

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

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

Friday, December 13, 2024 | 9:00 A.M.

LOCATIONS

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

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

AGENDA

1. CALL TO ORDER:

2. ROLL CALL:

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

ATCAA Staff	
	Joseph Bors, Executive Director
	Bruce Giudici, Fiscal Officer
	Janessa Stone, Board Secretary
	Cheryl Clark, Sonora Front Desk Secretary

Others Present:

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

4. CONSENT CALENDAR:

4.1. Approval of minutes from *Friday, October 11, 2024* meeting (*Org Std. 2.3*) Pg. 3 (**ACTION ITEM**)

5. NEW BUSINESS:

5.1. Nothing to report

6. OLD BUSINESS:

6.1. Nothing to report

7. REPORTS:

7.1. Administrative Reports

7.1.1. Local Agency Investment Fund (*LAI*F) Activity Report Pg. 7

7.1.2. Administrative Budget to Actual Pg. 8

7.1.3. CSBG Budget to Actual Pg. 11

7.2. Early Head Start Reports

7.2.1. Head Start Budget and Expenditure Reports Pg. 12

7.2.2. In Kind (Match) Reports Pg. 13

7.2.3. Credit Card Expenditure Reports Pg. 14

7.2.4. Early Childhood Service Report Submittal Matrix Pg. 16

7.3. Program Fiscal Report

7.3.1. Contract Status Summary by Program Report Pg. 17

7.4. Agency Fiscal Statements

7.4.1. ATCAA Balance Sheet Pg. 18

7.4.2. ATCAA Revenue/Expenditure Report Pg. 19

7.4.3. Housing Support Account – Tuolumne Properties and Varley Place Pg. 23

7.4.4. Fiscal Officer Narrative Pg. 24

8. FUTURE BOARD MEETING: *February 14, 2025*

9. ADJOURNMENT:

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

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



MINUTES OF THE FINANCE COMMITTEE – MEETING

REGULAR MEETING, OCTOBER 11, 2024, 9:00 A.M.

ATCAA, Sonora Service Center, 427 N. Hwy 49, Ste. 305, Sonora, CA 95370, +1 (209) 533-1397

ATCAA, Jackson Service Center, 10590 Hwy 88, Jackson, CA 95642, +1 (209) 223-1485

1. **CALL TO ORDER:** The meeting was called to order at **9:03 A.M.**

2. **ROLL CALL:**

PRESENT: Claire Gunselman, PUB (*Amador*) – Board Treasurer; Jennifer Grenland, LIR (*Tuolumne*); Bruce Giudici, ATCAA Fiscal Officer; Joseph Bors, ATCAA Executive Director; David Goldemberg, PUB (*Tuolumne*) – Supervisor District 1, Alternate for Supervisor Ryan Cambell; Janessa Stone, ATCAA Board Secretary; Marcia Williams, ATCAA ECS Director.

ABSENT: Ryan Campbell, PUB (*Tuolumne*) – District 2 Supervisor; Lynn Morgan, PRI (*Amador*).

3. **PUBLIC MATTERS NOT ON THE AGENDA:** Nothing to report.

4. **CONSENT CALENDAR:**

a. **Approval of Minutes:** Claire Gunselman, Treasurer, announced the item from **August 09, 2024.** (*Org Std. 2.3*)

MOTION: Approve agenda for this date, **August 09, 2024.**

RESULT: Approved
MOVER: LIR Representative Grenland
SECONDER: Supervisor Goldemberg
AYES: 3-0
ABSENT: Supervisor Campbell, PRI Morgan

5. **NEW BUSINESS:** Gunselman announced the item.

a. **Updates to Accounting Standards: (*Org Std. 8.13*)**

Giudici explains the changes regarding equipment monitoring and inventory within the Head Start department, and the lines in red are what is new.

Bors questioned the language, “all appropriate board designees and other Program Directors”. He clarified this was a new language in addition to the policies due to other programs needing similar changes to equipment monitoring, not only within Head Start, but also with the Energy department.

Giudici continued presenting the recommendations to the board at the December meeting.

MOTION: Approve the updates to Accounting Standards.

RESULT: Approved
MOVER: Supervisor Goldemberg
SECONDER: LIR Representative Grenland
AYES: 3-0

ABSENT: Supervisor Campbell, PRI Morgan

6. **OLD BUSINESS:** Gunselman announced the item; Nothing to report.

Gunselman questioned the absence of Talibah Al-Rafiq (*was known as: Incoming Fiscal Officer*).

Bors answered to Gunselman that Al-Rafiq resigned due to personal desires. (*Sonora Service Center Zoom froze for 2 minutes*) Bors revisits Zoom. He mentioned the power outage in Sonora.

7. **REPORTS:** Gunselman announced the item.

a. **ADMINISTRATIVE REPORTS**

Guidici stated we are under budget in Admin reports, and ATCAA is in good standing. One anomaly of 45% under Ads and Legal Notices, otherwise everything spent is exact. Updated report unaudited prior net year at negative \$64,170 is better than the last report. Last minute LIHEAP charges assisted Administrative revenue. Due to the new year, there will be no Head Start indirect funds for the first two months, which brings the total revenue down to negative \$48,000. Spending is in good standing.

Bors noted previous board approval of using around \$152,000 total, which ATCAA is \$100,000 better than anticipated.

Giudici mentioned the vacancy of a Board Secretary under the CSBG budget chart, which caused underspending. ATCAA decided to increased Admin revenue for their CSBG budget, and now at good standing.

b. **EARLY HEAD START REPORTS**

(*ATCAA ECS Director, Marcia Williams enters the room at 9:24 A.M.*) Giudici read over Head Start budgets, which is in good standing. Head Start reports have underspent money due to Head Start closure dates.

Williams noted that what money Head Start doesn't spend will carry over.

Giudici mentioned Head Start money can be allocated due to different areas within Head Start money not being fully spent.

Gunselman questioned if equipment from Early Head Start and Head Start are the same.

Williams stated yes and explained that new turf and playground equipment that was recently installed.

Guidici started discussing ATCAA's food program ending in September and will overspend a little due to the remainder 4% of funds in the program. ATCAA's in-kind match has 33% remaining, which would be an area for a waiver considered at the December board meeting. Under the ECS Matrix, 425 status reports were turned in timely. Due in April is the 429 property status reports, and that was turned in early. The new 425 semiannual has been completed. CSPP programs are turned in quarterly and will be turned in next week. There will be no reserve funds for CSPP funds.

Gunselman questioned missing submission dates for two reports due in April 2024.

Giudici stated he will correct that after the meeting.

c. **PROGRAM FISCAL REPORT**

Guidici discussed the contracts and amendment reports under each program.

Bors interjected for a 5-minute break due to high volume calls with our public sectors. (*Meeting was resumed at 9:40 A.M.*)

d. **AGENCY FISCAL STATEMENTS**

Guidici continued breaking down the balance sheet after 5-minute break. Balance sheet and is in good standing. Under the income statement, ATCAA brought in 14% more than last year.

Gunselman questioned what client fees are.

Guidici stated it is rent and our Lifeline program. Other expenses are running ahead of schedule.

Bors mentioned some funds will be going into a fixed roof for Varley Place.

Guidici noted under the narrative, Housing's Non-Competitive and Shelter contract was accepted, and the Competitive Rapid Rehousing contract was not accepted. Guidici highlights ATCAA's new Food Director, Miko Daniels. Food bank has spent at least half of CDBG funds in order to reapply. LIHEAP billings with the Energy department have been cleaned up and added within ATCAA's Admin revenue.

Bors referred to all six Energy and water contracts that are currently open, and subcontracting due to finding a certified person to start work.

Guidici continued reading over the fiscal narrative. Nothing more to report.

