

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

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

FOR THE YEAR ENDED JUNE 30, 2020

**IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS**

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IZABAL, BERNACIAK & COMPANY
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Amador Tuolumne Community Action Agency
Jackson, California

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, 2020, and the related notes to the financials, which collectively comprise Amador Tuolumne Community Action Agency's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements 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 the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 to 8 be presented to supplement the basic financial statements. Such information, 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 with management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2020, 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 grant agreements and other matters. The purpose of that report is 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 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.



San Francisco, California
December 11, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the annual financial report of the Amador Tuolumne Community Action Agency presents a discussion and analysis of the Agency's financial performance during the fiscal year ended June 30, 2020. 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 5% 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 5% increase for the year of \$375,250, while other funding increased by \$46,105 (1%).
- The Agency's total net position decreased by \$34,579 (Table 2), primarily due to normal depreciation.
- During the fiscal year, the Agency's total revenue exceeded expenses by \$121,127 (Statement of Revenues, Expenditures and Changes in Fund Balances, page "13"). This amount is made up primarily of increases to the Agency's reserve fund employee health insurance expenses and community donations.
- Cash increased by \$1,963,544, from \$967,911 as of June 30, 2019 to \$2,931,455 as of June 30, 2020; unearned revenue increased accordingly, from \$1,428,051 as of June 30, 2019 to \$3,211,581 as of June 30, 2020, This change is due to receipt of Homeless Housing Assistance and Prevention Program (HHAP) funding prepaid in a lump sum of \$1.9 million in Feb 2020, a major portion of which was not expended as of June 30 2020.

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.

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**

	2020	2019
Assets:		
Current and other assets	\$4,554,199	\$2,594,238
Capital assets	4,775,869	4,947,006
Total assets	\$9,330,068	\$7,541,244
 Liabilities:		
Current and other liabilities	\$3,985,619	\$2,146,498
Noncurrent liabilities	326,738	342,456
Total liabilities	4,312,357	2,488,954
 Net assets:		
Invested in capital assets	4,433,384	4,589,090
Committed Fund Balance	100,000	100,000
Assigned Fund Balance	193,550	156,592
Unassigned Fund Balance	290,777	206,608
Total net assets	5,017,711	5,052,290
Total Liabilities and Net Assets	\$9,330,068	\$7,541,244

Table 1 shows the status of ATCAA’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 \$5,017,711 as of June 30, 2020 reflects a decrease of \$34,579 for the year, due primarily to depreciation. During both FY2020 and FY2019, ATCAA 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 \$1,959,960, primarily as a result of increased Cash in Bank (\$1,963,544), entirely due to prepaid HHAP funding received.

Current Liabilities (e.g. accounts payable (vendors), salaries and benefits payable, the line of credit, and unearned revenue) increased by \$1,839,119 due to an increase in accounts payable (\$82,057) and deferred revenue (\$1,783,529) that resulted from prepaid unexpended HHAP funding received; this HHAP funding, as well as prepaid HEAP funding, was used to replace line of credit financing (\$0) at a lower interest rate, benefiting both the HEAP & 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 decreased by \$155,704 as a result of 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 11).

Table 2
Change in Net Position

	<u>2020</u>	<u>2019</u>
Expenses:		
Program expenses	\$11,181,469	\$9,476,448
General administration	816,600	851,925
Total Expenses	<u>11,998,069</u>	<u>10,328,373</u>
Revenues:		
Program revenues:		
Operating grants and contributions	11,416,887	10,178,583
General revenues:		
Investment income	6,302	5,937
Total Revenues	<u>11,963,490</u>	<u>10,184,520</u>
Change in net assets	<u>-34,579</u>	<u>-143,853</u>
Net Assets - Beginning of Year	5,052,290	5,196,143
Net Assets - End of Year	<u><u>\$5,017,711</u></u>	<u><u>\$5,052,290</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>
2013	7,766,109	(64,467)	7,701,642	(772,681)	(9%)
2014	8,656,384	(783,671)	7,872,713	171,071	2%
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%

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 2013. Programmatic revenue does not include revenue used for purchasing Fixed Assets or for Indirect Costs. Beginning in fiscal year 2013 American Recovery and Reinvestment Act (ARRA) contracts ended, and Programmatic Revenue returned to its pre-ARRA level. Fiscal year 2014 marked the end of the expected ARRA decreases. Net funding for fiscal year 2020 increased by \$421,355 over fiscal year 2019, primarily due to increased funding in Head Start, food bank and COVID-19 related emergency contracts.

Table 4
Change in Governmental Programmatic Revenue

	<u>Governmental Funding</u>	<u>Less Fixed Assets</u>	<u>Net Governmental Funding</u>	<u>Amount of Change</u>	<u>% of Change</u>
2013	6,888,943	(64,467)	6,824,476	(733,509)	(10%)
2014	7,587,929	(783,671)	6,804,258	(20,218)	(.5%)
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)	8,104,844	851,433	10.5%
2020	8,617,512	(137,418)	8,480,094	375,250	5.0%

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 2013. Programmatic revenue does not include revenue used for purchasing Fixed Assets or for Indirect Costs. The decrease in the fiscal year ending 2013 correspond with the increases and decreases shown in Table 3, resulting from the end of those ARRA contracts in fiscal year ending 2013. Governmental programmatic funds increased in 2019 by \$375,250, primarily due to increased Head Start funding and 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>
2013	6,824,476	7,701,642	88.6%
2014	6,804,258	7,872,713	86.4%
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	8,104,844	8,643,006	93.8%
2020	8,480,094	9,064,362	93.6%

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 2013. 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.

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.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
STATEMENT OF NET POSITION
JUNE 30, 2020

<u>ASSETS</u>	<u>Total Governmental Activities</u>
<u>Current Assets</u>	
Cash	\$ 2,931,455
Prepaid Expenses & Deposits	285,644
Accounts Receivable	1,195,731
Weatherization Materials Inventory	141,369
Subtotal Current Assets	<u>4,554,199</u>
<u>Fixed Assets</u>	
Structures & Improvements	6,977,796
Vehicles & Equipment	1,131,710
Land	460,999
Accumulated Depreciation	(3,794,636)
Net Fixed Assets	<u>4,775,869</u>
Total Assets	\$ <u><u>9,330,068</u></u>
 <u>LIABILITIES</u>	
<u>Current Liabilities</u>	
Accounts Payable	\$ 534,707
Refundable Deposits	15,264
Salaries & Benefits Payable	34,608
Accrued Paid Time Off	173,712
Current Portion - Notes Payable	15,747
Unearned Revenue	3,211,581
Subtotal Current Liabilities	<u>3,985,619</u>
Notes Payable	<u>326,738</u>
Total Liabilities	\$ <u><u>4,312,357</u></u>
 <u>NET POSITION</u>	
Investment in Capital Assets	\$ 4,433,384
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	153,447
Unassigned Fund Balance	<u>290,777</u>
Total Net Position	\$ <u><u>5,017,711</u></u>

See notes to the financial statements

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Total Governmental Activities
Expenses	
Personnel Costs	\$ 5,215,355
Travel	18,864
Depreciation Expense	308,555
Supplies	154,205
Contractual	1,305,737
Equipment Expense	113,643
General Personnel Costs	86,557
General Operating Costs	223,827
Space/Occupancy Costs	568,487
Special Department Costs	1,247,431
In-Kind Expense	1,945,107
Total Expenses	<u>11,187,768</u>
Program Revenues:	
Charges for Services	101,260
Miscellaneous Program Revenue	192,869
Rental Income	154,015
Operating Grants and Contributions	8,753,636
In-Kind Revenue	1,945,107
	<u>11,147,287</u>
Net Program Expense	(40,881)
General Revenues:	
Unrestricted Investment Earnings	<u>6,302</u>
Change in net position	(34,579)
Net Position-beginning	<u>5,052,290</u>
Net Position-ending	<u><u>\$ 5,017,711</u></u>

See notes to the financial statements

FUND FINANCIAL STATEMENTS (FFS)

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

<u>ASSETS</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
Cash	\$ 2,931,455	\$ -	\$ 2,931,455
Prepaid Expenses & Deposits	35,191	250,453	285,644
Accounts Receivable	-	1,195,731	1,195,731
Weatherization Materials Inventory	-	141,369	141,369
Interfund Receivables (Payables)	<u>(2,342,268)</u>	<u>2,342,268</u>	<u>-</u>
Total Assets	<u><u>\$ 624,378</u></u>	<u><u>\$ 3,929,821</u></u>	<u><u>\$ 4,554,199</u></u>
<u>LIABILITIES</u>			
Liabilities			
Accounts Payable	\$ 40,051	\$ 494,656	\$ 534,707
Refundable Deposits	-	15,264	15,264
Salaries & Benefits Payable	-	34,608	34,608
Accrued Paid Time Off	-	173,712	173,712
Unearned Revenue	<u>-</u>	<u>3,211,581</u>	<u>3,211,581</u>
Total Liabilities	<u><u>\$ 40,051</u></u>	<u><u>\$ 3,929,821</u></u>	<u><u>\$ 3,969,872</u></u>
<u>FUND BALANCES/NET POSITION</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	153,447	-	153,447
Unassigned Fund Balance	<u>290,777</u>	<u>-</u>	<u>290,777</u>
Total Fund Balance	<u><u>584,327</u></u>	<u><u>-</u></u>	<u><u>584,327</u></u>
 Total Liabilities and Fund Balance	 <u><u>\$ 624,378</u></u>	 <u><u>\$ 3,929,821</u></u>	 <u><u>\$ 4,554,199</u></u>

See notes to the financial statements

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020**

Total Fund Balances for Governmental Funds at June 30, 2020		\$ 584,327
Total Net Assets reported for Governmental Activities in the Statement of Net Position is different because:		
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, net of \$2,818,984 accumulated depreciation	4,158,812	
Vehicles & Equipment, net of \$975,652 accumulated depreciation	<u>156,058</u>	4,775,869
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>(342,485)</u>
Total Net Position of Governmental Activities at June 30, 2020		<u>\$ 5,017,711</u>

