

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

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

June 30, 2022

C O N T E N T S

	Page
INDEPENDENT AUDITORS' REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-9
AUDITED BASIC FINANCIAL STATEMENTS	
Statement of net position	10
Statement of activities	11
Balance sheet – governmental funds	12
Reconciliation of the balance sheet – governmental funds to the statement of net position	13
Statement of revenues, expenditures and changes in fund balances – governmental fund	14
Reconciliation of the statement of revenues, expenditures and changes in fund balances – governmental funds to the statement of activities	15
Notes to basic financial statements	16-29
 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	30-31
 INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	32-33
 SUPPLEMENTARY INFORMATION	
Schedule of expenditures of federal and state awards	34-38
Schedule of revenue and expenditures – special revenue funds	39-59
Government fund – schedule of expenses	60-62
Computation worksheet for closed CSD contracts	63-71
General information	72
Combining Schedule of Expenditures by State Categories	73
Combining Schedule of Claimed Equipment Expenditures	74
Combining Schedule of Claimed Expenditures for Renovation and Repairs	75
Combining Schedule of Reimbursable Administrative Costs	76
Notes to the Child Care and Development Programs Supplemental Information	77
Audited Final Attendance and Fiscal Report – CSPP-1038	78-89
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS	90



B O W M A N
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 not 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 opinion 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
Stockton, California
January 15, 2023

Bowman & Company, LLP

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 of Net 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.

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**

Assets:	2022	2021
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 of resources 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	<u>13,611,985</u>	<u>11,429,126</u>
Revenues:		
Program revenues:		
Operating grants and contributions	13,752,179	11,468,793
General revenues:		
Investment income	1,070	3,040
Total Revenues	<u>13,753,249</u>	<u>11,471,833</u>
Change in net assets	<u>141,264</u>	<u>42,707</u>
Net Assets - Beginning of Year	5,060,418	5,017,711
Net Assets - End of Year	<u><u>5,201,682</u></u>	<u><u>5,060,418</u></u>

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**

	<u>Total Funding</u>	<u>Less Fixed Assets</u>	<u>Net Total Funding</u>	<u>Amount of Change</u>	<u>% of Change</u>
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
Net**

	<u>Governmental Funding</u>	<u>Less Fixed Assets</u>	<u>Governmental Funding</u>	<u>Amount of Change</u>	<u>% of Change</u>
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**

	<u>Net Governmental Funding</u>	<u>Net Total Funding</u>	<u>% of Total Net Funding</u>
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 financial 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	<u>4,832,874</u>
CAPITAL ASSETS, net	<u>5,379,104</u>
OTHER ASSETS	
Deferred outflows	<u>10,884</u>
LONG-TERM ASSETS	
Right-of-use assets, net	<u>841,567</u>
Total assets	<u><u>\$ 11,064,429</u></u>
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	<u>4,283,925</u>
LONG-TERM LIABILITIES	
Notes payable, less current portion	294,126
Right-of-use liability, less current portion	649,546
Total liabilities	<u>5,227,597</u>
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	<u>5,836,832</u>
Total liabilities and net position	<u><u>\$ 11,064,429</u></u>

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

STATEMENT OF ACTIVITIES
Year Ended June 30, 2022

		Total Governmental Activities
		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
		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
		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

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

**BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2022**

ASSETS

ASSETS	General Fund	Special Revenue Fund	Total Governmental Fund
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	<u>\$ 770,511</u>	<u>\$ 4,062,364</u>	<u>\$ 4,832,875</u>

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	<u>5,883</u>	<u>4,058,695</u>	<u>4,064,578</u>

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	<u>764,628</u>	<u>3,669</u>	<u>768,297</u>
Total liabilities and fund balances	<u>\$ 770,511</u>	<u>\$ 4,062,364</u>	<u>\$ 4,832,875</u>

**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
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Total net assets reported for Government Activities in the Statement of Net 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	<u>(1,159,541)</u>	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		<u>(310,569)</u>
Total Net position of Governmental Activities at June 30, 2022	\$	<u><u>5,836,832</u></u>

**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	\$ --	\$ --	\$ 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:		
Depreciation expense	(359,073)	
Capital outlay (net of items less than capitalizable amounts)	<u>948,946</u>	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.		<u>16,128</u>
Change in net position of governmental activities at June 30, 2022	\$	<u><u>747,265</u></u>

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	<u>(977,736)</u>
Restated Net Position June 30, 2021	<u>\$ 5,089,568</u>

**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 of weatherization 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.)