8. **FUTURE BOARD MEETING**: *Friday, December 13, 2024.*

9. **ADJOURNMENT**: Adjourned the meeting at **10:01 A.M.**

APPROVED:

Claire Gunselman
ATCAA Board Treasurer

ATTEST:

Janessa Stone
ATCAA Board Secretary

Amador-Tuolumne Community Action Agency

Activity in Local Agency Investment Fund (LAIF) FOR July 1, 2024 - October 31, 2024

Beginning Balance 7/1/2024	296,076.79	
Draws		
Interest		
Qtr ending 9/30/24 Interest Earned @ 4.71%	3,511.16	
Deposits		-
		Ending Bal as of 10/31/24
		299,587.95

Per Board Direction, LAIF will contain:

100% of the Committed Fund Balance	\$100,000	
75% of the prior fiscal year Accrued Leave Payable balance	\$191,733	
	x 75%	
	\$143,800	
	\$243,800	(For Contingencies and Future Development)

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

100% of the Committed Fund Balance	\$100,000	
50% of the prior fiscal year Accrued Leave Payable balance	\$191,733	
	x 50%	
	\$95,866	
	\$195,866	(For Contingencies and Future Development)

The Fiscal Officer may approve withdrawals of funds for outstanding Accounts Receivables. Documentation will be kept for the administrative file. The Board Chair, Board Secretary-Treasurer, and the Executive Director will be notified by email within 5 working days of all activity in the LAIF account. (Calculated minimum balance reflects FYE 2024 Accrued Leave Payable balance)

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

		24-25 Budget Funds 91471 & 91481	July - October 2024 Unaudited	% of Budget Received	Amount of Budget Remaining
REVENUE				33%	
Amador & Tuolumne Counties	4016	\$49,000	\$16,332	33%	\$32,668
Carryover Revenue		0	\$0		\$0
Contractual Admin. Revenues:					
2024 CSBG (Jul 24-Dec24)		78,000	\$26,000	33%	\$52,000
2025 CSBG (Jan25-Jun25)		78,000	\$0	0%	\$78,000
Contractual Admin. Revenue	4060	996,780	\$332,615.18	33%	\$664,165
Total Cash Revenue		\$1,201,780	\$374,947	31%	\$826,833
DIRECT EXPENSE				% of Budget Spent	
Personnel Expense					
Salaries & Wages					
Salaries & Wages	6010	\$629,250	\$207,148	33%	\$422,102
Total Salaries & Wages		\$629,250	\$207,148	33%	\$422,102
Fringe Benefits					
Accrued Leave	6020	\$60,481	\$20,123	33%	\$40,358
FICA	6030	28,577	\$8,094	28%	\$20,483
Health Insurance	6040	95,367	\$34,765	36%	\$60,601
Retirement	6050	26,207	\$9,219	35%	\$16,988
Unemployment Insurance	6060	10,551	\$419	4%	\$10,132
Workers' Compensation Ins	6070	3,530	\$900	26%	\$2,630
Other Employee Benefits	6080				\$0
Total Fringe Benefits		\$224,712	\$73,520	33%	\$151,193
Total Personnel Expense		\$853,962	\$280,668	33%	\$573,294
Non-Personnel Expense					
Travel (Out-of-Area)					
Out-of-Area Travel (Staff)	6120	\$425	\$1,426	0%	-\$1,000
Total Travel (Out-of-Area)		\$425	\$1,426	0%	-\$1,000
Supplies					
Household Supplies	6330	952	\$315	33%	\$637
Postage	6350	6,947	\$3,073	44%	\$3,874
Program Supplies	6360	1,556	\$472	30%	\$1,084
Routine Office Supplies	6370	4,966	\$1,797	36%	\$3,169
Playground Supplies	6380	0	\$0	0%	\$0
Total Supplies		\$14,420	\$5,657	39%	\$8,764

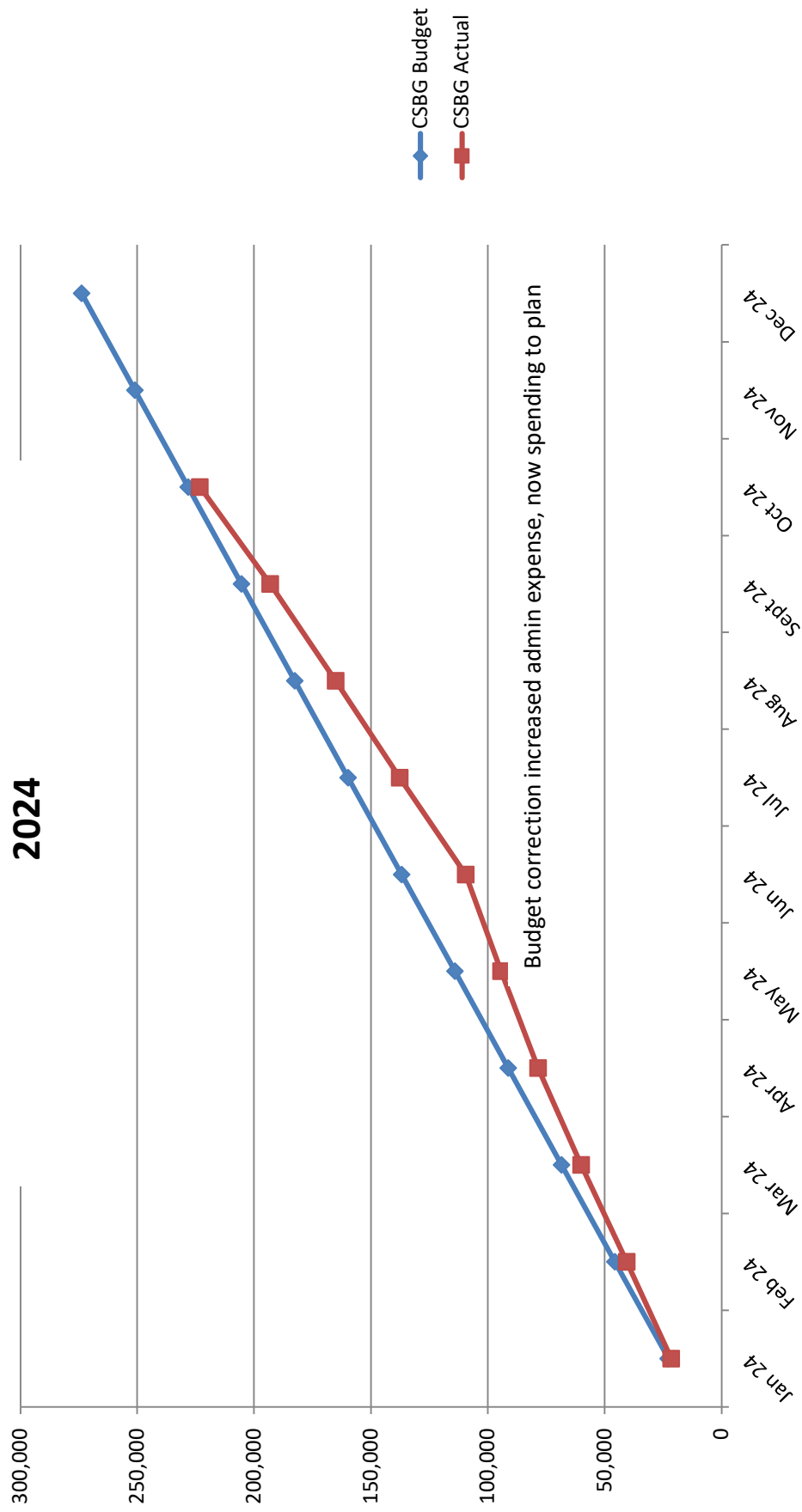
AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
Administrative Budget to Actual Report: July 2024-October 2024

