

# The Resource Connection of Amador and Calaveras Counties, Inc.

Financial Statements and  
Supplementary Information

Year Ended June 30, 2022

**The** Engaging Families  
**Resource** Empowering Communities  
**Connection** Enriching Lives

**WIPFLI**

# The Resource Connection of Amador and Calaveras Counties, Inc.

Year Ended June 30, 2022

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## Table of Contents

Independent Auditor's Report.....	1
Financial Statements	
Statement of Financial Position.....	4
Statement of Activities.....	5
Statement of Functional Expenses.....	6
Statement of Cash Flows.....	7
Notes to Financial Statements.....	8
Supplementary Information	
Schedule of Program Activity.....	17
Schedule of Expenditures of Federal and State Awards and List of Programs.....	27
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 <i>Government Auditing Standards</i> .....	34
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	36
Schedule of Findings and Questioned Costs.....	39

## **Independent Auditor's Report**

Board of Directors  
The Resource Connection of Amador and Calaveras Counties, Inc.  
San Andreas, California

### ***Report on the Audit of the Financial Statements***

#### ***Opinion***

We have audited the accompanying financial statements of The Resource Connection of Amador and Calaveras Counties, Inc. (the "Organization"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of The Resource Connection of Amador and Calaveras Counties, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Resource Connection of Amador and Calaveras Counties, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Resource Connection of Amador and Calaveras Counties, Inc.'s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards and list of programs on pages 27-33, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the additional supplementary information on pages 17-26 are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 information is fairly stated in all materiality respects in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2022 on our consideration of The Resource Connection of Amador and Calaveras Counties, Inc.'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of The Resource Connection of Amador and Calaveras Counties, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Resource Connection of Amador and Calaveras Counties, Inc.'s internal control over financial reporting and compliance.

*Wipfli LLP*

Wipfli LLP  
Madison, Wisconsin

November 9, 2022

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Statement of Financial Position

June 30, 2022

<i>Assets</i>	
Current Assets:	
Cash, cash equivalents, and restricted cash	\$ 1,926,848
Grants receivable	962,928
Inventory	211,774
Other assets	302,599
Total current assets	3,404,149
Property and equipment, net	3,308,916
<b>TOTAL ASSETS</b>	<b>\$ 6,713,065</b>
<i>Liabilities and Net Assets</i>	
Current Liabilities:	
Current maturities of long-term notes payable	\$ 24,888
Accounts payable and accrued expenses	1,091,433
Refundable advances	924,315
California Department of Social Services reserves	36,661
Total current liabilities	2,077,297
Long-term Liabilities	
Notes payable	1,066,368
Total long-term liabilities	1,066,368
Total liabilities	3,143,665
Net Assets:	
With donor restrictions	30,323
Without donor restrictions	3,539,077
Total net assets	3,569,400
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 6,713,065</b>

See accompanying notes to financial statements.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Statement of Activities

Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue:</b>			
Grant revenue	\$ 10,977,236	\$ 0	\$ 10,977,236
Fees for service	1,050	0	1,050
Contributions	422,400	0	422,400
Interest income	390	0	390
In-kind contributions	330,249	0	330,249
Other income	55,421	0	55,421
Net assets released from restrictions	17,499	( 17,499)	0
<b>Total revenue</b>	<b>11,804,245</b>	<b>( 17,499)</b>	<b>11,786,746</b>
<b>Expenses:</b>			
Program activities:			
Alternative payment program	3,849,162	0	3,849,162
Resource and referral program	648,413	0	648,413
Center-based program	2,901,180	0	2,901,180
Prevention and intervention program	1,587,802	0	1,587,802
Food bank program	1,692,900	0	1,692,900
Women, infants and children program	489,779	0	489,779
Discretionary programs	20,999	0	20,999
<b>Total program activities</b>	<b>11,190,235</b>	<b>0</b>	<b>11,190,235</b>
Management and general expenses	540,532	0	540,532
Fund-raising expenses	58,604	0	58,604
<b>Total expenses</b>	<b>11,789,371</b>	<b>0</b>	<b>11,789,371</b>
Changes in net assets	14,874	( 17,499)	( 2,625)
Net assets - Beginning of year	3,524,203	47,822	3,572,025
<b>Net assets - End of year</b>	<b>\$ 3,539,077</b>	<b>\$ 30,323</b>	<b>\$ 3,569,400</b>

See accompanying notes to financial statements.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Statement of Functional Expenses

Year Ended June 30, 2022

	Alternative Payment Program	Resource and Referral Program	Prevention and Center-Based Program	Intervention Program	Food Bank Program	Women, Infants and Children Program	Discretionary Programs	Total Program Activities	Management and General Expenses	Fund-raising Expenses	Total Expenses
Salaries	\$ 223,630	\$ 179,907	\$ 1,808,087	\$ 880,298	\$ 204,330	\$ 307,085	\$ 0	\$ 3,603,337	\$ 239,314	\$ 1,980	\$ 3,844,631
Employee benefits	39,694	14,692	308,900	144,695	66,645	19,236	234	594,096	33,494	0	627,590
Payroll taxes	18,366	15,592	168,294	73,768	17,026	27,435	120	320,601	19,974	0	340,575
Personnel related expenses	16	95	4,040	466	356	403	500	5,876	245	0	6,121
Communications	5,591	6,940	28,634	35,877	3,693	29,322	10	110,067	6,427	0	116,494
Computer and software	7,670	7,964	11,131	19,035	11,550	5,496	0	62,846	43,963	4,404	111,213
Contract service expense	117	204	12,067	21,008	0	1,725	0	35,121	112,041	0	147,162
Dues and subscriptions	3,852	8,155	4,896	2,422	6,051	582	0	25,958	1,029	0	26,987
Equipment	1,889	5,543	21,157	18,354	27,847	519	0	75,309	6,983	0	82,292
Insurance	1,310	2,521	24,466	17,339	26,206	4,116	1	75,959	22,016	0	97,975
Occupancy	16,643	22,137	192,759	100,732	9,086	55,179	0	396,536	33,032	0	429,568
Postage and delivery	2,401	597	1,078	755	405	1,204	0	6,440	545	11,404	18,389
Printing and copying	539	483	5,441	2,426	193	164	0	9,246	627	222	10,095
Public relations	5,028	56,868	446	10,160	875	7,152	0	80,529	321	18,648	99,498
Supplies	4,170	21,775	62,996	27,733	6,543	4,801	0	128,018	6,683	0	134,701
Training	4,073	2,802	21,284	4,790	620	2,899	0	36,468	1,401	0	37,869
Travel	128	3,675	17,268	10,201	191	1,490	0	32,953	223	0	33,176
Utilities	1,959	3,765	53,049	30,876	21,133	13,466	0	124,248	4,873	0	129,121
Vehicle expense	945	2,923	29,492	8,673	29,418	6,407	0	77,858	0	0	77,858
Childcare payments	3,511,141	5,974	0	0	0	0	0	3,517,115	0	0	3,517,115
Food	0	596	65,714	4,492	796,820	0	0	867,622	0	0	867,622
Client vouchers	0	0	0	51,947	0	0	0	51,947	0	0	51,947
Non-employee travel, training, incentives	0	279,755	191	7,089	849	0	0	287,884	0	0	287,884
Client payments	0	0	0	42,504	0	0	0	42,504	0	0	42,504
Client gift cards	0	4,750	0	3,550	0	0	0	8,300	0	0	8,300
Board expense	0	0	197	0	0	0	0	197	3,642	343	4,182
Depreciation expense	0	0	50,224	67,290	137,965	0	261	255,740	0	0	255,740
Taxes, fees and interest	0	0	0	109	2,577	10	45,286	47,982	2,055	1,971	52,008
In-kind expense	0	200	9,364	1,213	316,740	1,088	0	328,605	1,644	0	330,249
Other expense	0	500	5	0	0	0	0	505	0	0	505
Interfund transfer	0	0	0	0	5,781	0	( 25,413)	(19,632)	0	19,632	0
<b>Total expenses</b>	<b>\$ 3,849,162</b>	<b>\$ 648,413</b>	<b>\$ 2,901,180</b>	<b>\$ 1,587,802</b>	<b>\$ 1,692,900</b>	<b>\$ 489,779</b>	<b>\$ 20,999</b>	<b>\$ 11,190,235</b>	<b>\$ 540,532</b>	<b>\$ 58,604</b>	<b>\$ 11,789,371</b>

See accompanying notes to financial statements.



# The Resource Connection of Amador and Calaveras Counties, Inc.

## Statement of Cash Flows

Year Ended June 30, 2022

Increase (decrease) in cash, cash equivalents, and restricted cash:

Cash flows from operating activities:	
Change in net assets	\$ (2,625)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	255,740
Loss on disposal of property and equipment	13,031
Changes in operating assets and liabilities:	
Grants receivable	(118,671)
Inventory	(25,925)
Other assets	(29,989)
Accounts payable and accrued expenses	111,012
Refundable advances	665,414
California Department of Social Services reserves	11,115
<b>Net cash provided by operating activities</b>	<b>879,102</b>
Cash flows from investing activities:	
Purchases of equipment	(99,834)
<b>Net cash used in investing activities</b>	<b>(99,834)</b>
Cash flows from financing activities:	
Principal payments on notes payable	(23,801)
<b>Net cash used in financing activities</b>	<b>(23,801)</b>
Change in cash, cash equivalents, and restricted cash	755,467
Cash, cash equivalents, and restricted cash, beginning of year	1,171,381
Cash, cash equivalents, and restricted cash, end of year	\$ 1,926,848
Supplemental Disclosures	
Interest paid and expensed	\$ 35,451

See accompanying notes to financial statements.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

#### Nature of Operations

The Resource Connection of Amador and Calaveras Counties, Inc. (the "The Resource Connection") serves families, children, and individuals by providing community-based programs and education in Calaveras and Amador Counties since 1981. The Resource Connection, a private, nonprofit human services agency, provides safety-net food and emergency services and education as well as ongoing child-care, information, and referral service to victims of domestic violence, and child and parent services to the central Sierra Foothill communities.

The Resource Connection received approximately 26% of its total revenue (excluding in-kind) from the U.S. Department of Health and Human Services (DHHS) Head Start grants and approximately 31% of total revenue from Alternative Payment grants from the California Department of Social Services for the year ended June 30, 2022.