<u>Type of Deposits</u>	<u>Category</u>	<u>Total</u>	
		<u>Carrying value</u>	<u>Fair value</u>
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:

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
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-CV1-00024	676
1167.2	7/21-3/22 CDBG CV-1 \$189,000	20-CDBG-CV1-00024	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 ARPAPAR\$34239	ARPAPAR-0926-00	964
1457.1	11/21-4/23 Tuo FEMA S-A	39-0926-00	118
1530.1	7/21-6/25 Ama Co WPC \$431,034	Received: No Contract #	3,310
1560.2	7/20-6/21TuoDSSCalHSP\$221,742	Received: No Contract #	314
1560.3	7/21-6/22TuoDSSCalHSP\$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 CESH Rnd 2 \$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 Rnd1 \$547800	ESGCV1-00019	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 Ama 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.)

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
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 1st5TuoFLCyr3\$75,370	Received: No Contract #	15,541
4904.1	Beg. 7/20 Tuo FLC Pgm Supp	None	10
5223.1	1-12/21ATCRUWYthAsstIndp\$16500	None	1,617
5224.1	6/22-7/23ATCRUWYthAsstIndp\$10k	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		<u>\$ 2,392,997</u>

**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	<u>\$ 460,999</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 460,999</u>
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	<u>(4,108,968)</u>	<u>(359,074)</u>	<u>--</u>	<u>(4,468,042)</u>
Net capital assets, being depreciated	<u>\$ 4,328,232</u>	<u>\$ 589,873</u>	<u>\$ --</u>	<u>\$ 4,918,105</u>
Net capital assets	<u>\$ 4,789,231</u>	<u>\$ 589,873</u>	<u>\$ --</u>	<u>\$ 5,379,104</u>

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.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

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	<u>225,003</u>
Total	<u>\$ 310,568</u>

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	1/19-12/20CSCConnect\$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.)

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
3420.1	7/20-9/21 LIHEAP CARES \$432,367	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 Hlth Rmkey\$50k	Received: No Contract #	16,928
1907.1	Tuolumne Homeless Stnt Fund	Received: No Contract #	6,038
1941.3	Beg. 7/20 Ama HRS Support	None	10,471
2256.1	9/21-8/22 ATCR/PGE Food \$11,200	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	C10916	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 Prntshp\$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.)

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
1452.1	11/21-4/23 Ama 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 ARPAS\$15637	ARPAR-0652-00	4,719
1459.1	11/21-4/23 TuoFEMA ARPAS S-A	None	10,200
	Sub Total		<u>1,927,727</u>
	Other Deferred Revenue		<u>671,674</u>
	Total Deferred Revenue		<u>\$ 2,599,401</u>

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	8,505 monthly	.37%	388,529	279,285
Jackson Service Center	11/01/2018	10 years	Variable	3.14%	539,513	470,513
Jamestown Early Head Start	05/01/2021	2 years	1,000 monthly	.16%	22,966	9,994
Jamestown Head Start	07/01/2021	10 years	3,900 monthly	1.48%	44,720	40,540
Summerville Head Start	07/01/2021	5 years	10,000 yearly	.89%	52,315	42,037
Jamestown WX	01/01/2021	1 year	1,600 monthly	.10%	11,768	--
Jamestown WX	01/01/2022	1 year	1,600 monthly	.40%	20,093	10,081
Total Lease Agreements						<u>\$ 852,450</u>

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.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

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	Principal	Interest
June 30	Principal	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	<u>126,629</u>	<u>2,830</u>
	<u>\$ 852,451</u>	<u>\$ 52,397</u>

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.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

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.