See notes to the financial statements

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Eliminations</u>	<u>Total</u>
REVENUE				
Program Revenues:				
Direct Federal Revenue	\$ -	\$ 3,337,704	\$ -	\$ 3,337,704
State Revenue (Pass-Through Federal)	-	2,334,480	-	2,334,480
State Revenue (Non-Federal)	-	1,581,276	-	1,581,276
Local Government Revenue (Pass-Through Federal)	-	527,631	-	527,631
Local Government Revenue (Non-Federal)	-	667,405	-	667,405
Private Revenue (Non-Federal)	-	136,299	-	136,299
Private Revenue (Pass-Through Federal)	-	32,718	-	32,718
Community Donations	-	132,805	-	132,805
Client Fees	-	101,260	-	101,260
Interest Revenue	-	3,318	-	3,318
Miscellaneous Program Revenue	-	192,869	-	192,869
Rental Income	26,470	154,015	(26,470)	154,015
Contractual Administrative Revenue	-	816,600	(816,600)	-
In-Kind Revenue	-	1,945,107	-	1,945,107
Total Program Revenues	<u>26,470</u>	<u>11,963,487</u>	<u>(843,070)</u>	<u>11,146,887</u>
General Revenues:				
Unrestricted Investment Earnings	<u>6,302</u>	<u>-</u>	<u>-</u>	<u>6,302</u>
Total Revenues	<u>32,772</u>	<u>11,963,487</u>	<u>(843,070)</u>	<u>11,153,189</u>
EXPENDITURES				
Personnel Costs	-	5,215,355	-	5,215,355
Travel	-	18,864	-	18,864
Major Equipment & Assets	-	127,372	-	127,372
Supplies	-	154,205	-	154,205
Contractual	-	1,305,737	-	1,305,737
Equipment Expense	-	123,688	-	123,688
General Personnel Costs	-	86,557	-	86,557
General Operating Costs	11,043	223,822	(11,038)	223,827
Space/Occupancy Costs	15,432	583,919	(15,432)	583,919
Special Department Costs	10,556	1,236,875	-	1,247,431
Indirect Expense	-	816,600	(816,600)	-
In-Kind Expenses	-	1,945,107	-	1,945,107
Transfer to/(from) Unrestricted	<u>(125,386)</u>	<u>125,386</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>(88,355)</u>	<u>11,963,487</u>	<u>(843,070)</u>	<u>11,032,062</u>
Excess(deficiency) of revenues over expenditures	121,127	-	-	121,127
Fund Balance, June 30, 2019	<u>463,200</u>	<u>-</u>	<u>-</u>	<u>463,200</u>
Fund Balance, June 30, 2020	<u>\$ 584,327</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 584,327</u>

See notes to the financial statements

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Net Change in Fund Balances for Governmental Fund at June 30, 2020 \$ 121,127

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is 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	(308,555)	
Capital Outlay (Net of Items Less than Capitalizable Amount)	<u>137,417</u>	(171,138)

Repayment of Notes Payable is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net assets.

15,432

Change in Net Position of Governmental Activities at June 30, 2020 \$ (34,579)

NOTES TO THE BASIC FINANCIAL STATEMENTS

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

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 Accounting 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 THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 presented, as a 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 implemented 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.
- 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 THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCES (continued)

- 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.

- Unassigned fund balance –
 - a) for the general fund, amounts not classified as non-spendable, restricted, committed or assigned fund balance

 - b) for 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.

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.

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

ACCOUNTS RECEIVABLE

The Agency considers accounts receivable to be fully collectible; accordingly no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

INTER-FUND TRANSACTIONS

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

DEPRECIATION AND AMORTIZATION

Assets are depreciated using the straight-line method over the estimated useful life.

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2020**

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ESTIMATES

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

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.

Note B: CASH AND INVESTMENTS

Cash includes all cash on hand, checking and savings accounts, and the external investment pool account.

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, 2020. The categories of credit risk are defined as follows:

Category 1 – Insured by FDIC or collateralized with securities held by the Agency or by its agent in its name.

Category 2 – Uninsured but 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.

<u>Type of Deposits</u>	<u>Category</u>	<u>Total</u>	
		<u>Carrying Value</u>	<u>Fair Value</u>
Cash Deposits (in Bank)	1	\$ 2,657,337	\$ 2,657,337
Local Agency Investment Fund (LAIF)	N/A	\$ 274,118	\$ 274,118
Total Deposits		<u>\$ 2,931,455</u>	<u>\$ 2,931,455</u>

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 relatively high and consistent yields 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.

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

Note C: ACCOUNTS RECEIVABLE

The accounts receivable represents the grants and reimbursements to be collected as of June 30, 2020. The detail of the amount is as follows:

Ref. No.	Contract Name	Contract Number	Amount
1167.1	2/20- CDBG Housing Stabilization \$75,000	18-CDBG-12906	\$ 10,385
1193.1	7/17-6/20 HMIS \$50,000	CA1587L9T261802	18,579
1319.1	3/19-5/21 ESG Amador & Tuolumne Shelters \$200,000	18-ESG-12411	45,307
1320.1	5/20-1/22 ESG Amador & Tuolumne Shelters \$200,000	19-ESG-13160	15,798
1367.1	2/20- ESG Home Safe \$200,000	19-ESG-13131	146,807
1368.1	2/20- ESG Home Safe Non-competitive \$61,893	19-ESG-13167	3,168
1445.1	1/20-5/21 Tuo FEMA \$6,810	37-0926-00	230
1446.1	1/20-5/21 Ama FEMA \$4,178	37-0652-00	114
1560.1	7/19-6/20 Tuo Co DSS CalWorks Housing Supp. Prog. \$221,742	None	41,437
1570.1	7/19-6/20 Calaveras CalWorks Housing Supp. Prog. \$143,600	None	8,795
1651.1	California Emergency Solutions and Housing 2 (CESH)	19-CESH-12952	5,831
1823.1	10/19-9/20 CACFP-Housing Resources Services	04341-CACFP-03-GM-CS	2,972
2314.1	2/20- CDBG Food Bank \$391,000	18-CDBG-12906	38,622
2414.6	10/19- EFAP CARES \$71,597	15-MOU-00151	28,534
2810.2	7/19-6/20 Fd Bnk Operations	None	5,333
3123.1	10/19-12/21 LIHEAP \$1,208,767	20B-2002	21,938
3320.1	1/15-6/19 Department of Water Resources Phase2 \$188K	None	34,228
3330.1	11/16-11/20 Prop 84 Drought Round \$782,574	None	397,536
3340.1	4/16-12/20 Dept. of Water Resources Water-Energy \$720,270	4600012141	18,800
3410.1	Disorggement Assistance Program (DAP)	20D-1002	2,728
3514.1	11/18-12/23 PG&E CARE Reimb	None	40
4414.1	6/19-8/19 UW Star Readers \$1,000	None	1,750
4610.1	7/19-6/201st5Tuo FLC yr1 \$65,000	None	11,975
4809.1	7/19-6/20 Tuo Co Depart of Social Servces \$50,000	None	443
5178.1	10/19-12/20 Child Abuse Treatment Program (CHAT) \$229,715	AT19058527	47,613
5312.3	7/19-6/20 TuoCo Behavioral Health FNL Mentoring \$20,000	None	2,557
5519.3	7/19-6/20 TuoCo Behavioral Health Friday Night Live \$47,576	None	11,894
5525.1	7/19-6/20Tuo Behavioral Health Suicide Prevention \$82,500	None	20,625
5620.5	7/19-6/20 TuoCo AOD Primary Prevention \$25,000	None	1,919
5813.1	1/20-12/20 Positive Parenting	None	2,036
7510.1	10/19-10/20Tuo 2020 Census \$60,745	None	28,619
7642.3	1/19-12/20 Central Sierra Connect \$151,379	None	42,096
8127.1	1/20-12/20 Head Start \$2,171,247	09CH010310-05	5,335
8127.2	1/20-12/20 Early Head Start \$1,534,008	09CH010310-05	60,500
8154.1	7/19-6/20 Tuo Behavioral Health Latino Outreach \$25,000	None	6,250
8163.5	7/18-6/19 Tuo Behavioral Health Latino Outreach \$30,000	None	8,188
8166.2	7/19-6/20 Tuo CalWorks Home Visitor \$37,990	None	2,246
8355.1	3/19-5/20 CSBG Discretionary \$30,000	19F-4406	18,535
8396.1	10/19-6/20 CSBG EITC \$110,000	19T-9016	71,476
	Sub Total		1,191,239
	Other Receivables		4,492
	Total Accounts Receivable		\$ 1,195,731

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note D: FIXED ASSETS

A summary of changes in fixed assets for the year ended June 30, 2020 as follows:

	Balance at		Additions		Deletions		Balance at
	<u>6/30/19</u>						<u>6/30/20</u>
Structures & Improvements	\$ 6,840,378	\$	137,418	\$	0	\$	6,977,796
Vehicles & Equipment	1,131,710		0		0		1,131,710
Land	460,999		0		0		460,999
	<u>8,433,087</u>		<u>137,418</u>		<u>0</u>		<u>8,570,505</u>
Accumulated Depreciation	<u>(3,486,081)</u>		<u>(308,555)</u>		<u>0</u>		<u>(3,794,636)</u>
Total	<u>\$ 4,947,006</u>	\$	<u>(171,137)</u>	\$	<u>0</u>	\$	<u>4,775,869</u>

Note E: ACCUMULATED PAID TIME OFF (PTO)

Accumulated unpaid employee Paid Time Off (PTO) benefits are recognized as liabilities of the Agency. The value of accumulated PTO at June 30, 2020 is \$173,712.

Note F: LINE OF CREDIT

The Agency has an unsecured line of credit with a bank providing up to \$400,000 through October 31, 2021. The interest rate is subject to change from time to time based on changes in the Prime Rate. Borrowings against the line at June 30, 2020 including accrued interest were \$0.

Note G: NOTES PAYABLE

Notes Payable of \$342,485 are comprised of:

City of Jackson Community Development Block Grant Program Loan - \$32,968

The Agency holds a Note Payable to the City of Jackson for a Child Care Center located on Shopping Drive in Jackson, secured by Deed of Trust at a fixed rate of 0.0%. Principle is due in monthly installments of \$520.83 over a 20 year period commencing July 2006. The Note will be due in June 2026. At June 30, 2020, the balance on the Note is \$32,968.

USDA - \$309,517

The Agency holds a Note Payable to USDA for a Family/Child Care Center on Blue Bell Drive in Sonora, secured by Deed of Trust at a fixed interest rate of 3.5%. The Note is payable in monthly installments of \$1,685 over a 30 year period commencing September 2012. The loan will be due in August 2042. At June 30, 2020, the balance on the loan is \$309,517.

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, 2020, the balance in the Reserve is \$15,839.

