakness?	___ yes _x none reported
Noncompliance material to financial statements noted?	___ yes _xno

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	___ yes _xno
Significant deficiency identified that is not considered to be material weakness?	___ yes _x none reported
Type of auditor's report issued on compliance for major programs:	unmodified
Any audit findings disclosed that are required to be reported in accordance with the 2 CFR Section 200.516(a)?	___ yes _xno

Identification of major programs:

CFDA/ Assistance Listing Number(s)	Name of Federal Program or Cluster
93.600	Head Start
93.568	Low-Income Home Energy Assistance

Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	___ yes _X_ no

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV -Prior Year Financial Statement and Federal Award Findings and Questioned Costs

None

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

A Public Agency Dedicated to Providing Critical Human Services since 1981

AMADOR SERVICE CENTER
10590 Highway 88, Jackson, CA. 95642
Phone: 209-223-1485 / Fax: 209-223-4178

"People Helping People"
www.ATCAA.org

TUOLUMNE SERVICE CENTER
427 N. Highway 49 #305
Phone: 209-533-1397 / Fax: 209-533-1394

January 15, 2023

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

This representation letter is provided in connection with your audit of the financial statements of Amador Tuolunme Connnunity Action Agency, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2022, and the respective changes in financial position and, where applicable, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of Januaiy 15, 2023, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 12, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primaiy government required by generally accepted accounting principles to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent

to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10) Guarantees, whether written or oral, under which the Amador Tuolumne Community Action Agency is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.

b) Additional information that you have requested from us for the purpose of the audit.

c) Unrestricted access to persons within Amador Tuolumne Conununity Action Agency from whom you determined it necessary to obtain audit evidence.

d) Minutes of the meetings of Amador Tuolumne Community Action Agency or sununaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the Amador Tuolumne Community Action Agency and involves-

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Amador Tuolumne Community Action Agency's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the names of Amador Tuolumne Community Action Agency's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have identified to you any previous audits, attestation engagements, and other studies related to tl1e objectives of the audit and whether related recommendations have been implemented.

21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

22) Amador Tuolumne Community Action Agency has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

24) We have identified and disclosed to you all instances ofidentified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

26) As part of your audit, you assisted with preparation of the financial statements and disclosures and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures and schedule of expenditures of federal awards.

27) The Amador Tuolumne Community Action Agency has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

28) The Amador Tuolumne Community Action Agency has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

29) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

30) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.

31) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.

32) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement nsers.

33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fnnd balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

35) Provisions for nncollectible receivables have been properly identified and recorded.

36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to pelmanent fund principal.

38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

39) Deposits and investment securities and derivative instrnn1ents are properly classified as to risk and are properly disclosed.

40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

i) We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *0MB Compliance Supplement* (including its Addendum), relating to federal awards and confirm that there were no amounts questioned and no !mown noncompliance with the direct and material compliance requirements of federal awards.

j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).

m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material wealrnesses in internal control over compliance, subsequent to the period covered by the auditor's report.

r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

t) We have charged costs to federal awards in accordance with applicable cost principles.

u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Unifom1 Guidance, and we have provided you with all infonnation on the status of the follow-up on prior audit findings by federal awarding agencies and pass- through entities, including all management decisions.

v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

w) We are responsible for and have accmately prepared the auditee section of the Data Collection Form as required by the Unifonn Guidance.

x) We are responsible for taking co1Tective action on each audit finding of the compliance audit and have developed a c01Tective action plan that meets the requirements of the Uniform Guidance.

Joseph Bors

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Bruce Giudici, Fiscal Officer

BOWMAN
CERTIFIED PUBLIC ACCOUNTANTS

January 15, 2023

To the Board of Directors
Amador Tuolumne Community Action Agency
I 0590 Highway 88
Jackson, CA 95642

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amador Tuolumne Community Action Agency for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *Government Auditing Standards,* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 12, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Amador Tuolumne Community Action Agency are described in Note 1 to the financial statements. As described in Note I to the financial statements, Amador Tuolumne Community Action Agency adopted Statement of Governmental Accounting Standards (GASB Statement) No. 87, Leases, during the year ended June 30, 2022. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of net position.

We noted no transactions entered into by Amador Tuolumne Community Action Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

> Management's estimate of the Leases in Note 7 to the financial statements is based on the risk free rate, management's analysis of impairment and net present value of the lease. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of the remaining useful lives of property and equipment is based on the recoverability of the carrying amount of property and equipment expected to result from the use and eventual disposition of assets.

Bowman & Company, LLP
10100 Trinity Parkway, Suite 310, Stockton, CA 95219-7240
Tel: 209.473.1040 Fax: 209.473.9771
cpabowman.com

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

> The disclosure of Accounts Receivable in Note 3, Deferred Revenue in Note 6, Leases in Note 7 and In-Kind Contributions in Note 10 to the financial statements were particularly sensitive because of the degree of management judgement included and the significance to the financial statement users.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 15, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RS[and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

BOWMAN & COMPANY, LLP

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Tara Eastwood, CPA, Partner
teastwood@s;J!_abowman.com

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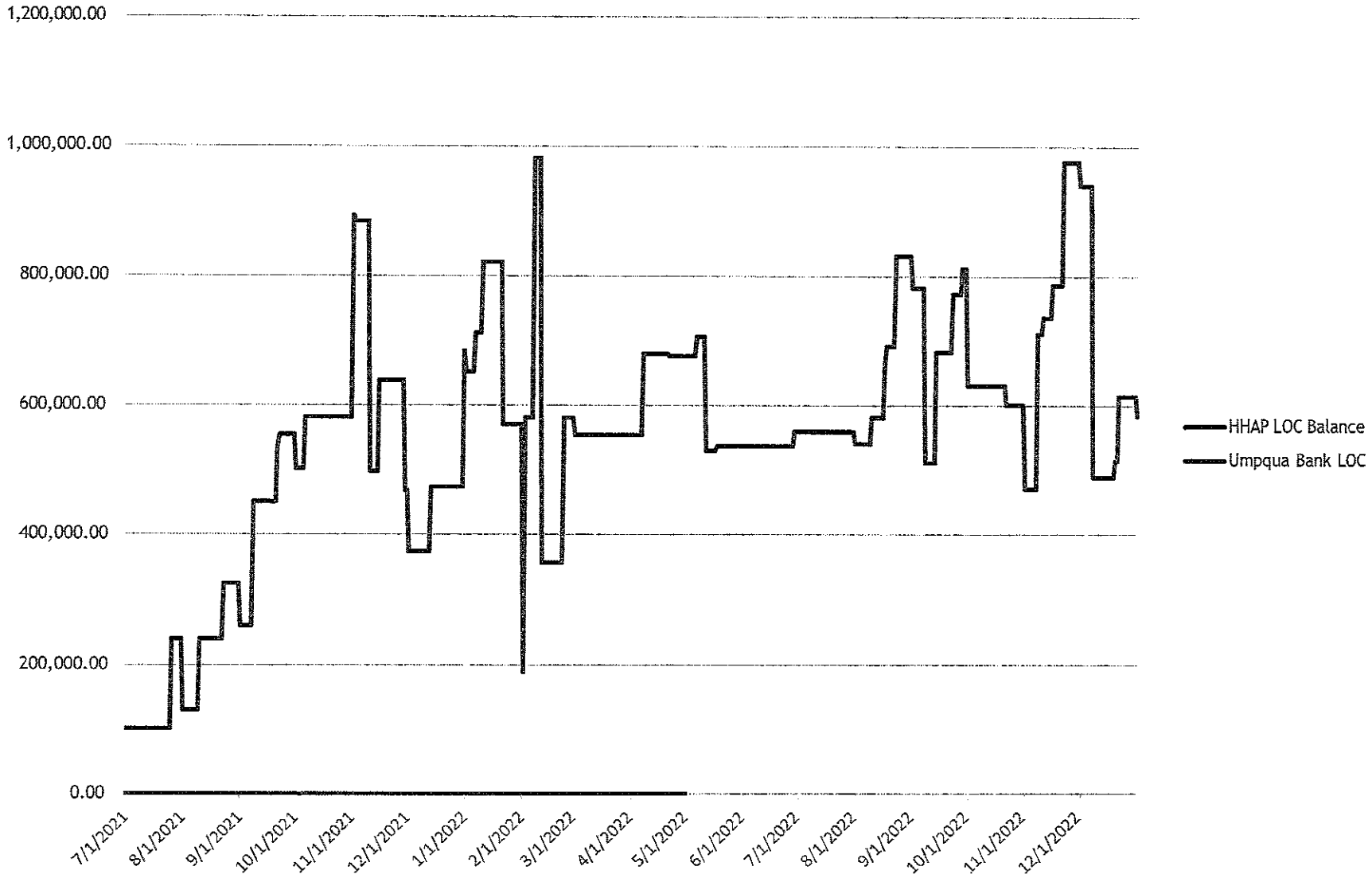
Line of Credit Usage
July 2021 - December 2022



