



AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

FINANCE COMMITTEE MEETING AGENDA

October 9th, 2020 | 9:30 a.m.

Zoom Video Conference

URL: <https://us02web.zoom.us/j/89978886964?pwd=N04wTllyNEZWOW9INVJxalhJSkYxdz09>

Meeting ID: 899 7888 6964

Password: 100920

Phone Number: +1 669 900 6833 US (San Jose)

Teleconference Location: 10590 Hwy 88 Jackson, CA 95642

1. **CALL TO ORDER:**

2. **ROLL CALL:**

Karl Rodefer		Linda Rianda	
Frank Axe		Jim Wilmarth	
Lynn Morgan			
Joseph Bors, Executive Director			
Bruce Giudici, Fiscal Officer			
Katelyn Peterson, Secretary to the Board			

Others present:

3. **APPROVAL OF AGENDA:**

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

5. **CONSENT AGENDA:** Items listed on the consent agenda are considered routine and may be enacted by one motion. Any item may be removed for discussion and made a part of the regular agenda at the request of a Board member(s).

5.1. Minutes of 8/14/20. Pg. 3

6. **REPORTS:**

6.1. Administrative Reports

6.1.A. Line of Credit (LOC) Internal Report 7/1/20-8/31/20. Pg. 5

6.1.B. Local Agency Investment Fund (LAIF) Activity Report as of 8/31/20. Pg. 6

- 6.1.C. Administrative Budget to Actual 7/1/20-8/31/20. Pg. 7
- 6.1.D. CSBG Budget to Actual 1/1/20-8/31/20. Pg. 9
- 6.2. Early/Head Start Reports
 - 6.2.A. Head Start Budget & Expenditure Report 1/1/20 to 8/31/20. Pg. 10
 - 6.2.B. Early Head Start Budget & Expenditure Report 1/1/20 to 8/31/20. Pg. 10
 - 6.2.C. In-kind (Match) Reports for 1/1/20-8/31/20. Pg. 10
 - 6.2.D. Credit Card Expenditure Reports. Pg. 11
 - 6.2.E. Early Childhood Services Report Submittal Matrix for 12 month period ending 8/31/20. Pg. 13
- 6.3. Program Fiscal Reports
 - 6.3.A. Contract Status Summary by Program Report as 4/2020-8/2020. Pg. 14
- 6.4. Agency Financial Statements
 - 6.4.A. ATCAA Balance Sheet as of 8/31/20. Pg. 15
 - 6.4.B. ATCAA Revenue/Expenditure Report 7/1/20-8/31/20. Pg. 16
 - 6.4.C. ATCAA Cash Flow Overview 7/1/20-8/31/20. Pg. 17
 - 6.4.D. ATCAA Cash Flow - Housing 7/1/20-8/31/20. Pg. 18
 - 6.4.E. ATCAA Cash Flow - Food Bank 7/1/20-8/31/20. Pg. 19
 - 6.4.F. ATCAA Cash Flow - Energy 7/1/20-8/31/20. Pg. 20
 - 6.4.G. Housing Support Account-Tuolumne Properties and Varley Place. Pg. 21
 - 6.4.H. Fiscal Officer Narrative. Pg. 22
- 7. **NEW BUSINESS:**
 - 7.1. Approval of 2021 CSBG Budget. Pg. 25
- 8. **ADJOURNMENT:**

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

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



AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

FINANCE COMMITTEE MEETING

MINUTES – To Be Approved 10/9/2020

August 14th, 2020 | 9:30 a.m.

Zoom Video Conference

URL: <https://us02web.zoom.us/j/89290441071?pwd=MDJYYlgyMlVMcEFkRkcrVXdTWDB5Zz09>

Meeting ID: 892 9044 1071

Password: 8Ysgu3

1. CALL TO ORDER:

The meeting was called to order at 9:34am by Committee Member Lynn Morgan.

Committee Chair Karl Rodefer was not present, so Member Lynn Morgan stepped up to run the meeting.

2. ROLL CALL:

Karl Rodefer	A	Linda Rianda	A
Frank Axe	P	Jim Wilmarth	P
Lynn Morgan	P		
Joseph Bors, Executive Director			P
Bruce Giudici, Fiscal Officer			P
Katelyn Peterson, Secretary to the Board			P

Others present:

3. APPROVAL OF AGENDA:

Member Axe moved and Wilmarth seconded the Approval of the Agenda. MPU by roll call vote.

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

Member Schneider welcomed back and congratulated the Secretary to the Board Katelyn Peterson on getting married while she was away.

5. CONSENT AGENDA: Items listed on the consent agenda are considered routine and may be enacted by one motion. Any item may be removed for discussion and made a part of the regular agenda at the request of a Board member(s).

5.1. Minutes of 6/12/20. Pg. 3

Member Axe moved and Wilmarth seconded the Approval of the Consent Agenda. MPU by roll call vote.

6. **REPORTS:**

6.1. Administrative Reports

- 6.1.A. Line of Credit (LOC) Internal Report 7/1/19 to 6/30/20. Pg. 6
- 6.1.B. Local Agency Investment Fund (LAIF) Activity Report as of 6/30/20. Pg. 7
- 6.1.C. Administrative Budget to Actual 7/1/19-6/30/20. Pg. 8
- 6.1.D. CSBG Budget to Actual 1/1/20-6/30/20. Pg. 10

6.2. Early/Head Start Reports

- 6.2.A. Head Start Budget & Expenditure Report 1/1/20 to 6/30/20. Pg. 11
- 6.2.B. Early Head Start Budget & Expenditure Report 1/1/20 to 6/30/20. Pg. 11
- 6.2.C. In-kind (Match) Reports for 1/1/20-6/30/20. Pg. 11
- 6.2.D. Credit Card Expenditure Reports. Pg. 12
- 6.2.E. Early Childhood Services Report Submittal Matrix for 12 month period ending 6/30/20. Pg. 14

6.3. Program Fiscal Reports

- 6.3.A. Contract Status Summary by Program Report as 12/2019-6/2020. Pg. 15

6.4. Agency Financial Statements

- 6.4.A. ATCAA Balance Sheet as of 6/30/20. Pg. 16
- 6.4.B. ATCAA Revenue/Expenditure Report 7/1/19-6/30/20. Pg. 17
- 6.4.C. ATCAA Cash Flow Overview 7/1/19-6/30/20. Pg. 18
- 6.4.D. ATCAA Cash Flow - Housing 7/1/19-6/30/20. Pg. 19
- 6.4.E. ATCAA Cash Flow - Food Bank 7/1/19-6/30/20. Pg. 20
- 6.4.F. ATCAA Cash Flow - Energy 7/1/19-6/30/20. Pg. 21
- 6.4.G. Housing Support Account-Tuolumne Properties and Varley Place. Pg. 22
- 6.4.H. Fiscal Officer Narrative. Pg. 23

Executive Director Joseph Bors and Fiscal Officer Bruce Giudici tag teamed enlightening the Committee on how ATCAA is going.

ATCAA is under expensed and has increased revenue due to the COVID-19 pandemic.