		24-25 Budget Funds 91471 & 91481	July - October 2024 Unaudited	% of Budget Received	Amount of Budget Remaining
Contractual					
Accounting & Auditing	6410	\$91,500	\$9,231	10%	\$82,269
Legal Services	6430	25,000	\$2,626	11%	\$22,374
Outside Services	6440	5,166	\$564	11%	\$4,602
Computer Services	6450	79,207	\$26,356	33%	\$52,850
Total Contractual		\$200,873	\$38,778	19%	\$162,095
Other (Equipment Expense)					
Computer Software(\$0-\$4,999)	6505	\$1,874	\$185	10%	\$1,689
Computer (Hardware)	6506	2,622	\$1,884	72%	\$738
Insurance (Vehicular)	6520	2,233	\$852	38%	\$1,381
Maintenance (Equipment)	6530	1,026	\$0	0%	\$1,026
Maintenance (Vehicles)	6535	0	\$14		-\$14
Small Tools/Equip (Under \$500)	6550	587	\$12	2%	\$575
Small Tools (Minimal Value)	6555	231	\$15	7%	\$216
Total Other (Equipment Expense)		\$8,574	\$2,962	35%	\$5,612
Other (General Personnel Costs)					
Local Travel (Staff)	6620	\$2,422	\$576	24%	\$1,846
Staff Licensing	6630	149	\$0	0%	\$149
Training & Development (Staff)	6640	3,673	\$896	24%	\$2,776
Total Other (General Personnel Costs)		\$6,244	\$1,472	24%	\$4,771
Other (General Operating Costs)					
Ads & Legal Notices	6705	\$656	\$292	45%	\$364
Copying Fees	6710	2,106	\$939	45%	\$1,167
Insurance/Bonds(not auto,hlth)	6720	8,590	\$3,048	35%	\$5,542
Meeting Costs	6730	4,024	\$40	1%	\$3,984
Membership Dues	6740	2,634	\$195	7%	\$2,439
Miscellaneous Expenses(Fiscal)	6750	0	\$378	0%	-\$378
Printing & Binding	6755	897	\$52	6%	\$845
General Agency Promotion	6760	2,736	\$0	0%	\$2,736
Program Outreach	6765	343	\$160	47%	\$183
Publications	6770	110	\$0	0%	\$110
Subscriptions	6780	9,684	\$7,733	80%	\$1,951
Service Fees-Banking (Fiscal)	6784	6,652	\$2,691	40%	\$3,961
Service Fees-Other (Fiscal)	6785	514	\$305	59%	\$209
Taxes & Assessments	6790	58	\$25	43%	\$33
Total Other (General Operating Costs)		\$39,002	\$15,857	41%	\$23,146

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

		24-25 Budget Funds 91471 & 91481	July - October 2024 Unaudited	% of Budget Received	Amount of Budget Remaining
Other (Space/Occupancy Costs)					
Communications	6810	\$5,869	\$1,535	26%	\$4,335
Household Services	6820	12,565	\$4,064	32%	\$8,501
Maintenance -Structure/Grounds	6830	54	\$64	0%	-\$10
Rents & Leases	6840	42,735	\$13,658	32%	\$29,077
Utilities	6850	6,704	\$3,295	49%	\$3,409
Total Other (Space/Occupancy Costs)		\$67,927	\$22,615	33%	\$45,311
Total Non-personnel Expense		\$337,464	\$88,766	26%	\$248,699
TOTAL DIRECT EXPENSE		\$1,191,427	\$369,433	31%	\$821,993
BOARD OF DIRECTORS EXPENSE					
Non-Personnel Expense					
Supplies					
Program Supplies	6370	\$21	\$73	349%	-\$52
Total Supplies		\$21	\$73	0%	-\$52
Other (General Personnel Costs)					
Travel (Local & Out of Area)	6120	\$213	\$0	0%	\$213
Total Other (General Personnel)		\$213	\$0	0%	\$213
Other (General Operating Costs)					
Copying Fees	6710	\$1	\$117	20199%	-\$116
Insurance/Bonds(not auto,hlth)	6720	\$8,807	\$2,796	32%	\$6,011
Meeting Costs	6730	\$1,311	\$829	63%	\$483
Total Other (General Operating)		\$10,119	\$3,741	37%	\$6,378
TOTAL BOARD OF DIRECTORS EXPENSE		\$10,354	\$3,814	37%	\$6,539
TOTAL ADMIN EXPENSE		\$1,201,780	\$373,248	31%	\$828,532
			July - October 2024 Unaudited		Variance to Budget
Revenue Over/Under Expenditures					
Total Revenue		\$1,201,780	\$374,947		-\$826,833
Less Total Expenditures		-\$1,201,780	-\$373,248		-\$828,532
Current Year Revenue Over/Under Expenditure		\$0	\$1,699		\$1,699
Carryover From Prior Years		\$318,186	\$254,015.61	\$0	
Year End Revenue Over/Under Expenditures		\$318,186	\$255,715	\$255,715	
Unaudited prior year net result					-64,170

CSBG Budget to Actual: January - October 2024



	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24
CSBG Budget	22,817	45,633	68,450	91,267	114,083	136,900	159,717	182,533	205,350	228,167	250,983	273,800
CSBG Actual	21,547	40,597	59,994	78,514	94,270	109,389	137,672	165,070	193,107	223,176		



HEAD START BUDGET AND EXPENDITURE REPORT - 2024

8131.1

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

Budget Category	T&TA Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Training & Technical Assistance	\$21,860	\$17,990	\$3,870	17%	18%

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	\$1,309,468	\$1,014,768	\$294,700	17%	23%
Fringe Benefits	567,969	377,717	190,252	17%	33%
Travel	3,861	32	3,829	17%	99%
Equipment	120,000	164,523	-44,523	17%	-37%
Supplies	94,740	25,866	68,874	17%	73%
Contractual	29,751	14,780	14,971	17%	50%
Other	234,113	217,654	16,459	17%	7%
Total Direct Charges	\$2,359,902	\$1,815,341	\$544,561	17%	23%
Encumbered		0			
Indirect Charges	279,844	168,545	111,299	17%	40%
Total	\$2,639,746	\$1,983,886	\$655,860	17%	25%
Total to be charged from CACFP			\$655,860		
Total to be charged from CSPP		\$0	\$655,860		
Total Including Other Revenue	\$2,639,846	\$1,983,886	\$655,960	17%	25%



EARLY HEAD START BUDGET AND EXPENDITURE REPORT - 2024

8131.2

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

Budget Category	T&TA Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Training & Technical Assistance	\$31,634	\$31,854	-\$220	17%	-1%

Budget Category	Program Operations Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Personnel	\$835,694	\$772,997	\$62,697	17%	8%
Fringe Benefits	422,612	326,922	95,690	17%	23%
Travel	1,000	0	1,000	17%	100%
Equipment	70,000	9,400	60,600	17%	87%
Supplies	74,582	35,531	39,051	17%	52%
Contractual	25,565	17,722	7,843	17%	31%
Other	167,248	145,661	21,587	17%	13%
Total Direct Charges	\$1,596,701	\$1,308,233	\$288,468	17%	18%
Encumbered		0			
Indirect Charges	167,766	131,932	35,834	17%	21%
Total	\$1,764,467	\$1,440,165	\$324,302	17%	18%
Total to be charged from CACFP		\$0	\$324,302		
Total Including Other Revenue	\$1,764,938	\$1,440,165	\$324,773	17%	18%



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

8131.1 & 8131.2

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

In-Kind Match	Budget	Actual YTD Expenditures	Budget Remaining	Budget Period Remaining	Budget Amount Left
Non-cash match		\$60,000			
Cash match		722,584			
Total	\$974,846	\$782,584	\$192,262	17%	20%



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

8131.1 & 8131.2

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

Volunteer Hours By Center	October 2024	TOTAL HOURS 2024
Blue Bell Head Start	39.72	175.63
Ione Head Start	18.50	185.96
Jackson Head Start	20.50	80.60
Jamestown Head Start	7.50	62.98
Soulsbyville Head Start	63.70	369.71
Summerville Head Start	12.07	89.65
Blue Bell Early Head Start	0.00	9.41
Ione Early Head Start	0.50	52.26
Jackson Early Head Start	2.75	26.50
Jamestown Early Head Start	0.00	43.50
Home Base	0.00	1.00



Child and Adult Care Food Program BUDGET AND EXPENDITURE REPORT - 2024/2025
8228.1 & 8228.2

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

<i>Budget Category</i>	<i>Program Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$22,000	\$2,467	\$19,533	92%	89%
Fringe Benefits	10,000	841	9,159	92%	92%
Food	85,647	13,093	72,554	92%	85%
Total Direct Charges	\$117,647	\$16,400	\$101,247	92%	86%
Indirect Charges	12,353	1,673	10,680	92%	86%
Total Charged	\$130,000	\$18,073	\$111,927	92%	86%
Total To Be Charged to HS/EHS					
Adjusted Total	\$130,000	\$18,073	\$111,927	92%	86%