Amador-Tuolumne Community Action Agency

Activity in Local Agency Investment Fund (LAIF) FOR July 1, 2022 - June 30, 2023

Beginning Balance 7/1/2022	277,730.88
Draws	
Interest	
Qtr ending 9/30/22 Interest Earned @ %1.35	945.02
Qtr ending 12/31/22 No Interest reported this Qtr	-
Deposits	-
Ending Bal as of 12/31/22	278,675.90

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	$200,075		
	x 75%		
		$150,056	
		$250,056	

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	$200,075		
	x 50%		
		$100,037	
		$200,037	

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 2022 Accrued Leave Payable balance)

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative actual to budget report: July 2022 - December 2022

		22-23 Budget Funds 91471 & 91481	July 2022-December 31, 2022 Unaudited	% Budget received	Amount Budget Remaining
REVENUE				50%	
Amador & Tuolumne Counties	4016	$49,000	$24,498	50%	$24,502
Carryover revenue		70,000	0		70,000
Contractual Admin. Revenues:					
2022 CSBG (Jun22-Dec22)		75,000	50,800	68%	24,200
2023 CSBG (Jan23-Jun23)		75,000		0%	75,000
Contractual Admin. Revenue	4060	790,810	407,309.69	52%	383,500
Total Cash Revenue		**$1,059,810**	**$482,608**	**46%**	**$577,202**
DIRECT EXPENSE			% Budget spent		
Personnel Expense					
Salaries & Wages					
Salaries & Wages	6010	$537,980	$235,430	44%	$302,550
Total Salaries & Wages		**$537,980**	**$235,430**	**44%**	**$302,550**
Fringe Benefits					
Accrued Leave	6020	$43,038	$24,916	58%	$18,122
FICA	6030	7,801	8,416	108%	-615
Health Insurance	6040	109,713	42,363	39%	67,350
Retirement	6050	40,348	11,206	28%	29,142
Unemployment Insurance	6060	6,276	1,579	25%	4,697
Workers' Compensation Ins	6070	8,070	1,164	14%	6,906
Total Fringe Benefits		**215,246**	**89,643**	**42%**	**125,603**
Total Personnel Expense		**$753,226**	**$325,073**	**43%**	**$428,153**
Non-personnel Expense					
Travel (Out-of-Area)					
Out-of-Area Travel (Staff)	6120	$500	$0		$500
Total Travel (Out-of-Area)		**$500**	**$0**		**$500**
Major Equipment and Assets					
Leasehold Improvements	6230	3,000	$0	0%	3,000
Structures & Improvements	6240	0	0	0%	0
Total Major Equipment and Assets		**3,000**	**0**	**0%**	**3,000**
Supplies					
Household Supplies	6330	$1,201	$558	46%	$643
Postage	6350	3,460	-1,128	-33%	4,588
Program Supplies	6360	2,879	885	31%	1,994
Routine Office Supplies	6370	4,181	1,531	37%	2,650
Total Supplies		**11,721**	**1,847**	**16%**	**9,874**
Contractual					
Accounting & Auditing	6410	$56,546	$52,821	93%	$3,725
Legal Services	6430	11,063	2,313	21%	8,751
Outside Services	6440	4,598	2,500	54%	2,098
Computer Services	6450	98,623	41,502	42%	57,121
Total Contractual		**170,830**	**99,135**	**58%**	**71,695**

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

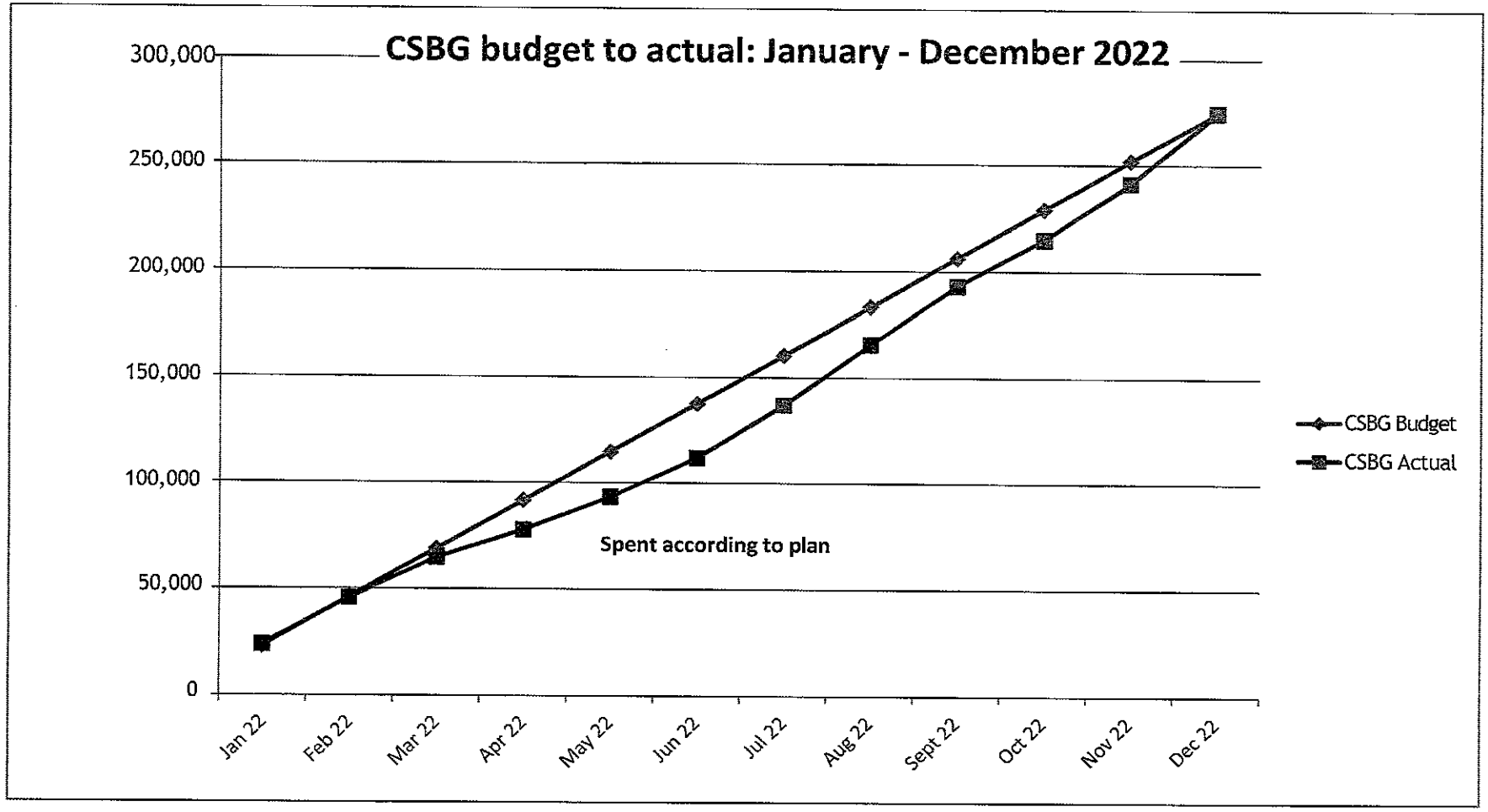
Administrative actual to budget report: July 2022 - December 2022