#### Basis of Presentation

The financial statements have been prepared using accrual basis in accordance with accounting principles generally accepted in the United States of America ("GAAP").

#### Classification of Net Assets

Net assets and revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of The Resource Connection and changes therein are classified and reported as follows:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

**Net assets with donor restrictions:** Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of The Resource Connection and/or the passage of time. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. When a restriction expires, net assets with donor restrictions are transferred to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

#### Use of Estimates

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

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Cash and Cash Equivalents**

For purposes of the statement of cash flows, The Resource Connection considers all of its investments with an original maturity of three months or less to be cash equivalents.

#### **Property and Equipment**

Property and equipment are capitalized at cost. Depreciation is provided using the straight-line method over the estimated useful life of the asset. The Resource Connection considers items with a cost greater than \$5,000 and a useful life greater than one year to be property and equipment.

Property and equipment purchased with grant funds are owned by The Resource Connection while used in the programs for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The property and equipment purchased with grant funds are normally restricted by the funding source for use in specific programs operated by The Resource Connection. Grant funded equipment net of depreciation was \$961,751.

#### **Inventories**

Inventory consists of donated and purchased food. Donated food is valued using a price per pound based on an annual product valuation survey conducted for Feeding America while purchased food is valued at cost. No provision for estimated spoilage of inventory has been made as management believes inventory will be distributed prior to spoilage. Inventories at June 30, 2022, are stated at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation.

#### **Income Taxes**

The Resource Connection is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also has been granted tax exempt status by the California Franchise Tax Board under section 23701(d).

The Resource Connection is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. The Resource Connection has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Grant Revenue

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized.
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met.

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized.

Donated food is recorded as an in-kind contribution when received and valued using a price per pound based on an annual product valuation survey conducted for Feeding America.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

**A. Grant Awards That Are Contributions** - Grants that qualify as contributions are recorded as invoiced to the funding sources in accordance with the terms of the award and ASC Topic 605. Revenue is recognized in the accounting period when the related expenses are incurred. Amounts received or receivable in excess of expenses are reflected as refundable advances.

**B. Grant Awards That Are Exchange Transactions** - Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the terms of the award and ASC Topic 606. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **In-Kind Contributions [Contributed Services]**

The Resource Connection has recorded in-kind contributions for for donated food, materials, and professional services in the statement of activities in accordance with Accounting Standards Codification (ASC) 958-605. ASC 958-605 requires that only contributions of services received that create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of ASC 958-605 are different than the in-kind requirements of several of The Resource Connection's grant awards. The Resource Connection received contributions of nonprofessional volunteers during the year with a value of \$454,501, primarily for its Head Start programs, which are not recorded in the statement of activities.

#### **Functional Allocation of Expenses**

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Salaries and fringe benefits are allocated based on time and effort. Occupancy and related costs are allocated based on square footage.

#### **Change in Accounting Policy**

In 2020, the FASB issued ASU No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958)*, which improves transparency in reporting contributed nonfinancial assets for not-for-profit entities through enhancements to presentation and disclosure. ASU No. 2020-07 requires not-for-profit entities to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets, and requires additional disclosures. The Resource Connection adopted this guidance as of July 1, 2021, see Note 13.

#### **New Accounting Pronouncement**

In 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which is intended to improve financial reporting on leasing transactions. ASU No. 2016-02 will require lessees to recognize right of use assets and lease obligations for operating and finance leases under terms greater than 12 months. ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2021 and must be applied modified retrospectively. The Resource Connection is currently evaluating the impact of the provisions of ASU Topic 842.

#### **Subsequent Events**

The Resource Connection has evaluated events and transactions for potential recognition or disclosure in the financial statements through November 9, 2022, which is the date the financial statements were available to be issued. See Note 6 for the disclosure of a subsequent event to the financial statements.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Notes to Financial Statements

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### Note 2: Concentration of Credit Risk

The Resource Connection maintains cash balances at several financial institutions where the accounts are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. At certain times during the year, cash balances may be in excess of FDIC coverage. Management believes the financial institutions have strong credit ratings and credit risk related to these deposits is minimal.

### Note 3: Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, comprise the following as of June 30, 2022:

Cash, cash equivalents and restricted cash	\$ 1,926,848
Grants receivable	962,928
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Subtotal Financial Assets	2,889,776
Accounts payable and accrued expenses	(1,091,433)
Refundable advances	(924,315)
California Department of Social Services reserves	(36,661)
Net assets with donor restrictions	(30,323)
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Total	\$ 807,044
<hr/>	

The Resource Connection does not have a formal liquidity policy but generally maintains financial assets in liquid form such as cash and cash equivalents. The Resource Connection also has a line of credit available for cash flow needs up to \$400,000 as further described in Note 6. The Resource Connection can rely on a lower cash balance as it is primarily funded with cost reimbursement grants. Under cost reimbursement grants, an organization can request reimbursement from the funding source. In addition, The Resource Connection has grant commitments available for future expenses of approximately \$6,000,000 as further described in Note 9.

### Note 4: Grants Receivable

Grants receivable represents the following amounts due from the various funding sources as of June 30, 2022:

Direct federal programs	\$ 103,703
State and local programs	859,225
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Total	\$ 962,928
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# The Resource Connection of Amador and Calaveras Counties, Inc.

## Notes to Financial Statements

### Note 5: Property and Equipment

A summary of property and equipment is as follows as of June 30, 2022:

Land	\$ 651,640
Buildings and improvements	4,393,484
Furniture and equipment	1,395,901
Total	6,441,025
Accumulated depreciation	(3,132,109)
Total	\$ 3,308,916

### Note 6: Notes Payable

The Resource Connection has the following notes payable as of June 30, 2022:

Note payable to the United States Department of Agriculture with annual payments of \$72,597 including interest at 4.375%, due August 2048.	
The note is collateralized by real estate	\$ 1,091,256
Current Portion	(24,888)
Total	\$ 1,066,368

Future scheduled maturities of notes payable are as follows for the years ended June 30, 2022:

2023	\$ 24,888
2024	25,976
2025	27,113
2026	28,299
2027	29,537
Thereafter	955,443
Total	\$ 1,091,256

On August 5, 2022, The Resource Connection made an additional principal-only payment in the amount of \$498,313 to the Note Payable. Funds for this payment were provided by a donation received on the same date, restricted to this purpose.

In addition to the above, The Resource Connection has a line of credit in the amount of \$400,000 from Bank of Stockton. The line of credit is secured by a commercial security agreement, carries an interest rate of 6%, and expires on February 5, 2025. The Resource Connection did not borrow any money from the line of credit during the year ended June 30, 2022. At June 30, 2022, there was no amount outstanding on the line of credit.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Notes to Financial Statements

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### Note 7: Reserve Funds and Restricted Cash

Child development contractors with the California Department of Social Services (CDSS) are allowed to maintain a reserve account from earned but unexpended child development contract funds. The funds can be expended only by direct service child development programs that are funded under contract with the CDSS. In accordance with the stipulations of the Education Code, The Resource Connection maintains its reserve accounts in interest-bearing funds, and all interest earned is recorded in the appropriate reserve funds. Upon termination of all child development contracts between The Resource Connection and the CDSS, reserve fund balances must be returned to the CDSS. The reserve is included in cash, cash equivalents, and restricted cash on the statement of financial position.

Transfers from a reserve account are considered restricted income for child development programs, but may be applied to any of the contracts that are eligible to contribute to that particular program type. The balances at June 30, 2022, in the Alternative Payment and Resource and Referral programs were \$26,254 and \$10,407, respectively.

### Note 8: Net Assets with Donor Restriction

Net assets with donor restrictions at June 30, 2022 are restricted for the following purposes:

Donation to be used specifically for the Shelter Program for women and children in Calaveras County.	\$	21,620
Donation restricted to Food Bank operations		8,703
<hr/>		
Total	\$	30,323

During the year ended June 30, 2022, net assets with donor restrictions of \$17,499 were released from restriction through satisfaction of purpose restrictions.

### Note 9: Grant Award Commitments

At June 30, 2022, The Resource Connection had commitments under various grants of approximately \$6,000,000. These commitments are not recognized in the accompanying financial statements as they are conditional awards.



# The Resource Connection of Amador and Calaveras Counties, Inc.

## Notes to Financial Statements

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### Note 10: Operating Leases

The Resource Connection leases facilities and equipment for program operations. Total rental expense incurred by the Resource Connection for facilities and equipment during the year ended June 30, 2022, was \$301,857.

Minimum lease payments beyond June 30, 2022 are as follows:

2023	\$	186,150
2024		100,368
2025		91,425
2026		88,678
2027		38,408
Thereafter		105,563
<hr/>		
Total	\$	610,592

### Note 11: Contingencies

The Resource Connection participates in a number of federally assisted and state grant programs. These programs are always subject to program compliance audits by the grantors and their representatives. Any disallowed claims, including amounts already collected, may constitute a liability of The Resource Connection. The Resource Connection is normally required to match 20% of the grant funds received under the Head Start program through local sources unless a waiver is granted. The Resource Connection believes that it is in substantial compliance with the grant programs, including matching requirements, and that disallowed amounts, if any, would not be significant.

### Note 12: Defined Contribution Plan

The Resource Connection's 401(k) Plan (the "Plan") is a defined contribution plan covering eligible employees who are at least eighteen years old and meet the 12-month, 1,000 hours service requirement. Eligible employees may contribute up to the maximum percentage allowable, not to exceed the limits specified by the Internal Revenue Service.

The Resource Connection may authorize discretionary matching contributions. Matching contributions may be determined as a percentage of compensation or as a dollar amount. Vesting in such contributions follows a 6-year graded vesting schedule. The Resource Connection made matching contributions of \$51,764 for the year ended June 30, 2022.

Total Plan expense for the year ended June 30, 2022 was \$3,667.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Notes to Financial Statements

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### Note 13: Contributed Nonfinancial Assets

Contributed nonfinancial assets consist of the following as of June 30, 2022:

Food	\$	11,706
Supplies and household goods		317,633
Professional services		910
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Total contributed nonfinancial assets	\$	330,249

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The Organization recognizes contributed nonfinancial assets within revenue, including food, materials, and professional services. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed food was utilized in the food bank program. Contributed supplies were used in the head start/early head start programs. Contributed household goods were used in the shelter program. In valuing food, supplies and household goods, The Resource Connection estimates the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.