7. **NEW BUSINESS:**

7.1. CSBG CARES Act Funding

- 7.1.A. Breakdown of Proposed Work Plan. Pg. 26

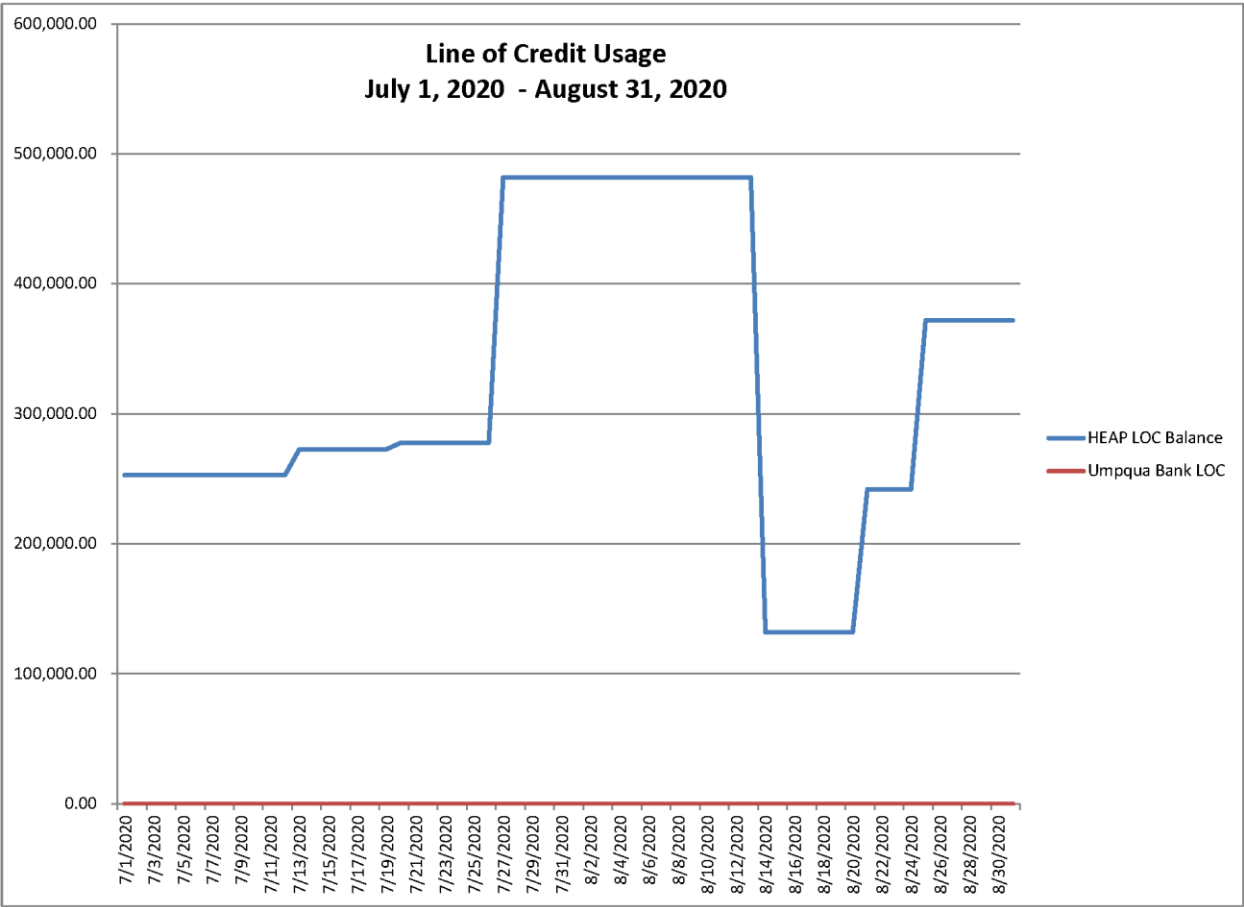
Bors and Giudici presented the CSBG CARES Act budget and proposed workplan.

8. **ADJOURNMENT:**

The meeting was adjourned at 10:27am by Committee Member Lynn Morgan.

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

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



Amador-Tuolumne Community Action Agency

Activity in Local Agency Investment Fund (LAIF) FOR July 1, 2020 - June 30, 2021

Beginning Balance 7/1/2020 274,118.04

Draws

Interest

Qtr ending 6/30/20 Interest Earned @ 1.47% 1,000.20

Deposits

Ending Bal as of 8/31/20 275,118.24

Per Board Direction, LAIF will contain:

100% of the Committed Fund Balance	\$100,000	(For Contingencies and Future Development)
75% of the prior fiscal year Accrued Leave Payable balance	\$173,712	
x 75%		
	\$130,284	
	<u>\$230,284</u>	

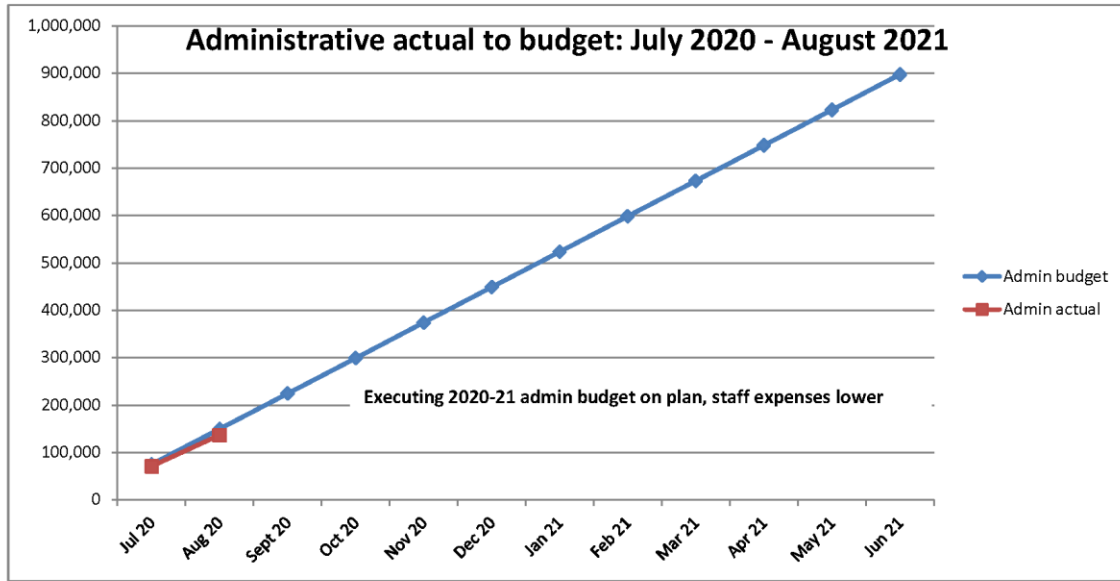
A portion of these funds may be used to assist with cash flow needs only to cover allowable expenses included in grants and contracts awaiting reimbursement. In no event will the balance be less than:

100% of the Committed Fund Balance	\$100,000	(For Contingencies and Future Development)
50% of the prior fiscal year Accrued Leave Payable balance	\$173,712	
x 50%		
	\$86,856	
	<u>\$186,856</u>	

The Fiscal Officer may approve withdrawals of funds for outstanding Accounts Receivables. Documentation will be kept for the administrative file.

The Board Chair, Board Secretary-Treasurer, and the Executive Director will be notified by email within 5 working days of all activity in the LAIF account.

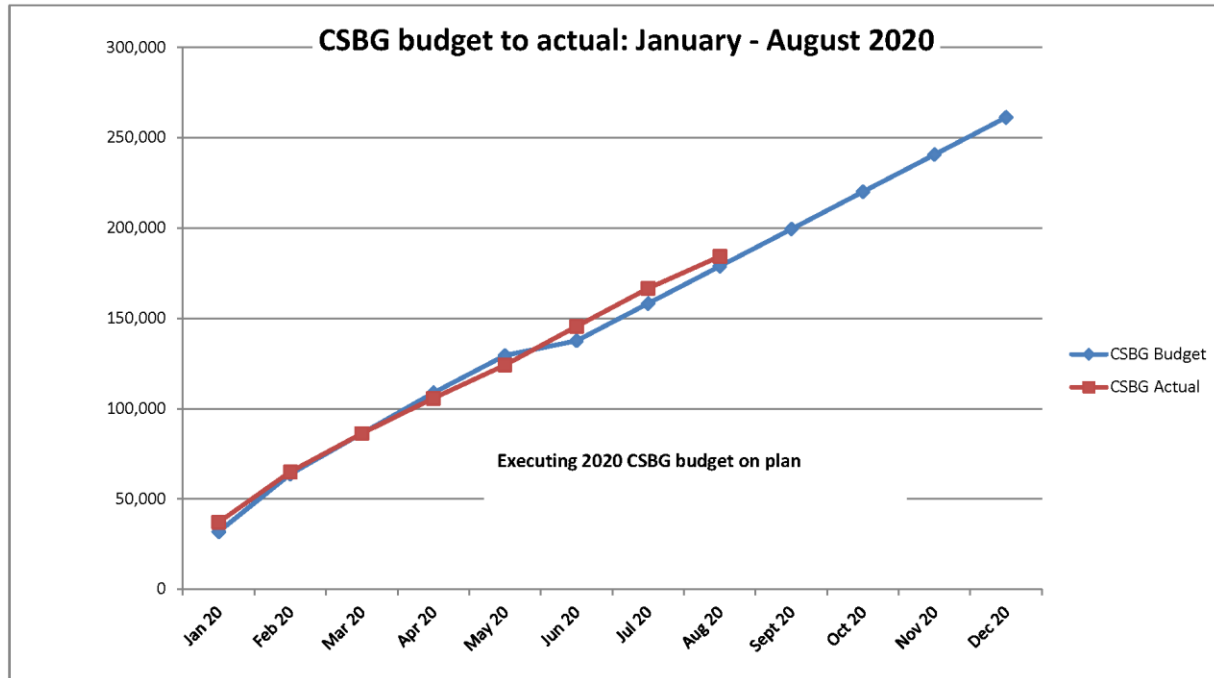
(Calculated minimum balance reflects FYE 2020 Accrued Leave Payable balance)