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

NOTES TO FINANCIAL STATEMENTS

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:

	<u>Receivables / Payables</u>
Special Revenue Funds	\$ 1,337,784
General Fund	<u>(1,337,784)</u>
Total	<u>\$ --</u>

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



B O W M A N
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



B O W M A N
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 *OMB 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.

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
<i>Community Facilities Loans and Grants Cluster</i>			
U.S. Department of Agriculture			
Community Facilities Loans and Grants	10.766		\$ <u>290,101</u>
Total U.S. Department of Health and Human Services			290,101
<i>Total Community Facilities Loans and Grants Cluster</i>			<u>290,101</u>
<i>CSBG Cluster</i>			
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	<u>111,663</u>
Total U.S. Department of Health and Human Services			639,738
<i>Total CSBG Cluster</i>			<u>639,738</u>
<i>Food Distribution Cluster</i>			
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	<u>148,196</u>
Total U.S. Department of Agriculture			344,783
<i>Total Food Distribution Cluster</i>			<u>344,783</u>
<i>Head Start Cluster</i>			
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	<u>1,495,070</u>
Total U.S. Department of Health and Human Services			3,433,903
<i>Total CCDF Cluster - U.S. Department of Health and Human Services</i>			<u>3,433,903</u>

**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	21B-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-CV1-00024	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

	<u>Federal CFDA/ Assistance Listing Number</u>	<u>Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
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	<u>21,201</u>
Total U.S. Department of Agriculture			183,882
Total Federal Awards			\$ <u><u>8,050,478</u></u>
			California
			State
	<u>Grant Award:</u>	<u>Entity Identifying Number</u>	<u>Expenditures</u>
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
4/20-6/22 COVID EmHmls Fnd \$316,180	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 \$1,710,000	1,710,000	ESGCV1-00019	1,035,049
1/20-9/22 ESG-CV Rnd1 \$547,800	547,800	ESGCV1-00019	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	N/A	77,592
Department of Social Services:			
1/19-6/22 Cap Bldg \$171,006.49	171,006	SGRT-20-0050	54,166
11/16-11/20 Prp84 Drght Rnd 782,574	782,574	No Contract #	(132)
Department of Swater Resources:			
4/16-6/22 DWR Wtr-Enrgy \$720,770	720,270	4600012141	52,491
California Department of Education:			
7/21-6/22 CSPP \$465,647	484,518	CSPP-1038	484,525
1/22-9/24 CSPP ARPA Stipend \$45k	45,000	No Contract #	17,745
Public Health Institute			
7/21-4/22 Ama WeVax+ \$25,000	25,000	AR03911	25,000
7/21-4/22 Tuo WeVax+ \$60,000	60,000	AR03926	<u>60,000</u>
Total California State Awards			\$ <u><u>3,264,815</u></u>