Other (Equipment Expense)					
Computer Software($0-$4,999)	6505	$966	$3,610	374%	-$2,644
Computer (hardware)	6506	16,489	17,577	107%	-1,088
Equipment ($500-$4999)	6510	5,106	4,730	93%	376
Insurance (Vehicular)	6520	232	564	243%	-332
Maintenance (Equipment)	6530	0	749		-749
Maintenance (Vehicles)	6535	450	979	218%	-529
Small Tools/Equip (under $500)	6550	724	753	104%	-29
Small Tools (minimal value)	6555	90	132	147%	-42
Total Other (Equipment Expense)		**24,057**	**29,094**	**121%**	**-5,037**
Other (General Personnel Costs)					
Local Travel (Staff)	6620	$666	$456	69%	$210
Staff Licensing	6630	84	9	0%	75
Training & Development (Staff)	6640	726	179		547
Total Other (General Personnel Costs)		**1,476**	**644**	**44%**	**832**
Other (General Operating Costs)					
Ads & Legal Notices	6705	$235	$1,015	432%	-$780
Copying Fees	6710	1,082	1,071	99%	11
Insurance/Bonds(not auto,hlth)	6720	16,370	10,901	67%	5,469
Interest On Long Term Debt	6725	725	0	0%	725
Meeting Costs	6730	500	311	62%	189
Membership Dues	6740	1,681	524	31%	1,157
Miscellaneous Expenses(Fiscal)	6750	141	20	0%	121
Printing & Binding	6755	363	389	107%	-26
General Agency Promotion	6760	75	48	64%	27
Program Outreach	6765	124	963	0%	-839
Publications	6770	382	0	0%	382
Subscriptions	6780	6,341	6,357	100%	-16
Service Fees-Banking (Fiscal)	6784	5,654	3,212	57%	2,442
Service Fees-Other (Fiscal)	6785	839	407	49%	432
Taxes & Assessments	6790	50	55	110%	-5
Total Other (General Operating Costs)		**34,562**	**25,274**	**73%**	**9,288**
Other (Space/Occupancy Costs)					
Communications	6810	$3,057	$1,949	64%	$1,108
Household Services	6820	7,640	6,156	81%	1,484
Maintenance -Structure/Grounds	6830	0	312		-312
Rents & Leases	6840	42,260	22,009	52%	20,251
Utilities	6850	4,931	3,035	62%	1,896
Total Other (Space/Occupancy Costs)		**57,888**	**33,461**	**58%**	**24,427**
Total Non-personnel Expense		**$304,034**	**$189,456**	**62%**	**$114,578**
TOTAL DIRECT EXPENSE		**$1,057,260**	**$514,529**	**49%**	**$542,731**

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative actual to budget report: July 2022 - December 2022

BOARD of DIRECTORS EXPENSE					
Non-personnel Expense					
Contractual					
Outside Services	6440	$0	$0	0%	$0
Total Contractual		**$0**	**$0**	**0%**	**$0**
Supplies					
Program Supplies	6370	$100	$90	90%	$10
Total Supplies		**$100**	**90**	**0%**	**10**
Other (General Personnel Costs)	6120				
Travel (Local & Out of Area)		$250	$0	0%	$250
Total Other (General Personnel Costs)		**$250**	**0**	**0%**	**250**
Other (General Operating Costs)					
Copying Fees	6710	$100	$0	0%	$100
Insurance/Bonds(not auto,hlth)	6720	800	408	51%	392
Meeting Costs	6730	1,200	207	17%	993
Program Outreach	6765	100	0	0%	100
Total Other (General Operating Costs)		**2,200**	**615**	**28%**	**1,585**
TOTAL BOARD of DIRECTORS EXPENSE		**$2,550**	**$705**	**28%**	**$1,845**
TOTAL ADMIN EXPENSE		**$1,059,810**	**$515,234**	**49%**	**$544,576**

	2022-23 Budget	July 2022-December 31, 2022 Unaudited	Variance to budget
Revenue over/under Expenditures			
Total Revenue	**$1,059,810**	**$482,608**	**-$577,202**
Less Total Expenditures	**-1,059,810**	**-515,234**	**-544,576**
Current Year Revenue over/under Expenditures	**$0**	**-$32,627**	**-$32,627**
Carryover from prior years	318,186	**318,186**	
Year end revenue over/under expenditures	$318,186	**$285,559**	



83251 - 1/22-5/23 CSBG $274,769	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sept 22	Oct 22	Nov 22	Dec 22
CSBG Budget	22,897	45,795	68,692	91,590	114,487	137,385	160,282	183,179	206,077	228,974	251,872	274,769
CSBG Actual	23,670	45,436	64,522	77,761	93,269	111,663	136,845	165,536	192,889	214,921	241,232	274,769

HEAD START BUDGET AND EXPENDITURE REPORT - 2022
8129.1
Period Covering: 01-01-2022 through 12-31-2022

Budget Category	T&TA Budget	Actual YTD Expenditures	Budget Remaining	Less Carryover	Budget Period Remaining	Budget Amount Left
Training & Techical Assistance	$21,860	$30,540	-$8,680	-$8,680	0%	-40%

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining		Budget Period Remaining	Budget Amount Left
Personnel	$1,129,963	$1,009,532	$120,431	$82,424	0%	7%
Fringe Benefits	440,764	358,598	82,167	8,162	0%	2%
Travel	2,000	455	1,545	-455	0%	-23%
Equipment	35,598	0	35,598	0	0%	0%
Supplies	116,014	33,798	82,216	8,202	0%	7%
Contractual	105,250	20,861	84,389	58,424	0%	56%
Other	267,484	212,584	54,900	26,467	0%	10%
Total Direct Charges	**$2,097,073**	**$1,635,828**	**$461,246**	**$183,213**	0%	9%
Encumbered		0				
Indirect Charges	220,193	155,175	65,018	35,826	0%	16%
Total	**$2,317,266**	**$1,791,002**	**$526,264**	**$219,039**	0%	9%
Total to be charged from CACFP		**$0**	**$526,264**	**$219,039**		
Total to be charged from CSPP		**$0**	**$526,264**	**$219,039**		
Total Including Other Revenue	**$2,324,819**	**$1,791,002**	**$533,816**	**$226,691**	0%	10%