CA STATE PRESCHOOL PROGRAM BUDGET AND EXPENDITURE REPORT
8295.1

Period Covering: 07-01-2024 through 10-31-2024

<i>Budget Category</i>	<i>Program Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$447,473	\$140,492	\$306,981	67%	69%
Fringe Benefits	\$152,500	51,752	100,748	67%	66%
Travel	0	0		67%	
Supplies	20,000	6,257	13,743	67%	69%
Contractual	0	0		67%	
Other	16,155	1,380	14,774	67%	91%
Total Direct Charges	\$636,128	\$199,882	\$436,246	67%	69%
Indirect Charges	50,890	19,988	30,902	67%	61%
Total Charged	\$687,018	\$219,870	\$467,148	67%	68%
Charged To CSPP Rate Increase Below		\$0			
Adjusted Total	\$687,018	\$219,870	\$467,148	67%	68%
Tuolumne CSPP QRIS	\$43,350	\$36,852	\$6,498		
Amador CSPP QRIS	\$8,000	\$4,257	\$3,743		
CSPP Rate Increase	\$296,689	\$93,318	\$203,371		



TUOLUMNE HOME VISITING PROGRAM
8168.3

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

<i>Budget Category</i>	<i>Program Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$39,329	\$0	\$39,329	0%	100%
Travel (Fuel)	1,000	0	1,000	0%	100%
Supplies	0	0	0	0%	
Other	0	0	0	0%	
Total Direct Charges	\$40,329	\$0	\$40,329	0%	100%
Indirect Charges	4,114	0	4,114	0%	100%
Total	\$44,443	\$0	\$44,443	0%	100%

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

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

DATE	VENDOR	PURPOSE	AMOUNT
10/25/2024	COMCAST 8155 60 078 0537299 10550 7TH ST JT EHS 9/11-10/10		118.48
10/25/2024	FAXAGE.COM INV#022409-146438 9/1-9/30		7.95
10/25/2024	PO 10939 RETURNED MAGAZINE FILE HOLDER JT HS		-8.86
10/25/2024	PO 11821 WALMART REFUND DAMAGED GLUE ECS SV HS		-13.45
10/25/2024	PO 12100 AMAZON CUPS/TONER/BINDER ECS		162.05
10/25/2024	PO 12302 PRINTER ECS JK EHS		195.74
10/25/2024	PO 12304 WALMART PULL UPS/VINER ECS JK EHS		75.63
10/25/2024	PO 12305 AMAZON DOOR MAT/TAPE/SWIFFER ECS		79.72
10/25/2024	PO 12311 AMAZON HOUSEHOLD/OFFICE/CLASSROOM ECS JK EHS		214.2
10/25/2024	PO 12315 AMAZON VACUUM/MARKERS/TAPE/LABELS ECS JK HS		238.17
10/25/2024	PO 12321 WALMART BATTERIES ECS		24.97
10/25/2024	PO 12324 AMAZON TP HOLDER/SUPP/SPEAKER/DOTS ECS		84.75
10/25/2024	PO 12326 WALMART MUFFIN PANS/WIPES ECS SB/JK EHS		35.72
10/25/2024	PO 12328 WALMART DIAPERS/WIPES ECS JT EHS		105.95
10/25/2024	PO 12331 AMAZON GLASSES CASE/SWIFFER/CHARGER/PAPER/CUPS ECS		55
10/25/2024	PO 12332 WALMART PLAYDOUGH SUPPLIES ECS HB		15.18
10/25/2024	PO 12335 AMAZON CUPS/LAUNDRY SOAP/GLOVES ECS JT		124.38
10/25/2024	PO 12336 CLASSROOM ITEMS ECS		248.01
10/25/2024	PO 12339 AMAZON CLASSROOM ITEMS ECS SV HS		219.9
10/25/2024	PO 12343 WALMART DIAPERS ECS BB		37.37
10/25/2024	PO 12345 AMAZON GLOVES/FLOOR CLEANER/TONER ECS		110.58
10/25/2024	PO 12347 AMAZON HV SUPPLIES ECS HB		241.25
10/25/2024	PO 12357 HEALTH & SAFETY TRAINING ECS		100
10/25/2024	PO 12451 AMAZON FILTERS/PARCH PAPER/BROOMS/GLOVES ECS		97.11
10/25/2024	PO 12456 AMAZON CUPCAKE LINERS/IPAD CASE/CLASSROOM ECS		145.97
10/30/2024	MS365 BUS LIC 9/10-10/9/24		140.51
10/30/2024	PO 12312 WALMART HOULSHOLD SUPP/DIAPERS/WIPES ECS IO EHS		78.61
10/30/2024	PO 12455 AAP ONLIN SUBS ECS		467.23
10/31/2024	COMCAST BUSINESS ACC 906631488 INV 222168322 OCT JK ECS		109.95
10/31/2024	DNS FILTER CUST ID DNS 2724 INV 588847		75
10/31/2024	FAXAGE.COM INVOICE 202410-146438 10/1-10/31/24		7.95
10/31/2024	PO 12312 REFUND FILTERS SENT BACK ECS IO EHS		-23.02
10/31/2024	PO 12345 CHILDFORMS/FUNTIMBERS PLYGRND BRDRS ECS IO EHS		575.75
10/31/2024	PO 12350 AMAZON HS/EHS CLASSRM / PROG SUPPLIES ECS BB		164.57
10/31/2024	PO 12459 AMAZON CLASROOM/ HOUSEHOLD SUPPLIES ECS JT HS		244.44
10/31/2024	PO 12462 AMAZON BINS FRO RECRUITMNT/ CUPS/GLOVES ECS		110.11
10/31/2024	PO 12463 AMAZON TOOTHBRUSHNG CUPS/ KITCHEN SUPP/ ECS		186.6
10/31/2024	PO 12464 WALMART CLASSROOM ITEMS ECS JT HS		93.21
10/31/2024	PO 12468 AMAZON TOOTHPASTE ECS		44.11
10/31/2024	PO 12476 AMAZON PENNCIL/ PWR STRIP/SCRN PROT/GLOVES ECS		249.27
			<u>5,240.06</u>

CHEVRON FUEL CARDS

DATE	PURPOSE	AMOUNT
BILLING PERIOD 09/01-30/24	FUEL	\$ 1,320.90
BILLING PERIOD 09/01-30/24	CAR WASH	-
		<u>1,320.90</u>

LOWE'S CARDS

DATE	PURPOSE	AMOUNT
10/9/2024	PO 12317 SINK FAUCET ECS JK HS	25.08
10/9/2024	PO 12352 JT HS MAINTENANCE ECS	36.01
10/9/2024	PO 12353 TP HOLDER ECS IO HS	6.65
10/17/2024	PO 12356 CURTAIN ROD & BLK OUT CURT ECS JK HS	24.55
10/24/2024	PO 12359 IO EHS MAINTENANCE ECS	2.54
10/24/2024	PO 12363 SOIL BB HS ECS	8.21
10/24/2024	PO 12364 BLINDS-SB/EROSION CONTROL-SB ECS	128.78
10/30/2024	PO 12369 CURTAIN RODS & PLEXIGLASS JT EHS	161.47
10/31/2024	PO 12372 PULLEYS FOR JK HS CLASS PROJ ECS	14.23
10/31/2024	PO 12373 LIGHT BULBS JT EHS ECS	18.49
10/31/2024	PO 12376 BALLAST/FILTERS/BULBS/VENT/BLIND JT EHS BB/SB HS	113.43