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

Note G: NOTES PAYABLE (CONTINUED)

Long-term Liability Activity

<u>Governmental Activities</u>	<u>Beginning</u>		<u>Additions</u>		<u>Reductions</u>		<u>Ending</u>		<u>Current</u>
	<u>Balance</u>	\$	0	\$	(15,432)	\$	342,485	\$	15,747
Notes Payable	357,916								

Future maturities of notes payable are as follows:

Year ending June 30,		
2021	\$	15,747
2022		16,072
2023		16,407
2024		16,752
2025		17,107
Thereafter		260,400
Total	\$	<u>342,485</u>

Note H: UNEARNED REVENUE

Unearned revenue represents funds received as of June 30, 2020 to be used in a future period. The detail of the amount is as follows:

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
1113.1	3/17-6/17 Amador CalWorks \$140,160	None	\$ 128
1137.1	7/16-6/17 Calaveras CalWorks \$150,000	None	581
1192.1	7/19-6/20 Amador Supportive Housing \$17,400	CA1332L9T261803	600
1194.1	11/19-10/20 TRC Rapid Rehousing \$59,504	CA1588L9T261802	212
1195.1	4/20-3/21 Tuo Permanent Supportive Housing \$35,568	CA1332L9T261904	4,695
1448.1	1/20-5/21 Amador FEMA CARES \$5,942	None	2,971
1620.1	1/19-6/21 Homeless Emerg..Aid Prog (HEAP) \$1,273,313	18-HEAP-00029	117,936
1621.1	5/20-6/25 Homeless Hous. Assist. & Prev. Prog. \$1,917,594	None	1,917,674
1630.1	4/20-6/22 COVID-19 Emergency Homeless Fund \$316,180	20-HCFC-00001	90,353
1650.1	7/19-7/24 Ca. Emerg. Solutions & Homeless \$562,512	18-CESH-12432	207,350
1904.2	Tuo Housing Resources Targeted Case Mgmt. Set-Aside	None	44,411
2636.1	4/20- SG Food Bank \$40,000	None	40,000
2713.1	12/19- Anthem Food Bank Generator \$31,000	None	29,331
3121.1	10/17-7/19 LIHEAP \$966,591	None	31,407
3122.1	10/18-6/20 LIHEAP \$1,207,909	19B-5002	2,531
3218.1	7/16-9/17 DOE Wx Assistance Program \$96,772	None	25
3219.1	6/18-12/20 DOE Wx Assistance Program \$144,986	17C-4001	9,899
3310.1	11/14-6/17ATCR Well Water Project \$2.8M	None	10,140
3514.1	11/18-12/23 PG&E CARE Reimb	None	1,080
3612.6	1/19-12/19 PG&E LIEE \$30k	None	4,899
4904.2	Tuo Family Learning Center Targeted Case Mgmt. Set-Aside	None	94,326
5168.1	10/12-9/13 Child Abuse Treatment Prog. (CHAT) \$142,658	None	2,329
5222.1	12/19-11/20 United Way Youth Assistance IDA \$16,500	None	2,024
5621.1	8/18-9/20 Opioid Safety \$40,000	None	13,175
5874.1	1/18-spent SAF/YES Partnership \$10,000	None	10,000
8127.1	1/20-12/20 Head Start \$2,171,247	09CH010310-05	3,875
8163.4	7/17-6/18 Tuo Behavioral Health Latino Outreach \$25,000	None	5,997
8323.1	1/20-12/20 CSBG \$266,660	20F-3004	29,187
	Sub Total		2,677,136
	Other Deferred Revenue		534,445
	Total Deferred Revenue		<u>\$ 3,211,581</u>

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note I: RENTS AND LEASES

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 were \$260,345 for fiscal year ended June 30, 2020.

Note J: 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 administrated 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 percent of gross wages yearly to individual employee accounts. Employees may make contributions to the Plan, up to applicable Internal Revenue Code limits. For the year ended June 30, 2020, employee contributions totaled \$42,733. The Agency recognized retirement expenses of \$116,990 (Agency Contribution). For the year ended June 30, 2020 the Agency recorded a retirement payable of \$6,070, which is included in Salaries & 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.

Note K: 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 period of 07/01/19 through 06/30/20, employee contributions were equal to 25% of premiums for contributory group plans and 100% of 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 \$642,876 during fiscal year ended June 30, 2020.

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 L: IN-KIND GOODS AND VOLUNTEER SERVICES

The Agency receives donated goods and volunteer services during the year. These services are recognized as revenue by the Agency at their estimated fair market value, and are recognized as program expenditures at the same value. The total in-kind goods and volunteer services recognized by the Agency during the fiscal year ended June 30, 2020 was \$1,945,107.

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

Note M: FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amounts of cash, accounts receivable, accounts payable, refundable deposits and salaries and benefits payable, none of which are held for trading purposes, approximate fair value due to the short-term maturities of these instruments.

Note N: COMMITMENTS AND CONTINGENCIES

Grantor Agencies

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

Lawsuits

The Agency is the defendant in a lawsuit arising in the normal course of operations. The Agency contends that they will pursue a vigorous defense against all litigations. It is management's opinion that the outcome of the lawsuit will not have a material adverse effect on the accompanying financial statements.

Note O: 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.

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 Directors. As of June 30, 2020, one of the five seats is filled by a member who also sits 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 P: INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables as of June 30, 2020 are summarized as follows:

	Receivables / (Payables)
Special Revenue Funds	\$ 2,342,268
General Fund	(2,342,268)
Total	\$ 0

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

Note Q: SUBSEQUENT EVENTS

The Agency's management has evaluated its subsequent events through December 11, 2020, the date the financial statements were available to be issued and determined to disclose the following subsequent event:

COVID-19

The spread of coronavirus (COVID-19) around the world in the first quarter of 2020 has caused significant volatility in U.S. and international markets. There is significant uncertainty around the breadth and duration of business disruptions related to COVID-19, as well as its impact on the U.S. and international economies and, as such, the Agency is unable to determine if it will have a material impact to its operations.

OTHER SUPPLEMENTARY INFORMATION

IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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San Francisco, California 94111

TEL: (415) 896-5551
FAX: (415) 896-0584

**INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION**

Board of Directors
Amador Tuolumne Community Action Agency
Jackson, California

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Amador Tuolumne Community Action Agency's basic financial statements. The Schedule of Revenue & Expenditures - Special Revenue Funds, Government Fund – Schedule of Expenses, Computation Worksheet for Closed CSD Contracts, and the Supplementary Schedules required by California Department of Education are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Revenue & Expenditures - Special Revenue Funds, Government Fund – Schedule of Expenses, Computation Worksheet for Closed CSD Contracts, and the Supplementary Schedules required by California Department of Education are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in conformity with the CDE Audit Guide, issued by the California Department of Education and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements taken as a whole.

Izabal, Bernaciak & Company

San Francisco, California
December 11, 2020

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Health & Human Services 1/19-12/19	Health & Human Services 1/19-12/19	Health & Human Services 1/20-12/20	Health & Human Services 1/20-12/20	Housing & Human Development 11/19-10/20
	Head Start	Early Head Start	Head Start	Early Head Start	TRC RRH
	09CH010310-04-00 (81261)	09CH010310-04-00 (81262)	09CH010310-05 (81271)	09CH010310-05 (81272)	CA1588L9T261802 (11941)
REVENUE					
Direct Federal	\$ 904,055	\$ 750,596	\$ 871,334	\$ 639,706	\$ 48,063
State Pass-through Federal	-	-	-	-	-
State Non-Federal	-	-	-	-	-
Local Govern Pass through Federal	-	-	-	-	-
Local Govern Non-Federal	-	-	-	-	-
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	2,970	3,795	12,829	1,691	-
Interest Revenue	-	-	-	-	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	39,872	17,641	41,676	13,894	723
TOTAL REVENUE	946,897	772,032	925,839	655,291	48,786
EXPENDITURES					
Personnel Expense	621,549	522,532	679,419	497,823	5,948
Travel (Out-of-Area)	1,089	1,410	725	935	-
Major Equipment and Assets	54,909	54,909	-	-	-
Supplies	24,428	16,363	17,094	11,349	-
Contractual	19,331	15,048	15,350	2,220	900
Other:					
Equipment Expense	11,864	10,227	6,681	8,944	-
General Personnel Costs	9,604	8,100	8,087	7,649	-
General Operating Costs	11,420	8,256	8,771	5,686	-
Space/Occupancy Costs	66,146	47,052	56,754	41,249	692
Special Departmental Costs	1,062	68	312	177	36,266
Indirect Expense	85,623	70,426	90,971	65,366	4,258
Non-cash Expense	39,872	17,641	41,675	13,893	722
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	946,897	772,032	925,839	655,291	48,786
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Housing & Human Development 7/19-6/20	Housing & Human Development 4/20-3/21	Housing & Human Development 3/19-3/20	Housing & Human Development 7/19-6/20	Housing & Human Development 11/18-10/19
	Supportive Housing Program	Permanent Supportive Housing	Permanent Supportive Housing	HMIS	TRC RRRH
	Amador CA0989L9T261806 (11921)	Tuolumne CA1332L9T261904 (11951)	Tuolumne CA1332L9T261803 (11911)	CA1587L9T261802 (11931)	CA1588L9T261701 (11901)
REVENUE					
Direct Federal	\$ 16,800	\$ 9,880	\$ 29,545	\$ 50,000	\$ 17,726
State Pass-through Federal	-	-	-	-	-
State Non-Federal	-	-	-	-	-
Local Govern Pass through Federal	-	-	-	-	-
Local Govern Non-Federal	-	-	-	-	-
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-
Interest Revenue	-	-	-	-	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	1,932	289	773	682	649
TOTAL REVENUE	18,732	10,169	30,318	50,682	18,375
EXPENDITURES					
Personnel Expense	-	-	-	23,619	11,304
Travel (Out-of-Area)	-	-	-	-	-
Major Equipment and Assets	-	-	-	-	-
Supplies	-	-	-	108	-
Contractual	-	-	-	13,881	-
Other:					
Equipment Expense	-	-	-	7,343	-
General Personnel Costs	-	-	-	-	-
General Operating Costs	-	-	-	-	-
Space/Occupancy Costs	-	-	-	505	809
Special Departmental Costs	16,800	9,120	27,191	-	4,367
Indirect Expense	-	760	2,354	4,545	1,246
Non-cash Expense	1,932	289	773	681	649
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	18,732	10,169	30,318	50,682	18,375
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Community Services & Development 10/18-6/20	Community Services & Development 10/18-6/20	Community Services & Development 10/19-6/21	Community Services & Development 10/19-6/21	Community Services & Development 6/18-12/20
	Low Income Home Energy Assistance Program (LIHEAP)	Low Income Home Energy Assistance Program (LIHEAP)	Low Income Home Energy Assistance Program (LIHEAP)	Low Income Home Energy Assistance Program (LIHEAP)	Dept of Energy Weatherization Assistance Program (DOE/WAP)
	19B-5002 (31221-Wx)	19B-5002 (31221-EHA16)	20B-2002 (31231-Wx)	20B-2002 (31231-EHA16)	17C-4001 (32191)
REVENUE					
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-through Federal	164,714	212,093	147,235	376,516	21,438
State Non-Federal	-	-	-	-	-
Local Govern Pass through Federal	-	-	-	-	-
Local Govern Non-Federal	-	-	-	-	-
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	-	(878)	-	-	-
Interest Revenue	-	-	5	-	6
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	-	30,239	-	15,145	818
TOTAL REVENUE	164,714	241,454	147,240	391,661	22,262
EXPENDITURES					
Personnel Expense	89,626	117,341	85,823	151,688	14,292
Travel (Out-of-Area)	1,417	-	675	-	5
Major Equipment and Assets	-	-	-	-	-
Supplies	3,824	2,845	979	5,001	198
Contractual	8,024	3,785	4,571	5,299	2,747
Other:					
Equipment Expense	6,301	17	5,493	3,463	199
General Personnel Costs	6,439	1,487	2,780	1,383	322
General Operating Costs	881	3,808	1,486	3,984	45
Space/Occupancy Costs	17,775	15,579	17,956	20,495	1,235
Special Departmental Costs	30,427	35,600	27,477	142,000	1,372
Indirect Expense	-	30,754	-	43,204	1,029
Non-cash Expense	-	30,238	-	15,144	818
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	164,714	241,454	147,240	391,661	22,262
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Community Services & Development 1/19-12/19	Community Services & Development 6/19-5/20	Community Services & Development 1/20-12/20	Community Services & Development 10/19-6/20	Community Services & Development 10/19-12/20
	Community Services Block Grant (CSBG)	Community Services Block Grant (CSBG-Disc)	Community Services Block Grant (CSBG)	Community Services Block Grant (CSBG-EITC)	
	19F-4004 (83221)	19F-4406 (83551)	20F-3004 (83231)	19T-9016 (83961)	20D-1002 (34101)
REVENUE					
Direct Federal	\$ -	\$ -	\$ -	\$ -	-
State Pass-through Federal	154,756	30,000	145,576	110,000	18,302
State Non-Federal	-	-	-	-	-
Local Govern Pass through Federal	-	-	-	-	-
Local Govern Non-Federal	-	-	-	-	-
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-
Interest Revenue	-	-	-	-	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	-	-	-	198	154
TOTAL REVENUE	154,756	30,000	145,576	110,198	18,456
EXPENDITURES					
Personnel Expense	52,176	21,123	46,793	21,740	6,043
Travel (Out-of-Area)	401	-	174	-	-
Major Equipment and Assets	-	-	-	-	-
Supplies	447	-	335	652	-
Contractual	7,168	4,138	6,935	34,762	865
Other:					
Equipment Expense	2,736	-	237	1,406	-
General Personnel Costs	1,097	4,200	648	2,217	-
General Operating Costs	1,590	-	3,065	33,534	-
Space/Occupancy Costs	7,983	539	6,950	4,521	-
Special Departmental Costs	6,158	-	5,439	-	9,600
Indirect Expense	75,000	-	75,000	11,168	1,794
Non-cash Expense	-	-	-	198	154
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	154,756	30,000	145,576	110,198	18,456
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	-