Contributed services recognized comprise professional services from an IT vendor assisting the Organization on various IT support matters. Contributed services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar IT services.

## **Supplementary Information**

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# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule A-1

### Schedule of Program Activity

Year Ended June 30, 2022

	FEDERAL PROGRAMS								
	Department of Agriculture								
	10.178	10.557	10.558	10.568		10.568			
Total	Trade Mitigation Eligible Recipients (1)	Women, Infants and Children #19-10198 (2)	Child Care Food Program (3)	Emergency Food Assistance Program - Administration (4)	Emergency Food Assistance Program (5)	COVID-19 Emergency Food Assistance Program (6)	Emergency Food Assistance Program (7)	Emergency Food Assistance Program CARES (8)	
<b>REVENUE</b>									
Federal grant revenue	\$ 8,208,738	\$ 2,608	\$ 532,887	\$ 84,884	\$ 189,215	\$ 14,228	\$ 88,209	\$ 322,498	\$ 13,414
State & local grant revenue	2,768,498	0	0	5,161	0	0	0	200,560	0
Fees for service	1,050	0	0	0	0	0	0	0	0
Contributions	422,400	0	0	0	0	0	0	0	0
Interest and dividend income	390	0	0	0	0	0	0	0	0
In-kind contributions	330,249	0	0	0	0	0	0	0	0
Other income	55,421	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>11,786,746</b>	<b>2,608</b>	<b>532,887</b>	<b>90,045</b>	<b>189,215</b>	<b>14,228</b>	<b>88,209</b>	<b>523,058</b>	<b>13,414</b>
<b>EXPENSES</b>									
Salaries	3,844,629	0	327,439	42,810	70,364	0	49,647	0	0
Employee benefits	627,591	0	22,098	7,984	22,626	0	15,320	0	0
Payroll taxes	340,576	0	29,116	4,497	5,435	0	4,142	0	0
Personnel related expenses	6,121	0	423	62	11	0	3	0	0
Communications	116,494	0	29,873	15	1,353	202	282	0	0
Computer and software	111,213	0	9,227	101	1,742	300	737	0	0
Contract service expense	147,162	0	9,715	320	1,812	0	1,314	0	0
Dues and subscriptions	26,987	0	671	1	50	0	118	0	0
Equipment	82,292	0	1,115	16	1,940	1,539	1,446	0	0
Fixed assets over \$5,000	-	0	0	0	0	5,354	0	0	0
Insurance	97,975	0	5,972	53	12,552	0	2,777	0	0
Occupancy	429,568	0	57,975	80	2,824	233	1,301	0	0
Postage and delivery	18,389	0	1,249	1	277	3	11	0	0
Printing and copying	10,095	0	217	1	114	0	10	0	0
Public relations	99,498	0	7,180	1	306	0	60	0	0
Supplies	134,702	0	5,350	2,649	872	1,341	1,157	0	0
Training	37,869	0	2,998	2	318	0	18	0	0
Travel	33,176	0	1,509	0	46	53	11	0	0
Utilities	129,121	0	13,880	11	6,117	625	3,462	0	0
Vehicle expense	77,858	0	6,400	0	3,645	4,368	1,259	0	0
Childcare payments	3,517,116	0	0	0	0	0	0	0	0
Food	867,622	2,608	0	31,427	0	1)	0	523,058	13,414
Client vouchers	51,947	0	0	0	0	0	0	0	0
Non-employee travel and training	287,884	0	0	0	638	211	0	0	0
Client payments	42,504	0	0	0	0	0	0	0	0
Client gift cards	8,300	0	0	0	0	0	0	0	0
Board expense	4,182	0	322	10	73	0	53	0	0
Depreciation expense	255,740	0	0	0	7,290	0	3,242	0	0
Taxes, fees and interest	52,006	0	158	4	34	0	59	0	0
In-kind expense	330,249	0	0	0	0	0	0	0	0
Other expense	505	0	0	0	0	0	0	0	0
Interfund transfer	0	0	0	0	48,776	0	1,780	0	0
<b>Total Expenses</b>	<b>11,789,371</b>	<b>2,608</b>	<b>532,887</b>	<b>90,045</b>	<b>189,215</b>	<b>14,228</b>	<b>88,209</b>	<b>523,058</b>	<b>13,414</b>
<b>Change in Net Assets</b>	<b>( 2,625)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	3,572,025	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 3,569,400</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule A-2 Schedule of Program Activity

Year Ended June 30, 2022

	FEDERAL PROGRAMS								
	Department of Agriculture			HUD	16.567	Department of Justice			
	10.568	10.569	Total 10.568 and 10.569 Cluster	14.228		16.575			
Emergency Food Assistance Program FFCRA (9)	Emergency Food Assistance Program - Commodities (10)		CDBG Food Bank Public Service (11)	CALICO COVID Funding (12)	Domestic Violence #DV20 35 1175 (13)	Cal OES Child Abuse #AT20 01 1175 (14)	Cal OES Child Abuse #AT21 02 1175 (15)	Cal OES Child Abuse Subtotal	
<b>REVENUE</b>									
Federal grant revenue	\$ 20,434	\$ 0	\$ 647,998	\$ 100,852	\$ 24,984	\$ 154,138	\$ 127,635	\$ 44,050	\$ 171,685
State & local grant revenue	0	0	200,560	0	0	225,917	0	91,216	91,216
Fees for service	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0
Interest and dividend income	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	283	10	300	310
Other income	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>20,434</b>	<b>0</b>	<b>848,558</b>	<b>100,852</b>	<b>24,984</b>	<b>380,338</b>	<b>127,645</b>	<b>135,566</b>	<b>263,211</b>
<b>EXPENSES</b>									
Salaries	0	0	120,011	47,406	0	213,631	88,937	94,704	183,641
Employee benefits	0	0	37,946	14,554	0	45,775	14,213	13,535	27,748
Payroll taxes	0	0	9,577	4,122	0	17,717	7,451	9,047	16,498
Personnel related expenses	0	0	14	8	0	29	3	5	8
Communications	0	0	1,837	1,166	6,200	10,678	2,126	2,206	4,332
Computer and software	0	0	2,779	1,641	1,366	4,237	1,485	1,822	3,307
Contract service expense	0	0	3,126	1,232	0	7,425	1,316	833	2,149
Dues and subscriptions	0	0	168	47	0	514	288	(254)	34
Equipment	0	0	4,925	1,464	0	4,089	840	429	1,269
Fixed assets over \$5,000	0	0	5,354	0	12,975	0	0	0	0
Insurance	0	0	15,329	4,729	0	8,179	499	679	1,178
Occupancy	0	0	4,358	1,732	0	24,189	5,816	5,969	11,785
Postage and delivery	0	0	291	18	0	255	24	15	39
Printing and copying	0	0	124	50	0	407	37	157	194
Public relations	0	0	366	4	0	3,688	438	288	726
Supplies	0	0	3,370	845	3,193	4,550	1,337	543	1,880
Training	0	0	336	28	0	1,405	36	715	751
Travel	0	0	110	10	0	487	70	505	575
Utilities	0	0	10,204	4,758	0	6,943	2,390	3,052	5,442
Vehicle expense	0	0	9,272	4,379	0	0	322	891	1,213
Childcare payments	0	0	0	0	0	0	0	0	0
Food	20,434	47,622	604,527	8,499	0	1,956	0	17	17
Client vouchers	0	0	0	0	0	21,481	0	0	0
Non-employee travel and training	0	0	849	0	0	1,080	0	0	0
Client payments	0	0	0	0	0	0	0	0	0
Client gift cards	0	0	0	0	1,250	1,035	0	0	0
Board expense	0	0	126	73	0	180	29	47	76
Depreciation expense	0	0	10,532	4,043	0	0	0	0	0
Taxes, fees and interest	0	0	93	44	0	125	3	36	39
In-kind expense	0	0	0	0	0	283	10	300	310
Other expense	0	0	0	0	0	0	0	0	0
Interfund transfer	0	0	50,556	0	0	0	0	0	0
<b>Total Expenses</b>	<b>20,434</b>	<b>47,622</b>	<b>896,180</b>	<b>100,852</b>	<b>24,984</b>	<b>380,338</b>	<b>127,670</b>	<b>135,541</b>	<b>263,211</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>( 47,622)</b>	<b>( 47,622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 25)</b>	<b>25</b>	<b>0</b>
Net assets - Beginning of year	0	47,622	47,622	0	0	296	21	( 21)	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 296</b>	<b>(\$ 4)</b>	<b>\$ 4</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule A-3