**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 Tuolumne 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 Tuolumne Community Action Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Amador Tuolumne 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 Tuolumne 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 09CH010310-05 (81271)	Health and Human Services 01/01/20-12/31/21 Early Head Start 09CH010310-05 (81272)	Health and Human Services 01/01/21-12/31/21 Head Start 09CH011917-01 (81281)	Health and Human Services 01/01/21-12/31/21 Early Head Start 09CH011917-01 (81282)	Health and Human Services 04/01/21-03/31/23 ECS COVID 09HE000648-01-01 (81283)	Health and Human Services 04/01/21-03/31/23 American Rescue Plan 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 (81291)	Health and Human Services 01/01/22-12/31/22 Early Head Start 09CH011917-02 (81292)	Housing and Human Development 11/01/20-10/31/21 TRC RRH CA1588L9T261903 (11981)	Housing and Human Development 04/01/21-03/31/22 Permanent Supportive Housing Tuolumne CA1332L9T262005 (17651)	Housing and Human Development 07/01/21-06/30/22 HMIS CA1587L9T262004 (17661)	Housing and Human Development 11/01/21-10/31/22 TRC RRH CA1588L9T262004 (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 Supportive Housing Programs Amador CA0989L9T262008 (17681)	Housing and Human Development 10/01/21-09/30/22 CoC Planning CA1941L9T262000 (17691)	Housing and Human Development 04/01/22-03/31/23 Permenet Supportive Housing Tuolumne CA1332L9T262106 (17701)	Community Services and Development 11/01/20-12/31/22 Low Income Home Energy Assistance Program LIHEAP WEATHERIZATION 21B-5002 (31241)	Community Services and Development 11/01/20-12/31/22 Low Income Home Energy Assistance Program LIHEAP ECIP 21B-5002 (31241)	Community Services and Development 11/01/21-06/30/23 Low Income Home Energy Assistance Program LIHEAP WEATHERIZATION 22B-4002 (31251)
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 Low Income Home Energy Assistance Program LIHEAP ECIP 22B-4002 (31251)	Community Services and Development 07/01/20-09/30/21 Low Income Home Energy Assistance Cares Program LIHEAP CARES WEATHERIZATION 20U-2551 (34201)	Community Services and Development 07/01/20-09/30/21 Low Income Home Energy Assistance Cares Program LIHEAP CARES EICP 20U-2551 (34201)	Community Services and Development 08/01/21-03/31/23 Low Income Home Energy Assistance Program ARPA LIHEAP 21V-5551 (34221)	Community Services and Development 10/01/19-03/31/22 DAP WEATHERIZATION 20D-1002 (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 Govern.Rev.(Pass through	--	--	--	--	--
Local Govern.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	Community Services and Development 01/01/21-12/31/21	Community Services and Development 01/01/22-12/31/22	Community Services and Development 03/27/20-08/31/22	Community Services and Development 06/01/21-05/31/22
	DAP	Community Services Block Grant	Community Services Block Grant	Community Services Block Grant	Community Services Block Grant
	ECIP	CSBG	CSBG	CSBG-CARES	CSBG-Disc
	20D-1002	21F-4004	22F-5004	20F-3643	21F-4405
	(34101)	(83241)	(83251)	(83561)	(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	--	--	--	1	--
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 Adult Care Food Program (CACFP)	Child and Adult 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 Adult Care Food Program (CACFP) Head Start 04341-CACFP-03-GM-CS (82241)	California Department of Education 10/01/20-09/30/21 Child and Adult 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 Adult Care Food Program (CACFP) CSPP 04341-CACFP-03-GM-CS (82243)	California Department of Education 10/01/21-09/30/22 Child and Adult 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 Adult 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 Adult 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 Adult 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	<u>26,486</u>	<u>8,707</u>	<u>495,235</u>	<u>21,201</u>
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	<u>26,486</u>	<u>8,707</u>	<u>495,235</u>	<u>21,201</u>
Change in net assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

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

	California Department of Education		California Department of Education		Housing and Community Development		Housing and Community Development	
	04/01/21-06/30/22		01/01/22-09/30/24		05/01/20-01/22/22		10/28/21-07/07/22	
	CSPP Stipend		ARPA Stipend		Emergency Solutions Grant (ESG)		Emergency Solutions Grant (ESG)	
	Received: No Contract # (82912)	Received: No Contract # (82922)	Received: No Contract # (13201)	Received: No Contract # (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	--	--	--	--	--	--	--	--
Carry-over Revenue (Non Grant)	--	--	--	--	--	--	--	--
In-kind revenue	--	--	--	--	--	--	--	--
Admin. In-kind revenue	2,913	1,863	2	460	--	--	--	--
Total support and revenue	<u>27,532</u>	<u>19,608</u>	<u>3,061</u>	<u>122,027</u>	<u>3,061</u>	<u>3,061</u>	<u>122,027</u>	<u>122,027</u>
Expenses								
Personnel costs	23,706	17,691	4,122	58,768	--	--	--	--
Travel (Out of area)	--	--	--	--	--	--	--	--
Major equipment expense	--	--	--	28,290	--	--	--	--
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 department costs	--	--	--	3,641	--	--	--	--
In-kind expense	2,913	1,863	2	460	--	--	--	--
Indirect expenses	--	--	(1,134)	9,209	--	--	--	--
Total expenses	<u>27,532</u>	<u>19,608</u>	<u>3,061</u>	<u>122,027</u>	<u>3,061</u>	<u>3,061</u>	<u>122,027</u>	<u>122,027</u>
Change in net assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