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Department of Education 10/18-9/19	Department of Education 10/19-9/20	Department of Education 10/18-9/19	Department of Education 10/18-9/19	Department of Education 10/18-9/19
	Child & Adult Care Food Program (CACFP) Housing Resources 04341-CACFP-03-GM-CS (18221)	Child & Adult Care Food Program (CACFP) Housing Resources 04341-CACFP-03-GM-CS (18231)	Child & Adult Care Food Program (CACFP) Head Start 04341-CACFP-03-GM-CS (82221)	Child & Adult Care Food Program (CACFP) Early Head Start 04341-CACFP-03-GM-CS (82222)	Child & Adult Care Food Program (CACFP) CSPP 04341-CACFP-03-GM-CS (82223)
REVENUE					
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-through Federal	7,298	20,582	15,460	12,365	2,536
State Non-Federal	-	-	-	-	-
Local Govern Pass through Federal	-	-	-	-	-
Local Govern Non-Federal	-	-	-	-	-
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	(5,249)	1,463	1,113	-	-
Interest Revenue	-	-	-	-	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	4	40	31	22	-
TOTAL REVENUE	2,053	22,085	16,604	12,387	2,536
EXPENDITURES					
Personnel Expense	553	10,889	3,258	1,113	-
Travel (Out-of-Area)	-	-	-	-	-
Major Equipment and Assets	-	-	-	-	-
Supplies	-	-	-	-	-
Contractual	-	-	-	-	-
Other:					
Equipment Expense	-	-	-	-	-
General Personnel Costs	-	-	-	-	-
General Operating Costs	-	25	-	-	-
Space/Occupancy Costs	1,072	2,028	-	-	-
Special Departmental Costs	216	6,865	11,565	9,997	2,536
Indirect Expense	208	2,238	1,750	1,255	-
Non-cash Expense	4	40	31	22	-
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	2,053	22,085	16,604	12,387	2,536
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Department of Education 10/19-9/20	Department of Education 10/19-9/20	Department of Education 10/19-9/20	Department of Education 7/19-6/20	Housing & Community Development 4/18-7/19
	Child & Adult Care Food Program (CACFP) Head Start 04341-CACFP-03-GM-CS (82231)	Child & Adult Care Food Program (CACFP) Early Head Start 04341-CACFP-03-GM-CS (82232)	Child & Adult Care Food Program (CACFP) CSPP 04341-CACFP-03-GM-CS (82233)	(CSPP) ECS CSPP-9036 (82901)	Emergency Solutions Grant (ESG) 17-ESG-11914 (13181)
REVENUE					
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-through Federal	54,876	20,456	7,647	-	3,134
State Non-Federal	-	-	-	465,647	-
Local Govern Pass through Federal	-	-	-	-	-
Local Govern Non-Federal	-	-	-	-	-
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	2,451	-
Interest Revenue	-	-	-	8	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	112	37	-	15,090	56
TOTAL REVENUE	54,988	20,493	7,647	483,196	3,190
EXPENDITURES					
Personnel Expense	8,526	1,664	-	410,537	290
Travel (Out-of-Area)	-	-	-	-	-
Major Equipment and Assets	-	-	-	-	-
Supplies	-	-	-	12,812	367
Contractual	-	-	-	-	-
Other:					
Equipment Expense	-	-	-	1,050	60
General Personnel Costs	-	-	-	-	-
General Operating Costs	-	-	-	411	305
Space/Occupancy Costs	-	-	-	8,804	929
Special Departmental Costs	40,002	16,716	7,647	-	898
Indirect Expense	6,348	2,077	-	34,492	285
Non-cash Expense	112	36	-	15,090	56
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	54,988	20,493	7,647	483,196	3,190
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Housing & Community Development 3/19-5/21	Housing & Community Development 5/20-1/22	Housing & Community Development 2/20-1/22	Housing & Community Development 3/19-5/21	Housing & Community Development 3/19-5/21
	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)	Emergency Solutions Grant (ESG)
	18-ESG-12411 (13191)	19-ESG-13160 (13201)	19-ESG-13131 (13671)	18-ESG-12369 (13651)	18-ESG-12368 (13661)
REVENUE					
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-through Federal	199,094	15,798	146,807	166,269	44,145
State Non-Federal	-	-	-	-	-
Local Govern Pass through Federal	-	-	-	-	-
Local Govern Non-Federal	-	-	-	-	-
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-
Interest Revenue	-	-	-	-	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	2,300	165	1,797	1,733	567
TOTAL REVENUE	201,394	15,963	148,604	168,002	44,712
EXPENDITURES					
Personnel Expense	109,700	11,999	34,609	34,753	8,696
Travel (Out-of-Area)	-	-	-	-	-
Major Equipment and Assets	-	-	12	-	-
Supplies	16,091	992	-	80	10
Contractual	-	-	-	-	8,208
Other:					
Equipment Expense	2,763	159	-	-	-
General Personnel Costs	71	52	-	4	-
General Operating Costs	3,419	1,181	-	38	17
Space/Occupancy Costs	39,962	256	-	1,792	277
Special Departmental Costs	11,784	61	100,209	117,697	23,161
Indirect Expense	15,305	1,098	11,977	11,906	3,777
Non-cash Expense	2,299	165	1,797	1,732	566
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	201,394	15,963	148,604	168,002	44,712
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Housing & Community Development 2/20-1/22	Housing & Community Development 7/19-7/24	Housing & Community Development 2/20-2/25	Office of Emergency Services 10/19-12/20	Office of Emergency Services 10/18-9/19	Department of Social Services 10/18-9/19
	Emergency Solutions Grant (ESG)	CESH	CESH	Child Abused Treatment Program (CHAT) Amador AT19058527 (51781)	Child Abused Treatment Program (CHAT) Amador AT18048527 (51741)	Emergency Food Assistance Program (EFAP) Tuolumne 15-MOU-00151 (24144)
	19-ESG-13167 (13681)	18-CESH-12432 (16501)	19-CESH-12952 (16511)			
REVENUE						
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-through Federal	3,168	-	-	141,403	45,144	6,619
State Non-Federal	-	123,993	5,831	-	-	-
Local Govern Pass through Federal	-	-	-	-	-	-
Local Govern Non-Federal	-	-	-	-	-	-
Private - Non Federal	-	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-	-
Community Donations	-	-	-	-	-	19,966
Client Donations	-	-	-	-	-	-
Client Fees	-	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-	-
Interest Revenue	-	31	-	-	-	-
Rental Income	-	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-	-
In-kind Revenue	21	10,359	670	21,372	12,127	48
TOTAL REVENUE	3,189	134,383	6,501	162,775	57,271	26,633
EXPENDITURES						
Personnel Expense	1,950	63,438	4,657	50,556	12,731	19,905
Travel (Out-of-Area)	-	-	-	140	-	-
Major Equipment and Assets	-	-	-	-	-	-
Supplies	261	886	119	492	138	170
Contractual	-	33,282	-	72,616	28,109	-
Other:						
Equipment Expense	-	1,094	845	29	-	391
General Personnel Costs	-	1,177	-	104	21	217
General Operating Costs	-	373	46	642	195	139
Space/Occupancy Costs	-	4,910	164	5,006	1,885	3,062
Special Departmental Costs	814	15,370	-	-	-	-
Indirect Expense	143	3,493	-	11,818	2,064	2,702
Non-cash Expense	21	10,360	670	21,372	12,128	47
Transfer to/from Unrestricted	-	-	-	-	-	-
TOTAL EXPENDITURES	3,189	134,383	6,501	162,775	57,271	26,633
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Department of Social Services 10/19-9/20	Department of Social Services 10/19-9/20	California Public Utilities Commission 1/19-12/20	Amador County 1/20-12/20	Amador County 1/19-12/19
	Emergency Food Assistance Program (EFAP) Tuolumne 15-MOU-00151 (24145)	Emergency Food Assistance Program (EFAP) Tuolumne (24146)	Central Sierra Connect (76423)	Sheriff Department Positive Parenting Skills (58131)	Sheriff Department Positive Parenting Skills (58121)
REVENUE					
Direct Federal	\$ -		\$ -	\$ -	\$ -
State Pass-through Federal	12,515	28,534	-	-	-
State Non-Federal	-		86,043	-	-
Local Govern Pass through Federal	-		-	-	-
Local Govern Non-Federal	-		-	2,036	4,402
Private - Non Federal	-		-	-	-
Private Pass through Federal	-		-	-	-
Community Donations	31,444		-	-	176
Client Donations	-		-	-	-
Client Fees	-		-	-	-
Miscellaneous Program Revenue	-		-	-	-
Interest Revenue	-		-	-	-
Rental Income	-		-	-	-
Contractual Admin. Revenue	-		-	-	-
In-kind Revenue	79	51	155	79	177
TOTAL REVENUE	44,038	28,585	86,198	2,115	4,755
EXPENDITURES					
Personnel Expense	33,111	20,041	67,475	1,894	4,265
Travel (Out-of-Area)	393	-	296	-	-
Major Equipment and Assets	-	-	-	-	-
Supplies	-	939	148	-	-
Contractual	-	-	3,540	-	-
Other:					
Equipment Expense	498	238	288	-	-
General Personnel Costs	1,265	516	1,782	-	-
General Operating Costs	734	930	1,078	2	-
Space/Occupancy Costs	3,495	2,973	2,701	-	-
Special Departmental Costs	-	-	-	-	-
Indirect Expense	4,463	2,897	8,736	139	313
Non-cash Expense	79	51	154	80	177
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	44,038	28,585	86,198	2,115	4,755
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Amador County 7/19-6/20	Calaveras County HHS 7/19-6/20	Tuolumne County DSS 7/19-6/20	Tuolumne County 5/17-9/19	Tuolumne County 9/18-9/19
	Dept of Social Services CalWorks Amador (15501)	Dept of Social Services CalWorks Calaveras (15701)	Dept of Social Services CalWorks Tuolumne (15601)	Community Development Block Grant (CDBG) Housing Stabilization 16-CDBG-11154 (11651)	Community Development Block Grant (CDBG) Homeless Services 16-CDBG-11154 (11661)
REVENUE					
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-through Federal	-	-	-	-	-
State Non-Federal	-	-	-	-	-
Local Govern Pass through Federal	144,836	84,456	196,510	1,653	13,384
Local Govern Non-Federal	-	-	-	-	-
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	365	-	-	-	-
Interest Revenue	-	-	-	-	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	4,154	1,222	3,640	3	(25)
TOTAL REVENUE	149,355	85,678	200,150	1,656	13,359
EXPENDITURES					
Personnel Expense	17,759	12,152	61,434	-	11,981
Travel (Out-of-Area)	-	-	-	-	-
Major Equipment and Assets	-	-	-	-	-
Supplies	67	162	538	-	-
Contractual	48	-	-	-	-
Other:					
Equipment Expense	1,442	1,224	990	-	-
General Personnel Costs	421	393	77	-	-
General Operating Costs	28	66	110	-	-
Space/Occupancy Costs	1,678	2,260	9,737	-	-
Special Departmental Costs	112,506	60,471	104,933	1,450	-
Indirect Expense	11,251	7,728	18,690	203	1,403
Non-cash Expense	4,155	1,222	3,641	3	(25)
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	149,355	85,678	200,150	1,656	13,359
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Tuolumne County 2/20	Tuolumne County 9/18-9/19	Tuolumne County 7/19-6/20	Tuolumne County 7/19-6/20	Tuolumne County 7/19-6/20
	Community Development Block Grant (CDBG) Food Warehouse 18-CDBG-12906 (23141)	Community Development Block Grant (CDBG) Food Warehouse 16-CDBG-11154 (23131)	Department of Social Services (Welfare to Work) (48091)	Behavioral Health (Mentoring) (53123)	Behavioral Health (Friday Night Live) (FNL) (55193)
REVENUE					
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-through Federal	-	-	-	-	-
State Non-Federal	-	-	-	-	-
Local Govern Pass through Federal	44,629	12,592	13,690	-	-
Local Govern Non-Federal	-	-	-	17,557	47,576
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-
Interest Revenue	-	-	-	-	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	80	23	25	33	101
TOTAL REVENUE	44,709	12,615	13,715	17,590	47,677
EXPENDITURES					
Personnel Expense	22,890	2,450	11,663	9,215	22,009
Travel (Out-of-Area)	963	220	-	-	4,576
Major Equipment and Assets	-	-	-	-	-
Supplies	597	170	67	239	2,144
Contractual	-	-	-	-	2,168
Other:					
Equipment Expense	179	565	240	-	-
General Personnel Costs	814	120	-	-	1,061
General Operating Costs	575	216	330	474	1,005
Space/Occupancy Costs	7,292	2,395	-	5,872	9,787
Special Departmental Costs	6,789	5,179	-	-	-
Indirect Expense	4,531	1,276	1,390	1,757	4,825
Non-cash Expense	79	24	25	33	102
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	44,709	12,615	13,715	17,590	47,677
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Tuolumne County 7/19-6/20	Tuolumne County 7/19-6/20	Tuolumne County 7/19-6/20	Tuolumne County 2/20	Tuolumne County 7/19-6/20
	Behavioral Health (Suicide Prevention)	Alcohol & Drug Prevention	Behavioral Health (Latino Outreach)	Community Development Block Grant (CDBG) Housing Stabilization 18-CDBG-12906	ECS
	(55251)	(56205)	(81541)	(11671)	(81662)
REVENUE					
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-through Federal	-	-	-	-	-
State Non-Federal	-	-	-	-	-
Local Govern Pass through Federal	-	-	-	10,386	4,869
Local Govern Non-Federal	82,500	20,669	25,000	-	-
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-
Interest Revenue	-	-	-	-	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	156	10	45	19	66
TOTAL REVENUE	82,656	20,679	25,045	10,405	4,935
EXPENDITURES					
Personnel Expense	53,194	9,713	13,482	8,882	4,415
Travel (Out-of-Area)	561	-	-	-	-
Major Equipment and Assets	-	-	-	-	-
Supplies	3,485	492	57	20	3
Contractual	2,699	100	-	-	-
Other:					
Equipment Expense	40	-	63	-	5
General Personnel Costs	227	-	7,614	-	-
General Operating Costs	8,963	3,306	52	-	2
Space/Occupancy Costs	4,963	4,960	1,194	429	2
Special Departmental Costs	-	-	-	-	-
Indirect Expense	8,369	2,099	2,538	1,054	443
Non-cash Expense	155	9	45	20	65
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	82,656	20,679	25,045	10,405	4,935
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Tuolumne County 10/19-10/20	Tuolumne County RCD 11/16-11/20	Ca Department of Water Resources 4/17-12/20	Ca Department of Water Resources 1/15-6/19	1st 5 Tuo Co Commission 7/19-6/20
		Prop 84 Drought Round	Water Energy Grant	Water Energy Grant	
	(75101)	(33301)	4600012141 (33401)	(33201)	(46101)
REVENUE					
Direct Federal	\$ -	\$ -	\$ -	\$ -	-
State Pass-through Federal	-	-	-	-	-
State Non-Federal	-	-	31,985	-	-
Local Govern Pass through Federal	-	-	-	-	-
Local Govern Non-Federal	84,107	237,279	-	(774)	56,580
Private - Non Federal	-	-	-	-	-
Private Pass through Federal	-	-	-	-	-
Community Donations	-	-	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	753
Interest Revenue	-	-	-	-	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	151	27,287	3,678	-	103
TOTAL REVENUE	84,258	264,566	35,663	(774)	57,436
EXPENDITURES					
Personnel Expense	21,681	138,414	6,509	-	38,003
Travel (Out-of-Area)	109	-	-	-	-
Major Equipment and Assets	-	-	-	-	-
Supplies	4,894	-	-	-	1,046
Contractual	1,224	1,058	25,441	(400)	124
Other:					
Equipment Expense	6,160	20	35	-	927
General Personnel Costs	407	2,984	-	(142)	91
General Operating Costs	40,328	-	-	-	796
Space/Occupancy Costs	765	-	-	-	10,371
Special Departmental Costs	-	94,803	-	(232)	154
Indirect Expense	8,539	-	-	-	5,821
Non-cash Expense	151	27,287	3,678	-	103
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	84,258	264,566	35,663	(774)	57,436
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	-