### Schedule of Program Activity

Year Ended June 30, 2022

	FEDERAL PROGRAMS								
	Department of Justice								
	16.575								
	Rape Victim Counseling Center #RC20321175 (16)	Rape Victim Counseling Center #RC21331175 (17)	Rape Victim Counseling Center Subtotal	Transitional Housing #XH20031175 (18)	Transitional Housing #XH21041175 (19)	Transitional Housing Subtotal	Children's Advocacy Center #KC20 04 1175 (20)	Children's Advocacy Center #KC21 05 1175 (21)	Children's Advocacy Center Subtotal
<b>REVENUE</b>									
Federal grant revenue	\$ 116,789	\$ 170,576	\$ 287,365	\$ 63,420	\$ 109,487	\$ 172,907	\$ 127,148	\$ 51,829	\$ 178,977
State & local grant revenue	5,779	134,982	140,761	0	0	0	0	0	0
Fees for service	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0
Interest and dividend income	0	0	0	0	0	0	0	0	0
In-kind contributions	129	0	129	0	0	0	159	0	159
Other income	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>122,697</b>	<b>305,558</b>	<b>428,255</b>	<b>63,420</b>	<b>109,487</b>	<b>172,907</b>	<b>127,307</b>	<b>51,829</b>	<b>179,136</b>
<b>EXPENSES</b>									
Salaries	66,056	187,911	253,967	21,010	31,060	52,070	81,107	37,904	119,011
Employee benefits	10,295	27,703	37,998	4,872	6,591	11,463	7,403	2,108	9,511
Payroll taxes	5,375	16,130	21,505	1,653	2,634	4,287	6,828	2,191	9,019
Personnel related expenses	12	20	32	3	4	7	12	1	13
Communications	2,113	6,260	8,373	252	286	538	2,124	725	2,849
Computer and software	3,463	5,488	8,951	682	1,825	2,507	3,851	859	4,710
Contract service expense	3,823	7,645	11,468	1,354	1,051	2,405	5,561	3,665	9,226
Dues and subscriptions	291	764	1,055	30	9	39	744	1	745
Equipment	1,360	6,197	7,557	933	89	1,022	3,868	226	4,094
Fixed assets over \$5,000	0	0	0	0	0	0	0	0	0
Insurance	1,694	4,263	5,957	752	827	1,579	701	431	1,132
Occupancy	6,802	23,116	29,918	12,410	12,438	24,848	5,099	1,504	6,603
Postage and delivery	32	108	140	26	65	91	205	9	214
Printing and copying	182	344	526	13	35	48	94	203	297
Public relations	158	3,240	3,398	4	4	8	568	248	816
Supplies	7,400	4,333	11,733	1,942	235	2,177	2,969	361	3,330
Training	999	16	1,015	1	91	92	946	237	1,183
Travel	3,627	1,331	4,958	264	132	396	2,036	17	2,053
Utilities	1,155	3,643	4,798	3,702	5,827	9,529	1,807	588	2,395
Vehicle expense	1,440	2,045	3,485	919	1,507	2,426	1,019	528	1,547
Childcare payments	0	0	0	0	0	0	0	0	0
Food	605	381	986	122	196	318	104	0	104
Client vouchers	5,464	4,044	9,508	0	12,867	12,867	0	0	0
Non-employee travel and training	200	185	385	84	704	788	0	0	0
Client payments	0	0	0	12,101	30,403	42,504	0	0	0
Client gift cards	0	125	125	250	500	750	0	0	0
Board expense	33	145	178	37	61	98	64	19	83
Depreciation expense	0	0	0	0	0	0	0	0	0
Taxes, fees and interest	3	107	110	4	46	50	38	4	42
In-kind expense	129	0	129	0	0	0	159	0	159
Other expense	0	0	0	0	0	0	0	0	0
Interfund transfer	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>122,711</b>	<b>305,544</b>	<b>428,255</b>	<b>63,420</b>	<b>109,487</b>	<b>172,907</b>	<b>127,307</b>	<b>51,829</b>	<b>179,136</b>
<b>Change in Net Assets</b>	<b>( 14)</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	( 74)	14	( 60)	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 88)</b>	<b>\$ 28</b>	<b>(\$ 60)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule A-4 Schedule of Program Activity

Year Ended June 30, 2022

	FEDERAL PROGRAMS									
	Dept of Justice	Dept of Treasury	Department of Health and Human Services							
	16.575	21.019	93.434	93.558		93.575				
	Emergency Food Distribution and Administrative Cost (22)	Parent Café Training 2020-10 PDG (23)	CalWORKS Stage 1 Child Care Amador County (24)	CalWORKS Stage 1 Child Care Calaveras County (25)	93.558 Subtotal	Resource and Referral Amador County CRRP-1004 (26)	Resource and Referral Calaveras County CRRP-1005 (27)	CCDF Health and Safety Amador County CHST-1004 (28)		
<b>REVENUE</b>										
Federal grant revenue	\$ 965,072	\$ 3,990	\$ 7,200	\$ 174,444	\$ 139,109	\$ 313,553	\$ 34,565	\$ 35,308	\$ 482	
State & local grant revenue	457,894	0	0	0	0	0	114,705	114,198	0	
Fees for service	0	0	0	0	0	0	0	0	0	
Contributions	0	0	0	0	0	0	0	0	0	
Interest and dividend income	0	0	0	0	0	0	0	0	0	
In-kind contributions	881	0	0	0	0	0	0	0	0	
Other income	0	0	0	0	0	0	0	0	0	
<b>Total Revenue</b>	<b>1,423,847</b>	<b>3,990</b>	<b>7,200</b>	<b>174,444</b>	<b>139,109</b>	<b>313,553</b>	<b>149,270</b>	<b>149,506</b>	<b>482</b>	
<b>EXPENSES</b>										
Salaries	822,320	0	0	14,441	12,620	27,061	74,258	71,074	0	
Employee benefits	132,495	0	0	2,740	2,369	5,109	6,038	6,294	0	
Payroll taxes	69,026	0	0	1,182	1,018	2,200	6,533	6,104	0	
Personnel related expenses	89	0	0	1	2	3	26	28	0	
Communications	26,770	0	0	169	263	432	3,252	2,875	0	
Computer and software	23,712	0	0	597	692	1,289	4,848	4,860	0	
Contract service expense	32,673	0	0	264	539	803	2,546	2,573	3	
Dues and subscriptions	2,387	0	0	158	200	358	4,061	3,962	0	
Equipment	18,031	0	0	187	211	398	2,070	2,063	0	
Fixed assets over \$5,000	0	0	0	0	0	0	0	0	0	
Insurance	18,025	0	0	88	142	230	1,677	1,716	0	
Occupancy	97,343	0	0	674	801	1,475	11,029	10,869	0	
Postage and delivery	739	0	0	127	102	229	141	228	3	
Printing and copying	1,472	0	0	48	40	88	136	311	1	
Public relations	8,636	0	24	9	18	27	15,244	18,727	0	
Supplies	23,670	0	49	184	253	437	11,343	10,016	0	
Training	4,446	0	0	34	43	77	1,168	1,170	0	
Travel	8,469	0	0	82	2	84	1,703	1,721	0	
Utilities	29,107	0	0	68	133	201	1,833	1,850	0	
Vehicle expense	8,671	0	0	120	110	230	1,067	1,059	0	
Childcare payments	0	0	0	153,255	119,531	272,786	0	0	0	
Food	3,381	3,990	93	0	0	0	0	0	0	
Client vouchers	43,856	0	0	0	0	0	0	0	0	
Non-employee travel and training	2,253	0	1,931	0	0	0	131	1,839	475	
Client payments	42,504	0	0	0	0	0	0	0	0	
Client gift cards	1,910	0	950	0	0	0	0	0	0	
Board expense	615	0	0	10	13	23	111	112	0	
Depreciation expense	0	0	0	0	0	0	0	0	0	
Taxes, fees and interest	366	0	0	6	7	13	55	55	0	
In-kind expense	881	0	0	0	0	0	0	0	0	
Other expense	0	0	0	0	0	0	0	0	0	
Interfund transfer	0	0	4,153	0	0	0	0	0	0	
<b>Total Expenses</b>	<b>1,423,847</b>	<b>3,990</b>	<b>7,200</b>	<b>174,444</b>	<b>139,109</b>	<b>313,553</b>	<b>149,270</b>	<b>149,506</b>	<b>482</b>	
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Net assets - Beginning of year	236	0	0	0	0	0	0	0	0	
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 236</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

See Independent Auditor's Report.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule A-5

### Schedule of Program Activity

Year Ended June 30, 2022

	FEDERAL PROGRAMS								
	Department of Health and Human Services								
	93.575								
	CCDF Health and Safety Calaveras County CHST-1005 (29)	Child Care and Development Block Grant, Stage 3 C3AP-1005 (30)	QRIS Workforce Grant FGRT-21-CCD-WFP05 (31)	Initiative Project - Amador County CCIP-1004 (32)	Initiative Project - Calaveras County CCIP-1005 (33)	Initiative Project ARPA Amador FGRT-21-CCD-CCIP06- Amador (34)	Initiative Project ARPA Calaveras FGRT-21-CCD-CCIP06- Calaveras (35)	Instructional Materials - Amador County FGRT-21-CCD-GAN-IMS06 (36)	Instructional Materials - Calaveras County FGRT-21-CCD-GAN-IMS08 (37)
<b>REVENUE</b>									
Federal grant revenue	\$ 624	\$ 256,517	\$ 5,565	\$ 17,986	\$ 15,950	\$ 119,455	\$ 107,360	\$ 16,481	\$ 13,947
State & local grant revenue	0	326,037	0	1,731	1,535	0	0	0	0
Fees for service	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0
Interest and dividend income	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>624</b>	<b>582,554</b>	<b>5,565</b>	<b>19,717</b>	<b>17,485</b>	<b>119,455</b>	<b>107,360</b>	<b>16,481</b>	<b>13,947</b>
<b>EXPENSES</b>									
Salaries	0	31,215	1,170	8,018	6,533	2,867	2,628	582	955
Employee benefits	0	5,581	106	537	457	174	163	25	52
Payroll taxes	0	2,547	77	645	520	236	209	41	65
Personnel related expenses	0	4	0	1	1	0	0	0	0
Communications	0	809	0	249	249	3	3	0	0
Computer and software	0	1,128	0	334	334	122	122	0	0
Contract service expense	3	2,141	6	151	135	27	27	0	0
Dues and subscriptions	0	485	0	21	21	11	11	3	3
Equipment	0	305	0	185	185	163	163	0	0
Fixed assets over \$5,000	0	0	0	0	0	0	0	0	0
Insurance	0	433	0	77	77	29	29	0	0
Occupancy	0	3,123	0	474	475	60	60	0	0
Postage and delivery	2	425	7	81	87	15	9	0	0
Printing and copying	1	41	0	20	13	10	9	0	0
Public relations	0	854	0	2,333	2,333	3,565	3,565	0	0
Supplies	0	741	0	190	275	18	18	0	0
Training	0	363	0	222	222	3	3	0	0
Travel	0	18	0	35	35	0	0	0	0
Utilities	0	385	0	77	78	8	8	0	0
Vehicle expense	0	121	0	253	249	1	1	0	0
Childcare payments	0	531,775	0	0	0	0	0	0	0
Food	0	0	0	0	0	0	0	0	0
Client vouchers	0	0	0	0	0	0	0	0	0
Non-employee travel and training	618	0	4,199	5,556	4,948	110,040	98,629	15,830	12,872
Client payments	0	0	0	0	0	0	0	0	0
Client gift cards	0	0	0	0	0	2,100	1,700	0	0
Board expense	0	38	0	5	5	2	2	0	0
Depreciation expense	0	0	0	0	0	0	0	0	0
Taxes, fees and interest	0	22	0	3	3	1	1	0	0
In-kind expense	0	0	0	0	0	0	0	0	0
Other expense	0	0	0	250	250	0	0	0	0
Interfund transfer	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>624</b>	<b>582,554</b>	<b>5,565</b>	<b>19,717</b>	<b>17,485</b>	<b>119,455</b>	<b>107,360</b>	<b>16,481</b>	<b>13,947</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.



# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule A-6 Schedule of Program Activity

Year Ended June 30, 2022

	FEDERAL PROGRAMS								
	Department of Health and Human Services								
	93.575							93.596	
	Personal Protective Equipment for Child Care Providers FGRT-21-CCD-GAN-CCL-PPE-030 (38)	COVID CARES and CRRSA Stipends for Providers (39)	Child Care and Development Alternative Payment Stage 2 CZAP-1005 (40)	Child Care and Development Alternative Payment CAPP-1006 (41)	Child Care and Development Alternative Payment CAPP-0007 (42)	Child Care and Development Alternative Payment Subtotal	Pass-Through Planning Council CLPC-1004 (43)	93.575 Subtotal	Child Care and Development Block Grant, Stage 3 C3AP-1005 (44)
<b>REVENUE</b>									
Federal grant revenue	\$ 21,407	\$ 32,166	\$ 73,902	\$ 539,057	\$ 540,456	\$ 1,079,513	\$ 31,333	\$ 1,862,561	\$ 26,071
State & local grant revenue	0	324,926	211,610	549,807	145,854	695,661	4,026	1,794,429	0
Fees for service	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0
Interest and dividend income	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	7,502	7,502	0
Other income	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>21,407</b>	<b>357,092</b>	<b>285,512</b>	<b>1,088,864</b>	<b>686,310</b>	<b>1,775,174</b>	<b>42,861</b>	<b>3,664,492</b>	<b>26,071</b>
<b>EXPENSES</b>									
Salaries	968	25,653	29,590	58,743	37,279	96,022	20,832	372,365	1,397
Employee benefits	73	827	5,670	11,451	7,267	18,718	2,747	47,462	250
Payroll taxes	62	2,283	2,498	4,741	3,009	7,750	1,710	31,280	114
Personnel related expenses	0	19	9	6	4	10	8	106	0
Communications	0	101	849	1,772	1,124	2,896	287	11,573	36
Computer and software	0	715	1,681	2,708	1,719	4,427	151	18,722	51
Contract service expense	0	1,461	1,763	5,144	1,199	6,343	329	17,508	96
Dues and subscriptions	0	6	507	1,181	750	1,931	121	11,143	22
Equipment	1,063	49	310	573	364	937	88	7,581	14
Fixed assets over \$5,000	0	0	0	0	0	0	0	0	0
Insurance	0	567	448	616	391	1,007	178	6,238	19
Occupancy	0	518	3,314	6,286	1,361	7,647	1,133	38,702	140
Postage and delivery	0	12	227	714	453	1,167	12	2,416	19
Printing and copying	0	24	43	183	116	299	16	924	2
Public relations	79	10	905	1,502	953	2,455	7,048	57,118	38
Supplies	0	141	650	1,238	786	2,024	215	25,631	34
Training	0	2,343	381	559	355	914	80	6,869	16
Travel	0	4	27	4	3	7	1	3,551	1
Utilities	0	62	409	554	351	905	196	5,811	17
Vehicle expense	0	0	161	199	126	325	190	3,427	5
Childcare payments	0	322,200	236,014	990,600	628,643	1,619,243	0	2,709,232	23,798
Food	0	0	0	0	0	0	0	0	0
Client vouchers	0	0	0	0	0	0	0	0	0
Non-employee travel and training	19,162	0	0	0	0	0	0	274,299	0
Client payments	0	0	0	0	0	0	0	0	0
Client gift cards	0	0	0	0	0	0	0	3,800	0
Board expense	0	65	36	57	36	93	12	481	2
Depreciation expense	0	0	0	0	0	0	0	0	0
Taxes, fees and interest	0	32	20	33	21	54	5	251	0
In-kind expense	0	0	0	0	0	0	7,502	7,502	0
Other expense	0	0	0	0	0	0	0	500	0
Interfund transfer	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>21,407</b>	<b>357,092</b>	<b>285,512</b>	<b>1,088,864</b>	<b>686,310</b>	<b>1,775,174</b>	<b>42,861</b>	<b>3,664,492</b>	<b>26,071</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule A-7

### Schedule of Program Activity

Year Ended June 30, 2022

	FEDERAL PROGRAMS								
	Department of Health and Human Services								
	93.596			93.600					
	Child Care and Development Alternative Payment CAPP-1006 (45)	Child Care and Development Alternative Payment CAPP-0007 (46)	Child Care and Development Alternative Payment Subtotal	93.596 Subtotal	Total 93.575 and 93.596 Cluster	Early Head Start #09CH01025805 (47)	Early Head Start #09CH011866-01 (48)	Early Head Start #09CH011866-02 (49)	Early Head Start #09CH011866 Subtotal
<b>REVENUE</b>									
Federal grant revenue	\$ 409,742	\$ 144,720	\$ 554,462	\$ 580,533	\$ 2,443,094	\$ 20,673	\$ 532,853	\$ 723,195	\$ 1,256,048
State & local grant revenue	0	0	0	0	1,794,429	0	0	0	0
Fees for service	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0
Interest and dividend income	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	7,502	0	122,696	74,676	197,372
Other income	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>409,742</b>	<b>144,720</b>	<b>554,462</b>	<b>580,533</b>	<b>4,245,025</b>	<b>20,673</b>	<b>655,549</b>	<b>797,871</b>	<b>1,453,420</b>
<b>EXPENSES</b>									
Salaries	22,105	7,859	29,964	31,361	403,726	403	332,343	441,629	773,972
Employee benefits	4,309	1,533	5,842	6,092	53,554	54	62,524	75,786	138,310
Payroll taxes	1,785	634	2,419	2,533	33,813	30	26,235	44,347	70,582
Personnel related expenses	2	1	3	3	109	0	247	483	730
Communications	667	237	904	940	12,513	11	5,979	8,603	14,582
Computer and software	1,019	362	1,381	1,432	20,154	143	6,194	9,955	16,149
Contract service expense	1,936	253	2,189	2,285	19,793	1,786	19,113	13,308	32,421
Dues and subscriptions	445	158	603	625	11,768	579	646	1,508	2,154
Equipment	216	77	293	307	7,888	1,032	( 822)	6,773	5,951
Fixed assets over \$5,000	0	0	0	0	0	2,911	0	4,627	4,627
Insurance	232	82	314	333	6,571	38	6,457	8,841	15,298
Occupancy	2,365	287	2,652	2,792	41,494	2,218	41,587	63,078	104,665
Postage and delivery	269	95	364	383	2,799	17	290	343	633
Printing and copying	69	25	94	96	1,020	1	1,048	2,035	3,083
Public relations	565	201	766	804	57,922	1	37	48	85
Supplies	466	166	632	666	26,297	330	7,138	9,666	16,804
Training	210	75	285	301	7,170	5,008	1,037	4,691	5,728
Travel	2	1	3	4	3,555	5,264	629	1,021	1,650
Utilities	208	74	282	299	6,110	85	8,327	11,718	20,045
Vehicle expense	75	27	102	107	3,534	757	8,658	12,614	21,272
Childcare payments	372,766	132,560	505,326	529,124	3,238,356	0	0	0	0
Food	0	0	0	0	0	0	4,451	3,966	8,417
Client vouchers	0	0	0	0	0	0	0	0	0
Non-employee travel and training	0	0	0	0	274,299	0	0	77	77
Client payments	0	0	0	0	0	0	0	0	0
Client gift cards	0	0	0	0	3,800	0	0	0	0
Board expense	21	8	29	31	512	4	280	859	1,139
Depreciation expense	0	0	0	0	0	0	0	0	0
Taxes, fees and interest	10	5	15	15	266	1	31	515	546
In-kind expense	0	0	0	0	7,502	0	122,696	74,676	197,372
Other expense	0	0	0	0	500	0	0	0	0
Interfund transfer	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>409,742</b>	<b>144,720</b>	<b>554,462</b>	<b>580,533</b>	<b>4,245,025</b>	<b>20,673</b>	<b>655,125</b>	<b>801,167</b>	<b>1,456,292</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>424</b>	<b>( 3,296)</b>	<b>( 2,872)</b>
Net assets - Beginning of year	0	0	0	0	0	679	( 452)	0	( 452)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 679</b>	<b>(\$ 28)</b>	<b>(\$ 3,296)</b>	<b>(\$ 3,324)</b>

See Independent Auditor's Report.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule A-8