EARLY HEAD START BUDGET AND EXPENDITURE REPORT - 2022
8129.2
Period Covering: 01-01-2022 through 12-31-2022

Budget Category	T&TA Budget	Actual YTD Expenditures	Budget Remaining	Less Carryover	Budget Period Remaining	Budget Amount Left
Training & Techical Assistance	$31,634	$38,453	-$6,819	-$6,819	0%	-22%

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining		Budget Period Remaining	Budget Amount Left
Personnel	$958,197	$853,119	$105,078	$26,407	0%	3%
Fringe Benefits	348,418	334,549	13,869	-30,354	0%	-9%
Travel	500	455	45	-455	0%	-91%
Equipment	0	0	0		0%	
Supplies	38,082	35,018	3,064	-18,338	0%	-48%
Contractual	25,461	12,159	13,302	2,374	0%	9%
Other	130,049	155,733	-25,684	-36,358	0%	-28%
Total Direct Charges	**$1,600,707**	**$1,391,033**	**$109,674**		0%	7%
Encumbered		0				
Indirect Charges	157,575	135,773	21,802	4,330	0%	3%
Total	**$1,658,282**	**$1,526,806**	**$131,476**	**-$52,394**	0%	-3%
Total to be charged from CACFP		**$0**	**$131,476**	**-$52,394**		
Total Including Other Revenue	**$1,660,237**	**$1,526,806**	**$133,431**	**-$50,439**	0%	-3%

HEAD START & EARLY HEAD START IN-KIND MATCH - 2022
8129.1 & 8129.2
Period Covering: 01-01-2022 through 12-31-2022

In-Kind Match	Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Non-cash match		$88,659			
Cash match		581,960			
Total	$531,520	$670,619	-$139,099	0%	-26%

HEAD START & EARLY HEAD START CRSSA & ARP
8128.3 & 8128.4
Period Covering: 04-01-2021 through 12-31-2022

Funding	Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
CRSSA	70,126	$67,878			
	Indirect	$5,872			
	TOTAL	$73,750	-3,624	4 months remaining	
ARP	278,785	201,654			
	Indirect	14,601			
	TOTAL	216,255	62,530	4 months remaining	

Child and Adult Care Food Program BUDGET AND EXPENDITURE REPORT - 2022/2023
8226.1 & 8226.2
Period Covering: 10-01-2022 through 12-31-2022

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	$22,000	$1,767	$20,233	75%	92%
Fringe Benefits	10,000	912	9,088	75%	91%
Food	85,647	25,487	60,160	75%	70%
Total Direct Charges	**$117,647**	**$28,166**	**$89,481**	75%	76%
Indirect Charges	12,353	1,396	10,957	75%	89%
Total Charged	**$130,000**	**$29,561**	**$100,439**	75%	77%
Total To Be Charged to HS/EHS		$0			
Adjusted Total	**$130,000**	**$29,661**	**$100,439**	75%	77%

CA STATE PRESCHOOL PROGRAM BUDGET AND EXPENDITURE REPORT
8293.1
Period Covering: 07-01-2022 through 12-31-2022

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	$447,473	$151,000	$296,473	50%	66%
Fringe Benefits	$152,500	49,974	102,526	50%	67%
Travel	0	0		50%	
Supplies	20,000	8,241	11,759	50%	59%
Contractual	0	0		50%	
Other	16,155	3,244	12,911	50%	80%
Total Direct Charges	**$636,128**	**$212,459**	**$423,669**	50%	67%
Indirect Charges	50,890	15,945	34,945	50%	69%
Total Charged	**$687,018**	**$228,404**	**$458,614**	50%	67%
To Be Charged to HS		$0			
Adjusted Total	**$687,018**	**$228,404**	**$458,614**	50%	67%
Budget Category					
CSPP ARPA Stipends	**$46,000**	**$53,184**	**-$8,184**		

FIRST 5 CALIFORNIA

FIRST 5 FLC BUDGET AND EXPENDITURE REPORT
4610.4
Period Covering: 07-01-2022 through 12-31-2022

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	$40,216	$1,884	$38,332	50%	95%
Supplies	3,500	0	3,500	50%	100%
Rents & Utilities	3,000	5,567	-2,567	50%	-86%
Household Supplies & Maintenance	2,200	811	1,389	50%	63%
Communication	5,000	277	4,723	50%	94%
Transportation	1,650	0	1,650	50%	100%
Staff Training/Travel	2,500	26	2,474	50%	99%
Insurance	250	0	250	50%	100%
Contractual	5,500	0	5,500	50%	100%
Other	0	187	-187	50%	
Total Direct Charges	**$63,816**	**$8,753**	**$55,063**	50%	86%
Indirect Charges	7,211	608	6,603		92%
Total	**$71,027**	**$9,361**	**$61,666**	50%	87%

TUOLUMNE HOME VISITING PROGRAM
8168.1
Period Covering: 07-01-2022 through 12-31-2022

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	$28,769	$19,068	$9,702	50%	34%
Travel (Fuel)	500	423	77	50%	15%
Supplies	500	49	451	50%	90%
Other	0	678	-678	50%	
Total Direct Charges	**$29,769**	**$20,218**	**$9,551**	50%	32%
Indirect Charges	3,126	1,695	1,431	50%	46%
Total	**$32,895**	**$21,913**	**$10,982**	50%	33%

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

BILLING PERIOD: DECEMBER, 2022
AMERICAN EXPRESS PURCHASES

DATE	VENDOR	PURPOSE	AMOUNT
12/01/22	AMAZON	PO 95447 RECRUITMENT ITEMS DOOR MATS ECS 12/1/22	99.52
12/01/22	COMCAST	963176371 INV#161047582 JAMESTOWN HS 12/1-31/22	69.95
12/01/22	COMCAST	ACCT 8155 60 078 0537299 11/11-12/10/22 10550 7TH ST	95.31
12/01/22	MICROSOFT	11/10-12/09/22 MS365 INV E0400L7WWT LICENCES	149.42
12/01/22	WALMART	PO 95444 HH, CLASSROOM, PUNCHING BAG ECS SUMMERVILLE	58.51
12/02/22	AMAZON	PO 95450 CLASSROOM ITEMS ECS JAMESTOWN EHS 12/2/22	267.46
12/05/22	WALMART	PO 95703 CLASS PHOTOS ECS SOULSBYVILLE HS	16.73
12/06/22	EBAY	PO 95705 LAPTOP CHARGER ECS 12/6/22	76.75
12/07/22	WALMART	PO 95712 CUPS VINEGAR LAUNDRY SOAP ECS	153.09
12/08/22	WALMART	PO 95713 CLASSROOM/HOUSEHOLD ECS JACKSON EHS	104.36
12/09/22	DISCOVERY SOURCE	PO 95716 FRAME THEIR LEARNING KIT/SHIPP	73.63
12/12/22	WALMART	PO 95720 DIAPERS, DIAPER CREAM, CANVAS PANEL, HH	220.16
12/13/22	AMAZON	PO 95721 ECS CHART, BUBBLE BATH, FIRST AID, ETHERNET	125.61
12/15/22	WALMART	PO 95727 CLASSROOM ITEMS CUPS SHIPPING ECS BLUE BELL	183.58
12/16/22	AMAZON	PO 95733 GLUE GUN LAMINATE SHTS TONER	98.11
12/20/22	BENEATH THE BRAVE	PO 95735 MENTAL HEALTH COURSE ECS 12/20/22	129.00
12/20/22	DNSFILTER	CUST ID DNS-2724INV 301495 SUBSC 12/21/22-12/21/23	75.00
			1,996.19