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	1st 5 Tuo Co 7/19-6/20	ACTR/UW 11/18-9/19	ACTR/UW 12/19-11/20	United Way 10/18-3/20	United Way 10/18-3/20
	ECS			Emergency Food & Shelter Program (EFSP/FEMA) Tuolumne	Emergency Food & Shelter Program (EFSP/FEMA) Amador
	(82631)	(52211)	(52221)	35-0652-004 (14431)	36-0926-002 (14441)
REVENUE					
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-through Federal	-	-	-	-	-
State Non-Federal	-	-	-	-	-
Local Govern Pass through Federal	-	-	-	-	-
Local Govern Non-Federal	32,500	-	-	-	-
Private - Non Federal	-	10,225	6,226	-	-
Private Pass through Federal	-	-	-	17,025	15,350
Community Donations	-	82	-	-	-
Client Donations	-	-	-	-	-
Client Fees	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-
Interest Revenue	-	-	-	-	-
Rental Income	-	-	-	-	-
Contractual Admin. Revenue	-	-	-	-	-
In-kind Revenue	3,291	19	11	1,213	1,685
TOTAL REVENUE	35,791	10,326	6,237	18,238	17,035
EXPENDITURES					
Personnel Expense	30,838	-	-	10,038	10,390
Travel (Out-of-Area)	1,453	-	-	1,042	634
Major Equipment and Assets	-	-	-	-	-
Supplies	14	-	-	178	309
Contractual	-	4,297	5,548	-	-
Other:					
Equipment Expense	24	3	-	-	-
General Personnel Costs	150	17	-	1,458	1,424
General Operating Costs	8	15	46	1,297	219
Space/Occupancy Costs	14	-	-	2,344	1,134
Special Departmental Costs	-	4,929	-	-	540
Indirect Expense	-	1,046	632	668	700
Non-cash Expense	3,290	19	11	1,213	1,685
Transfer to/from Unrestricted	-	-	-	-	-
TOTAL EXPENDITURES	35,791	10,326	6,237	18,238	17,035
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	United Way 1/20-5/21	United Way 1/20-5/21	Business, Consumer Srvs & Hsng Agency 12/18-6/21	Business, Consumer Srvs & Hsng Agency 6/20		
	Emergency Food & Shelter Program (EFSP/FEMA) Tuolumne	Emergency Food & Shelter Program (EFSP/FEMA) Amador	Homeless Emergency Aid Program (HEAP) 18-HEAP-00029 (16201)	HCFC 20-HCFC-00001 (16301)	All Other Special Funds	Total
<u>REVENUE</u>	37-0926-00 (14451)	37-0652-00 (14461)	18-HEAP-00029 (16201)	20-HCFC-00001 (16301)	All Other Special Funds	Total
Direct Federal	\$ -	\$ -	\$ -	\$ -	(1) \$	3,337,704
State Pass-through Federal	-	-	-	-	-	2,334,480
State Non-Federal	-	-	592,508	225,828	49,441	1,581,276
Local Govern Pass through Federal	-	-	-	-	626	527,631
Local Govern Non-Federal	-	-	-	-	57,973	667,405
Private - Non Federal	-	-	-	-	119,848	136,299
Private Pass through Federal	230	114	-	-	(1)	32,718
Community Donations	-	-	-	-	81,137	132,805
Client Donations	-	-	-	-	-	-
Client Fees	-	-	-	-	101,260	101,260
Miscellaneous Program Revenue	-	-	-	-	171,566	192,869
Interest Revenue	-	-	3,255	14	(1)	3,318
Rental Income	-	-	-	-	154,015	154,015
Contractual Admin. Revenue	-	-	-	-	816,600	816,600
In-kind Revenue	17	7	68,480	25,972	1,571,864	1,945,107
TOTAL REVENUE	247	121	664,243	251,814	3,124,327	11,963,487
<u>EXPENDITURES</u>						
Personnel Expense	-	-	22,200	599	789,995	5,215,355
Travel (Out-of-Area)	-	-	-	-	1,646	18,864
Major Equipment and Assets	-	-	-	-	17,542	127,372
Supplies	56	-	128	-	22,411	154,205
Contractual	-	-	570,102	214,320	188,229	1,305,737
Other:						
Equipment Expense	-	-	32	-	39,413	123,688
General Personnel Costs	58	-	-	-	10,161	86,557
General Operating Costs	-	-	66	-	73,859	223,822
Space/Occupancy Costs	108	108	3,235	-	129,715	583,919
Special Departmental Costs	-	-	-	10,924	115,455	1,236,875
Indirect Expense	8	5	-	-	38,642	816,600
Non-cash Expense	17	8	68,480	25,971	1,571,873	1,945,107
Transfer to/from Unrestricted	-	-	-	-	125,386	125,386
TOTAL EXPENDITURES	247	121	664,243	251,814	3,124,327	11,963,487
REVENUE OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
GOVERNMENT FUND TYPES - SCHEDULE OF EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