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	Housing and Community Development 02/10/20-01/22/2022	Housing and Community Development 07/20/21-07/07/22	Housing and Community Development 06/25/21-07/07/22	Housing and Community Development 07/25/19-07/24/24
	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)	
	Home Safe	NonComp	Home Safe	NonComp	CESH
	19-ESG-13131	19-ESG-13167	20-ESG-15585	20-ESG-15606	18-CESH-12432
	(13671)	(13681)	(13691)	(13701)	(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 Emergency Food Assistance Program (EFAP)	Department of Social Services 10/01/21-09/30/22 Emergency Food Assistance Program (EFAP)
	CESH Round 2	CV Round 2	CV Round 1	Tuolumne	Tuolumne
	19-CESH-12952 (16511)	ESGCV1-00019 (16601)	ESGCV1-00019 (16611)	15-MOU-00151 (24147)	15-MOU-00151 (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 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	1,937	1,920	5	--	--
Total support and revenue	<u>20,392</u>	<u>1,036,969</u>	<u>440,820</u>	<u>148,196</u>	<u>196,587</u>
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	<u>20,392</u>	<u>1,036,969</u>	<u>440,820</u>	<u>148,196</u>	<u>196,587</u>
Change in net assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

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 N/A (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 Govern.Rev.(Pass through	--	--	--	137,383	84,793
Local Govern.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	<u>54,166</u>	<u>81,969</u>	<u>124,021</u>	<u>137,383</u>	<u>86,224</u>
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	<u>54,166</u>	<u>81,969</u>	<u>124,021</u>	<u>137,383</u>	<u>86,224</u>
Change in net assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

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 CDBG CV-1	Tuolumne County 02/16/20-2/31/21 CDBG Food Bank	American Rescue Plan 01/26/22-07/31/22 CGP FD	Tuo Co HHS 01/01/21-06/30/22 CalWorks Job Readiness	Tuo Co Behavioral Hlth 07/01/21-06/30/22 Behavioral Health-Friday Night Live Mentoring
	20-CDBG-CV1-00024 (11672)	18-CDBG-12906 (23141)	Received: No Contract # (25701)	Received: No Contract # (48101)	(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	<u>151,702</u>	<u>122,674</u>	<u>50,117</u>	<u>2,762</u>	<u>20,000</u>
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	<u>151,702</u>	<u>122,674</u>	<u>50,117</u>	<u>2,762</u>	<u>20,000</u>
Change in net assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

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

	TUO CO Behavioral Hlth 07/01/21-06/30/22 Behavioral Health-Friday Night Live	TUO CO Behavioral Hlth 07/01/21-06/30/22 Behavioral Health- Suicide Prevention	Tuolumne Co 07/01/21-06/30/22 Alcohol & Drug Prevention	TUO CO Behavioral Hlth 07/01/21-06/30/22 Behavior Health Latino Outreach
	Received: No Contract # (55195)	(55253)	Received: No Contract # (56221)	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	<u>47,576</u>	<u>82,500</u>	<u>25,000</u>	<u>25,000</u>
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	<u>47,576</u>	<u>82,500</u>	<u>25,000</u>	<u>25,000</u>
Change in net assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