539.44

SAVEMART CARDS		AMOUNT
DATE	PURPOSE	
10/9/2024	PO 11892 SOY MILK ECS SB SH	10.98
10/9/2024	PO 12096 SNACKS FOR PARENT MEETING ECS JT	29.98
10/9/2024	PO 12307 FOOD FOR SOCIAL ECS HB	22.97
10/9/2024	PO 12308 PUMPKINS ECS JT EHS	43.42
10/9/2024	PO 12322 PUMPKINS ECS JT HS	24.57
10/17/2024	PO 11884 RAW FOOD WEEK 2 ECS IO HS/EHS	445.19
10/17/2024	PO 11885 RAW FOOD WEEK 2 ECS JK HS	314.04
10/17/2024	PO 11886 RAW FOOD WEEK 2 ECS JK EHS	247.97
10/17/2024	PO 11887 RAW FOOD WEEK 2 ECS JT HS	418.14
10/17/2024	PO 11888 RAW FOOD WEEK 2 ECS JT EHS	316.21
10/17/2024	PO 11889 RAW FOOD WEEK 2 ECS BB HS/EHS	561.63
10/17/2024	PO 11893 RAW FOOD WEEK 3/ GELATIN FOR CLASS PROJ ECS JK HS	389.45
10/17/2024	PO 11894 RAW FOOD WEEK 3 ECS IO HS/EHS	418.02
10/17/2024	PO 11895 RAW FOOD WEEK 3 ECS JK EHS	262.49
10/17/2024	PO 11896 RAW FOOD WEEK 3 ECS JT HS	378.6
10/17/2024	PO 11897 RAW FOOD WEEK 3 ECS JT EHS	259.9
10/17/2024	PO 11898 RAW FOOD WEEK 3 ECS BB HS/EHS	537.75
10/17/2024	PO 11899 RAW FOOD WEEK 3 ECS SB HS	335.92
10/17/2024	PO 12301 ITEMS FOR PARENT MTG ECS	33.58
10/17/2024	PO 12310 PUMPKINS ECS JK HS	10.49
10/17/2024	PO 12316 PUMPKINS ECS BB HS	25.14
10/17/2024	PO 12319 SNACK FOR PARENT MTG ECS IO	28.94
10/17/2024	PO 12340 FOOD FOR PARENT MEETING ECS SB HS	17.6
10/17/2024	PO 12401 BEANS ECS SB HS	6
10/24/2024	PO 12402 RAW FOOD WEEK 1 ECS IO HS/EHS	495.65
10/24/2024	PO 12406 RAW FOOD WEEK 1 ECS JT EHS	245.8
10/24/2024	PO 12338 FOOD PROJECT ECS JK HS	30.84
10/24/2024	PO 12403 RAW FOOD WEEK 1 ECS JK HS	425.28
10/24/2024	PO 12408 RAW FOOD WEEK 1 ECS SB HS	369.41
10/24/2024	PO 12461 FOOD FOR PARENT MEETING ECS SB HS	42.14
10/30/2024	PO 12410 RAW FOOD WEEK 2 / SUGAR ECS IO HS EHS	386.62
10/30/2024	PO 12404 RAW FOOD WK#1 ECS JK EHS	234.97
10/30/2024	PO 12405 RAW FOOD WK #1 ECS JT HS	350.23
10/30/2024	PO 12407 RAW FOOD WEEK 1 ECS BB HS EHS	532.91
10/30/2024	PO 12414 RAW FOOD WEEK 2 ECS JT EHS	346.94
10/30/2024	PO 12415 RAW FOOD WK 2/CLASSRM SUPP ECS BB HS EHS	566.75
10/30/2024	PO 12416 RAW FOOD WEEK 2 ECS SB HS	480.37
10/30/2024	PO 12470 FOOD FOR SOCIAL ECS	55.78
10/31/2024	BORAX PURCHASED 5/21 W/O PERMISSION, RETURNED 5/22 SB HS	8.78
10/31/2024	PO 12323 SNACK FOR PARENT MEETING ECS JK HS	28.89
10/31/2024	PO 12337 FOOD FOR PARENT MEETING ECS SV HS	50
10/31/2024	PO 12411 RAW FOOD WEEK 2 / CLASSROOM ECS JK HS	477.43
10/31/2024	PO 12412 RAW FOOD WEEK 2 ECS JK EHS	217.21
10/31/2024	PO 12413 RAW FOOD WEEK 2 ECS JT HS	405.44
10/31/2024	PO 12418 RAW FOOD WEEK 3 ECS IO HS/EHS	442.73
10/31/2024	PO 12419 RAW FOOD WEEK 3 / MILK ECS JK HS	302.06
10/31/2024	PO 12420 RAW FOOD WEEK 3 ECS JK EHS	253.06
10/31/2024	PO 12421 RAW FOOD WEEK 3 ECS JT HS	184.72
10/31/2024	PO 12422 RAW FOOD WEEK 3 ECS JT EHS	137.21
10/31/2024	PO 12423 RAW FOOD WEEK 3 ECS BB HS/EHS	547.23
10/31/2024	PO 12424 RAW FOOD WEEK 3 / PARCHMENT PAPER ECS SB HS	268.6
10/31/2024	PO 12467 FOOD PROJECT ECS IO HS	8.91

13,034.94

WALMART CARDS		AMOUNT
DATE	PURPOSE	
10/24/2024	PO 12341 WIPES ECS JK EHS	27.71
10/24/2024	PO 12349 FOOD FOR GROWING TOGETHER/ITEMS ECS IO	195.48
10/31/2024	PO 12471 WIPES ECS IO EHS	26.91

250.10

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

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(final)</i>												
SF-425 Status Reports				8130.1 & 2								
Report Period				Jan-Dec 23								
Due Date				4/30/2024								
Date submitted												
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(annual)</i>												
SF-425 Status Reports	8130.1 & 2											
Report Period	Jan-Dec 23											
Due Date	1/30/2024											
Date submitted	1/31/2024											
Head Start and Early Head Start (01/01/23-12/31/23)												
<i>(annual)</i>												
429 Real Property Status Reports				8130.1 & 2								
Report Period				Jan-Dec 23								
Due Date				4/30/2024								
Date submitted				2/26/2024								
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(semi-annual)</i>												
SF-425 Status Reports							8131.1 & 2					
Report Period							Jan 24 - Jun 24					
Due Date							7/30/2024					
Date submitted							7/29/2024					
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(annual)</i>												
SF-425 Status Reports												
Report Period												
Due Date												
Date submitted												
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(final)</i>												
SF-425 Status Reports												
Report Period												
Due Date												
Date submitted												
Head Start and Early Head Start (01/01/24-12/31/24)												
<i>(annual)</i>												
429 Real Property Status Reports												
Report Period												
Due Date												
Date submitted												
8294.1 2023 CSPP (07/01/23-06/30/24)												
<i>(quarterly)</i>												
CDFS 9500												
Report Period												
Due Date												
Date submitted												
8295.1 2024 CSPP (07/01/24-06/30/25)												
<i>(quarterly)</i>												
CDFS 9500												
Report Period												
Due Date												
Date submitted												
CDE Reserve												
<i>(annual)</i>												
CDFS 9530-A												
Report Period												
Due Date												
Date submitted												
Final CSPP Rpt												
Report Period												
Due Date												
Date submitted												