CHEVRON FUEL CARDS

	DATE	PURPOSE	AMOUNT
BILLING PERIOD	12/1-31/22	FUEL	659.85
BILLING PERIOD	12/1-31/22	CAR WASH	10.00
			669.85

LOWE'S CARDS

DATE	PURPOSE	AMOUNT
12/1/2022	PO 94950 SAND FOR JACKSON HS, PLUMBING JACKSON HS ECS	22.35
12/6/2022	PO 95707 LIGHT BULBS ECS BLUE BELL EHS	22.48
12/8/2022	PO 95753 CARBON MONOXIDE DETECTORS ECS	59.34
12/16/2022	PO 95731 WIRING FOR CONFERENCE ROOM ECS	12.15
12/15/2022	PO 95756 DRILL BITS/LIGHTER ECS	10.19
12/21/2022	PO 95758 STORAGE BINS/BABY GATE JAMESTOWN EHS	289.02
12/28/2022	PO 95760 VICE GRIPS ECS	21.49
		437.02

SAVEMART CARDS

DATE	PURPOSE	AMOUNT
12/2/2022	PO 95615 RAW FOOD HOME VISITORS	35.54
12/2/2022	PO 95619 RAW FOOD ECS BLUE BELL EHS HS	557.91
12/6/2022	PO 95704 COOKING PROJECT 60/40 ECS SOULSBYVILLE HS	12.28
12/2/2022	PO 95616 RAW FOOD ECS IONE EHS/HS	456.31
12/2/2022	PO 95620 RAW FOOD, KITCHEN STUFF 60/40 ECS SOULSBYVILLE HS	306.57
12/2/2022	PO 95623 RAW FOOD ECS JAMESTOWN EHS	84.69
12/9/2022	PO 95628 RAW FOOD ECS JAMESTOWN HS	97.70
12/9/2022	PO 95630 RAW FOOD ECS SOULSBYVILLE HS	98.49
12/9/2022	PO 95633 RAW FOOD ECS JAMESTOWN EHS	162.65
12/12/2022	PO 95634 RAW FOOD ECS SOULSBYVILLE HS	186.82
12/12/2022	PO 95635 RAW FOOD ECS JAMESTOWN HS	345.82
12/9/2022	PO 95626 RAW FOOD ECS IONE EHS/ HS	500.30
12/9/2022	PO 95629 RAW FOOD ECS BLUE BELL EHS/HS	668.63
12/19/2022	PO 95636 RAW FOOD ECS IONE EHS	389.93
12/19/2022	PO 95638 RAW FOOD ECS JAMESTOWN HS	134.53
12/19/2022	PO 95639 RAW FOOD ECS BLUE BELL HS/EHS	259.61
12/19/2022	PO 95640 RAW FOOD ECS SOULSBYVILLE HS	210.59
		4,508.37

WALMART CARDS

DATE	PURPOSE	AMOUNT
12/7/2022	PO 95708 MEETING SUPPLIES ECS	62.42
12/13/2022	PO 95723 FISH TANK & SUPPLIES ECS JACKSON EHS	44.09
12/13/2022	PO 95724 PLAYDOUGH INGREDIENTS ECS IONE EHS	10.11
		116.62

ECS REPORT SUBMITTAL MATRIX For 12 Month Period Ending December 31, 2022

		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
8127.1 & 8127.2 Head Start & Early Head Start (01/01/20-12/31/20)													
	425 Financial Reports				Annual								
(semi-annual)	*Report Period*				Jan 20 - Dec 21								
	Due Date				4/30/2022								
	Date submitted				4/29/2022								
8128.1 & 8128.2 Head Start & Early Head Start (01/01/21-12/31/21)													
	425 Financial Reports	semi-annual			Annual								
(semi-annual)	*Report Period*	Jan - Dec 21			Jan - Dec 21								
CLOSED	*Due Date*	1/30/2022			4/30/2022								
	Date submitted	1/28/2022			4/29/2022								
Head Start and Early Head Start (01/01/22-12/31/22)													
		8129.1 & .2, 8128.1 &.2			**This report no longer required**								
	425 Cash Status Reports												
(quarterly)	*Report Period*	Oct-Dec 21											
	Due Date	1/30/2022											
	Date submitted	1/28/2022											
Head Start and Early Head Start													
	429 Real Property Status Reports	**8128.1 & 2**											
(annual)	*Report Period*	Jan-Dec 21											
	Due Date	1/30/2022											
	Date submitted	5/3/2022											
8292.1 2022 CSPP (07/01/21-06/30/22)	***CDFS 9500***												
(quarterly)	*Report Period*	Jul-Dec 21			Jul 21- Mar 22			Jul 21- Jun 22					
	Due Date	1/20/2022			4/20/2022			7/20/2022					
	Date submitted	1/20/2022			4/19/2022			7/20/2022					
8293.1 2022 CSPP (07/01/22-06/30/23)	***CDFS 9500***												
(quarterly)	*Report Period*										Jul 22- Sep 22		Oct 22- Dec 22
	Due Date										10/20/2022		12/20/2022
	Date submitted										10/20/2022		12/20/2022
CDE Reserve	***CDFS 9530-A***												
(annual)	*Report Period*							Jul 21 - Jun 22					
	Due Date (With Final CSPP Rpt)							7/20/2022					
	Date submitted							7/20/2022					