PERSONNEL COSTS	
Salaries & Wages	\$ 3,736,737
Accrued Leave	319,276
FICA	181,118
Employee Health Package	642,876
Retirement	116,990
Unemployment	57,151
Worker's Compensation	161,207
Other Employee Benefits	0
	5,215,355
TRAVEL	
Out of Area Travel (Staff)	18,044
Out of Area Travel (Volunteers)	820
	18,864
MAJOR EQUIPMENT & ASSETS	
Equipment (costing over \$5,000)	17,554
Land	0
Leasehold Improvements	0
Structures & Improvements	109,818
	127,372
SUPPLIES	
Classroom Supplies	39,571
Clothing and Personal Supplies	4,214
Household Supplies	49,249
Postage	11,806
Program Supplies	31,571
Routine Office Supplies	17,794
Playground Supplies	0
	154,205
CONTRACTUAL	
Accounting & Auditing	43,310
Delegate Agencies	8,208
Legal Services	2,594
Outside Services	1,166,885
Computer Services	84,740
	1,305,737
EQUIPMENT EXPENSE	
Computer (Software)	17,847
Computer (Hardware)	15,170
Equipment (Costing \$500 to \$4999)	14,630
Insurance (Vehicular)	29,324
Maintenance (Equipment)	26,769
Maintenance (Vehicles)	10,326
Rents & Leases (Equipment)	1,745
Rents & Leases (Vehicles)	0
Small Tools & Equipment (Under \$500)	5,392
Small Tools & Equipment (Minimal Value)	2,485
	123,688
GENERAL PERSONNEL COSTS	
Local Travel (Staff)	45,088
Local Travel (Volunteers)	700
Staff Licensing	3,945
Training & Development (Staff)	27,474
Training & Development (Volunteers)	0
Volunteer Costs (Other than training)	9,350
	86,557

AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
GOVERNMENT FUND TYPES - SCHEDULE OF EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

GENERAL OPERATING COSTS	
Ads & Legal Notices	21,237
Copying Fees	9,595
Extra Help	200
Insurance & Bonds	52,092
Interest on Long Term Debt	3,085
Meeting Costs	10,732
Membership Dues	7,010
Miscellaneous Expenses	515
Printing & Binding	11,445
Program/Agency Promotion	1,310
Program Outreach	58,874
Publications	11,682
Subscriptions	9,138
Service Fees	8,296
Taxes & Assessments	18,616
	223,827
SPACE/OCCUPANCY COSTS	
Communications	58,873
Depreciation	12,466
Household Services	65,432
Maintenance (Structure & Grounds)	24,561
Maintenance (Play Ground Equipment)	3,866
Mortgage Payments	6,250
Rents & Leases (Office Space)	260,345
Use Fees	9,776
Utilities	142,350
	583,919
SPECIAL DEPARTMENT COSTS	
Client Assistance	987,765
Client Transportation	300
Council Expense	0
Food (Prepared)	0
Food (Raw)	247,971
Waste and Breakage	11,395
	1,247,431
IN-KIND EXPENSES	
Administrative In-kind	253,227
In-kind Contributions	1,266,548
Volunteer Time & Services	425,332
	1,945,107
TOTAL EXPENSES	\$ 11,032,062

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 19B-5002 (EHA19)
FOR THE PERIOD OCTOBER 1, 2018 THROUGH JUNE 30, 2020**

2019 LIHEAP (ECIP/HEAP/A16) (3122.1)

	Audited July 1, 2018 through June 30, 2019	Audited July 1, 2019 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 414,063	\$ 212,093	\$ 626,156		
Other Income	365	(1,243)	(878)		
Total Revenue	\$ 414,428	\$ 210,850	\$ 625,278		
EXPENDITURES					
Assurance 16 Activities	\$ 47,097	\$ 38,078	\$ 85,175	\$ 85,175	\$86,490
Administrative Costs	55,749	30,754	86,503	86,487	86,490
Intake Costs	44,691	37,010	81,701	81,700	82,795
Outreach Costs	31,428	20,303	51,731	51,731	51,746
Training & Technical Assistance	6,343	12,578	18,921	18,921	20,698
ECIP/HEAP Program Costs					
ECIP EHCS Diagnostics	248	-	248	248	0
ECIP EHCS Cooling Service Repair/Replacement	-	-	-	-	3,500
ECIP EHCS Heating Service Repair/Replacement	16,981	15,735	32,716	32,749	0
ECIP Water Heater Repair/Replacement	-	-	-	-	
ECIP EHCS Other Program Costs	-	-	-	-	28,900
ECIP Wood/Propane/Oil Payments	177,600	35,600	213,200	213,200	223,200
Liability Insurance	396	147	543	544	680
Minor Vehicle & Equipment	-	-	-	-	80
Workers Compensation	626	621	1,247	1,247	
General Operating Expenditures	28,362	16,604	44,966	44,933	31,621
Automation Supplemental	4,542	3,785	8,327	8,327	9,084
Total Costs	\$ 414,063	\$ 211,215	\$ 625,278	\$ 625,262	\$625,284
Revenue over (under) costs	365	(365)	-		

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 19B-5002 (WEATHERIZATION)
FOR THE PERIOD OCTOBER 1, 2018 THROUGH JUNE 30, 2020**

2019 LIHEAP Wx (3122.1)

	Audited July 1, 2018 through June 30, 2019	Audited July 1, 2019 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 267,725	\$ 164,714	\$ 432,439		
Other Income	31,519	(31,519)	-		
Total Revenue	\$ 299,244	\$ 133,195	\$ 432,439		
EXPENDITURES					
<i>Wx Program Costs</i>					
Intake	\$ 15,777	\$ 9,183	\$ 24,960	\$ 24,961	\$ 34,596
Outreach	8,689	8,260	16,949	16,949	21,623
Training & Tech Assistance	6,341	9,220	15,561	15,561	21,623
Direct Program Activities	186,987	110,647	297,634	297,635	306,310
Liability Insurance	4,612	3,637	8,249	8,252	7,000
Major Vehicle & Equipment	-	-	-	-	-
Minor Vehicle & Equipment	4,046	736	4,782	4,782	5,000
Workers' Compensation	13,261	7,882	21,143	21,143	-
General Operating	28,012	15,149	43,161	43,156	36,300
Total Wx Program costs	267,725	164,714	432,439	432,439	432,452
Total Costs	\$ 267,725	\$ 164,714	\$ 432,439	\$ 432,439	\$ 432,452
Revenue over (under) costs	31,519	(31,519)	-		

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 19F-4004
FOR THE PERIOD JANUARY 1, 2019 THROUGH DECEMBER 31, 2019**

2019 CSBG (8322.1)

	Audited January 1, 2019 through June 30, 2019	Audited July 1, 2019 through December 31, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 106,527	\$ 154,756	\$ 261,283		
Other Income	-	-	-		
Total Revenue	\$ 106,527	\$ 154,756	\$ 261,283		
EXPENDITURES					
<i>Administration costs</i>					
Other	\$ 62,500	\$ 75,000	\$ 137,500	\$ 137,500	\$ 137,500
<i>Program costs</i>					
Salaries/Wages	22,107	38,196	60,303	60,302	59,556
Fringe	8,009	13,980	21,989	21,990	23,216
Operating Expense & Equipment	13,911	20,412	34,323	34,324	33,311
Subcontractor/Consultant services	7,168	7,168	7,168	7,168	7,700
Total Program costs	44,027	79,756	123,783	123,784	123,783
Total Costs	\$ 106,527	\$ 154,756	\$ 261,283	\$ 261,284	\$ 261,283
Revenue over (under) costs	-	-	-		