### Schedule of Program Activity

Year Ended June 30, 2022

FEDERAL PROGRAMS									
Department of Health and Human Services									
93.600									
	Head Start #09CH010258-05 (50)	Head Start #09CH011866-01 (51)	Head Start #09CH011866-02 (52)	Head Start #09CH011866 Subtotal	COVID Funding Early Head Start #09CH01025805C3 (53)	COVID Funding Head Start #09CH01025805C3 (54)	Head Start COVID Funding #09HE000316-01-C5 (55)	Head Start ARP Funding #09HE000316-01-C6 (56)	93.600 Subtotal
<b>REVENUE</b>									
Federal grant revenue	\$ 30,820	\$ 608,274	\$ 859,623	\$ 1,467,897	\$ 6,756	\$ 21,901	\$ 36,277	\$ 98,093	\$ 2,938,465
State & local grant revenue	0	0	0	0	0	0	0	0	0
Fees for service	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0
Interest and dividend income	0	0	0	0	0	0	0	0	0
In-kind contributions	0	106,872	105,874	212,746	0	0	0	0	410,118
Other income	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>30,820</b>	<b>715,146</b>	<b>965,497</b>	<b>1,680,643</b>	<b>6,756</b>	<b>21,901</b>	<b>36,277</b>	<b>98,093</b>	<b>3,348,583</b>
<b>EXPENSES</b>									
Salaries	551	395,039	553,089	948,128	217	305	24,093	84,758	1,832,427
Employee benefits	28	72,440	96,607	169,047	33	47	3,748	2,352	313,619
Payroll taxes	38	31,222	57,162	88,384	16	22	2,231	7,839	169,142
Personnel related expenses	0	155	572	727	0	0	1	1,797	3,255
Communications	144	6,588	9,490	16,078	6	8	7	10	30,846
Computer and software	97	4,821	9,081	13,902	38	49	696	69	31,143
Contract service expense	2,076	15,947	10,657	26,604	164	1,615	183	59	64,908
Dues and subscriptions	37	1,187	1,452	2,639	0	0	1	0	5,410
Equipment	2,939	325	6,310	6,635	1,136	2,368	7	10	20,078
Fixed assets over \$5,000	2,911	0	4,627	4,627	0	0	0	0	15,076
Insurance	13	8,089	11,052	19,141	21	27	27	38	34,603
Occupancy	13,014	31,167	45,818	76,985	1,365	7,893	2,041	54	208,235
Postage and delivery	16	272	388	660	3	1	1	1	1,332
Printing and copying	0	938	1,674	2,612	1	1	1	1	5,700
Public relations	0	25	39	64	0	0	0	446	596
Supplies	( 1,126)	7,822	9,654	17,476	3,177	6,129	2,384	642	45,816
Training	3,796	2,840	4,339	7,179	0	0	2	2	21,715
Travel	5,227	1,586	2,936	4,522	0	0	0	0	16,663
Utilities	301	17,321	17,084	34,405	8	9	5	7	54,865
Vehicle expense	757	1,521	2,960	4,481	0	0	0	0	27,267
Childcare payments	0	0	0	0	0	0	0	0	0
Food	0	8,433	16,209	24,642	0	272	843	0	34,174
Client vouchers	0	0	0	0	0	0	0	0	0
Non-employee travel and training	0	0	114	114	0	0	0	0	191
Client payments	0	0	0	0	0	0	0	0	0
Client gift cards	0	0	0	0	0	0	0	0	0
Board expense	1	196	708	904	3	4	4	6	2,065
Depreciation expense	0	0	0	0	0	0	0	0	0
Taxes, fees and interest	0	22	414	436	0	1	2	2	988
In-kind expense	0	106,872	105,874	212,746	0	0	0	0	410,118
Other expense	0	0	0	0	0	0	0	0	0
Interfund transfer	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>30,820</b>	<b>714,828</b>	<b>968,310</b>	<b>1,683,138</b>	<b>6,188</b>	<b>18,751</b>	<b>36,277</b>	<b>98,093</b>	<b>3,350,232</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>318</b>	<b>( 2,813)</b>	<b>( 2,495)</b>	<b>568</b>	<b>3,150</b>	<b>0</b>	<b>0</b>	<b>( 1,649)</b>
Net assets - Beginning of year	366	( 556)	0	( 556)	( 568)	( 3,150)	0	0	( 3,681)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 366</b>	<b>(\$ 238)</b>	<b>(\$ 2,813)</b>	<b>(\$ 3,051)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 5,330)</b>

See Independent Auditor's Report.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule A-9

### Schedule of Program Activity

Year Ended June 30, 2022

	FEDERAL PROGRAMS		STATE AND LOCAL PROGRAMS						
	DHHS 93.671		Emergency Food Assistance Program Tax Check Funds	State Emergency Food Assistance Program CalFood Funding	Food Bank Capacity Program - Construction Project	Food Bank Capacity Program - Forklift	Food Bank Capacity Program - Solar Expansion	Calaveras Unified School District Preschool	First 5 Calaveras Kids Farmers Market SAFE
	Domestic Violence #DV20 35 1175 (57)	Total Federal Programs	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>REVENUE</b>									
Federal grant revenue	\$ 143,151	\$ 8,208,738	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State & local grant revenue	0	2,458,044	15,331	26,330	56,583	27,520	0	27,897	11,484
Fees for service	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0
Interest and dividend income	0	0	0	0	0	0	0	0	0
In-kind contributions	107	418,608	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>143,258</b>	<b>11,085,390</b>	<b>15,331</b>	<b>26,330</b>	<b>56,583</b>	<b>27,520</b>	<b>0</b>	<b>27,897</b>	<b>11,484</b>
<b>EXPENSES</b>									
Salaries	80,466	3,703,666	0	0	0	0	0	21,815	8,364
Employee benefits	17,241	604,600	0	0	0	0	0	2,413	718
Payroll taxes	6,673	328,166	0	0	0	0	0	2,099	725
Personnel related expenses	11	3,974	0	0	0	0	0	4	1
Communications	4,022	113,674	0	0	0	0	0	44	34
Computer and software	1,596	93,008	0	0	9,044	0	0	302	233
Contract service expense	2,797	135,367	0	0	0	0	0	647	448
Dues and subscriptions	194	21,004	0	0	0	0	0	8	6
Equipment	1,540	55,455	0	0	19,823	0	0	48	37
Fixed assets over \$5,000	0	33,405	0	0	18,654	27,520	0	0	0
Insurance	3,081	88,593	0	0	0	0	0	149	115
Occupancy	9,111	421,803	0	0	2,886	0	0	226	174
Postage and delivery	96	6,754	0	0	1	0	0	4	4
Printing and copying	153	8,825	0	0	0	0	0	4	106
Public relations	1,389	76,145	0	0	63	0	0	2	2
Supplies	1,714	113,390	0	0	995	0	0	46	275
Training	529	37,301	0	0	0	0	0	8	6
Travel	183	30,583	0	0	0	0	0	2	1,589
Utilities	2,615	121,751	0	0	0	0	0	33	26
Vehicle expense	0	59,753	0	0	5,118	0	0	0	0
Childcare payments	0	3,511,142	0	0	0	0	0	0	0
Food	737	689,436	15,331	26,330	(1)	0	0	0	0
Client vouchers	8,091	51,947	0	0	0	0	0	0	0
Non-employee travel and training	407	279,930	0	0	0	0	0	0	0
Client payments	0	42,504	0	0	0	0	0	0	0
Client gift cards	390	8,300	0	0	0	0	0	0	0
Board expense	68	3,814	0	0	0	0	0	28	21
Depreciation expense	0	14,575	0	0	0	0	0	0	0
Taxes, fees and interest	47	1,979	0	0	0	0	0	15	11
In-kind expense	107	418,608	0	0	0	0	0	0	0
Other expense	0	500	0	0	0	0	0	0	0
Interfund transfer	0	54,709	0	0	0	0	0	0	(1,411)
<b>Total Expenses</b>	<b>143,258</b>	<b>11,134,661</b>	<b>15,331</b>	<b>26,330</b>	<b>56,583</b>	<b>27,520</b>	<b>0</b>	<b>27,897</b>	<b>11,484</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>(49,271)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	(295)	43,882	0	(102)	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 295)</b>	<b>(\$ 5,389)</b>	<b>\$ 0</b>	<b>(\$ 102)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule A-10

### Schedule of Program Activity

Year Ended June 30, 2022

	STATE AND LOCAL PROGRAMS						DISCRETIONARY		
	First 5 Calaveras Raising A Reader (65)	First 5 Calaveras Kids Farmers Market (66)	Grand-parents Fund (67)	Amador Child Abuse Prevention Council Grant (68)	Various Miscellaneous Grants (69)	Total State and Local Programs	TOTAL PROGRAM ACTIVITY	GAAP Adjustments (70)	Discretionary Funds (71)
<b>REVENUE</b>									
Federal grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,208,738	\$ 0	\$ 0
State & local grant revenue	39,288	26,362	17,724	1,469	44,927	294,915	2,752,959	0	15,539
Fees for service	0	0	0	0	0	0	0	0	1,050
Contributions	0	0	0	0	0	0	0	0	422,400
Interest and dividend income	0	0	0	0	0	0	0	0	390
In-kind contributions	0	0	0	0	0	0	418,608	( 454,501)	366,142
Other income	0	0	0	0	0	0	0	0	55,421
<b>Total Revenue</b>	<b>39,288</b>	<b>26,362</b>	<b>17,724</b>	<b>1,469</b>	<b>44,927</b>	<b>294,915</b>	<b>11,380,305</b>	<b>( 454,501)</b>	<b>860,942</b>
<b>EXPENSES</b>									
Salaries	29,444	9,559	5,919	0	86	75,187	3,778,853	0	65,776
Employee benefits	1,455	3,425	263	0	17	8,291	612,891	0	14,700
Payroll taxes	2,450	768	751	0	10	6,803	334,969	0	5,607
Personnel related expenses	2	1	2	0	840	850	4,824	0	1,297
Communications	702	127	429	0	210	1,546	115,220	0	1,274
Computer and software	963	169	95	0	318	11,124	104,132	0	7,081
Contract service expense	652	249	152	0	18	2,166	137,533	0	9,629
Dues and subscriptions	5	8	0	0	0	27	21,031	0	5,956
Equipment	378	252	29	0	4,082	24,649	80,104	0	2,188
Fixed assets over \$5,000	0	0	192	0	0	46,366	79,771	0	( 79,771)
Insurance	372	825	198	0	59	1,718	90,311	0	7,664
Occupancy	591	265	241	0	0	4,383	426,186	0	3,382
Postage and delivery	7	5	43	0	7	71	6,825	0	11,564
Printing and copying	46	28	5	0	806	995	9,820	0	275
Public relations	2	4	671	0	0	744	76,889	0	22,609
Supplies	82	160	87	0	17,693	19,338	132,728	0	1,974
Training	131	2	5	0	0	152	37,453	0	416
Travel	5	3	0	0	708	2,307	32,890	0	286
Utilities	36	630	39	0	548	1,312	123,063	0	6,058
Vehicle expense	2,197	828	52	0	28	8,223	67,976	0	9,882
Childcare payments	0	0	7,352	0	0	7,352	3,518,494	0	( 1,378)
Food	0	8,450	454	0	113	50,677	740,113	0	127,509
Client vouchers	0	0	0	0	0	0	51,947	0	0
Non-employee travel and training	0	0	774	1,469	4,381	6,624	286,554	0	1,330
Client payments	0	0	0	0	0	0	42,504	0	0
Client gift cards	0	0	80	0	0	80	8,380	0	( 80)
Board expense	26	12	8	0	47	142	3,956	0	226
Depreciation expense	0	589	0	0	0	589	15,164	0	240,576
Taxes, fees and interest	13	9	4	0	0	52	2,031	0	49,975
In-kind expense	0	0	0	0	0	0	418,608	( 454,501)	366,142
Other expense	0	0	( 1)	0	5	4	504	0	1
Interfund transfer	( 271)	( 6)	( 120)	0	271	( 1,537)	53,172	0	( 53,172)
<b>Total Expenses</b>	<b>39,288</b>	<b>26,362</b>	<b>17,724</b>	<b>1,469</b>	<b>30,247</b>	<b>280,235</b>	<b>11,414,896</b>	<b>( 454,501)</b>	<b>828,976</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,680</b>	<b>14,680</b>	<b>( 34,591)</b>	<b>0</b>	<b>31,966</b>
Net assets - Beginning of year	0	0	0	0	14,011	13,909	57,677	0	3,514,348
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 28,691</b>	<b>\$ 28,589</b>	<b>\$ 23,086</b>	<b>\$ 0</b>	<b>\$ 3,546,314</b>

See Independent Auditor's Report.