Contracts and Amendments Report
Reporting Months of August 2022 - Januray 2023

Date Reported	Fund #	Program	Funding Source	Contract Description	Type of Contract	Original Period	Original Budget	Amended Period	Amended Budget	Value of Prior Contract
1/23	1718.1	Housing	Anthem Blue Cross	Housing and Homelessnes Incentive Program	New	10/1/22-12/31/23	423,387			
1/23	2636.4	Food	Sandberg Goldberg Charitible Support Fund	Food Bank Support	Continuation	1/24/23-until spent	40,000			
12/22	1720.1	Housing	Kaiser Permanente	Housing and Homelessnes Incentive Program	New	12/30/22-12/30/23	7,018			
12/22	8326.1	Com Srv	Community Services and Development - CSD	CSBG	Continuation	1/1/23-12/31/23	273,800			
12/22	8130.1	ECS	Health and Human Services - HHS	Head Start	Continuation	1/1/23-12/31/23	2,031,901			
12/22	8130.2	ECS	Health and Human Services - HHS	Early Head Start	Continuation	1/1/23-12/31/23	1,506,046			
11/22	1716.2	Housing	Sutter Health	Project Roomkey	Continuation	11/1/22-12/31/23	25,000			25,000.00
11/22	1773.1	Housing	HUD	Continuum of Care Program	Continuation	11/1/22-10/31/23	66,704			65,468.00
11/22	2416.1	Food	DSS	TFAP - The Emergency Food Assistance Program	Continuation	10/1/22-9/30/23	43,732			
10/22	1826.1	Housing	California Department of Education	CACFP Housing Resources Services	Continuation	10/1/22-9/30/23	Reimbursement			
10/22	8226.1	Youth	California Department of Education	CACFP Housing Resources Services	Continuation	10/1/22-9/30/23	Reimbursement			
10/22	8226.2	Youth	California Department of Education	CACFP Housing Resources Services	Continuation	10/1/22-9/30/23	Reimbursement			
10/22	7731.1	Com Srv	Internal Revenue Service	VITA Grant	Continuation	10/1/22-9/30/22	25,000			13,500.00
10/22	8397.2	CSBG	CSD	CSBG EITC	Continuation	7/1/22-6/30/23	440,000			330,000.00
9/22	1322.1	Housing	DHCD	ESG Ama & Tuo Shelters	Continuation	10/1/22-10/17/23	200,000			200,000.00
9/22	1371.1	Housing	DHCD	ESG Home Safe	Continuation	10/1/22-10/17/23	200,000			200,000.00
9/22	1372.1	Housing	DHCD	ESG Home Safe Non-Competitive	Continuation	10/1/22-10/17/23	98,013			68,645.00
8/22	1531.1	Housing	Amador County	Ama HDAP	New	7/1/22-6/30/24	500,000			
8/22	2257.1	Food	Pacific Gas and Electric	PG&E CBO Resiliency Food Support	Continuation	8/23/22-6/30/23	11,200			11,200.00
8/22	2482.1	Food	DSS	TEFAP Reach and Resiliency	New	8/24/22-6/30/24	100,810			
8/22	8325.1	Com Srv	CSD	CSBG	Amendment	1/1/22-12/31/22	268,469	1/1/22-12/31/22	$272,022	
8/22	8358.1	Com Srv	CSD	CSBG Discretionary	Continuation	6/1/22-5/31/23	31,000			28,250.00
8/22	3125.2	Energy	CSD	SLIHEAP	New	9/1/22-6/30-23	71,167			
8/22	1531.1	Housing	DSS	Ama Co Housing & Disability Advocacy Program	New	7/1/22-6/30/24	250,000			

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

	UNAUDITED December 31, 2022		AUDITED June 30, 2022		AUDITED June 30, 2021	
	Operating	Capital Assets	Operating	Capital Assets	Operating	Capital Assets
Assets						
Cash	1,675,268		2,074,003		2,045,268	
Prepaid Deposits & Expenses	221,464		250,155		301,246	
Accounts Receivable	5,193,324		2,392,997		1,805,899	
Weatherization Materials Inventor	131,201		115,720		90,027	
Construction In Progress						
Structures & Improvements		7,565,674		7,565,674		7,035,221
Vehicles & Equipment		1,820,472		1,820,473		1,401,978
Land		460,999		460,999		460,999
Accumulated Depreciation		-4,468,041		-4,468,041		-4,108,968
Total Assets	7,221,257	5,379,104	4,832,875	5,379,104	4,242,440	4,789,230
Liabilities						
Accounts Payable	453,083.36		462,198		257,466	
Internal Line of credit	520,795		653,107		128,388	
Refundable Deposits	19,277		16,077		15,077	
Salaries & Benefits Payable	227,047		133,719		8,075	
Accrued Paid Time Off	200,317		200,075		222,561	
Notes Payable	0	302,388	0	310,568.76	0	326,696
Deferred Revenue	5,138,985		2,599,401		2,983,839	
Total Liabilities	6,559,504	302,388	4,064,576	310,569	3,615,406	326,696
Net Assets						
Invested in Capital Assets		5,076,717		5,068,535.61		4,462,534
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	142,504		142,504		142,504	
Total Assigned Fund Balance	182,607		182,608		182,607	
Unassigned Fund Balance	379,147		485,690		344,427	
Total Net Assets	661,754	5,076,717	768,297	5,068,536	627,034	4,462,534
	7,221,257	5,379,104	4,832,874	5,379,104	4,242,440	4,789,230

Amador Tuolumne Community Action Agency
Revenue and Expenditure Report / Income Statement
July 1, 2022 - December 31, 2022

		July 1 - June 30, 2022 Actual	July 1 - December 31, 2022 Actual	Month 6 - 50% % variance from prior year
Revenue				
Cash and accrued Revenue				
Direct Federal Revenue	4000	3,628,823.17	2,070,517	57%
State Revenue(Pass-through Fed	4010	3,487,480.37	1,426,807	41%
State Revenue (Non-Federal)	4011	3,156,201.88	1,018,926	32%
Local Govern.Rev.(Pass through	4015	500,777.56	250,206	50%
Local Govern.Rev.(Non-Federal)	4016	554,292.91	203,649	37%
Private Revenue-Non Fed	4020	249,492.03	221,521	89%
Private Rev. (Pass through Fed	4021	137,114.88	46,080	34%
Community Donations	4030	132,390.57	51,820	39%
Client Fees	4034	74,667.50	33,098	44%
Miscellaneous Revenue	4039	188,805.03	71,599.5	38%
Interest Revenue	4040	1,070.20	1,536	144%
Rental Income	4041	232,390.46	97,745	42%
Contractual Admin. Revenue	4060	940,864.77	458,110	49%
Total Cash Revenue		13,284,371	5,951,615	45%
Non-cash Revenue				
In-Kind Revenue	4050	1,324,348	910,684	69%
Admin.In-Kind Revenue	4051	111,861	39,556	35%
Total Non-cash Revenue		1,436,209	950,240	66%
Total Revenue		14,720,580	6,901,854	47%
Direct Expense				% variance from prior year
Personnel Expense				
Salaries & Wages				
Salaries & Wages	6010	4,242,707	2,279,691	
Total Salaries & Wages		4,242,707	2,279,691	54%
Fringe Benefits				
Accrued Leave	6020	373,565	206,514	55%
FICA	6030	197,967	107,327	54%
Health Insurance	6040	680,955	380,270.44	56%
Retirement	6050	147,751	78,287	53%
Unemployment Insurance	6060	59,471	15,000	25%
Workers' Compensation Insuranc	6070	120,162	57,690	48%
Other Employee Benefits	6080	0	0	0%
Total Fringe Benefits		1,579,870	845,088	53%
Total Personnel Expense		5,822,578	3,124,779	54%
Non-personnel Expense				
Travel (Out-of-Area)				
Out-of-Area Travel (Staff)	6120	5,146	8,371	163%
Out-of-Area Travel (Volunteers	6121	0	2,408	
Total Travel (Out-of-Area)		5,146	10,779	209%
Major Equipment and Assets				
Equipment (over $5000)	6210	236,175	0	0%
Leasehold Improvements	6230	167,843	47,175	28%
Structures & Improvements	6240	431,043	133,404	31%
Total Major Equipment and Assets		835,061	180,579	22%

Amador Tuolumne Community Action Agency
Revenue and Expenditure Report / Income Statement
July 1, 2022 - December 31, 2022