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 19F-4406
FOR THE PERIOD JULY 1, 2019 THROUGH MAY 31, 2020**

2019 CSBG CAA DISCRETIONARY (8355.1)

	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE			
Grant Revenue	\$ 30,000		
Other Income	-		
Total Revenue	\$ 30,000		
EXPENDITURES			
<i>Program costs</i>			
Salaries/Wages	13,499	13,499	13,764
Fringe	7,624	7,624	7,784
Operating Expense & Equipment	8,877	8,877	8,452
Total Program costs	30,000	30,000	30,000
Total Costs	\$ 30,000	\$ 30,000	\$ 30,000
Revenue over (under) costs	-		

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 19T-9016
FOR THE PERIOD OCTOBER 15, 2019 THROUGH JUNE 30, 2020**

2019 CAL EARNED INCOME TAX CREDIT EDUCATION OUTREACH (EITC 8396.1)

	Audited October 15, 2019 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 110,000	\$ 110,000		
Other Income	-	-		
Total Revenue	\$ 110,000	\$ 110,000		
EXPENDITURES				
<i>Education and Outreach</i>				
Web Presence	\$ 5,472	\$ 5,472	\$ 5,472	\$ 5,472
Social Media Presence	17,500	17,500	17,500	17,500
Canvassing	3,720	3,720	3,720	3,720
Media	23,770	23,770	23,770	23,770
Collateral Messaging	34,240	34,240	34,240	34,240
Group Events	7,700	7,700	7,700	7,700
Other 1	5,590	5,590	5,590	5,590
Other 2	12,008	12,008	12,008	12,008
Total Costs	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Revenue over (under) costs	-	-		

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
GENERAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020**

Name: AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

Vendor Number: 2400

Type of Center: Public Agency

Address: 10590 State Highway 88
Jackson, California 95642

Executive Director: Joe Bors

Telephone Number: (209) 223-1485

Audit Period: July 1, 2019 through June 30, 2020

Days of Operation: California State Preschool Program – 175 days

Center Hours: 8:00 A.M. – 4:00 P.M.

California Department of Education Audited Attendance and Fiscal Report for California State Preschool Programs

A U D 8501 Page 1 of 8

Fiscal Year Ending **June 30, 2020**

Contract Number **CSPP 9036**

Vendor Code **2400**

Full Name of Contractor **AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time	16,308		16,308	0.6193	10,099.5444
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

Full Name of Contractor **AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT	16,308		16,308	N/A	10,099.5444
DAYS OF OPERATION	175		175	N/A	N/A
DAYS OF ATTENDANCE	15,619		15,619	N/A	N/A

NO NON-CERTIFIED CHILDREN Check this box (omit pages 3 and 4) and continue to Revenue Section on page 5.

Full Name of Contractor **AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0

Full Name of Contractor **AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

Full Name of Contractor **AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

Section 3 - Revenue

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	8,425	1,758	10,183
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other: Indirect admin over state allowance	15,090		15,090
Restricted Income - Subtotal	23,515	1,758	25,273
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children			
Interest Earned on Child Development Apportionment Payments	8		8
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other: Apprentice Reimb & Incentives	2,451		2,451
Total Revenue	25,974	1,758	27,732

Comments:

Full Name of Contractor **AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	219,695		219,695
2000 Classified Salaries	80,681		80,681
3000 Employee Benefits	110,160		110,160
4000 Books and Supplies	12,907		12,907
5000 Services and Other Operating Expenses	33,686	1,758	35,444
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	34,492		34,492
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	491,621	1,758	493,379
Total Administrative Cost (included in Section 4 above)	34,492		34,492
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Full Name of Contractor **AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

Section 5 - Supplemental Revenue

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	910,136	-910,136	0
Other: HEADSTART		910,136	910,136
Other:			
Total Supplemental Revenue	910,136	0	910,136

Section 6 - Supplemental Expenses

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	414,143		414,143
2000 Classified Salaries	161,580		161,580
3000 Employee Benefits	210,292		210,292
4000 Books and Supplies	29,883		29,883
5000 Services and Other Operating Expenses	94,238		94,238
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	910,136		910,136

Full Name of Contractor **AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

Section 7 - Summary

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	16,308		16,308
Days of Operation	175		175
Days of Attendance	15,619		15,619
Restricted Program Income	23,515	1,758	25,273
Transfer from Reserve			
Family Fees for Certified Children			
Interest Earned on Apportionment Payments	8		8
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	491,621	1,758	493,379
Total Administrative Cost	34,492		34,492
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **10,099.5444**

Total Non-Certified Adjusted Days of Enrollment **0**

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 Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box): **Yes**

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box): **Yes**

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
STATE PRESCHOOL CHILD CARE
CONTRACT NO. CSPP 9036
FOR FISCAL YEAR ENDED JUNE 30, 2020**

1000	Certificated Salaries	\$ 219,695
1100	Teachers' Salaries	219,695
1300	Supervisors' Salaries	0
2000	Classified Salaries	80,681
2100	Salaries of Instructional Aides for Direct Teaching Assistance	80,681
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	110,160
3300	Old Age, Survivors, Disability and Health Insurance	56,648
3500	State Unemployment Insurance	6,140
3600	Workers' Compensation Insurance	16,039
3900	Other Benefits	31,333
4000	Books, Supplies, and Equipment Replacement	12,907
4200	Other Books	0
4300	Instructional Supplies	5,450
4600	Pupil Transportation	0
4700	Food Services	0
	Other Supplies	7,457
5000	Contracted Services and Other Operating Expenses	35,444
5100	Contracts for Personnel Services	0
5200	Travel, Conference and Other Expenses	26,613
5400	Insurance	27
5500	Utilities and Housekeeping Services	760
5600	Contracts, Rents, and Leases	8,044
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)	34,492
TOTAL		\$ <u>493,379</u>

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**CDE CONTRACT NO. CSPP 9036
2019-20 California State Preschool Program (8290.1)**

Indirect Costs	<u>\$ 34,492</u>
Total	<u><u>\$ 34,492</u></u>

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
 SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
 CONTRACT NO. CSPP 9036
 FOR FISCAL YEAR ENDED JUNE 30, 2020**

EXPENDITURES UNDER \$10,000 UNIT COST		EXPENDITURES OVER \$10,000 UNIT COST WITH CDE APPROVAL		EXPENDITURES OVER \$10,000 UNIT COST WITHOUT CDE APPROVAL	
COST	ITEM	COST	ITEM	COST	ITEM
	<i>NONE</i>		<i>NONE</i>		<i>NONE</i>
\$ -		\$ -		\$ -	

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
 SCHEDULE OF EQUIPMENT EXPENDITURES
 CONTRACT NO. CSPP 9036
 FOR FISCAL YEAR ENDED JUNE 30, 2020**

CAPITALIZED EQUIPMENT EXPENSED ON THE AUD WITH PRIOR WRITTEN APPROVAL		CAPITALIZED EQUIPMENT EXPENSED ON THE AUD WITHOUT PRIOR WRITTEN APPROVAL	
COST	ITEM	COST	ITEM
	<i>NONE</i>		<i>NONE</i>
\$ -		\$ -	

California Department of Education Audited Reserve Account Activity Report

Fiscal Year End

June 30, 2020

Reserve Account Type

Center-Based

Vendor Code

2400

A U D 9530A Page 1 of 1

Full Name of Contractor **AMADOR TUOLUMNE COMMUNITY ACTION AGENCY**

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2018–19 AUD 9530A Ending Balance)	
2. Plus Transfers to Reserve Account:	Per 2018–19 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2018–19 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2018–19 Post-Audit CDNFS 9530	

Section 2 - Current Year Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve			
6. Less Transfers to Contracts from Reserve:			
CSPP General-Contract No.			
CSPP General-Contract No.			
CSPP Professional Development-Contract No.			
CSPP Professional Development-Contract No.			
Subtotal CSPP Transfers			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Subtotal Other Contract Transfers			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2020			

COMMENTS - If necessary, attach additional sheets to explain adjustments.

UNIFORM GUIDANCE REPORTS

IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

388 Market Street, Suite 888
San Francisco, California 94111

TEL: (415) 896-5551
FAX: (415) 896-0584

**REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Amador Tuolumne Community Action Agency
Jackson, California

We have audited the financial statements of Amador Tuolumne Community Action Agency as of and for the year ended June 30, 2020, and have issued our report thereon dated December 11, 2020, which contained an unmodified opinion on those financial statements. 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 awards is presented for purposes of additional analysis as required by Uniform Guidance 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 their records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Isabel Bernaciak & Company