	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Admin budget	<u>74,781</u>	<u>149,561</u>	<u>224,342</u>	<u>299,123</u>	<u>373,903</u>	<u>448,684</u>	<u>523,465</u>	<u>598,245</u>	<u>673,026</u>	<u>747,807</u>	<u>822,587</u>	<u>897,368</u>
Admin actual	70,747	136,603										


AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
2020-21 Administrative Actual to budget report: July 2020 - August 2021


	20-21 Budget Funds 91471 & 91481	July 2020- August 2020 Unaudited	% Budget received	Amount Budget Remaining	Forecast to complete	Cost at completion	Forecast budget variance
REVENUE			17%				
Amador & Tuolumne Counties	\$54,000	\$9,000	17%	\$45,000	\$45,000	\$54,000	\$0
Private Revenue-Non Fed	0	0		0	0	0	0
Contractual Admin. Revenues:							
2020 CSBG (Jan20-Jun20)	70,000	25,000	36%	45,000	45,000	70,000	0
2021 CSBG (Jan21-Jun21)	70,000	0	0%	70,000	70,000	70,000	0
Contractual Admin. Revenue	703,368	93,631	13%	609,737	468,157	561,788	-141,580
Total Cash Revenue	\$897,368	\$127,631	14%	\$769,737	\$628,157	\$755,788	-\$141,580
DIRECT EXPENSE			% Budget spent				
Total Salaries & Wages	\$440,923	\$68,168	15%	\$372,755	\$340,840	\$409,008	-\$31,915
Total Fringe Benefits	180,895	27,364	15%	153,531	136,820	164,184	-16,711
Total Personnel Expense	\$621,818	\$95,532	15%	\$526,286	\$477,660	\$573,192	-\$48,626
Non-personnel Expense							
Total Travel (Out-of-Area)	\$1,200	\$0	0%	\$1,200	\$1,200	\$1,200	\$0
Total Supplies	8,300	826	10%	7,474	4,130	4,956	-3,344
Total Contractual	164,200	25,425	15%	138,775	127,125	152,550	-11,650
Total Other (Equipment Expense)	9,600	3,448	36%	6,152	2,055	5,503	-4,097
Total Other (General Personnel Costs)	4,400	52	1%	4,348	260	312	-4,088
Total Other (General Operating Costs)	34,050	3,312	10%	30,738	22,675	25,987	-8,063
Total Other (Space/Occupancy Costs)	51,130	8,009	16%	43,121	40,045	48,054	-3,076
Total Non-personnel Expense	\$272,880	\$41,072	15%	\$231,808	\$197,490	\$238,562	-\$34,318
TOTAL DIRECT EXPENSE	\$894,698	\$136,604	15%	\$758,094	\$675,150	\$811,754	-\$82,944
BOARD of DIRECTORS EXPENSE							
Non-personnel Expense							
Total Contractual	\$0	\$0	0	\$0	\$0	\$0	\$0
Total Supplies	\$100	0	0	100	0	0	-100
Total Other (General Personnel)	\$350	0	0	350	0	0	-350
Total Other (General Operating)	2,220	134		2,086	670	804	-1,416
TOTAL BOARD of DIRECTORS EXPENSE	\$2,670	\$134	5%	\$2,536	\$670	\$804	-\$1,866
TOTAL ADMIN EXPENSE	\$897,368	\$136,738	15%	\$760,630	\$675,820	\$812,558	-\$84,810
	2020-21 Budget	Actual 7/20- 8/20		Variance to budget	Next 10 months	Year end projection	Variance to budget
Revenue over/under Expenditures							
Total Revenue	\$897,368	\$127,631		-\$769,737	\$628,157	\$755,788	-\$141,580
Less Total Expenditures	-897,368	-136,738		-760,630	-675,820	-812,558	-84,810
Current Year Revenue over/under Expendi	\$0	-\$9,107		-\$9,107	-\$47,664	-\$56,770	-\$56,770
Carryover from prior years	225,373	225,373				225,373	
Year end revenue over/under expenditures	\$225,373	\$216,266				\$168,603	





83231 - 1/20-12/20 CSBG \$261,283

	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20
CSBG Budget	31,861	63,722	86,294	108,866	129,481	137,597	158,212	178,828	199,443	220,059	240,667	261,283
CSBG Actual	37,119	64,971	86,286	105,738	124,181	145,576	166,643	184,283				

 HEAD START BUDGET AND EXPENDITURE REPORT - 2020 8127.1 Period Covering: 01-01-2020 through 08-31-2020					
<i>Budget Category</i>	<i>T&TA Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Training & Technical Assistance	\$21,860	\$11,716	\$10,144	33%	46%
<i>Budget Category</i>	<i>Carryover Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Carryover	\$78,540	\$13,951	\$64,589	33%	82%
COVID	\$136,639	\$29,071	\$107,568	33%	79%
<i>Budget Category</i>	<i>Program Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$895,855	\$649,839	\$345,916	33%	35%
Fringe Benefits	405,086	256,434	148,652	33%	37%
Travel	4,000	0	4,000	33%	100%
Equipment	30,000	0	30,000	33%	100%
Supplies	60,000	12,884	47,116	33%	79%
Contractual	31,516	4,715	26,801	33%	85%
Other	211,475	102,787	108,688	33%	51%
Total Direct Charges	\$1,737,932	\$1,026,758	\$711,174	33%	41%
Encumbered		0			
Indirect Charges	196,276	116,024	80,252	33%	41%
Total	\$1,934,208	\$1,142,782	\$791,426	33%	41%
Total to be charged from CACFP		-\$631	\$792,057		
Total to be charged from CSPP		\$0	\$792,057		
Total including Other Revenue	\$1,947,037	\$1,143,413	\$803,624	33%	41%

 EARLY HEAD START BUDGET AND EXPENDITURE REPORT - 2020 8127.2 Period Covering: 01-01-2020 through 08-31-2020					
<i>Budget Category</i>	<i>T&TA Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Training & Technical Assistance	\$31,634	\$8,566	\$23,067	33%	73%
<i>Budget Category</i>	<i>Carryover Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Carryover	\$16,763	-\$71	\$16,834	33%	100%
COVID	\$68,123	\$10,807	\$57,316	33%	84%
<i>Budget Category</i>	<i>Program Operations Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Personnel	\$806,473	\$482,054	\$324,419	33%	40%
Fringe Benefits	296,480	187,145	109,335	33%	37%
Travel	2,000	211	1,789	33%	89%
Equipment	0	0	0	33%	
Supplies	36,000	7,847	28,153	33%	78%
Contractual	3,000	2,922	78	33%	3%
Other	127,432	75,139	52,293	33%	41%
Total Direct Charges	\$1,271,385	\$755,317	\$516,068	33%	41%
Encumbered		0			
Indirect Charges	146,103	85,351	60,752	33%	42%
Total	\$1,417,488	\$840,668	\$576,820	33%	41%
Total to be charged from CACFP		\$0	\$576,820		
Total including Other Revenue	\$1,419,179	\$840,668	\$578,510	33%	41%

  HEAD START & EARLY HEAD START IN-KIND MATCH - 2020 8127.1 & 8127.2 Period Covering: 01-01-2020 through 08-31-2020					
<i>In-Kind Match</i>	<i>Budget</i>	<i>Actual YTD Expenditures</i>	<i>Budget Remaining</i>	<i>Budget Period Remaining</i>	<i>Budget Amount Left</i>
Non-cash match		\$67,114			
Cash match		271,940			
Total	\$817,545	\$339,054	\$478,491	33%	59%