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

	Tuolumne Co DSS 07/01/21-06/30/22 Home Visiting Program	Tuolumne County 01/01/21-06/30/22 CSPP QRIS	Tuolumne County RCD 11/16-11/20 Prop 84 Drought Round 78	Ca Dept of Water Resources (DWR) 04/01/17-06/30/22 Water Energy Grant	1st 5 Tuo Co Commission 07/01/21-06/30/22 Family Learning Center
	Received: No Contract # (81672)	None (82451)	(33301)	4600012141 (33401)	Received: No Contract # (46103)
Support and Revenue					
Direct Federal Revenue	\$ --	\$ --	\$ --	\$ --	\$ --
State Revenue(Pass-through Fed)	--	(8,707)	--	--	--
State Revenue (Non-Federal)	--	--	--	52,491	--
Local Govern.Rev.(Pass through)	--	--	--	--	--
Local Govern.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
Carry-over Revenue (Non Grant)	--	--	--	--	--
In-kind revenue	--	--	--	--	--
Admin. In-kind revenue	--	--	--	5,514	--
Total support and revenue	<u>21,515</u>	<u>11,454</u>	<u>-132</u>	<u>58,005</u>	<u>75,425</u>
Expenses					
Personnel costs	17,577	16,383	--	15,081	48,136
Travel (Out of area)	--	--	--	--	--
Major equipment expense	--	--	--	--	--
Supplies	305	61	--	--	104
Contractual	--	--	--	32,738	--
Equipment expense	153	99	(17)	--	134
General Personnel costs	521	--	(115)	--	--
General operating costs	21	54	--	--	2,047
Space/occupancy costs	886	1,649	--	--	17,838
Special department costs	--	(8,707)	--	4,672	--
In-kind expense	--	--	--	5,514	--
Indirect expenses	2,052	1,915	--	--	7,166
Total expenses	<u>21,515</u>	<u>11,454</u>	<u>(132)</u>	<u>58,005</u>	<u>75,425</u>
Change in net assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

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	ATCR/UW 01/01/21-12/31/21 Youth Assistance	ATCR/UW 01/01/21-12/31/21 Youth Assistance	UNITED WAY 01/01/20-10/31/21 Emergency Food and Shelter Program (FEMA) Tuolomne	UNITED WAY 01/01/20-10/31/21 Emergency Food and Shelter Program (FEMA) Amador
	Received: No Contract # (82542)	Received: No Contract # (52231)	Received: No Contract # (52241)	37-0926-00 (14451)	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	<u>6,251</u>	<u>4,093</u>	<u>1,330</u>	<u>3,089</u>	<u>14</u>
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	--	--	--	--	1
Indirect expenses	594	388	--	--	--
Total expenses	<u>6,251</u>	<u>4,093</u>	<u>1,330</u>	<u>3,089</u>	<u>14</u>
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 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 Govern.Rev.(Pass through)	--	--	--	--
Local Govern.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)	UNITED WAY 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 11/01/21-04/30/23 Emergency Food and Shelter Program (FEMA) Tuolumne 39-0926-00 (14571)	Housing Community Development 4/20/20-06/30/25 Homeless Emergency Aid Program HHAP 20-HHAP-00001 (16211)	Housing Community Development 07/23/21-06/30/26 Homeless Emergency Aid Program HHAP Round 21-HHAP-00001 (16221)	Housing Community Development 04/01/20-06/30/22 Homeless Emergency Aid Program 20-HCFC-00001 (16301)	Housing Community Development Ongoing Varly Place Support (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	Sutter Amador Hospital 12/01/20-02/28/22	Sutter Health 01/01/22-12/31/22	PUBLIC HEALTH INST 07/01/21-04/30/22	PUBLIC HEALTH INST 07/01/21-04/30/22
	Varly Place Maintenance Reserve	SAH Project Rmkey	Sutter Health Rmkey	WeVax+	WeVax+
				Amador	Tuolumne
		Received: No Contract #	Received: No Contract #	GOVOPS-C2054 / AR03911	GOVOPS-C2054 / AR03926
	(10022)	(17151)	(17161)	(74051)	(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	All Other	
	(77301)	Programs	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 Govern.Rev.(Pass through	--	--	500,779
Local Govern.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	<u>13,500</u>	<u>2,674,841</u>	<u>14,579,314</u>
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	<u>13,500</u>	<u>2,674,841</u>	<u>14,579,314</u>
Change in net assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**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
Retirement		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 (ECIP/HEAP/A16) (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	\$ 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					
<i>Wx Program Costs</i>					
Intake	\$7,062	\$26,734	\$33,796	\$33,796	\$34,394
Outreach	6,768	14,728	21,496	21,496	21,497
Training & Tech Assistance	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 & Equipment	--	13,033	13,033	13,033	
Minor Vehicle & Equipment	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/A16) (3410.1)