San Francisco, California
December 11, 2020

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

		Total Grant Award	CFDA#	Contract No.	Expenditures	Totals
DIRECT FEDERAL FUNDING						
<i>Department of Health and Human Services</i>						
8126.1,2	19 Head Start & Early Head Start	\$3,214,233	93.600	09CH010310-04	\$ 1,654,651	
8127.1,2	20 Head Start & Early Head Start	\$3,705,255	93.600	09CH010310-05	1,511,040	
Subtotal for CFDA 93.600						3,165,691
<i>Department of Housing and Urban Development</i>						
1192.1	7/19-6/20 Ama Supportive Housing \$17,400	\$17,400	14.267	CA0989L9T261806	16,800	
1191.1	3/19-3/20 Tuolumne Permanent Supportive Housing \$34,305	\$34,305	14.267	CA1332L9T261803	29,545	
1193.1	7/17-6/20 HMIS \$50,000	\$50,000	14.267	CA1587L9T261802	50,000	
1190.1	11/18-10/19 TRC RRH \$72,999	\$72,999	14.267	CA1588L9T261701	17,726	
1194.1	11/19-10/20 TRC RRH \$59,504	\$59,504	14.267	CA1588L9T261802	48,063	
1195.1	4/20-3/21 Tuolumne Permanent Supportive Housing Comb \$35,568	\$35,568	14.267	CA1332L9T261904	9,880	
Subtotal for CFDA 14.267						172,014
Total Direct Federal Funds						3,337,705
PASS-THROUGH FEDERAL FUNDING						
<i>Department of Agriculture</i>						
<i>Passed through: California Department of Social Services</i>						
2414.4	10/18-9/19 EFAP yr4 \$53,260	\$53,260	10.568	15-MOU-00151	6,619	
2414.5	10/19-9/20 EFAP yr5 \$125,241	\$125,241	10.568	15-MOU-00151	12,515	
2414.6	10/19- EFAP CARES \$71,597	\$71,597	10.568	15-MOU-00151	28,534	
Subtotal for CFDA 10.568						47,668
<i>Passed through: California Department of Education</i>						
1822.1	10/18-9/19 CACFP-Housing Resources Services	Reimb	10.558	04341-CACFP-03-GM-CS	27,880	
8289.1	California State Preschool Program	Reimb	10.558	04341-CACFP-03-GM-CS	10,183	
8222.1,2,3	18-19 Child & Adult Care Food Program - ECS	Reimb	10.558	04341-CACFP-03-GM-CS	27,825	
8223.1,2,3	19-20 Child & Adult Care Food Program - ECS	Reimb	10.558	04341-CACFP-03-GM-CS	75,332	
Subtotal for CFDA 10.558						141,220
Total Department of Agriculture						188,888
<i>Department of Housing and Urban Development</i>						
<i>Passed through: Tuolumne County</i>						
1165.1	5/17-9/19CDBG Housing Stabilization \$233,750	\$233,750	14.228	16-CDBG-11154	1,653	
1166.1	9/18-9/19CDBG Homeless Services \$50,000	\$50,000	14.228	16-CDBG-11154	13,384	
1167.1	2/20- CDBG Housing Stabilization \$75,000	\$76,500	14.228	18-CDBG-12906	10,386	
2313.1	9/18-9/19 CDBG Food Bank \$175,000	\$175,000	14.228	16-CDBG-11154	12,592	
2314.1	2/20- CDBG Food Bank \$391,000	\$391,000	14.228	18-CDBG-12906	44,629	
Subtotal for CFDA 14.228						82,644
<i>Passed through: California Department of Housing and Community Development</i>						
1318.1	4/18-7/19 ESG Amador & Tuolumne Shelters \$200,000	\$200,000	14.231	17-ESG-11914	3,134	
1319.1	3/19-5/21 ESG Amador & Tuolumne Shelters \$200,000	\$200,000	14.231	18-ESG-12411	199,094	
1365.1	3/19-5/21 ESG Home Safe \$200,000	\$200,000	14.231	18-ESG-12369	166,269	
1366.1	3/19-5/21 ESG Home Safe Non-Competitive \$64,024	\$64,024	14.231	18-ESG-12368	44,145	
1320.1	5/20-1/22 ESG Amador & Tuolumne Shelters \$200,000	\$200,000	14.231	19-ESG-13160	15,798	
1367.1	2/20- ESG Home Safe \$200,000	\$200,000	14.231	19-ESG-13131	146,807	
1368.1	2/20- ESG Home Safe Non-competitive \$61,893	\$61,893	14.231	19-ESG-13167	3,168	
Subtotal for CFDA 14.231						578,415
Total Department of Housing and Urban Development						661,059
<i>Department of Justice</i>						
<i>Passed through: California Emergency Management Agency</i>						
5174.1	10/18-9/19 Child Abuse Treatment Program (CHAT) \$183,772	\$183,772	16.575	AT18048527	45,144	
5178.1	10/19-12/20 Child Abuse Treatment Program (CHAT) \$229,715	\$229,715	16.575	AT19058527	141,403	
Subtotal for CFDA 16.575						186,547
Total Department of Justice						186,547
<i>Department of Energy</i>						
<i>Passed through: California Department of Community Services and Development</i>						
3219.1	6/18-12/20 DOE Wx Assistance Program \$144,986	\$144,986	81.042	17C-4001	21,438	
Subtotal for CFDA 81.042						21,438
Total Department of Energy						21,438

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

		Total Grant Award	CFDA#	Contract No.	Expenditures	Totals
Department of Health and Human Services						
<i>Passed through: California Department of Social Services</i>						
1550.1	7/19-6/20 Ama CalWorks Housing Support Program \$144,580	\$144,580	93.558	N/A	144,836	
1560.1	7/19-6/20 Tuo Co DSS CalWorks Housing Support Program \$221,742	\$221,742	93.558	N/A	196,510	
1570.1	7/19-6/20 Calaveras CalWorks Housing Support Program \$143,600	\$143,600	93.558	N/A	84,456	
4809.1	7/19-6/20 Tuo Co DSS \$50k	\$50,000	93.558	N/A	13,690	
	Subtotal for CFDA 93.558					439,492
<i>Passed through: California Department of Community Services & Development</i>						
3122.1	10/18-6/20 LIHEAP \$432,452 (Wx)	\$432,452	93.568	19B-5002	164,714	
3122.1	10/18-6/20 LIHEAP \$1,207,909 (EHA)	\$1,207,909	93.568	19B-5002	212,093	
3123.1	10/19-12/21 LIHEAP \$429,925 (Wx)	\$429,925	93.568	20B-2002	147,235	
3123.1	10/19-12/21 LIHEAP \$1,208,767 (EHA)	\$1,208,767	93.568	20B-2002	376,516	
3410.1	Disorgement Assistance Program (DAP)	\$59,064	93.568	20D-1002	18,302	
	Subtotal for CFDA 93.568					918,860
<i>Passed through: California Department of Community Services & Development</i>						
8322.1	1/19-12/19 CSBG \$261,283	\$261,283	93.569	19F-4004	154,756	
8355.1	3/19-5/20 CSBG Discretionary \$30k	\$30,000	93.569	19F-4406	30,000	
8323.1	1/20-12/20 CSBG \$266,660	\$266,660	93.569	20F-3004	145,576	
	Subtotal for CFDA 93.569					330,332
<i>Passed through: California Department of Community Services & Development</i>						
8396.1	10/19-6/20 CSBG Earned Income Tax Credit \$110,000	\$110,000	93.570	19T-9016	110,000	
	Subtotal for CFDA 93.570					110,000
Total Department of Health and Human Services						1,798,684
Department of Homeland Security						
<i>Passed through: United Way</i>						
1443.1	10/18-3/20 Tuo FEMA \$17,850	\$17,850	97.024	36-0652-004	17,025	
1444.1	10/18-3/20 Ama FEMA \$15,350	\$15,350	97.024	36-0926-002	15,350	
1445.1	1/20-5/21 Tuo FEMA \$6,810	\$6,810	97.024	37-0926-00	230	
1446.1	1/20-5/21 Ama FEMA \$4,178	\$4,178	97.024	37-0652-00	114	
Total Department of Homeland Security						32,719
Total Pass-Through Federal Funding						2,889,335
FEDERAL LOANS						
<i>Department of Agriculture</i>						
	USDA Loan		10.766	N/A	309,517	309,517
TOTAL EXPENDITURES OF FEDERAL AWARDS						\$ 6,536,557

Note A: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Amador Tuolumne Community Action Agency under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the 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). 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

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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.

(2) Amador Tuolumne Community Action Agency has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note C: LOANS OUTSTANDING

The following program had federally-funded loans outstanding at June 30, 2020:

<u>Program Title</u>	<u>CFDA #</u>	<u>Amount Outstanding</u>
Community Facilities Loans and Grants	10.766	\$ 309,517

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Total Grant Award</u>	<u>Contract No.</u>	<u>Expenditures</u>
<i>Department of Housing and Community Development</i>			
1620.1 Homeless Emergency Aid Program (HEAP)	\$1,273,314	18-HEAP-00029	\$ 592,508
1630.1 COVID-19 Emergency Homeless Fund	\$316,180	20-HCFC-00001	225,828
1650.1 California Emergency Solutions and Housing (CESH)	\$562,512	18-CESH-12432	123,993
1651.1 California Emergency Solutions and Housing 2 (CESH)	\$317,559	19-CESH-12952	5,831
<i>Department of Social Services</i>			
2810.2 SEFAP Funds-Food Bank	\$111,911	N/A	111,911
<i>Department of Water Resources</i>			
3330.1 Prop 84 Drought Round Funding	\$782,574	4600010888	237,279
3340.1 Department of Water Resources Energy	\$720,270	4600012141	31,985
<i>California Public Utilities Commission</i>			
7642.3 Central Sierra Connect	\$151,379	N/A	86,043
<i>California Department of Education</i>			
8289.1 California State Preschool Program	\$465,647	CSPP-9036	465,647
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 1,881,025</u>

**INDEPENDENT AUDITOR'S 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***

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 financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 11, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Organization's internal control over financial reporting (internal control) to determine the 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Organization'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Amador Tuolumne Community Action Agency's financial statements are free of 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 determination of financial statement amounts. 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 the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



San Francisco, California
December 11, 2020

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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 with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Amador Tuolumne Community Action Agency's major federal programs for the year ended June 30, 2020. Amador Tuolumne Community Action Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Amador Tuolumne Community Action 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 compliance requirements referred to above that could have a direct and material effect on the major federal programs occurred. An audit includes examining, on a test basis, evidence about Amador Tuolumne Community Action Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance with each major program. However, our audit does not provide a legal determination of Amador Tuolumne Community Action Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, Amador Tuolumne Community Action Agency complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified above for the year ended June 30, 2020.

Report on Internal Control Over Compliance

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 of compliance, we considered Amador Tuolumne Community Action Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on 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 Amador Tuolumne Community Action Agency's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance with a type of compliance requirements 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 compliance requirement 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 our testing based on the requirements of *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.



San Francisco, California
December 11, 2020

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF AUDITOR'S RESULTS	
<i>Financial Statements</i>	
1. Type of Auditor's Report Issued	UNMODIFIED
2. Internal Control Over Financial Reporting: Material Weakness(es) Identified Significant Deficiency(ies) Identified	NONE NONE REPORTED
3. Noncompliance Material to Financial Statements	NONE
<i>Federal Awards</i>	
1. Internal Control Over Major Programs: Material Weakness(es) Identified Significant Deficiency(ies) Identified	NONE NONE REPORTED
2. Type of Auditor's Report Issued on Compliance for Major Programs	UNMODIFIED
3. Uniform Guidance Audit Finding Required to be Disclosed by Audit In accordance with 2 CFR 200.516(a)	NONE REPORTED
4. Major Programs:	93.600 - HEADSTART & EARLY HEADSTART 14.231 EMERGENCY SOLUTIONS GRANT PROGRAM
5. Dollar Threshold for Type A Programs	\$750,000
6. Auditee Qualification	LOW RISK
B. Findings Relating to the Financial Statements which are Required to be Reported in Accordance with GAGAS	NONE REPORTED
C. Findings and Questioned Costs for Federal Awards Including Audit Findings Defined in the Uniform Guidance	NONE REPORTED

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

There were no findings noted for the year ended June 30, 2019.