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

BILLING PERIOD: AUGUST, 2020
AMERICAN EXPRESS PURCHASES

DATE	VENDOR	PURPOSE	AMOUNT
08/03/20	AMAZON	PO 87983 SHREDDER SONORA ECS	290.68
08/06/20	AMAZON	PO 86321 GUIDE FOR EARLY CHILDHOOD LEADERS	30.12
08/07/20	AMAZON	PO 87984 CALENDAR JAMESTOWN ECS	12.32
08/10/20	MICROSOFT	MS365 LICENSES INV#EQ400BQX88 07/10-08/09/2020	27.00
08/10/20	LD PRODUCTS	PO 87988 TONER T. SPAULDING	38.13
08/14/20	AMAZON	PO 87991 - CAMERAS/TRIPODS ECS	282.99
08/17/20	JOFF EMERGENCY SVCS	PO 87925 JOFF EMERGENCY SVCS - PANDEMIC COORD TRNG	500.00
08/17/20	AMAZON	PO 87994 DATE STAMP SONORA HS	9.16
08/18/20	LENOVO	PO 87927 - 4 LAPTOPS ECS	3,586.54
08/18/20	AMAZON	PO 87995 - INTERNAL SSC CARD - ECS	53.61
08/18/20	AMAZON	PO 87996 - INK - S WHITE	91.37
08/21/20	AMAZON	PO 87999 ITEMS FOR DISTANCE LEARNING JACKSON HS	92.24
08/24/20	LD PRODUCTS	PO 88202 TONER JACKSON HS	258.47
08/24/20	AMAZON	PO 88203 SQUEEZE BOTTLES JACKSON HS	59.20
08/25/20	LD PRODUCTS	PO 88209 TONER BLUE BELL HS	85.76
08/25/20	AMAZON	PO 88210 INFANT SCALE HOMEBASE	60.01
08/26/20	LD PRODUCTS	PO 88211 TONER SUMMERVILLE HS	107.21
08/27/20	AMAZON	PO 88213 INK HOMEBASE	146.80
08/28/20	AMAZON	PO 87232 HOUSEHOLD SUPPLIES SOULSBYVILLE HS	145.83
08/28/20	AMAZON	PO 88214 STORAGE BINS MULTIPLE SITES	89.68
08/28/20	AMAZON	PO 88216 FOOD CART SOULSBYVILLE HS	117.96
08/31/20	INDEED	PO 87936 INDEED - QA AD ECS 08/27-31/2020	13.75
08/31/20	COMCAST	COMCAST ACCT# 963176371 AUG SVC 18234-4TH ST JAMESTOWN HS	69.95
08/31/20	COMCAST	COMCAST ACCT#906631488 AUG SVC 101 SHOPPING DR EHS	73.30
08/31/20	AMAZON	PO 88220 DISTANCE LEARNING SUPPLIES SONORA HS	117.37
			6,359.45

CHEVRON FUEL CARDS

DATE	PURPOSE	AMOUNT
BILLING PERIOD 8/1-31/2020	FUEL	385.16
BILLING PERIOD 8/1-31/2020	CAR WASH	
		385.16

LOWE'S CARDS

DATE	PURPOSE	AMOUNT
8/13/2020	PO 87922 KEY/PADLOCKS/LATCH IONE ECS	30.60
8/25/2020	PO 87933 PARKING LOT PAINT BLUE BELL ECS/FLC	34.58
8/27/2020	PO 87935 TOILET PLUMBING PARTS JMAESTOWN HS	14.30
8/28/2020	PO 88217 SPRINKLER IONE EHS	11.74
		91.22

DATE	SAVEMART CARDS PURPOSE	AMOUNT
	NO PURCHASES IN AUGUST	

0.00

DATE	WALMART CARDS PURPOSE	AMOUNT
	NO PURCHASES IN AUGUST	

0.00

ECS REPORT SUBMITTAL MATRIX For 12 Month Period Ending August 31, 2020

		Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
8126.1 & 8126.2 Head Start & Early Head Start (01/01/19-12/31/19)													
	425 Financial Reports					annual			Final				
(semi-annual)	Report Period					Oct - Dec 19			Jan - Dec 19				
	Due Date					1/30/2020			4/30/2020				
	Date submitted					1/28/2019			4/21/2020				
8127.1 & 8127.2 Head Start & Early Head Start (01/01/20-12/31/20)													
	425 Financial Reports											semi-annual	
(semi-annual)	Report Period											Jan - Jun 20	
	Due Date											7/30/2019	
	Date submitted											7/30/2020	
Head Start and Early Head Start													
	425 Cash Status Reports		8126.1 & 2			8126.1 & 2			8127.1 & .2				
(quarterly)	Report Period		Jul - Sep 19			Oct - Dec 19			Jan - Mar 20				
	Due Date		10/30/2019			1/30/2020			4/30/2020				
	Date submitted		10/29/2019			1/30/2020			5/15/2020				
Head Start and Early Head Start													
	429 Real Property Status Reports					8126.1 & 2							
(annual)	Report Period					Jan-Dec 19							
	Due Date					4/30/2020							
	Date submitted					1/27/2020							
8290.1 2019 CSPP (07/01/19-06/30/20)	CDFS 9500												
(quarterly)	Report Period		Jul - Sep 19			Oct - Dec 19			Jan - Mar 20			Apr - Jun 20	
	Due Date		10/20/2019			1/20/2020			4/20/2020			7/20/2020	
	Date submitted (emailed & hard copy)		10/17/2019			1/17/2020			4/20/2020			7/20/2020	
CDE Reserve	CDFS 9530-A												
(annual)	Report Period											Jul 19 - Jun 20	
	Due Date (With Final CSPP Rpt)											7/20/2020	
	Date submitted											7/20/2020	

Contracts and Amendments Report
Reporting Months of April 2020 - October 2020

Date Reported	Program	Funding Source	Contract Description	Type of Contract	Original Period	Original Budget	Amended Period	Amended Budget	Value of Prior Contract
10/20	Energy	CSD	Solar Disbursement Assistance Program (DAP)	Amendment	10/1/19-12/31/20		10/1/19-12/31/21		
10/20	CSBG	CSD	CSBG Discretionary	Continuation	1/1/20-5/31/21	\$32,000			\$30,000
10/20	Food	Second Harvest Food Bank	COVID Relief, Round 2 Phase 3	Continuation	8/1/20-4/30/21	\$19,000			\$35,000
10/20	Food	DSS	Capacity Building Grant	New	1/1/19-6/30/22	\$100,000			
10/20	Literacy	ATCR/Sierra Health Foundation	Learning By Links	New	6/1/20-12/31/20	\$20,000			
10/20	CSBG	CSD	CSBG CARES	New	3/27/20-5/31/22	\$365,296			
10/20	Energy	CSD	LIHEAP	Amendment	10/1/19-6/30/21		10/1/19-12/31/21		
10/20	Food	Safeway Foundation	Safeway Gift	New	8/1/20-8/31/20	\$7,900			
10/20	Energy	CSD	LIHEAP CARES	New	7/1/20-4/30/21	\$432,367			
10/20	FLC	Tuolumne County 1st 5	Family Learning Center	Amendment		\$66,950		\$75,370.43	
8/20	ECS	California Department of Education	CSP	Continuation	7/1/20-6/30/21	\$465,647			\$465,647
8/20	Housing	Amador County	CalWorks HSP	Continuation	7/1/20-6/30/21	To be determined			
8/20	Youth	Tuolumne County Behavioral Health	Suicide Prevention	Continuation	7/1/20-6/30/21	\$82,500			
8/20	Food	DSS	EFAP - CARES	New	4/1/20-9/30/20	\$71,597			
8/20	Food	DSS	EFAP	Amendment		\$45,042		\$125,241	
8/20	Energy	CSD	DOE	Amendment	6/1/18-6/30/20	\$144,986	6/1/18-12/31/20	\$81,387	
8/20	Youth	Tuolumne County Behavioral Health	AOD Primary Prevention/ACTION	Continuation	7/1/20-6/30/21	\$25,000			\$25,000
8/20	Housing	Tuolumne County Behavioral Health	CalWorks HSP	Continuation	7/1/20-6/30/21	\$221,742			\$221,742
8/20	CSBG	CSD	CSBG	Amendment		\$261,283		\$266,660	
8/20	ECS	Tuolumne County Behavioral Health	Home Visiting Program	Continuation	7/1/20-6/30/21	\$33,133			\$37,991
6/20	Housing	United Way	Tuolumne FEMA	Continuation	1/1/20-5/31/21	\$6,810			\$17,850
6/20	Housing	United Way	Amador FEMA	Continuation	1/1/20-5/31/21	\$4,178			\$15,350
6/20	Housing	United Way	Tuolumne CARES	New	1/1/20-5/31/21	\$9,708			
6/20	Housing	United Way	Amador CARES	New	1/1/20-5/31/21	\$5,942			
6/20	Housing	Business, Consumer Service & Housing Agency	HHAP	New	4/20/20-6/30/25	\$1,917,595			
6/20	Housing	HUD	Amador Permanent Supportive Housing	Continuation	7/1/20-6/30/21	\$19,536			\$17,400
6/20	Housing	HUD	HMIS	Continuation	7/1/20-6/30/21	\$50,000			\$50,000
6/20	Housing	HUD	TRC Rapid-Rehousing	Continuation	11/1/20-10/31/21	\$62,300			\$59,504
6/20	Housing	HCD	ESG Amador & Tuolumne Shelters	Continuation	5/1/20-1/22/22	\$200,000			\$200,000
4/20	Food	Second Harvest Food Bank	COVID-19 Food Bank Support	New	4/1/20-5/12/20	\$35,000			
4/20	Food	Sandberg Goldberg Charitable Support Fund	Food Bank Operational Support	Continuation	3/27/20 until spent	\$40,000			\$20,000
4/20	Energy	CSD	Solar Disbursement Assistance Program (DAP)	New	2/1/20-11/30/20	\$92,825			
4/20	Housing	Tuolumne County	CDBG Food Bank	Continuation	2/16/20-?	\$391,000			\$175,000
4/20	Housing	HCD	ESG HomeSafe	Continuation	2/10/20-1/22/22	\$200,000			\$200,000
4/20	Housing	HCD	ESG HomeSafe Non-Competitive	Continuation	2/10/20-1/22/22	\$61,893			\$64,024
4/20	Housing	Tuolumne County	CDBG Housing Stabilization	Continuation	2/16/20-?	\$76,500			\$50,000
4/20	Housing	Business, Consumer Service & Housing Agency	COVID-19 Emergency Homelessness Funding	New	7-6/30/20	\$316,180			
4/20	Housing	HUD	Tuolumne Permanent Supportive Housing	Continuation	4/1/20-3/31/21	\$35,568			\$34,305
4/20	Housing	HCD	California Emergency Solutions & Housing (CESH2)	Continuation	2/21/20-2/20/25	\$317,559			\$562,512