Month 6 - 50%

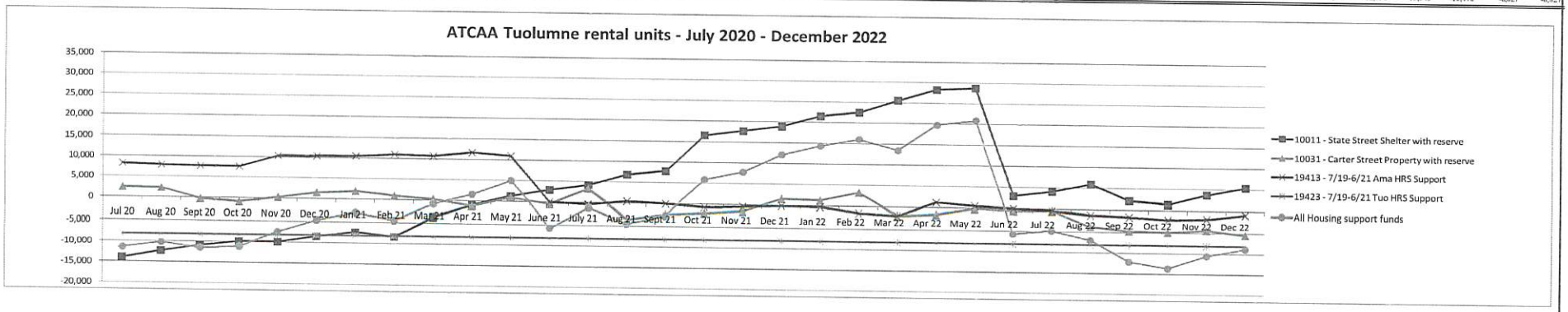
		July 1 - June 30, 2022 Actual	July 1 - December 31, 2022 Actual	% variance from prior year
Supplies				
Classroom Supplies	6310	33,978	20,522	60%
Clothing & Personal Supplies	6320	5,202	257	5%
Household Supplies	6330	54,487	29,504	54%
Postage	6350	17,055	4,020	24%
Program Supplies	6360	87,163	14,282	16%
Routine Office Supplies	6370	27,466	13,347	49%
Total Supplies		225,352	81,932	36%
Contractual				
Accounting & Auditing	6410	45,402	57,821	127%
Legal Services	6430	3,353	7,812	233%
Outside Services	6440	2,090,293	538,923	26%
Computer Services	6450	93,305	21,555	23%
Total Contractual		2,232,352	626,112	28%
Other (Equipment Expense)				
Computer Software-$0-$4,999	6505	25,522	22,566	88%
Computer (hardware)	6506	63,166	28,350	45%
Equipment (costing $500-$4999)	6510	33,456	23,418	70%
Insurance (Vehicular)	6520	35,377	19,152	54%
Maintenance (Equipment)	6530	34,743	16,962	49%
Maintenance (Vehicles)	6535	13,605	6,699	49%
Rents & Leases (Equipment)	6540	0	779	
Small Tools/Equip (under $500)	6550	24,108	13,571	17%
Small Tools (minimal value)	6555	8,468	9,104	108%
Total Other (Equipment Expense)		238,445	140,601	59%
Other (General Personnel Costs)				
Local Travel (Staff)	6620	42,943	23,958	56%
Local Travel (Volunteers)	6621	265	0	0%
Staff Licensing	6630	6,276	564	9%
Training & Development (Staff)	6640	54,333	32,135	59%
Vol Csts (other than training)	6650	7,729	3,900	50%
Total Other (General Personnel		111,546	60,557	54%
Other (General Operating Costs)				
Ads & Legal Notices	6705	75,049	5,290	7%
Copying Fees	6710	16,569	10,938	66%
Insurance/Bonds(not auto,hlth)	6720	106,697	58,749	55%
Interest On Long Term Debt	6725	10,342	5,054	49%
Meeting Costs	6730	1,880	4,188	223%
Membership Dues	6740	10,500	1,606	15%
Miscellaneous Expenses(Fiscal)	6750	141	230	163%
Printing & Binding	6755	19,061	1,268	7%
General Agency Promotion	6760	1,901	320	17%
Program Outreach	6765	59,407	13,283	22%
Publications	6770	33,603	1,225	4%
Subscriptions	6780	20,081	12,667	63%
Service Fees-Banking (Fiscal)	6784	6,881	4,476	65%
Service Fees-Other (Fiscal)	6785	2,548	1,325	52%
Taxes & Assessments	6790	6,364	2,159	34%

Amador Tuolumne Community Action Agency
Revenue and Expenditure Report / Income Statement
July 1, 2022 - December 31, 2022

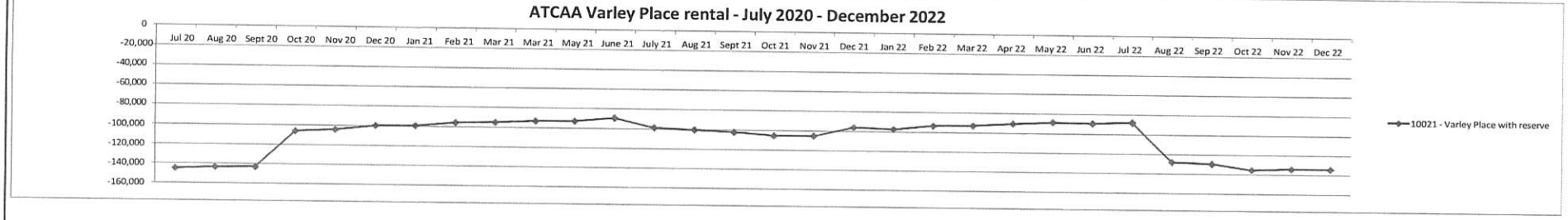
Month 6 - 50%

		July 1 - June 30, 2022 Actual	July 1 - December 31, 2022 Actual	% variance from prior year
Total Other (General Operating		371,025	122,779	33%
Other (Space/Occupancy Costs)				
Communications	6810	77,097	49,400	64%
Depreciation	6811	12,466	6,233	50%
Household Services	6820	88,221	49,723	56%
Maintenance -Structure/Grounds	6830	44,445	12,075	27%
Maintenance-Play Equip/Grnds	6831	5,013	4,005	80%
Mortgage Payments	6835	6,250	3,125	50%
Rents & Leases	6840	260,008	127,366	49%
Use Fees	6848	9,776	4,888	50%
Utilities	6850	163,069	101,399	62%
Total Other (Space/Occupancy		666,345	358,213	54%
Other (Special Departmental Costs)				
Client Assistance	6910	1,398,955	719,265	51%
Client Transportation	6915	500	0	0%
Council Expense	6920	321	0	0%
Food (Prepared)	6930	66	0	0%
Food (Raw)	6935	282,275	128,985	46%
Weatherization Materials	6950	12,275	49	0%
Total Other (Special Departmental		1,694,393	848,299	50%
Total Non-personnel Expense		6,379,665	2,429,853	38%
Total Direct Expense		12,202,243	5,554,631	46%
Encumbered Costs				
Encumbered Costs	6970		45,417	
Total Encumbered Costs		0	45,417	0%
Indirect Expense				
Indirect Administrative Charge	6960	940,865	458,110	49%
Total Indirect Expense		940,865	458,110	49%
Non-cash Expense				
Non-cash Inkind (Admin.Charges	6980	111,861	39,556	35%
Non-cash Inkind (Other)	6990	1,099,427	807,086	73%
Non-cash Inkind (Volunteer T&S	6995	224,922	103,598	46%
Total Non-cash Expense		1,436,209	950,240	66%
Excess Revenue over Expense		141,264	-106,544	-75.4%
Total Direct & Indirect Expense		13,143,107	6,012,741	
Health fund		-224	0	
Program and admin funds		141,488	-106,544	