	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	\$ 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						
<i>Wx Program Costs</i>						
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 (ECIP/HEAP/A16) (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	\$ 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	--	--	--		

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 20U-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					
<i>Wx Program Costs</i>					
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 STATEMENT 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					
<i>Administration costs</i>					
Other	\$ 75,000	\$ 98,714	\$ 173,714	\$ 173,671	\$ 167,897
<i>Program costs</i>					
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	--	--	--		

**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
	<hr/>	<hr/>	<hr/>
REVENUE			
Grant Revenue	\$ 28,232		
Other Income	--		
	<hr/>		
Total Revenue	\$ 28,232		
	<hr/> <hr/>		
EXPENDITURES			
<i>Program costs</i>			
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
	<hr/>	<hr/>	<hr/>
Total Program costs	28,232	28,232	28,250
Total Costs	\$ 28,232	\$ 28,232	\$ 28,250
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Revenue over (under) costs	--		

**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 8397.1)

	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				
<i>Education and Outreach</i>				
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
<i>Free Tax preparation</i>				
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
FTP 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
<i>ITIN application assistance</i>				
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

**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**

1000	Certificated Salaries	\$	257,927
1100	Teachers' Salaries		257,927
1300	Supervisors' Salaries		0
2000	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
3000	Employee Benefits		111,928
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
4000	Books, Supplies, and Equipment Replacement		16,592
4200	Other Books		0
4300	Instructional Supplies		5,810
4600	Pupil Transportation		0
4700	Food Services		0
	Other Supplies		10,782
5000	Contracted Services and Other Operating Expenses		25,511
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
6000	Sites, Buildings, Books and Media and Equipment		0
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	\$	<u>505,743</u>

**AMADOR TUOLUMNE COMMUNITY
ACTION AGENCY**

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

	Preschool	Total
<u>Capitalized Equipment Expensed on the AUD with Prior Written Approval</u>		
Item:		
None	\$ --	\$ --
<u>Capitalized Equipment Expensed on the AUD without Prior Written Approval</u>		
Item:		
None	--	--
Total Equipment Expenditures	\$ --	\$ --

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

**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
<u>Unit Cost Under \$10,000</u>		
Item:		
None	\$ --	\$ --
<u>Unit Cost Over \$10,000 with Prior Written Approval</u>		
Item:		
None	--	--
<u>Unit Cost Over \$10,000 without Prior Written Approval</u>		
Item:		
None	--	--
Total Renovation and Repair Expenditures	\$ --	\$ --

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

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	<u>\$ 34,355</u>

* 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

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

Fiscal Year Ended: June 30, 2022

Vendor Code: 2400

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.

Section 2 – Days of Enrollment, Attendance and Operation

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)? Yes 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
Total 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.

Section 5 - Supplemental Funding

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
2000 Classified Salaries	218,838		218,838
3000 Employee Benefits	222,605		222,605
4000 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

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total 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
Total Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	21,218	0	21,218
Transfer 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
Total Reimbursable Expenses	505,743	0	505,743
Total Administrative Cost	34,355	0	34,355
Total 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): Yes No

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

**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

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.

**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 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	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
DAYS 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.

**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 B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS 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.

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 X no
Significant deficiency identified that is
not considered to be material weakness? _____ yes X none reported
Noncompliance material to financial
statements noted? _____ yes X no

Federal Awards

Internal control over major programs:
Material weakness(es) identified? _____ yes X no
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 X no

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