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

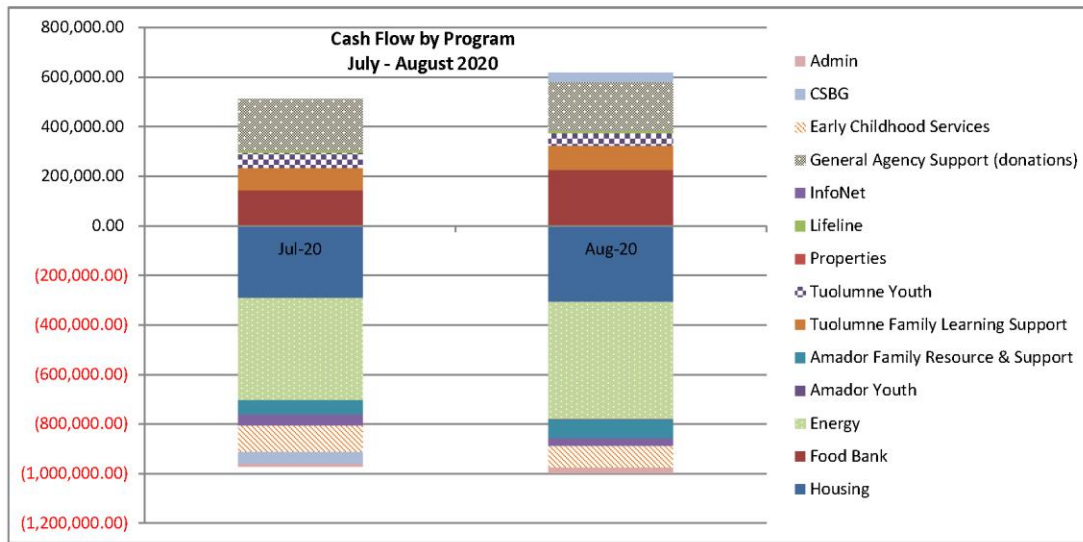
	UNAUDITED <u>August 31, 2020</u>		UNAUDITED <u>June 30, 2020</u>	
	Operating	Capital Assets	Operating	Capital Assets
Assets				
Cash	2,951,020		2,931,455	
Prepaid Deposits & Expenses	264,299		346,565	
Accounts Receivable	1,444,187		1,195,731	
Weatherization Materials Inventor	91,003		91,003	
Construction In Progress				
Structures & Improvements		6,977,797		6,977,797
Vehicles & Equipment		1,131,710		1,131,710
Land		460,999		460,999
Accumulated Depreciation		-3,794,635		-3,794,635
Total Assets	<u>4,750,509</u>	<u>4,775,870</u>	<u>4,564,754</u>	<u>4,775,870</u>
Liabilities				
Accounts Payable	429,904		534,706	
Refundable Deposits	16,436		15,264	
Salaries & Benefits Payable	95,611		34,608	
Accrued Paid Time Off	187,217		173,712	
Notes Payable	0	339,881	0	342,485
Deferred Revenue	<u>3,494,976</u>		<u>3,211,581</u>	
Total Liabilities	4,224,144	339,881	3,969,871	342,485
Net Assets				
Invested in Capital Assets		4,435,989		4,433,386
Committed Fund Balance				
For Contingencies	60,000		60,000	
For Future Development	<u>40,000</u>		<u>40,000</u>	
Total Committed Fund Balance	100,000		100,000	
Assigned Fund Balance				
For Lease Opt-Out	40,103		40,103	
For Employee Health Insurance	<u>148,551</u>		<u>153,447</u>	
Total Assigned Fund Balance	188,654		193,550	
Unassigned Fund Balance	<u>237,712</u>		<u>301,333</u>	
Total Net Assets	<u>526,365</u>	<u>4,435,989</u>	<u>594,883</u>	<u>4,433,386</u>
	<u>4,750,509</u>	<u>4,775,870</u>	<u>4,564,754</u>	<u>4,775,870</u>

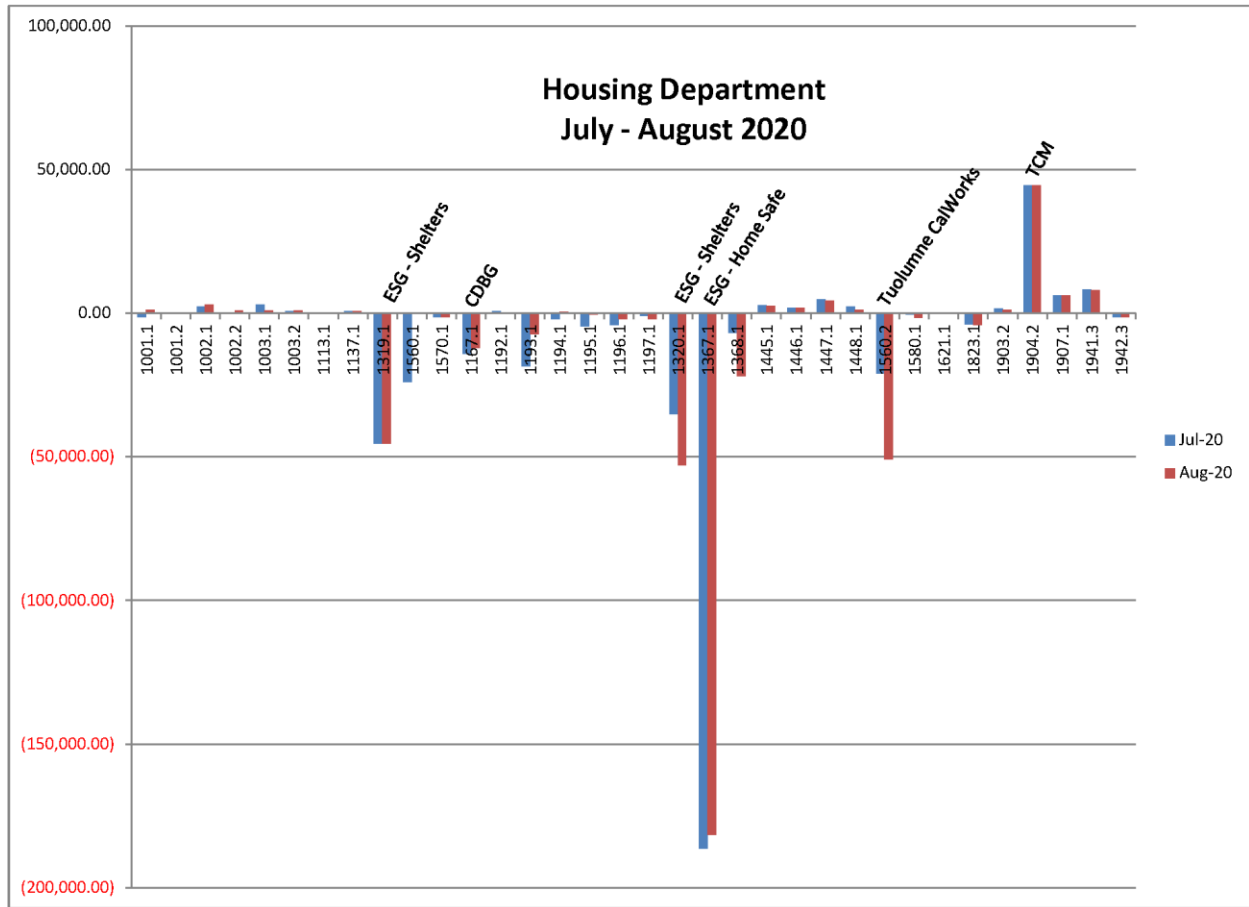
Amador Tuolumne Community Action Agency
Revenue and Expenditure Report / Income Statement