Housing support funds	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	June 21	July 21	Aug 21	Sept 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Total
10011 - State Street Shelter with reserve	-13,947	-12,328	-10,916	-9,880	-9,887	-8,383	-7,249	-8,285	-3,594	-893	1,247	2,896	4,188	6,765	7,800	16,607	17,768	18,966	21,551	22,602	25,553	28,272	28,734	2,896	4,085	5,945	2,151	1,366	3,621	5,385	5,385
10031 - Carter Street Property with reserve	2,383	2,317	-256	-324	260	1,509	1,953	945	267	-1,117	930	-417	3,287	-3,517	-2,332	-1,923	-1,404	1,475	1,254	3,141	-1,931	-1,481	-92	-414	-332	-3,658	-4,646	-4,843	-4,286	-5,381	-5,381
19413 - 7/19-6/21 Ama HRS Support	8,209	7,913	7,712	7,621	10,395	10,449	10,514	10,995	10,732	11,690	10,977	-1	-447	428	17	-661	-424	-108	-248	-1,470	-1,943	1,143	492	-1	-378	-1,143	-1,430	-1,955	-1,700	-718	-718
19423 - 7/19-6/21 Tuo HRS Support	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113
All Housing support funds	-11,468	-10,211	-11,573	-11,196	-7,345	-4,538	-2,895	-1,458	-708	1,567	5,041	-5,635	-1,085	-4,437	-2,628	5,910	7,827	12,220	14,444	16,160	13,566	19,821	21,021	-5,632	-4,738	-6,969	-12,038	-13,545	-10,478	-8,827	-8,827



	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Mar 21	May 21	June 21	July 21	Aug 21	Sept 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Total
10021 - Varley Place with reserve	-144,239	-142,667	-142,303	-105,279	-103,452	-98,975	-98,701	-94,906	-94,178	-92,414	-92,002	-88,534	-97,913	-99,495	-101,430	-104,482	-104,337	-95,062	-96,579	-92,662	-92,168	-89,720	-87,940	-88,533	-87,274	-127,173	-128,661	-134,440	-133,163	-133,199	-133,199



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Still busy with new contracts, extensions and revisions. No change in cash flow, internally borrowing from cash advances (HHAP1 $1.9 million, HHAP2 $700k, HHAP3 $1.4 million). The expired Umpqua line of credit agreement will not be needed for the coming year. Bowman and Company finished the 2022 ATCAA audit, presenting it to the Finance Committee 2/10/23.

Housing – Denise Cloward Issue: subcontract monitoring

COVID: Housing is fully operational – full time work, sometimes from home.

Community Dev. Block Grant (CDBG): Tuolumne only –COVID funds in process – $189k in the first 12 mos; additional $240k in the first 24 months – mortgage assist,utility.

Emergency Shelter Grants (ESG): New $200k Shelter & rapid rehousing signed/running.

CalWorks – New Tuolumne contract running well, new 2022-2023 continuance $302k amendment in hand, Amador 2022-2023 continues at the same level as last year.

Continuum of Care (CoC): ATCAA as administrator CESH1 and CESH2, funding being spent through CoC county contracts. ESG-CV 1 & 2 combined $2,257k funding is being spent by ATCAA and through county subcontracts– extended to 12/2023

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 starting.

Coc HHAP3: $2.285k in funding secured, projects in development, funds received.

Varley Place: Two vacant units at the moment, VASH funds are being received timely. Monthly rent increases have been approved by State, no impact to residents. ATCR BOD approved $85K upgrade to elevator using existing insurance proceeds. At full occupancy, this project projects a small net positive result. New reporting requirements being discussed with new auditors. $40k spent is half of negative net result – will be reimbursed by ATCR.

CACFP: supplements shelter food costs – needs about $1,000/month from operations.

Carter St/Rose quartz: fully occupied, is now running a small net positive result.

Food bank – Joe Tobin Issue:

COVID: Food bank is fully operational – full time from warehouse. Social distancing and PPE protections in place.

Community Dev. Block Grant (CDBG): 2022 CDBG 2 year funds $176k is assured , with additional funds pending communication with County

Emergency Food Assist. Program (EFAP): New EFAP funding totals $43k thru 9/23. This pays for staff and support to handle free Federal commodities – billed quarterly.

CalFoods: 2022-23 $43k - only pays for CA food. 40% of required spending has been spent by 12/22. An additional $150k was granted – same conditions.

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

Steinberg/Goldberg foundation: existing $120k put back on shelf after $105K additional EFAP funding discovered, an additional $40k was received.

Pantries: pays for food on a per pound basis

Donations: Strong support through the COVID and holiday time

Energy –Ruth Brickner Issue:

COVID: All Wx staff have returned to work, outreach/intake mostly working from home, with one person in the office each day

Low Income Heat & Energy Assist Program (LIHEAP): weatherization & PGE assist – consistent funding, new COVID contract received $400k.

ARPA program has been initiated for $1.69M with expiration date of 3/31/2023.

Two new programs: LIHWAP water bill assistance program (budget is TBD) and 2022 LIHEAP budget of ~$1.6M starting Jan 2022.

Solar contract: Received – not in operation due to COVID

Amador youth – Pat Porto Issue:

COVID: Full time work, sometimes from home.

Drug Free Community coalition initiative: Started, continues with CSBG discretionary funding

Foster Youth: New IDA $10k in process, new HHAP2 $35k and CSBG $7k in hand.

Tuolumne youth – Bob White Issue:

COVID: Staff increasing with funding

Friday Night Live (FNL): Spending under budget, new contract received, $50k CRRSAA expansion funds available through 12/22

Mentoring: spending under budget, new contract with more funding combined with $143k CRRSAA expansion funds available through 12/22

Suicide prevention: spending under budget, new contract received, $102k ARPA expansion funds available through 12/25

Youth Empowerment Solutions (YES) partnership: $100k ARPA expansion funds available through 12/25

Community – various Issue:

COVID: Staff ramping up, outreach increasing

Lifeline (Tonya): Received $18k 3 year Sutter Health grant to serve low-income population.

Community Services Block Grant (CSBG): Discretionary $31k for drug free communities in Amador in operation through 5/23. New regular 2023 contract was signed for $273,800.

CSBG EITC (Kristy): New EITC Contract at $440k year-around contract in operation.

Early Child Services – Nancy Miner **Issue: transition plan for higher enrollment**

COVID: Head Start/State preschool fully opened.

Head Start/Early Head Start. 5 year contract started 1/21 ($3.4 mil) has an allowable $450k carryover; CRSSA $70k and ARP $279k funding awarded, will be spent by 3/31/2023. New carryover in excess of $600k (including prior year) will be requested.

Latino outreach: spending within budget.

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

Cal State Preschool Program (CSPP): higher funding/child makes program self-sufficient, allowing expenses charged to be billed – change from attendance. $40k in stipends added.

Family Learning Center (FLC): spending in operation. New contract with Tuolumne DSS complete ($70K).

Administration – Bruce Giudici **Issue:**

COVID: Returning to normal, still some remote work

Admin budget running negative $32k due to lower revenue from contracts – mostly Head Start summer vacation.

Health insurance/special projects **Issue:**

Health fund running even. Paying required COVID time off totaled $9k.

Spending on yellow bldg. needed - $18k available