Contracts and Amendments Report
Reporting Months of May 2024 - November 2024

Date Reported	Fund #	Program	Funding Source	Contract Description	Type of Contract	Original Period	Original Budget	Amended Period	Amended Budget	Value of Prior Contract
11/24	8360.1	CSBG	California Dept of Community Services & Develop (CSD)	CSBG Discretionary Funds	Continuation	1/1/24-4/30/25	19,000		26,000	19,000
10/24	1374.1	Housing	California Dept of Housing and Community Development	Emergency Solutions Grant (ESG) Program	Continuation	TBA	78,390			
10/24	2419.1	Food	California Dept of Health and Human Services	Commodity Credit Corp Phase 3 Allocation	Continuation	10/1/24-9/30/25	67,519			
10/24	7733.1	Tax Assist	Dept of Treasury IRS	Volunteer Income Tax Assistance (VITA)	Continuation	10/1/24-9/30/25	60,000			
10/24	8168.1	Youth	Tuolumne County DSS	CalWorks Home Visiting Program Services	Continuation	7/1/24-6/30/25	44,443			
10/24	8295.2	ECS	California Dept of Education	CSPP Cost of Care Plus Rate	Continuation	10/1/24-until spent	31,584			
9/24	1324.1	Housing	California Dept of Housing and Community Development	Emergency Solutions Grant (ESG) Program	Continuation	9/1/24-10/31/25	200,000			
9/24	5421.1	Youth	Department of Health and Human Services	Substance Solutions of Amador Youth Coalition (SSAY)	Continuation	10/1/24-9/30/25	125,000			
8/24	3222.1	Energy	Community Services and Development - CSD	DOE Weatherization Assistance Program	Continuation	6/1/22-6/30/25	52,238			
8/24	8360.1	CSBG	California Dept of Community Services & Develop (CSD)	CSBG Discretionary Funds	Continuation	1/1/24-4/30/25	19,000			
7/24	1560.6	Housing	Tuolumne County DSS	Tuolumne County CalWorks Housing Support Program Services	Continuation	7/1/24-6/30/25	261,537			
7/24	5313.3	Youth	Tuolumne County Behavioral Health	Tuo Co Behavioral Health Substance Abuse Prevention	Continuation	7/1/24-6/30/25	75,000			
7/24	5314.4	Youth	Tuolumne County Behavioral Health	Tuo Co Friday Night Live ARPA	Continuation	7/1/24-6/30/25	26,088			
7/24	5526.2	Youth	Tuolumne County Behavioral Health	Tuo Co Behavioral Health Substance Suicide Prevention	Continuation	7/1/24-6/30/25	104,225			
7/24	5622.4	Youth	Tuolumne County	AOD Primary Prevention Services	Continuation	7/1/24-6/30/25	25,000			
7/24	5623.4	Youth	Tuolumne County	Tuo Co AOD Prim Prevention ARPA	Continuation	7/1/24-6/30/25	26,784			
7/24	8397.4	CSBG	California Dept of Community Services & Develop (CSD)	CSBG CalEITC	Continuation	7/1/24-6/30/25	220,000			
6/24	3127.2	Energy	Community Services and Development - CSD	SLIEAP - Supplemental Low Income Home Energy Assistance Program	New	5/1/24-5/31/25	55,470			
5/24	1464.1	Housing	United Way	Amador Co FEMA Phase 41 St Aside	Continuation	10/1/22-12/31/24	5,000			
5/24	1465.1	Housing	United Way	Tuolumne Co FEMA Phase 41 St Aside	Continuation	10/1/22-12/31/24	5,000			
5/24	1779.1	Housing	HUD	Tuolumne Permanent Supportive Housing Combined	Continuation	4/1/24-3/31/25	41,387			
5/24	1780.1	Housing	HUD	Amador Permanent Supportive Housing Combined	Continuation	7/1/23-6/30/24	23,808			
5/24	1781.1	Housing	HUD	Homeless Management Information System (HMIS)	Continuation	7/1/24-6/30/25	50,000			
5/24	1782.1	Housing	HUD	TRC RRH	Continuation	11/1/24-10/31/25	69,032			
5/24	1783.1	Housing	HUD	Continuum of Care Planning	Continuation	7/1/24-6/30/25	21,537			
5/24	2418.1	Food	DSS	EFAP Emergency Food Assistance Program	Amendment	10/1/23-9/30/24	43,781		145,462	43,781
5/24	2419.1	Food	DSS	EFAP Emergency Food Assistance Program	Continuation	3/1/24-9/30/24	46,133			
5/24	7137.1	Lifeline	Sutter Health - Sutter Valley Medical Foundation	Lifeline	New	1/1/24-12/31/24	7,000			
5/24	8295.1	ECS	CA Dept of Education	California State Preschool program	Continuation	7/1/24-6/30/25	687,018			
4/24	8294.4	ECS	CA Dept of Education	California State Preschool program SB 140 One time payment	New	04/1/24-until spent	18,000			
4/24	1462.1	Housing	United Way	Amador FEMA Phase 41 Direct	Continuation	10/1/22-12/31/24	8,208			
4/24	1463.1	Housing	United Way	Tuolumne FEMA Phase 41 Direct	Continuation	10/1/22-12/31/24	11,188			
4/24	1670.1	Housing	Tuolumne County	Encampment Resolution Funding Round 3 Tuo Rapid Rehousing	New	1/1/24-3/31/27	180,000			

Amador Tuolumne Community Action Agency						
Statement of Net Position (Balance Sheet) - Comparative						
	UNAUDITED		UNAUDITED		AUDITED	
	October 31, 2024		June 30, 2024		June 30, 2023	
	Operating	Capital Assets	Operating	Capital Assets	Operating	Capital Assets
Assets						
Cash	3,318,658		3,029,319		2,340,038	
Prepaid Deposits & Expenses	347,769		325,089		226,034	
Accounts Receivable	8,095,289		10,077,976		3,365,407	
Weatherization Materials Inventory	38,327		33,301		80,163	
Construction In Progress						
Structures & Improvements		7,911,182.32		7,968,607.72		7,845,658
Vehicles & Equipment		2,135,469		1,799,529		1,882,235
Land		460,999		460,999		460,999
Accumulated Depreciation		-4,978,123		-4,958,986		-4,854,931
Right of use assets		664,538		664,538		664,538
Total Assets	11,800,044	6,194,065	13,465,685	5,934,687	6,011,642	5,998,499
Liabilities						
Accounts Payable	226,581.96		214,321.23		73,239	
Internal Line of credit	0		0		359,892	
Refundable Deposits	29,739		29,649		19,277	
Salaries & Benefits Payable	290,857		162,937		261,565	
Accrued Paid Time Off	206,326		191,733		197,643	
Notes Payable	0	271,585	0	277,274	0	294,006
Deferred Revenue	10,276,345		12,137,775		4,303,071	
Right of use liabilities		664,538		664,538	6,489	664,538
Total Liabilities	11,029,848	936,123	12,736,415	941,812	5,221,176	958,544
Net Assets						
Invested in Capital Assets		5,257,941.61		4,992,875.84		5,039,956
Committed Fund Balance						
For Contingencies	60,000		60,000		60,000	
For Future Development	40,000		40,000		40,000	
Total Committed Fund Balance	100,000		100,000		100,000	
Assigned Fund Balance						
For Lease Opt-Out	40,103		40,103		40,103	
For Employee Health Insurance	150,374		150,374		150,374	
Total Assigned Fund Balance	190,477		190,477		190,477	
Unassigned Fund Balance	479,718.29		438,793.81		499,988	
Total Net Assets	770,195	5,257,942	729,271	4,992,876	790,465	5,039,956
	11,800,044	6,194,065	13,465,685	5,934,687	6,011,641	5,998,499

Amador Tuolumne Community Action Agency			
Revenue and Expenditure Report / Income Statement			
July 1, 2024 - October 31, 2024			
			Month 4 - 33%
	July 1, 2023 - June 30, 2024 Actual	July 1, 2024 - October 31, 2024 Actual	% variance from prior year
Revenue			
Cash and accrued Revenue			
Direct Federal Revenue	4,342,163	1,640,205	38%
State Revenue(Pass-through Fed	3,058,837	1,078,743	35%
State Revenue (Non-Federal)	2,500,881	757,205	30%
Local Govern.Rev.(Pass through	706,755	241,901	34%
Local Govern.Rev.(Non-Federal)	593,073	266,252	45%
Private Revenue-Non Fed	108,615	40,705	37%
Private Rev. (Pass through Fed	22,817	10,007	44%
Community Donations	126,283	14,657	12%
Client Donations	0	0	
Client Fees	51,955	26,318	51%
Food Donations	0	0	
USDA/CCFP Revenue	0	0	
Miscellaneous Revenue	1,191,957	200,349	17%
Interest Revenue	11,028	28,253	256%
Rental Income	277,624	96,126	35%
Vacancies	-22,750	0	
Contractual Admin. Revenue	1,038,961	357,403	34%
Carry-over Revenue (Non Grant)	-135,220	0	
Total Cash Revenue	13,872,978	4,758,122	34%
Non-cash Revenue			
In-Kind Revenue	1,320,724	201,398	15%
Admin.In-Kind Revenue	88,673	25,718	29%
Total Non-cash Revenue	1,409,397	227,116	16%
Total Revenue	15,282,375	4,985,238	33%
Direct Expense			
Personnel Expense			
Salaries & Wages			
Salaries & Wages	4,840,956	1,666,140	
Total Salaries & Wages	4,840,956	1,666,140	34%
Fringe Benefits			
Accrued Leave	424,735	140,488	33%
FICA	224,579	81,003	36%
Health Insurance	1,846,821	459,630	25%
Retirement	170,134	53,644	32%
Unemployment Insurance	56,594	4,435	8%
Workers' Compensation Insuranc	115,522	35,650	31%
Other Employee Benefits	0	0	
Total Fringe Benefits	2,838,385	774,850	27%
Total Personnel Expense	7,679,341	2,440,990	32%
Non-personnel Expense			
Travel (Out-of-Area)			
Out-of-Area Travel (Staff)	20,254	11,095	55%
Out-of-Area Travel (Volunteers	0	0	
Total Travel (Out-of-Area)	20,254	11,095	55%