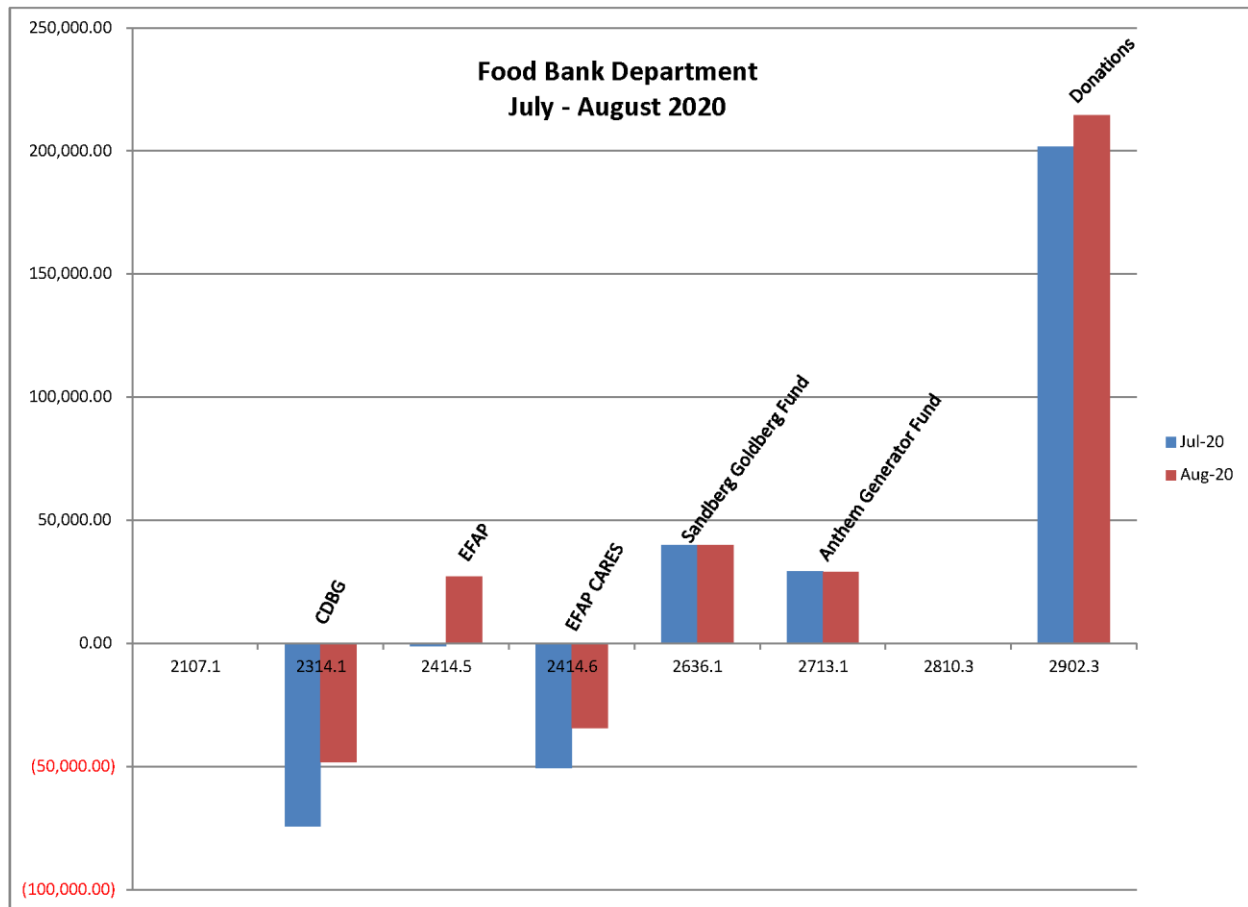
July 1, 2020 - August 31, 2020

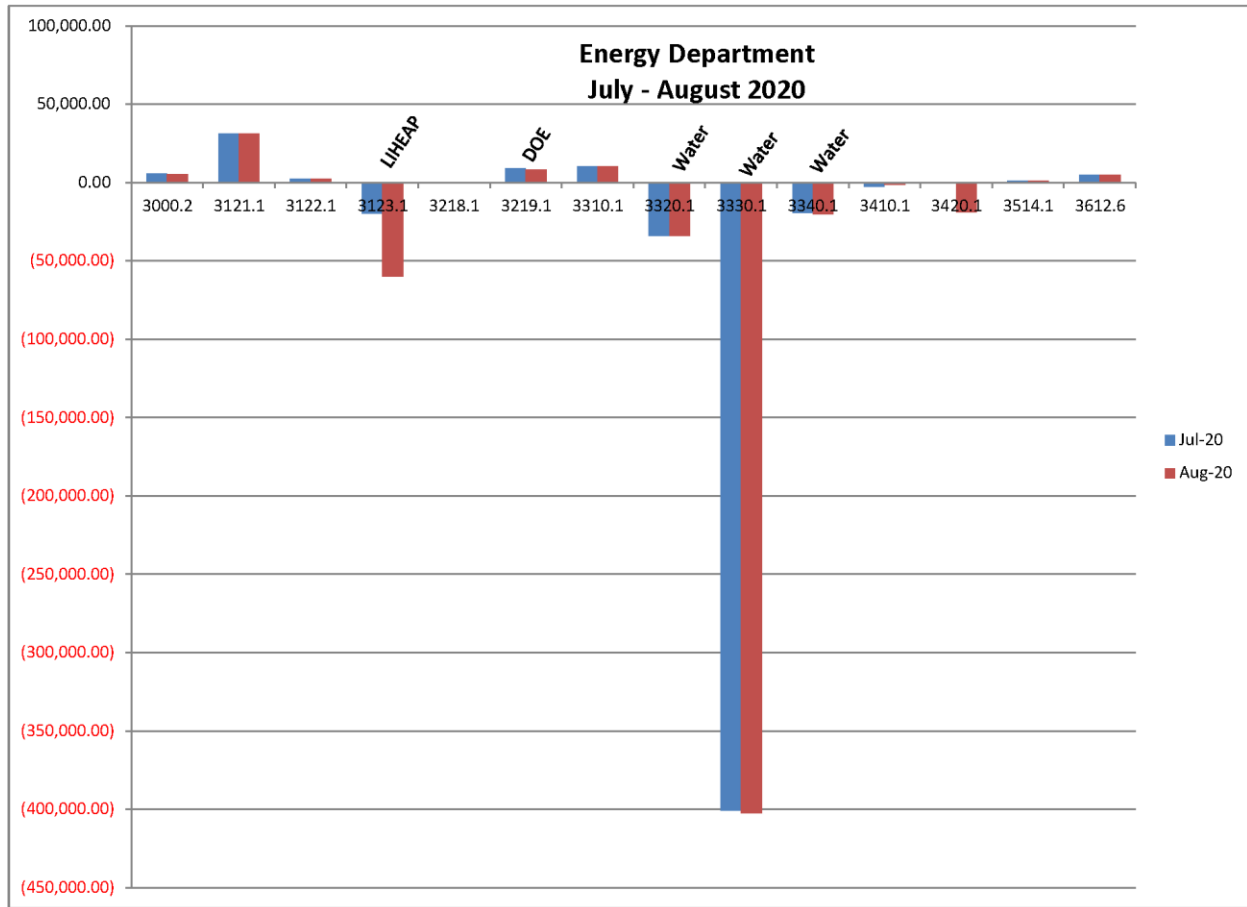
		Actual July 1, 2019 - June 30, 2020	Current Period Actual	Month 2 - 17% % of budget received
Revenue				
Cash and accrued Revenue				
Direct Federal Revenue	4000	3,337,704.43	385,795.00	12%
State Revenue(Pass-through Fed	4010	2,331,807	438,404	19%
State Revenue (Non-Federal)	4011	1,581,276	99,060	6%
Local Govern.Rev.(Pass through	4015	527,631	115,385	22%
Local Govern.Rev.(Non-Federal)	4016	667,405	77,799	12%
Private Revenue-Non Fed	4020	136,299	30,436	22%
Private Rev. (Pass through Fed	4021	32,718	10,348	32%
Community Donations	4030	132,805	5,869	4%
Client Fees	4034	101,260	14,305	14%
Miscellaneous Revenue	4039	195,542	11,853	6%
Interest Revenue	4040	9,620	1,210	13%
Rental Income	4041	180,486	31,236	17%
Contractual Admin. Revenue	4060	816,600	118,631	15%
Total Cash Revenue		10,051,152	1,340,331	13%
Total Non-cash Revenue		1,945,110	94,624	5%
Total Revenue		11,996,262	1,434,955	12%
Direct Expense				
				% budget spent
Total Salaries & Wages		3,736,737	562,830	15%
Total Fringe Benefits		1,478,618	224,768	15%
Total Travel (Out-of-Area)		18,864	221	1%
Total Major Equipment and Assets		127,372	0	0%
Total Supplies		154,205	25,327	16%
Total Contractual		1,305,737	125,324	10%
Total Other (Equipment Expense)		123,688	36,494	30%
Total Other (General Personnel Costs)		86,554	5,588	6%
Total Other (General Operating Costs)		234,868	41,130	18%
Total Other (Space/Occupancy Costs)		599,350	96,340	16%
Total Other (Special Departmental		1,236,875	172,195	14%
Total Non-personnel Expense		3,887,514	502,618	13%
Total Direct Expense		9,102,869	1,290,216	14%
Total Indirect Expense		816,603	118,631	15%
Total Non-cash Expense		1,945,107	94,624	5%
Excess Revenue over Expense		131,683	-68,517	
			1,408,848	
Health fund			-4,896	
Program and admin funds			-63,621	