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule B-1

### Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended June 30, 2022

Federal Grantor/Program Title/Pass-Through Number	Assistance Listing	Program Period	State Expenditures	Federal Expenditures	Total
<b>DEPARTMENT OF AGRICULTURE</b>					
<b>Passed through the CalFoods Logistics:</b>					
( 1) Trade Mitigation Program Elig Rec	10.178	Ongoing	\$ 0	\$ 2,608	\$ 2,608
<b>Passed through the California Department of Public Health:</b>					
( 2) Women, Infants and Children #19-10198	10.557	10/01/19-09/30/22	0	532,887	532,887
<b>Passed through the California Department of Social Services:</b>					
( 3) Child Care Food Program #05-1159-OJ Award amount - \$84,884 federal, \$5,161 state	10.558	10/01/20-09/30/21 & 10/01/21-09/30/22	5,161	84,884	90,045
<b>Passed through the California Department of Social Services:</b>					
( 4) Emergency Food Assistance Program - Administration #15-MOU-00109 A-2	10.568	10/01/15-09/30/22	0	189,215	189,215
( 5) Emergency Food Assistance Program	10.568	10/01/20-09/30/21	0	14,228	14,228
( 6) COVID-19 Emergency Food Assistance Program - CARES Act CARES Act BBB	10.568	10/01/21-09/30/22	0	88,209	88,209
<b>Passed through the CalFoods Logistics:</b>					
( 7) Emergency Food Assistance Program	10.568	Ongoing	200,560	322,498	523,058
<b>Passed through the CalFoods Logistics:</b>					
( 8) COVID-19 Emergency Food Assistance Program CARES	10.568	Ongoing	0	13,414	13,414
( 9) COVID-19 Emergency Food Assistance Program FFCRA	10.568	Ongoing	0	20,434	20,434
		<b>Total AL #10.568</b>	<b>200,560</b>	<b>647,998</b>	<b>848,558</b>
( 10) Emergency Food Assistance Program - Commodities	10.569	07/01/20-06/30/21	0	0	0
		<b>Food Distribution Cluster</b>			
		<b>Total AL #10.568 and #10.569 Cluster</b>	<b>200,560</b>	<b>647,998</b>	<b>848,558</b>
<b>Direct Funding</b>					
USDA	10.766	08/12/08-08/12/48	0	1,115,057	1,115,057
		<b>Total Community Facilities Loans and Grants Cluster</b>	<b>0</b>	<b>1,115,057</b>	<b>1,115,057</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>Passed through Calaveras County:</b>					
( 11) CDBG Food Bank Public Service 20-CDBG-12009	14.228	11/16/20-11/16/23	0	100,852	100,852

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule B-2

### Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended June 30, 2022

Federal Grantor/Program Title/Pass-Through Number	Assistance Listing	Program Period	State Expenditures	Federal Expenditures	Total	
<b>DEPARTMENT OF JUSTICE</b>						
<b>Passed through the Child Abuse Coalition:</b>						
( 12)	COVID-19 CALICO COVID Funding	16.567	07/01/20-07/31/21	\$ 0	\$ 24,984	\$ 24,984
<b>Passed through the California Emergency Management Agency:</b>						
( 13)	Domestic Violence #DV20 35 1175	16.575	10/01/20-09/30/22	225,917	154,138	380,055
( 14)	CalOES Child Abuse #AT20 01 1175		01/01/21-12/31/21	0	127,635	127,635
( 15)	CalOES Child Abuse #AT21 02 1175		01/01/22-12/31/22	91,216	44,050	135,266
( 16)	Rape Victim Counseling Center #RC20321175		10/01/20-09/30/21	5,779	116,789	122,568
( 17)	Rape Victim Counseling Center #RC21331175		10/01/21-09/30/22	134,982	170,576	305,558
( 18)	Transitional Housing #XH20031175		01/01/21-12/31/21	0	63,420	63,420
( 19)	Transitional Housing #XH21041175		01/01/22-12/31/22	0	109,487	109,487
( 20)	Children's Advocacy Center #KC20 04 1175		04/01/21-03/31/22	0	127,148	127,148
( 21)	Children's Advocacy Center #KC21 05 1175		04/01/22-03/31/23	0	51,829	51,829
			<b>Total AL #16.575</b>	<b>457,894</b>	<b>965,072</b>	<b>1,422,966</b>
<b>DEPARTMENT OF TREASURY</b>						
<b>Passed through the California Association of Food Banks:</b>						
( 22)	COVID-19 Emergency Food Distribution Subsidies & Administrative Cost	21.019	Ongoing	0	3,990	3,990
<b>Passed through the Child Care Resource Center:</b>						
( 23)	Parent Café Training Award amount - \$2,400 per training, federal #2020-10 PDG	93.434	06/01/21-12/31/21	0	7,200	7,200
			01/01/22-12/30/22	0	0	0
			<b>Total AL #93.434</b>	<b>0</b>	<b>7,200</b>	<b>7,200</b>

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule B-3

### Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended June 30, 2022

Federal Grantor/Program Title/Pass-Through Number	Assistance Listing	Program Period	State Expenditures	Federal Expenditures	Total
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>Passed through Amador County Health and Human Services</b>					
( 24) CalWORKS Stage 1 Child Care Amador County	93.558	07/01/21-06/30/22	\$ 0	\$ 174,444	\$ 174,444
<b>Passed through Calaveras CalWorks and Human Services</b>					
( 25) CalWORKS Stage 1 Child Care Calaveras County		07/01/21-06/30/22	0	139,109	139,109
<b>Total AL #93.558</b>			<b>0</b>	<b>313,553</b>	<b>313,553</b>
<b>Passed through the California Department of Social Services:</b>					
( 26) Resource and Referral Amador County CRRP-1004 Award amount - \$154,570 state and \$46,578 federal	93.575	07/01/21-06/30/22	114,705	34,565	149,270
( 27) Resource and Referral Calaveras County CRRP-1005 Award amount - \$154,570 state and \$47,790 federal		07/01/21-06/30/22	114,198	35,308	149,506
( 28) CCDF Health and Safety Amador County CHST-1004 Award amount - \$963 federal		07/01/21-06/30/22	0	482	482
( 29) CCDF Health and Safety Calaveras County CHST-1005 Award amount - \$1,187 federal		07/01/21-06/30/22	0	624	624
( 30) Child Care and Development Block Grant Stage 3 C3AP-1005 Award amount - \$322,195 federal		07/01/21-06/30/22	326,037	256,517	582,554
( 31) QRIS Workforce Grant FGRT-21-CCD-WFP05 Award amount - \$7,272 federal		07/01/21-06/30/22	0	5,565	5,565
( 32) Initiative Project Amador County CCIP-1004 Award amount - \$20,000 federal, \$1,925 state		07/01/21-06/30/22	1,731	17,986	19,717
( 33) Initiative Project Calaveras County CCIP-1005 Award amount - \$20,000 federal, \$1,925 state		07/01/21-06/30/22	1,535	15,950	17,485
( 34) COVID-19 Initiative Project ARPA - Amador FGRT-21-CCD-CCIP06-Amador Award amount - \$234,489 federal		08/21/21-06/30/23	0	119,455	119,455
( 35) COVID-19 Initiative Project ARPA - Calaveras FGRT-21-CCD-CCIP06-Calaveras Award amount - \$234,489 federal		08/21/21-06/30/23	0	107,360	107,360



# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule B-4

### Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended June 30, 2022

Federal Grantor/Program Title/Pass-Through Number	Assistance Listing	Program Period	State Expenditures	Federal Expenditures	Total	
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>						
<b>Passed through the California Department of Social Services:</b>						
( 36)	Instructional Materials - Amador FGRT-21-CCD-GAN-IMS06 \$19,801 federal	93.575	07/01/21-07/30/22	\$ 0	\$ 16,481	\$ 16,481
( 37)	Instructional Materials - Calaveras FGRT-21-CCD-GAN-IMS08 \$22,511 federal		07/01/21-07/30/22	0	13,947	13,947
( 38)	Personal Protective Equipment-CC Providers FGRT-21-CCD-GAN-CCL-PPE-030 \$55,000 federal		07/01/21-06/30/22	0	21,407	21,407
( 39)	COVID-19 CRRSA Stipends for CC Providers		Ongoing	0	32,166	32,166
	COVID-19 Stipends for CC Providers		Ongoing	324,926	0	324,926
( 40)	Child Care and Development Alternative Payment Stage 2 C2AP-1005 Award amount - \$380,914 state, \$133,029 federal		07/01/21-06/30/22	211,610	73,902	285,512
( 41)	Child Care and Development Alternative Payment CAPP-1006 Award amount - \$1,018,195 state, \$998,287 federal		07/01/21-06/30/22	549,807	539,057	1,088,864
( 42)	Child Care and Development Alternative Payment Essential Workers Carryover CAPP-0007 Award amount - \$777,158 state, \$3,003,636 federal		07/01/20-06/30/22	145,854	540,456	686,310
<b>Passed through the Calaveras County Office of Education:</b>						
( 43)	Local Planning Council CLPC-1004 - operated this contract for the Calaveras County Office of Education, which has a direct contract with CDE under Vendor No. 1005 Award amount - \$6,597 state, \$51,345 federal	93.575	07/01/21-06/30/22	4,026	31,333	35,359
			<b>Total AL #93.575</b>	<b>1,794,429</b>	<b>1,862,561</b>	<b>3,332,064</b>