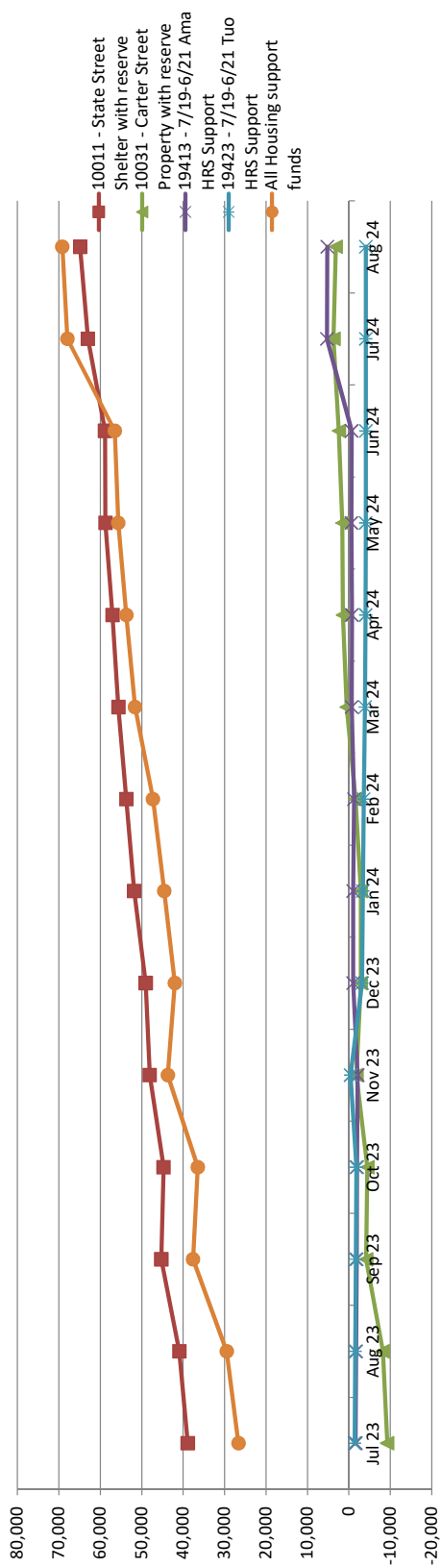
Amador Tuolumne Community Action Agency			
Revenue and Expenditure Report / Income Statement			
July 1, 2024 - October 31, 2024			
			Month 4 - 33%
	July 1, 2023 - June 30, 2024 Actual	July 1, 2024 - October 31, 2024 Actual	% variance from prior year
Major Equipment and Assets			
Equipment (over \$5000)	212,287	135,073	64%
Land	0	0	
Leasehold Improvements	71,116	0	0%
Structures & Improvements	-40,583	278,515	-686%
Right of Use Amortization Exp	0		
Right of Use Interest Expense	0		
Total Major Equipment and Assets	242,821	413,588	170%
Supplies			
Classroom Supplies	47,729	14,811	31%
Clothing & Personal Supplies	4,362	1,372	31%
Household Supplies	70,065	21,926	31%
Kitchen Supplies	0	0	
Postage	22,131	4,956	22%
Program Supplies	43,373	22,586	52%
Routine Office Supplies	35,464	10,483	30%
Playground Supplies	324	0	0%
Total Supplies	223,447	76,133	34%
Contractual			
Accounting & Auditing	100,727	9,231	9%
Delegate Agencies	0	0	
Legal Services	51,797	2,626	5%
Outside Services	1,421,571	460,462	32%
Computer Services	75,435	0	0%
Total Contractual	1,649,530	472,319	29%
Other (Equipment Expense)			
Computer Software-\$0-\$4,999	16,609	7,621	46%
Computer (hardware)	31,567	14,919	47%
Equipment (costing \$500-\$4999)	40,001	41,478	104%
Insurance (Vehicular)	44,063	14,820	34%
Maintenance (Equipment)	27,354	4,946	18%
Maintenance (Vehicles)	15,384	5,893	38%
Rents & Leases (Equipment)	0	0	
Rents & Leases (Vehicles)	0	0	
Small Tools/Equip (under \$500)	31,242	12,943	17%
Small Tools (minimal value)	12,969	2,948	23%
Total Other (Equipment Expense)	219,189	105,569	48%
Other (General Personnel Costs)			
Local Travel (Staff)	52,692	21,140	40%
Local Travel (Volunteers)	961	0	0%
Staff Licensing	5,290	2,769	52%
Training & Development (Staff)	72,128	11,179	15%
Training & Development (Volunt	20	0	
Vol Csts (other than training)	1,125	100	9%
Total Other (General Personnel Costs)	132,217	35,187	27%

Amador Tuolumne Community Action Agency			
Revenue and Expenditure Report / Income Statement			
July 1, 2024 - October 31, 2024			
			Month 4 - 33%
	July 1, 2023 - June 30, 2024 Actual	July 1, 2024 - October 31, 2024 Actual	% variance from prior year
Other (General Operating Costs)			
Ads & Legal Notices	63,837	1,162	2%
Copying Fees	18,555	6,116	33%
Extra Help	0	0	
Insurance/Bonds(not auto,hlth)	110,253	41,818	38%
Interest On Long Term Debt	9,738	3,135	32%
Meeting Costs	22,542	8,305	37%
Membership Dues	7,945	830	10%
Miscellaneous Expenses(Fiscal)	376	388	103%
Printing & Binding	16,877	301	2%
General Agency Promotion	4,907	0	0%
Program Outreach	34,791	1,600	5%
Publications	7,351	830	11%
Subscriptions	23,176	15,153	65%
Service Fees-Banking (Fiscal)	6,716	2,691	40%
Service Fees-Other (Fiscal)	5,701	1,537	27%
Taxes & Assessments	5,575	975	17%
Total Other (General Operating Costs)	338,339	84,840	25%
Other (Space/Occupancy Costs)			
Communications	90,489	31,403	35%
Depreciation	23,901	7,414	31%
Household Services	111,915	40,682	36%
Maintenance -Structure/Grounds	47,379	12,768	27%
Maintenance-Play Equip/Grnds	4,553	1,096	24%
Mortgage Payments	6,250	2,083	33%
Rents & Leases	261,208	87,107	33%
Rents & Leases (Other Structur	0	0	
Use Fees	0	0	
Utilities	205,954	81,413	40%
Right of Use Rent Adjustment	0		
Total Other (Space/Occupancy Costs)	751,648	263,967	35%
Other (Special Departmental Costs)			
Bad Debt	0	0	
Client Assistance	1,163,650	340,790	29%
Client Transportation	0	80	
Council Expense	33	0	
Food (Prepared)	2,067	0	0%
Food (Raw)	397,665	93,224	23%
Unreimbursed Food Service Cost	0	0	
Unreimbursed CDE costs	0	0	
Weatherization Materials	13,816	0	0%
Total Other (Special Departmental Costs)	1,577,231	434,094	28%
Total Non-personnel Expense	5,154,677	1,896,791	37%
Total Direct Expense	12,834,017	4,337,781	34%
Encumbered Costs			