Totals By Program	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Housing	(292,116.21)	(307,231.75)										
Food Bank	145,267.13	227,860.21										
Energy	(412,043.45)	(473,695.29)										
Amador Youth	222.62	(1,517.89)										
Amador Family Resource & Support	(58,407.32)	(75,557.46)										
Tuolumne Family Learning Support	88,784.14	96,955.35										
Tuolumne Youth	62,114.62	51,191.13										
Properties	168.50	(229.48)										
Lifeline	6,063.87	5,408.48										
InfoNet	(44,801.19)	(29,851.59)										
General Agency Support (donations)	209,997.44	198,908.84										
Early Childhood Services	(106,777.26)	(88,609.34)										
CSBG	(46,330.02)	36,388.55										
Admin	(10,079.99)	(22,144.01)										
Net Receivables	(457,937.12)	(382,124.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



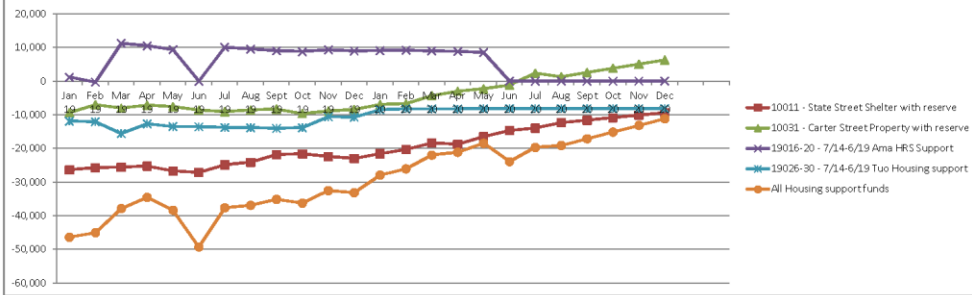






Housing support funds	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20
10011 - State Street Shelter with reserve	-26,241	-25,680	-25,581	-25,234	-26,658	-27,146	-24,869	-24,104	-21,819	-21,602	-22,381	-22,977	-21,555	-20,296	-18,380	-18,765	-16,515	-14,663	-13,947	-12,228	-11,590	-10,852	-10,114	-9,376
10011 - Carter Street Property with reserve	-9,333	-7,012	-7,992	-7,138	-7,568	-8,572	-9,095	-8,577	-8,315	-9,636	-8,879	-8,452	-6,956	-6,700	-4,316	-2,960	-2,298	-1,134	2,283	1,325	2,576	3,927	5,077	6,328
19016-20 - 7/14-6/19 Ana HRS Support	1,210	-289	11,262	10,516	9,377	0	10,095	9,581	9,024	8,812	9,317	8,958	9,070	9,161	8,978	8,839	8,513	0	0	0	0	0	0	0
19026-30 - 7/14-6/19 Tuo Housing support	-11,893	-12,043	-15,584	-12,680	-13,502	-13,559	-13,780	-13,831	-14,039	-13,822	-10,586	-10,675	-8,483	-8,228	-8,243	-8,251	-8,151	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113	-8,113
All Housing support funds	-46,257	-45,024	-37,895	-34,536	-38,251	-40,277	-37,649	-36,931	-35,149	-36,248	-32,520	-33,146	-27,924	-26,063	-21,961	-21,137	-18,651	-23,910	-15,677	-10,116	-17,127	-15,138	-13,150	-11,161

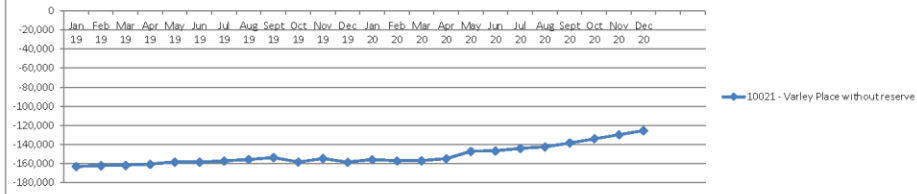
ATCAA Tuolumne rental units - Jan 2019 - Dec 2020



* State Street - unit 10991 and 10995 at \$992 monthly; unit 10993 to \$1,200 in June, past 8 months expense average used
 * Carter Street - Unit A at \$992, B at \$800, C at \$1,100 - past 8 months expense average used
 * AnaHRS support fund - assume expenses will not exceed revenue
 * Tuolumne support fund - assume expenses will not exceed revenue

	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20
10021 - Varley Place without reserve	-163,166	-162,229	-161,887	-160,762	-159,297	-158,620	-157,333	-155,872	-153,739	-158,482	-154,664	-158,690	-155,905	-157,224	-156,994	-154,884	-147,272	-146,652	-144,239	-142,667	-138,361	-134,055	-129,749	-125,443

ATCAA Varley Place rental - Jan 2019 - Dec 2020



* Varley Place - all units filled, past 8 months expense average used, excluding \$14,435 property tax bill (in process of being waived)

ATCAA Fiscal Officer Narrative – October 2020 p1

Still busy with new contracts, extensions and revisions. No change in cash flow, internally borrowing from HHAP \$1.9 million. The current Umpqua line of credit extension is on a 3 month extension – with no need for bank borrowing, we will re-negotiate for a 2021 renewal. Audit is going smoothly – will report next Board meeting. Workers comp insurance increased, negotiating for lowered quote.

We are still responding to the one remaining Targeted Case Management (TCM) audit.