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule B-5

### Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended June 30, 2022

Federal Grantor/Program Title/Pass-Through Number	Assistance Listing	Program Period	State Expenditures	Federal Expenditures	Total
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>					
<b>Passed through the California Department of Social Services:</b>					
( 44) Child Care and Development Block Grant Stage 3 C3AP-1005 Award amount - \$409,514 state, \$32,746 federal	93.596	07/01/21-06/30/22	\$ 0	\$ 26,071	\$ 26,071
( 45) Child Care and Development Alternative Payment CAPP-1006 Award amount - \$758,807 federal		07/01/21-06/30/22	0	409,742	409,742
( 46) Child Care and Development Alternative Payment CAPP-0007 Award amount - \$777,117 federal		07/01/20-06/30/22	0	144,720	144,720
		<b>Total AL #93.596</b>	<b>0</b>	<b>580,533</b>	<b>580,533</b>
		<b>CCDF Cluster</b>			
		<b>Total AL #93.575 and #93.596 Cluster</b>	<b>1,794,429</b>	<b>2,443,094</b>	<b>3,912,597</b>
<b>Direct Funding</b>					
( 47) Early Head Start #09CH010258-05	93.600	12/01/19-11/30/21	0	20,673	20,673
( 48) Early Head Start #09CH011866-01		12/01/20-11/30/21	0	532,853	532,853
( 49) Early Head Start 09CH011866-02		12/01/21-11/30/22	0	723,195	723,195
( 50) Head Start #09CH010258-05		12/01/19-11/30/21	0	30,820	30,820
( 51) Head Start #09CH011866-01		12/01/20-11/30/21	0	608,274	608,274
( 52) Head Start 09CH011866-02		12/01/21-11/30/22	0	859,623	859,623
( 53) COVID-19 - Early Head Start #09CH01025805C3		07/01/20-11/30/21	0	6,756	6,756
( 54) COVID-19 - Head Start #09CH01025805C3		07/01/20-11/30/21	0	21,901	21,901
( 55) COVID-19 Head Start COVID Funding 09HE000316-01-C5		04/01/21-03/31/23	0	36,277	36,277
( 56) COVID-19 Head Start ARPA Funding 09HE000316-01-C6		04/01/21-03/31/23	0	98,093	98,093
		<b>Head Start Cluster</b>			
		<b>Total AL #93.600</b>	<b>0</b>	<b>2,938,465</b>	<b>2,938,465</b>

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule B-5

### Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended June 30, 2022

Federal Grantor/Program Title/Pass-Through Number	Assistance Listing	Program Period	State Expenditures	Federal Expenditures	Total
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>					
<b>Passed through the California Emergency Management Agency:</b>					
( 57)	Domestic Violence DV20 35 1175	93.671 10/01/20-09/30/22	\$ 0	\$ 143,151	\$ 143,151
<b>SUBTOTAL STATE AND TOTAL FEDERAL EXPENDITURES</b>			<b>\$ 2,458,044</b>	<b>\$ 9,323,795</b>	<b>\$ 11,456,913</b>
<b>STATE AND LOCAL PROGRAMS</b>					
<b>California Department of Social Services:</b>					
( 58)	Emergency Food Assistance Program Tax Check Funds	07/01/20-06/30/22	15,331		
( 59)	State Emergency Food Assistance Program CalFood Funding	07/01/20-06/30/22	26,330		
( 60)	Food Bank Capacity Program Construction Project	01/01/19-03/31/22 06/01/20-06/30/22	 56,583		
( 61)	Food Bank Capacity Program-Forklift	08/17/21	27,520		
( 62)	Food Bank Capacity Grant - Expansion of Solar, EV	07/01/21-06/30/26	0		
<b>Calaveras Unified School District:</b>					
( 63)	Calaveras Unified School District Preschool	07/01/21-06/30/22	27,897		
<b>First 5 Calaveras County</b>					
( 64)	First 5 Calaveras Kids Farmers Market-SAFE	07/01/20-06/30/22	11,484		
( 65)	First 5 Calaveras Raising A Reader	07/01/20-06/30/22	39,288		
( 66)	First 5 Calaveras Kids Farmers Market	07/01/20-06/30/22	26,362		
<b>Amador County Health and Human Services</b>					
( 67)	Grandparents Fund	07/01/21-06/30/24	17,724		
( 68)	Amador Child Abuse Prevention Council Grant	11/01/20-10/31/21	1,469		
<b>Miscellaneous</b>					
( 69)	Various Miscellaneous Grants	Ongoing	44,927		
<b>Subtotal State Expenditures</b>			<b>294,915</b>		
<b>Total State Expenditures</b>			<b>\$ 2,752,959</b>		
<b>Discretionary</b>					
( 70)	GAAP Adjustments	07/01/21-06/30/22			
( 71)	Discretionary Funds	07/01/21-06/30/22			

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule B-6

### Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended June 30, 2022

#### Notes to the Schedule of Expenditures of Federal and State Awards and List of Programs

##### Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards and List of Programs (the "Schedule") includes the federal award activity of The Resource Connection of Amador and Calaveras Counties, Inc. under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* 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 The Resource Connection of Amador and Calaveras Counties, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of The Resource Connection of Amador and Calaveras Counties, Inc.

##### Note 2 - Summary of Significant Accounting Policies

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.

##### Note 3 - De minimis Indirect Cost Rate

The Resource Connection of Amador and Calaveras Counties, Inc. did not elect to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

##### Note 4 - Subrecipients

The Resource Connection of Amador and Calaveras Counties, Inc. does not have any subrecipients and therefore has not incurred subrecipient expenditures.

##### Note 5 - Federal Loans Payable

Federal expenditures for the U.S. Department Agriculture ("USDA") Community Facilities Loans and Grants Cluster program includes the balance of a loan outstanding. This particular loan was funded by a grant from USDA who passed through these funds in the form of a low-interest loan and for which the grantor imposes continuing compliance requirements. Total principal on this loan was \$1,360,000 which was used to finance the food bank building for The Resource Connection of Amador and Calaveras Counties, Inc. Annual payments of principal and interest of \$72,597 are due on this loan.

Balance at July 1, 2021	\$ 1,115,057
Repayments - Principal	<u>( 23,801)</u>
Balance at June 30, 2022	<u>\$ 1,091,256</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  
The Resource Connection of Amador and Calaveras Counties, Inc.  
San Andreas, 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 The Resource Connection of Amador and Calaveras Counties, Inc., as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the The Resource Connection of Amador and Calaveras Counties, Inc.'s basic financial statements, and have issued our report thereon dated November 9, 2022.

### **Report on Internal Control Over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of The Resource Connection of Amador and Calaveras Counties, Inc.'s financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or 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 or significant deficiencies may exist that have not been identified.

## **Report on Compliance and Other Matters**

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

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of The Resource Connection of Amador and Calaveras Counties, Inc.'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 Resource Connection of Amador and Calaveras Counties, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP  
Madison, Wisconsin

November 9, 2022

## **Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance**

Board of Directors  
The Resource Connection of Amador and Calaveras Counties, Inc.  
San Andreas, California

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited The Resource Connection of Amador and Calaveras Counties, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022. The Resource Connection of Amador and Calaveras Counties, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, The Resource Connection of Amador and Calaveras Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of The Resource Connection of Amador and Calaveras Counties, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of The Resource Connection of Amador and Calaveras Counties, Inc.'s compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to The Resource Connection of Amador and Calaveras Counties, Inc.'s federal programs.

### ***Auditor's Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on The Resource Connection of Amador and Calaveras Counties, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about The Resource Connection of Amador and Calaveras Counties, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding The Resource Connection of Amador and Calaveras Counties, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of The Resource Connection of Amador and Calaveras Counties, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 The Resource Connection of Amador and Calaveras Counties, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

### ***Report on Internal Control Over Compliance***

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.



*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over-compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the noncompliance and internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



Wipfli LLP  
Madison, Wisconsin

November 9, 2022

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes      X   None Reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified?   X   Yes    \_\_\_\_\_ None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   X   Yes    \_\_\_\_\_ No

#### Identification of major programs

<u>AL Number(s)</u>	<u>Federal Program or Cluster</u>
10.766	Community Facilities Loans and Grants Cluster
16.575	Crime Victim Assistance
93.600	Head Start Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?   X   Yes    \_\_\_\_\_ No

# The Resource Connection of Amador and Calaveras Counties, Inc.

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

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### Section II - Financial Statement Findings

None

### Section III – Federal Award Findings and Questioned Costs

#### Department of Health and Human Services - AL #93.600

<u>Grant</u>	<u>Funding Source</u>	<u>Grant Period</u>
Head Start #09CH011866-01	Department of Health and Human Services	12/01/2020 - 11/30/2021

**Questioned costs:** None

**How the questioned costs were computed:** N/A

**Criteria:** Section 75.341 Financial Reporting of 45 CFR Part 75 states that financial reports must be submitted with the frequency required by the terms and conditions of the Federal Award.

**Condition:** During the audit, Wipfli LLP observed that the real property status report (SF-429) for the above mentioned grant was not filed on time. The SF-429 for the 09CH011866-01 grant for the period December 1, 2020 to November 30, 2021 was due on January 30, 2022, but was not filed until September 21, 2022.

**Cause:** It is unusual for multiple SF-429's to be due at the same time. In addition, the funding source did not have the SF-429 available for completion for grant 09CH011866-01. It was the combination of these factors that caused this SF-429 to be filed late.

**Effect:** As a result of the matters noted above, The Resource Connection of Amador and Calaveras Counties, Inc. was not in compliance with the reporting standard due to a significant deficiency in internal controls.

**Recommendation:** We recommend The Resource Connection of Amador and Calaveras Counties, Inc. implement additional controls over reporting including, but not limited to, training staff on the Head Start reporting deadlines, to be in compliance with reporting requirements and deadlines.

**View of responsible officials:** Management agrees with the assessment and has committed to a corrective action plan.

### Section IV - Summary Schedule of Prior Year Findings

None