Amador Tuolumne Community Action Agency			
Revenue and Expenditure Report / Income Statement			
July 1, 2024 - October 31, 2024			
			Month 4 - 33%
	July 1, 2023 - June 30, 2024 Actual	July 1, 2024 - October 31, 2024 Actual	% variance from prior year
Encumbered Costs	0	30,876	
Total Encumbered Costs	0	30,876	0%
Indirect Expense			
Indirect Administrative Charge	1,038,961	357,403	34%
Total Indirect Expense	1,038,961	357,403	34%
Non-cash Expense			
Non-cash Inkind (Admin.Charges	88,673	25,718	29%
Non-cash Inkind (Other)	1,009,045	129,166	13%
Non-cash Inkind (Volunteer T&S	311,679	63,369	20%
Total Non-cash Expense	1,409,397	218,253	15%
Excess Revenue over Expense	0	40,925	
Total Direct & Indirect Expense	14,243,414	4,695,184	33%

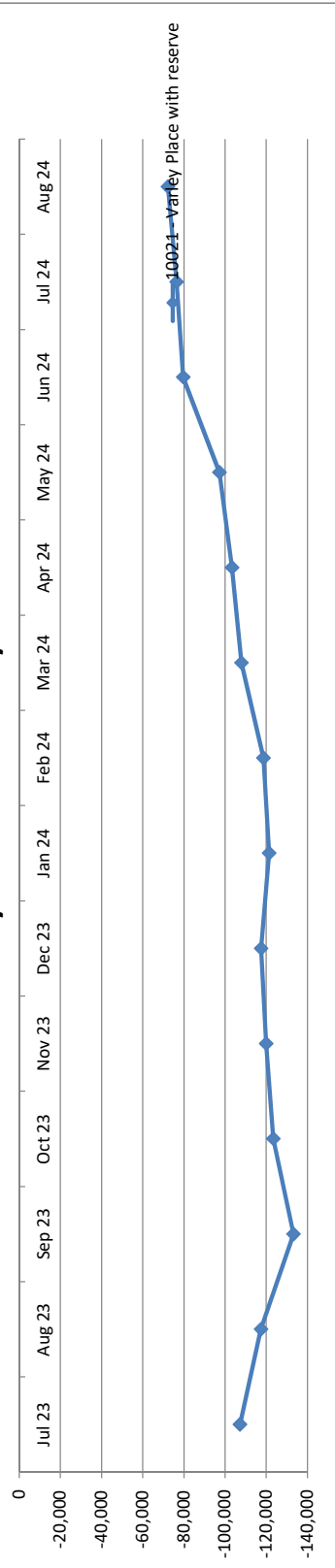
	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Total	
Housing support funds																		
10011 - State Street Shelter with reserve	38,888	40,930	45,312	44,721	48,083	49,081	51,853	53,706	55,624	57,046	58,752	58,839	62,985	64,859	66,867	67,655	67,655	
10031 - Carter Street Property with reserve	-9,260	-8,173	-4,177	-4,468	-1,826	-2,864	-2,859	-1,614	544	1,435	1,584	2,414	3,725	3,185	2,284	3,051	3,051	
19413 - 7/19-6/21 Ama HRS Support	-1,624	-1,739	-1,870	-1,983	-2,132	-1,064	-1,036	-1,242	-645	-733	-620	-651	5,306	5,219	4,665	4,467	4,467	
19423 - 7/19-6/21 Tuo HRS Support	-1,356	-1,523	-1,647	-1,807	-426	-3,160	-3,383	-3,563	-3,899	-4,024	-4,057	-4,081	-4,086	-4,092	-4,096	-4,106	-4,106	
All Housing support funds	26,648	29,495	37,618	36,463	43,699	41,993	44,575	47,287	51,624	53,724	55,659	56,522	67,931	69,172	69,721	71,068	71,068	
Adoptafamily																		

ATCAA Tuolumne Rental Units - July 2023 - October 2024



	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Total
Housing support funds																	
10021 - Varley Place with reserve	-107,178	-117,406	-133,220	-123,474	-119,966	-117,481	-121,410	-118,674	-107,982	-103,366	-97,259	-79,670	-76,435	-72,217	-72,043	-63,786	-72,217

ATCAA Varley Place Rental - July 2023 - October 2024



ATCAA Fiscal Officer Narrative – December 2024 p1

Busy with finishing up the audit – adjustments in process. No change in cash flow, internally borrowing from cash advances (HHAP2 HHAP3 & HHAP4). New bank PNC is in operation – credit card use in process. **Search for Fiscal Officer was successful – hiring Jen Kraskouskas.**

Housing – Denise Cloward Issue: subcontract monitoring

Housing is fully operational – open hire for maintenance worker

Community Dev. Block Grant (CDBG): Tuolumne only – CV3 \$176k rapid rehousing funds **have been fully spent. 2024 funding is not available.**

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

CalWorks – New Tuolumne 2024-25 contract in process.

Continuum of Care (CoC): ATCAA as administrator CESH2 funding **is almost fully spent** through CoC county contracts. New Policy and Fund Committee now in operation.

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

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

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

Coc HHAP4: \$1,610k in funding secured, subcontracts being received (Tuolumne Co is in)

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

Varley Place: No vacant units at the moment, VASH funds are being received timely. Monthly rent increases have been approved by State, no impact to residents. At full occupancy, this project projects a small net positive result.

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

Carter St/State St: Carter Street with one vacancy, is now running a small net positive result.

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

Food bank is fully operational – full time from warehouse.

Community Dev. Block Grant (CDBG).

New CDBG \$475k 2 year started 10/23 in process. Detailed quarterly billings, **Upcoming contract proposal for \$265k is in process with Tuolumne County.**

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

CalFoods: 2024-25 \$43k - only pays for CA food – new funding. An additional **\$206k** was granted to be spent by 6/25 – same conditions. **40% needs to be spent by 12/24.**

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

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

PG&E food box: **Received \$12K in new funding** for food box reimbursement.

Pantries: pays for food on a per pound basis

Donations: Strong support through the holidays.

ATCAA Fiscal Officer Narrative – December 2024 p2

Energy –Alicia Hanks Issue: Staff transition

Hired two new Wx staff in October, outreach/intake in the office every day and working from home one day per week.

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

2023 ESLIHEAP: Only propane left in AMA & CAL

2023 LIHEAP ~1.2M budget is spent out. Close out package complete and submitted.

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

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

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

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

Amador youth – Pat Porto Issue: Non-federal match

Full time work, sometimes from home.

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

Foster Youth: Funds from foster youth and donations combined for future use.

Tuolumne youth – Bob White Issue:

Staff is at optimum level

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

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

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

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

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

Community – various Issue:

Staff ramping up, outreach increasing

Lifeline (Marie): Received \$18k 3 year Sutter Health grant to serve low-income population. Lower client levels are hurting revenue – program re-tool underway. Portion of CSBG previously allocated for Pat Porto (youth programs- Amador) have been reallocated to Lifeline in the same amount for the 2024 CSBG application.

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

Discretionary contract increased to \$26k like last year.

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

ATCAA Fiscal Officer Narrative – December 2024 p3

Early Child Services – Marsha Williams Issue: Monitoring remediation in process

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

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

Latino outreach: spending within budget.

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

Cal State Preschool Program (CSPP): higher funding/child makes program self-sufficient, allowing expenses charged to be billed – change from attendance. Fully spent, now using \$168k cost adjustment funding. New \$687k contract in operation.

Administration – Issue:

New staffing, still some remote work

Admin 23-24 budget ran negative \$64k due to increased audit, legal, and staffing (fiscal officer duplication) costs. This is \$85k less than the Admin budget modification approved to use \$149K of \$318k carryover revenue from previous years. **Running almost break even for the first four months, with increased CSBG allocation.**

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

Health insurance/special projects Issue:

Workers Comp premiums have been reduced by 21% in 2025 from \$125k to \$99k.

Health fund running even. **Insurance premiums (employer paid portion) will remain flat due to ATCAA negotiating success.**

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