Housing – Denise Cloward Issue: subcontract monitoring

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

Community Dev. Block Grant (CDBG): Tuolumne only – (\$75k over 2 yrs) Housing

Stabilization through 9/21 being billed; new COVID funds in process – up to \$189k. Emergency Shelter Grants (ESG): New \$200k Shelter contract (1320.1) in process, with new rapid rehousing funds now running low. New funds applied for will be available in fall. ESG-COVID funding – Amador assigned to ATCAA, Tuolumne claimed by the County itself.

CalWorks – New Tuolumne contracts running well, Amador starting up.

Continuum of Care: ATCAA as administrator CESH #1, CESH #2, HEAP and COVID-19 funding being spent through CoC county contracts.

HHAP funds (4 County CoC received a lump \$1.9 million) subcontracts are in process of being approved. Tuolumne split ~\$638K between 4 recipients – services and some facility purchases planned.

Varley Place: No vacant units at the moment, VASH funds are being received timely. At full occupancy, this project projects a small net positive result.

CACFP: supplements shelter food costs – needs about \$1,000/month from operations
Carter St/Rose quartz: fully occupied, is now running a small net positive result.

Food bank – Joe Tobin Issue:

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

Community Dev. Block Grant (CDBG): \$391k contract over 2 years now being billed through Sept 2021. New COVID funds in process – \$140k for truck approved

Emergency Food Assist. Program (EFAP): CARES \$71k is being spent first through Sept 2020. New \$125k normal EFAP may be carried over thru 9/2022. This pays for staff to handle free Fed commodities – billed quarterly.

State EFAP: 2020-21 \$43k - 40% must be spent by year end only pays for CA food.

Anthem generator: Holding \$31k to purchase emergency generator, bid accepted.

PG&E: Received two donations totaling >\$20K for emergency generator. Entering into PSPS food box agreement in Tuolumne County, helping to offset food loss.

Steinberg/Goldberg foundation: \$40k set aside for equipment.

Feeding America: Awarded another \$19k (not \$35k as reported last) for 2020-21 operation donation in process

Adventist Health: Received \$20,800 to support purchase of new refrigeration truck

Pantries: pays for food on a per pound basis

Donations: Holiday/soliciting letters coming up

Energy – Astrid Torres Issue: timely water billings

COVID: Some Wx staff have returned to work, outreach/intake working from home.
 Low Income Heat & Energy Assist Program (LIHEAP): weatherization & PGE assist – consistent funding, cash advance has been used, new COVID contract received \$400k
 DOE: small, slow spending
 TCRCD DWR water conservation: all water made up most of the line of credit balance
 Prop 84 water/DWR water direct: slow paying
 Solar contract: Received – not in operation due to COVID

Amador youth – Pat Porto Issue: last year of 5 year contract

COVID: Full time work, from home, therapists not working – will probably be underspent
 Child Abuse Treatment (CHAT): CalOES has rejected ATCAA 1 year \$230k proposal submitted for 2021. An appeal is due 10/8 and in process.
 IDA: \$16k foster youth continues
 United Way Relief Fund for Families: \$20k for 40 Amador families has increased to \$\$57K for 114 families affected by COVID-19, almost spent out

Tuolumne youth – Bob White Issue:

COVID: Staff severely reduce hours, school is out – will probably be underspent.
 Friday Night Live (FNL): spending under budget
 Mentoring: spending under budget
 Suicide prevention: spending under budget, new contract received and signed by ATCAA
 Opioid safety: underspent – new contract got a no-cost extension to fiscal year end
 Youth Empowerment Solutions (YES) partnership:

Community – various Issue:

COVID: Staff working fewer hours, outreach impacted
 Central Sierra connect (Patrick): 4th yr on a no-cost extension \$73k/yr for Broadband, will end in November.
 Lifeline (Tonya): program is adding clients, difficulty finding/retaining volunteers due to COVID.
 Community Services Block Grant (CSBG): Additional \$37k to this year's contract being partly applied to drug free program in Amador. Increased CARES Act \$350k in funding contract received for multiple uses including paid time off for COVID testing, vaccination and quarantining.
 CSBG Earned Income Tax Credit (EITC): New contract awarded at \$110k starting 10/20 for year end 6/21.
 Census: Contract wrapping up through October fully spent

ATCAA Fiscal Officer Narrative – October 2020 p3**Early Child Services – Nancy Miner Issue: transition plan for higher enrollment**

COVID: Head Start/State preschool allows payment of normal hours during COVID through September, opening slowly.

Head Start/Early Head Start. HS & EHS slowly opening services, with COVID pay ending September – no longer allowing HS and CSPP to expense costs as normal.

Latino outreach: spending within budget – underspent due to COVID

CACFP: supplements Head Start food costs, underspent due to inability to charge staff costs in COVID times – needs less funding from operations

Cal State Preschool Program (CSPP): higher funding/child makes program self-sufficient.

Family Learning Center (FLC): spending in operation

Administration – Bruce Giudici Issue:

COVID: AP: fewer invoices = shorter hours, rest of fiscal mostly full time remote work

Admin budget running positive. Payroll savings (\$22k) doesn't quite offset lower indirect on under earning contracts so far.

Health insurance/special projects Issue:

Health fund running behind (\$4k)

Spending on yellow bldg. needed - \$90k available

State of California
 DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
 CSBG Contract Budget Narrative
 CSD 425 1.4 (Rev. 10/19)

CSBG Contract Budget Narrative

Contractor Name: Amador Tuolumne Community Action Agency	Contract Number: 21F-xxxx	Amendment Number:
Prepared By: Bruce Giudici, Fiscal Officer	Contract Term: 01/01/2021- 12/31/2021	
Telephone Number: (209) 223-1485 ext 258	Contract Amount: \$261,283	
Date: 10/9/2020	E-mail Address: bguidici@atcaa.org	

Budget Narrative

ADMINISTRATIVE COSTS (Section 10): \$150,000

7. Other costs: Administrative costs are budgeted for Administrative Support to ATCAA programs that limit indirect cost application (primarily emergency shelters) utilizing a maximum rate of 11.5%

PROGRAM COSTS (Section 20): \$111,283

1. Salaries and Wages: \$51,485

a. Communications Manager-\$9,228: .25 FTE for 12 months. Updates all information on local services, ATCAA and Central Sierra Connect and InfoNet Websites, computer training and Internet, and client database.

b. Jackson Service Center Secretary-\$12,997: .50 FTE for 12 months. The Jackson Service Center Secretary is the main contact for clients in Amador County by phone and in person, providing information on ATCAA and other community services, does initial client intake, and outreach.

c. Sonora Service Center Secretary-\$12,997: .50 FTE for 12 months. The Sonora Service Center Secretary is the main contact for clients in Tuolumne County by phone and in person, providing information on ATCAA and other community services, does initial client intake, and outreach.

d. Clients' & Tax Preparation Assistance-\$5,630: .50 FTE for 4 months. Assists low-income clients in tax preparation.

e. Amador Community Programs Director-\$10,633: .20 FTE for 12 months. Oversees youth programs.

2. Fringe Benefits: \$27,179

7.5% retirement, 6.2% State Unemployment Insurance on the first \$7,000 of wages, 0.85% Workers Compensation Insurance, 1.45% Medicare, up to \$13,104 annual health benefit costs for eligible FTE, 5.77% Accrued Leave.

3. Operating Expenses: \$25,619

a. Travel in-area and out-of-area-\$1,300

Staff travel to Sacramento to attend conferences, trainings and Community Services and Development meetings.

b. Supplies-\$780: Postage, consumable desk supplies

c. Training-\$400: Materials and meeting space

d. Copying/printing-\$757: Outreach materials, staff meeting and training handouts

e. Ads & Legal Notices-\$400: Notice of Public Forum

f. Insurance & Bonds-\$1,200: General Liability and Property Insurance for Jackson & Sonora Service Centers.

g. Communications-\$2,400: Phone, Internet service, conference call center service fee.

h. Rent, Maintenance, Office Space-\$8,962: Rent, grounds maintenance, janitorial for Jackson/ Sonora service centers.

i. Utilities-\$4,400: Water, garbage, electricity, sewer for Jackson & Sonora Service Centers.

j. Portable rest rooms - 3,000: One year rental for homeless camp

k. Membership - \$2,020: CALCAPA, California non-profit and Community Action Partnership

6. Subcontractor/Consultant services: Foster youth counselor - 7,000: Outreach and services to low-income foster youth